The Influence of the Implementation of Information Technology and Accounting Information System on Company Performance

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Abstract

The purpose of this study is to evaluate and show how accounting information systems and information technology affect company performance. The quantitative approach in this study uses primary data. A total of 42 workers from Semen Indonesia Group were selected as samples for this study. Google form is used as a data collection tool to provide questionnaires to respondents. By using SPSS, the data analysis method uses multiple linear regression. According to the findings of this study, information technology improves company performance. However, company performance is not affected by accounting information systems. Information technology is included in the category of very good company performance, according to the results of research responses from respondents. While the accounting information system needs to be considered again in order to improve company performance properly. This study can also be used by companies to influence company performance and productivity.

Keywords: Information Technology; Accounting Information Systems and Company Performance.

1.Introduction

Optimal company performance is essential for the success of maintaining the company's competitiveness. One of the most important components to ensure that a business will survive in the face of competition is its performance. Performance is the result of various company efforts to complete its tasks, which continue to develop to achieve strategic goals (Awaliyah and Umaimah, 2023). Performance measurement is a process of evaluating to assess various activities or actions that occur in the company's value chain (Adawia and Ayuazizah, 2021). The purpose of company performance is to encourage companies to comply with behavioral standards and achieve predetermined targets (Mezza & Umaimah, 2024). In a competitive situation, maintaining stable and consistent performance on an ongoing basis is essential to maintaining a position in an ever-growing market and achieving long-term growth.

The use of information technology today is an important part of running a company's activities. Information technology can be defined as a collection of tools consisting of information theory, data networks, and hardware used to perform various tasks related to information (Farina & Opti, 2022). One way to apply information technology is the use of computer and internet technology, which has the ability to change the manual system data processing process into digital and automatic (Anggreni & Suardhika, 2020). Information technology users can create, change, store and distribute data with the help of the company's information technology (Manalu et al., 2023). Ultimately, the success of the competitiveness created in running a business will depend greatly on how well the company uses the information technology that is able to adapt, innovate, and operate efficiently amidst the ongoing changes.

Accounting Information System is a method for utilizing information technology to improve a company's business performance. A system that can provide accounting information is a system that can manage documents, communication facilities, management, and reports to convert business financial data into high-quality financial information (Aldino & Septiano, 2021). Journals, ledgers, and subsidiary books are components of an accounting information system that contain forms, records, and financial reports (Adawia and Ayuazizah, 2021). Thus, a system that has the ability to monitor or manage transactions, both related to financial and non-financial aspects into useful information for businesses and organizations is called an accounting information system (Silva & Aufa, 2023). Companies must have an accounting information system because they can help control operations and facilitate business activities. Ultimately, this will help the company improve its performance.

More and more companies are realizing the importance of information technology to support more optimal operations, increase productivity, and meet the needs of the ever-growing market. According to Adawia & Ayuazizah, 2021, a good accounting information system and sophisticated information technology enable faster and more accurate

decision-making, so that it can make a positive contribution to company performance. From the interview results, PT Sinergi Informatika Semen Indonesia (PT SISI) is located in South Jakarta and focuses on providing information technology solutions and related services for the cement industry.

Based on the sisi.id website, it explains that PT SISI is a service company engaged in information technology, with products and services in the form of Shared Services which are solutions to help companies manage digital business processes as a whole. There are six services, namely financial & accounting operations, human resource operations, purchasing operations, IT operations, service desks and other services. This service uses an ERP (Enterprise Resource Planning) based application. The use of Enterprise Resource Planning (ERP) technology allows companies to predict potential problems or opportunities that may occur in the future and make the necessary improvements proactively. This allows companies to anticipate changes in market needs, optimize resource management, and increase operational efficiency and effectiveness, so that potential risks can be minimized and company performance can be improved (Sayyida, 2013). One of the symptoms that occurs is in the retail sector, where ERP can help manage stock in various store and warehouse locations. With predictive analysis, ERP can monitor slow-selling items and suggest inventory reductions or provide promotional recommendations, so that remaining stock does not pile up and sells faster.

This phenomenon reflects the absence of research updates related to company performance, which is an important reason for further research. Although many studies discuss company performance, the results of these studies often show significant differences. For example, the results of research (Awaliyah & Umaimah, 2023) and (Afif & Suwandi, 2023), company performance is positively influenced by accounting information systems. These results differ from research (Putri & Endiana, 2020) and (Zulianda & Suwandi, 2024), which have shown that accounting information systems do not have a direct impact on company performance. The different findings in these studies highlight the importance of conducting additional studies to improve understanding of the components or elements that better influence business performance.

From this background, the researcher wishes to conduct a thesis research with the title "The Effect of Implementation of Information Technology and Accounting Information Systems on Company Performance", because PT SISI can provide information technology services and digital solutions that support company operations and performance. By understanding the influence of factors, this study is expected to provide insight for companies in optimizing the use of information technology to achieve competitive advantage.

Theory of TAM (Thecnology Acceptance Model)

Davis designed a theory in 1989 known as the TAM (Technology Acceptance Model) theory which was first developed to help predict decisions that can be related to the use of accounting information systems and information technology. TAM is a theory that is widely used and applied in analyzing technology adoption, especially in the context of information technology and accounting information systems.

Another advantage of the TAM model is its capacity to answer various questions about various technology system solutions that have not been used in a company (Ludipa et.al, 2018). Thus, using the TAM model to describe how information technology and accounting information systems affect or are accepted by business performance. According to Putri & Endiana (2020) explains that one of the theoretical bases of this study is the TAM theory which examines how the influence of accounting information systems and information technology contributes to the impacts that are in accordance with the principles explained by TAM.

Company Performance

A key element in a company's success is performance, because it plays an important role in achieving optimal results in line with the company's goals. A company can be considered successful in maintaining its existence if the company can ensure that its company performance remains good and stable (Praditya & Utomo, 2022). Performance is an indicator of a company's success in achieving optimal results in accordance with organizational goals (Awaliyah & Umaimah, 2023).

According to Putri & Endiana (2020) also explained that the purpose of company performance is to encourage employees to comply with previously set behavioral standards to achieve company goals, so that they can take actions that are in accordance with company expectations. From the definition that has been explained, it can be concluded that company performance is how far the company achieves its goals and targets according to the targets that have been set.

Information Technology

Computer technology and communication technology are combined into information technology or abbreviated as IT. IT is a collection of tools that help in managing information and carrying out various tasks related to data processing (Rivand & Suwandi, 2023). In this context, IT provides the ability to carry out communication activities and exchange information without being hindered by geographical distance or time constraints, thus supporting better productivity, efficiency, and integration in various sectors, including business, education, and government.

Information technology has brought fundamental changes to various types of companies, both public and private, by playing an important role in accelerating the decision-making process (Lisandra & Suwandi, 2023). The

presence of IT in a company can achieve their goals of managing information better, increasing responsiveness to challenges in the business world, and making faster and more accurate decisions, which ultimately contribute to achieving organizational goals.

Accounting Information System

A system for collecting, recording and processing financial transaction data, to assist decision making is called AIS or Accounting Information System (Silva & Aufa, 2023). Financial and non-financial data and information are handled by the accounting information system. AIS is a system that is run through an application or computer operated by users, namely human resources and the results of data processing that are transformed into more useful information for the interests of the company (Sariffudin, 2023).

The long-term performance success of every organization depends on how to use an efficient accounting information system. Basically, several transaction recording systems in a company are combined to produce an accounting information system (Rivand & Suwandi, 2023). Thus, this system becomes an important foundation in the company's operations, ensuring the accuracy and smoothness of the information used by management.

### The Influence of Information Technology on Company Performance

TAM theory is a theory based on behavioral theory to understand technology adoption. The TAM theory perspective is the basis for understanding the use of information technology in companies. According to Pratiwi & Aufa (2023), information technology uses accounting systems to provide data that helps users make decisions. The application of information technology is often used as a strong indicator to measure company performance. (Rivand & Suwandi, 2023; Zulianda & Suwandi, 2024).

H1 : Information technology has a positive influence on company performance.

The Influence of Accounting information systems on company performance

The basis for understanding the accounting information system in a company is also the perspective of the TAM theory. A computer-based system called AIS is used to collect, document, store, and process data related to accounting activities (Mauliansyah & Saputra, 2019). With the existence of an accounting information system, it increases the efficiency and accuracy of the delivery of financial information to users, which in turn supports company performance. (Mauliansyah & Saputra, 2019; Afif & Suwandi, 2023).

H2 : Accounting information systems have a positive influence on company performance.
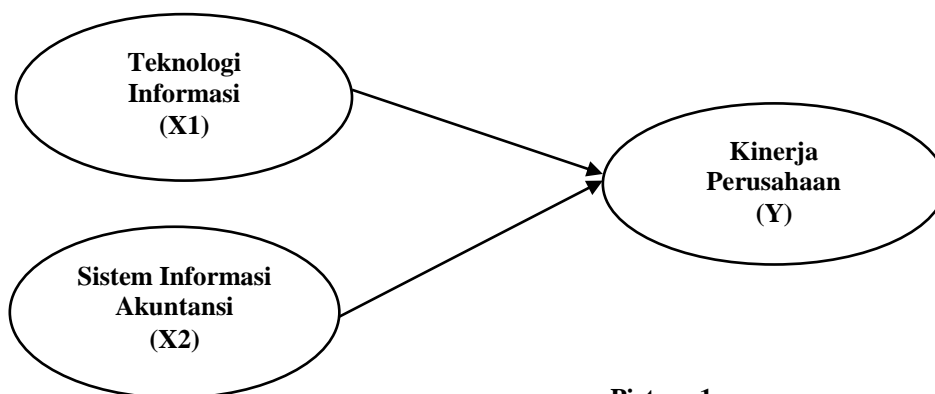
Picture 1.
Conceptual Framework

2.Method

Types of Research and Description of Research Population

The type of research conducted is quantitative. This population includes all elements relevant to the research, which is the basis for sampling or data. In 2024, the research population was 525 employees at PT Sinergi Informatika Semen Indonesia.

Sampling Techniques

Purposive sampling approach, which is the process of selecting samples based on established standards or criteria, is the sampling strategy in this investigation. Participants are selected by researchers because they can meet the requirements to provide the data needed in the study. The following criteria for selecting research samples:
1. Company employees who have worked for more than 1 year;
2. Senior Manager of IT Operation;

3. Employees in the Finance & System Management unit;
4. Employees in the Human Capital & Procurement unit;
5. Employees in the Marketing & Partnership unit;
6. Employees in the Research and Development unit;
7. Employees in the Service Desk & Reporting unit;
8. Employees in the Internal Audit unit.

Research Sources
Primary data, or information collected directly from the source, was used by researchers in conducting this research. The questionnaire contains a number of statements related to information technology and accounting information systems on company performance.

Data Analysis Techniques
Using the SPSS (Statistical Product and Service Solution) version 26.0 with multiple linear regression is the data analysis method used in this research test. The purpose of this approach is to test the impact of several independent variables on one dependent variable.

3. Findings and Discussion

This research was conducted through a survey involving employees of PT Sinergi Informatika Semen Indonesia who also work at a subsidiary of Semen Indonesia located in Jakarta as respondents. The respondents were selected from among employees who play a role in running information technology and accounting information systems in the company. The table below provides a brief overview of the sample used in the study:

Table 1. Sample Determination Results

No	Characteristics	Description	Quantity
1.	Gender	Man	24
		Women	18
2.	Age	< 30 tahun	25
		30 – 40 years	15
		41 – 50 years	2
		> 50 years	-
3.	Years of Service	1 – 5 years	26
		5 – 10 years	16
		> 10 years	-
4.	Current Job Position	*Senior Manager of IT Operation*	1
		Finance & Accounting	6
		System Management & Legal	4
		Human Capital	5
		Procurement	4
		Research and Development	6
		Marketing & Partnership	6
		Service Desk & Reporting	9
		Internal Audit	1
5.	Last Education	SMA/SMK	-
		Diploma	9
		S1	31
		S2	2
		S3	-
	Total		42

3.1. Findings
3.1.1. Data Instrument Test Result
3.1.1.1. Validity Test Result

Table 2. Validity Test Result

Variable	Item	Pearson Correlation	Information
Information Technology	X1.1	0,409	Valid
	X1.2	0,570	Valid
	X1.3	0,783	Valid
	X1.4	0,403	Valid
	X1.5	0,407	Valid
	X1.6	0.684	Valid
	X1.7	0,609	Valid
	X1.8	0,783	Valid
	X1.9	0,428	Valid
	X1.10	0,640	Valid
Accounting Information System	X2.1	0,663	Valid
	X2.2	0,780	Valid
	X2.3	0,754	Valid
	X2.4	0,663	Valid
	X2.5	0,755	Valid
	X2.6	0,754	Valid
	X2.7	0,755	Valid
Company Performance	Y1.1	0,681	Valid
	Y1.2	0,670	Valid
	Y1.3	0,605	Valid
	Y1.4	0,519	Valid
	Y1.5	0,499	Valid
	Y1.6	0,588	Valid
	Y1.7	0,572	Valid
	Y1.8	0,546	Valid
	Y1.9	0,564	Valid

Source: Writer, 2025

The results of the analysis show a correlation between item scores and total scores. This correlation value is then compared with the r table value of 0,304. Based on the analysis, a correlation value greater than 0,304 indicates that the question or instrument is valid.

3.1.1.2. Realiability Test Result

Table 3. Realiability Test Result

No	Variabel	Alpha	Standard Alpha	Information
1.	Information Technology (X1)	0,777	0,70	Reliable
2.	Accounting Information System (X2)	0,853	0,70	Reliable
3.	Company Performance (Y)	0,758	0,70	Reliable

Source: Writer, 2025

The results in the table show that the Alpha value measures the level of reliability of the questions or instruments used in this study. Based on these values, it can be concluded that if the Alpha value is > 0.70, then all questions for each variable are considered reliable.

3.1.2. Result of the Classicial Assumption Test
### 3.1.2.1. Multicollinearity Test Result

Table 4. Multicollinearity Test Result

	Coefficients^a	
	Collinearity Statistics	
	Tolerance	VIF
Information Technology (X1)	,849	1,178
Accounting Information System (X2)	,849	1,178

Source: Writer, 2025

Based on the table above, it can be seen that the variables of information technology and accounting information systems have similarities, namely a tolerance value of 0.849 > 0.1 and a VIF value of 1.178 < 10. This shows that there is no multicollinearity in the variables used.

3.1.2.1. Heteroscedasticity Test Result
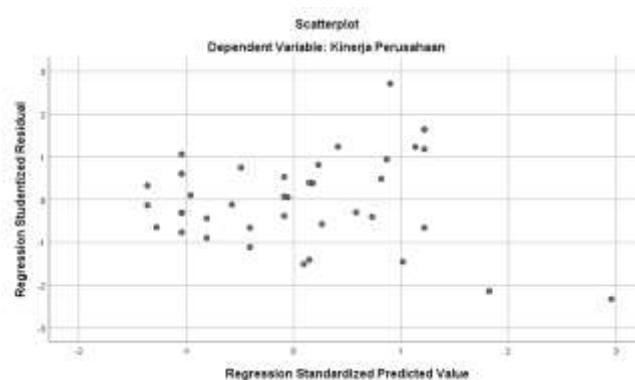
Figure 1. Heteroscedasticity Test Result

Based on the Figure above, there is no clear pattern in the distribution of points, which are randomly distributed both above and around the number 0 on the Y axis. This random distribution indicates that there is no indication of heteroscedasticity in the regression model used. Thus, it can be concluded that the regression model meets the assumption of homoscedasticity, which means that the residual variability is consistent across observations.

3.1.3.1. Normality Test Result

Table 5. Normality Test Result

		Unstandardized Residual
N		42
	Mean	,0000000
Normal Parameters^{a,b}	Std. Deviation	2,19180375
	Absolute	,094
Most Extreme Differences	Positive	,094
	Negative	-,063
Test Statistic		,094
Asymp. Sig. (2-tailed)		,200^{c,d}

Source: Writer, 2025

Based on the table, it can be concluded that the data used is normally distributed, with a significance value of 0.200, which is greater than α = 0.05 or 0.200 > 0.05. Therefore, it can be concluded that Ho is accepted, meaning the data is normally distributed.

3.1.3. Regression Analysis

Table 6. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	17,161	6,041		2,841	,007		
Information Technology	,388	,142	,415	2,729	,009	,849	1,178
Accounting Information System	,143	,155	,140	,919	,364	,849	1,178

Source: Writer, 2025

Based on the table above, the multiple linear regression equation can be obtained as follows:

KP = α + β1 (TI) + β2 (SIA) + ε

KP = 17,161 + 0,388 + 0,143 + ε

1. The constant value of α of 17,161 indicates that when the regression coefficient for the independent variable is considered zero, the company's performance is 17,161%.
2. The information technology regression coefficient shows B1 = 0,388, which means that if the variable X1 increases by one unit, the company's performance variable will increase by 0,388, assuming the other variables remain constant.
3. The accounting information system regression coefficient shows B2 = 0,143, which means that if the variable X2 increases by one unit, the company's performance variable will increase by 0,143, assuming the other variables remain constant.

3.1.4. Hypothesis Testing
3.1.4.1. Partial Test (t-Test)

Table 7. Partial Test Results (T-Test)

	t	Sig.
Information Technology (X1)	2,729	,009
Accounting Information System (X2)	,919	,364

Source: Writer, 2025

Ttable value: df = n - k = 42 - 3 = 39

1. The significance value of the information technology variable is less than 0.05, which is 0.009 or 0.009 < 0.05 and the calculated t value of 2.729 is greater than the ttable value of 2.022 or 2.729> 2.022. So it can be concluded that H0 is rejected and H1 is accepted, which means that the information technology variable partially has a positive influence on company performance.
2. The significance value of the accounting information system variable is greater than 0.05, namely 0.364 or 0.364 > 0.05 and the t-count value of 0.919 is smaller than the t-table value of 2.022 or 0.919 < 2.022. So it can be concluded that H0 is accepted and H2 is rejected, which means that the accounting information system variable partially does not have a positive effect on company performance.

3.1.4.2. F Test (Simultaneous)

Table 8. F Test Results (Simultaneous)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	60,941	2	30,470	6,033	,005[b]
	Residual	196,964	39	5,050		
	Total	257,905	41			

$df1 = k - 1 = 3 - 1 = 2$
$df2 = n - k = 42 - 3 = 39$

Based on table, it can be seen that the Fcount value is 6,033 while the Ftable value is 3,24. So it can be calculated that Fcount > Ftable, which is 6,033 > 3,24 and the significance value of 0,005 is smaller than 0,05 or 0,005 < 0,05. So it can be concluded that the information technology and information system variables together are able to explain changes in the company's performance variables.

3.1.4.3. Coefficient of Determination R^2

Table 9. R2 Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,486ᵃ	,236	,197	2,247

Source: Writer, 2025

In the table above, it has been explained that the results of the adjusted determination coefficient show 0.197 or 19.7%, meaning that the information technology and accounting information system variables can explain 19.7% of the company's performance, while the remaining 80.3% is explained by other variables not discussed in the study.

3.2. Discussion
3.2.1. The Influence of Information Technology on Company Performance

The results of the first hypothesis test (H1) show a significance level of 0,009, which is smaller than 0,05 or 0,009 < 0,05. This means that H1 is accepted and information technology has an effect on company performance. These findings indicate that company performance requires information technology to cover both internal and external factors of the company.

The application of information technology plays an important role in improving company performance. The use of hardware and software, as well as support such as databases, networks, and communications, facilitates access to information quickly and efficiently. At PT Sinergi Informatika Semen Indonesia, this technology helps employees work more effectively and supports decision making that has a positive impact on company performance.

These results are in line with research by Rivand and Suwandi (2023), Adietya (2016) and Muzakki et.al (2016), which show that information technology has a positive influence on company performance. Thus, information technology is the most important thing in helping company performance.

3.2.2 The Influence of Accounting Information Systems on Company Performance

The results of the second hypothesis test (H2) show a significance level of 0.364 greater than 0,05 or 0364 > 0,05. This means that H2 is rejected and the accounting information system has no effect on company performance. These findings indicate that the existence of an accounting information system carried out by its users is still unable to improve company performance.

The results of this study contradict the hypothesis that accounting information systems have an effect on company performance. At PT Sinergi Informatika Semen Indonesia, its application in the finance & accounting division is still limited. Most employees only feel the benefits without really mastering the system. The mismatch in the respondents' education levels also causes low understanding and ability to operate the system, so that the accounting information system variable does not have a significant effect on company performance.

These results are in line with the research of Zulianda & Suwandi (2024), Putri & Endiana (2020), Hama et.al (2020) and Sayyida (2013) which show that accounting information systems do not have a significant effect on company performance. Thus, it is concluded that companies in implementing this can maximize the benefits of the accounting information system and increase its impact on the company's overall performance.

4. Conclusion

Based on the results of the research and discussion, the following conclusions were obtained:

1. The first test H1 is accepted, and that information technology has a positive effect on company performance at PT Sinergi Informatika Semen Indonesia. This shows that the application of information technology run by the company is increasingly effective and efficient, thereby improving the quality of company performance.

2. The second test H2 is rejected, and that the accounting information system does not have a positive effect on company performance at PT Sinergi Informatika Semen Indonesia. This is because the users of the accounting information system obtained are relatively few so that the samples obtained are also limited.

3. Testing of the two hypotheses, that information technology and accounting information systems have a positive effect on company performance at PT Sinergi Informatika Semen Indonesia. This shows that the application of the two

variables, namely information technology and accounting information systems together can provide increasing company performance.

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