



The Relationship of Technology Advancement, Company Management, and Manager Knowledge on the Effectiveness of Accounting Information Systems

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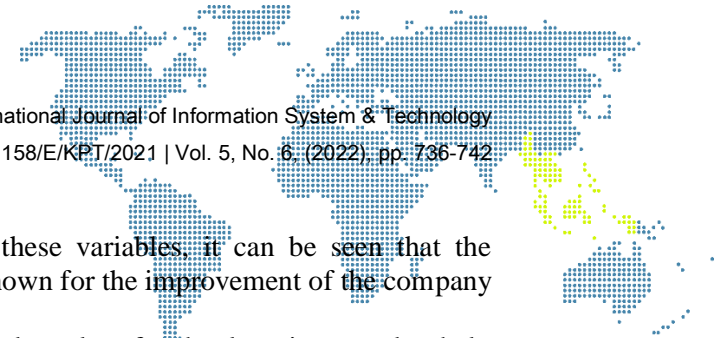
Abstract

The background of this research is how to find the variables related to the accounting information system in a company, by knowing these variables, it can be seen which variables significantly affect the accounting information data variable. In this study, the method applied in this research is the literature review method and uses a survey tool to 100 employees at a company, with a survey conducted, it can be seen the data in the field, so that the data can be proven validly so that the data can be used now or in the future. The problem raised in this study is that there are three hypotheses, namely the first hypothesis is there a relationship between advanced technology and the effectiveness of the accounting information system, the second hypothesis is there a relationship between company management and the effectiveness of the accounting information system. The third hypothesis is there a relationship between managers' knowledge and the effectiveness of accounting information systems. The purpose of this study is how to find out the variables that are significantly involved in the effectiveness of the accounting information system variable which can be seen from the independent variables directed at this research. The independent variable is the sophistication of the company's management technology from the manager. Significant in influencing the effectiveness of the accounting information system.

Keywords: Technology Advancement, Company Management, Manager Knowledge, Accounting Information Systems, Efektifitas.

1. Introduction

In this current era technology has developed very rapidly. Therefore, in a company developing a system that helps management in running the company with a system so that everything can be neatly arranged and it can be seen which parts are deficient in substances, which parts have advantages. Therefore, the leadership can find out quickly so that they can make changes to the company, in the development of the company so that it can be better [1]. The literature review method or library study is method, with the literature review method one can find new problems after reading previous studies. Research that is being carried out so that it can find the novelty of this research [2]. All problems in a paper in company, with this test, it can be seen positive things that can affect companies that can make improvements if they have experienced deficiencies from the company [3]. The purpose of this research is to find out the variables raised in this research, the variables considered in this research are the variables of technological sophistication of the company's management and knowledge of



managers and have dependent variables on with these variables, it can be seen that the variables which one is influential so that it can be known for the improvement of the company [4].

Technological sophistication is undeniable every day a lot of technology is created to help humans in carrying out their daily activities [5]. With the rapid development of technology, humans must be able to keep up with these technological developments so that training and development on the application of technology must continue so that humans can adapt to technological sophistication [6]. In a company management is very important in the running of a company with management, the company can be controlled even though the owner is not in the company [7], therefore with good management it can be ensured that the road of the company will be good and it can be ascertained that the company will develop in the future [8]. A good manager has good knowledge in managing a company, with a manager, the company can be controlled by the owner of the company, in other words, the Canal is carried out by managers and financial reports are checked by the owners of the company so that the responsibility and leadership of the company owners managers are accountable so that the company can run well so that the knowledge of a manager needs to be developed continuously to develop the company as well [9]. An accounting information system is a system created to assist company managers, especially managers, in checking financial data [10]. With an accounting information system, it is certain that the system will be known by many people with proper and open bookkeeping, the system will be able to help. Leaders in managing the company remotely [11].

2. Research Methodology

Figure 1 below explains that there is a research method used in this research. With a picture of the research method, it can be concluded that there are 3 stages carried out in this research, the first stage is to do a literature review by reading a lot of journals or similar research [12]. With this research, the second stage is to conduct research or conduct research conducted using a survey of 100 people conducted to 100 employees at a company. Answer the research problem raised in this study.

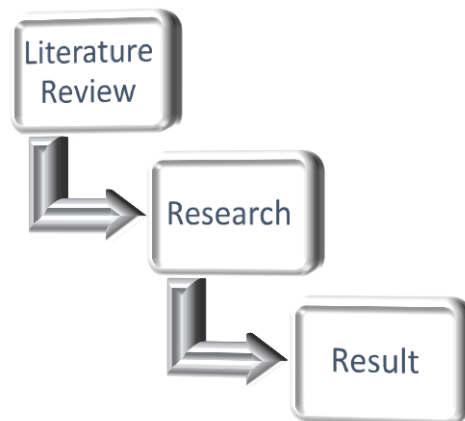
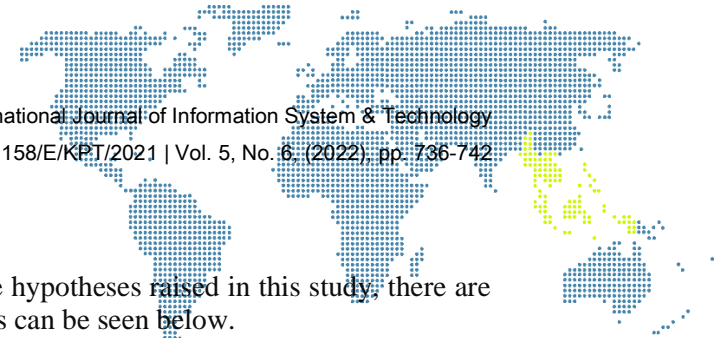


Figure 1. Research Method



3. Result and Discussion

Figure 2 explains that there is an overview of the hypotheses raised in this study, there are three hypotheses raised in this study. The hypotheses can be seen below.

H1: Is there a relationship between advanced technology and the effectiveness of accounting information systems?

H2: Is there a relationship between company management and the effectiveness of accounting information systems?

H3: Is there a relationship between manager's knowledge and the effectiveness of accounting information systems?

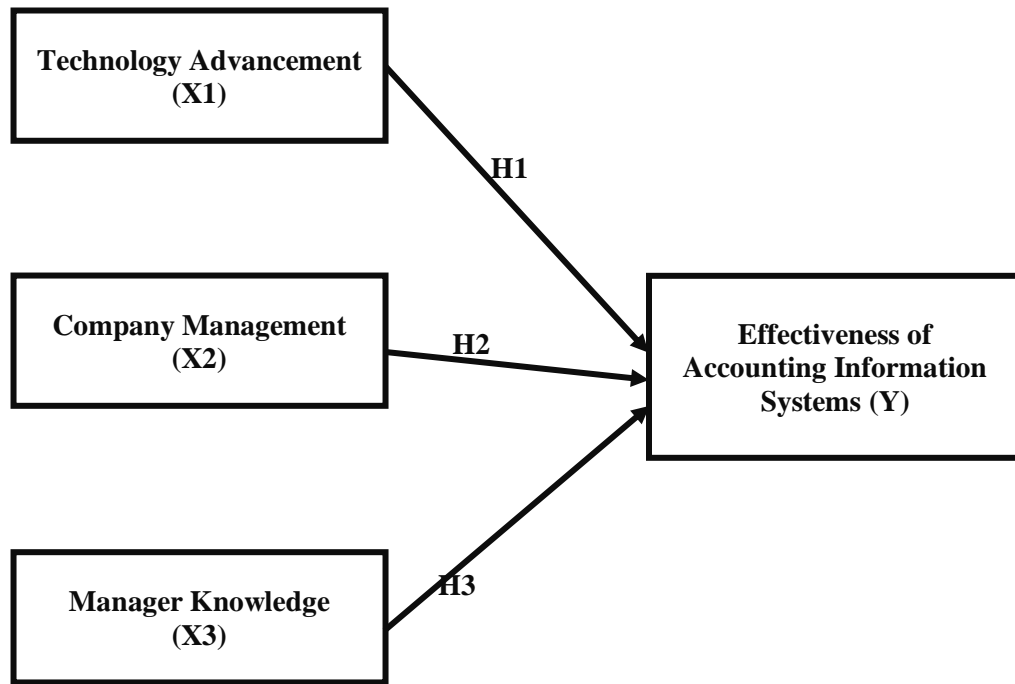
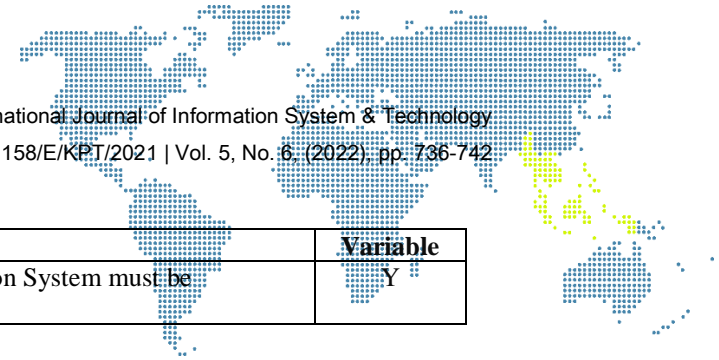


Figure 2. Research Hipotesis

Table 1. The Survey Questions

No	Questions	Variable
1	Technological sophistication is needed in the company	X1
2	Technological Sophistication as a company development	X1
3	Sophistication of technology needs to be mastered by employees	X1
4	Company management must continue to be monitored	X2
5	Company Management the key to success	X2
6	Company management must be led by the right person	X2
7	Manager's knowledge must be broad	X3
8	Knowledge Manager must keep learning	X3
9	Manager's knowledge must continue to grow	X3
10	The effectiveness of the Accounting Information System must be high	Y
11	Effectiveness of Accounting Information Systems in every company must exist	Y
12	The effectiveness of the Accounting Information System must be developed continuously	Y



No	Questions	Variable
13	The effectiveness of the Accounting Information System must be maintained	Y

3.1. Multiple Linear Regression Analysis

3.1.1. Regression Equations

Table 2. Recapitulation of the Results of Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients
Technology Advancement	2,390
Company Management	0,356
Manager Knowledge	0,494
Effectiveness of Accounting Information Systems	0,398

Source: The Results of Data Processing

The Table 2 explains that each variable has an Unstandardized Coefficients value, namely, the Technology Advancement variable has a value of 2,390, the Company Management variable has a value of 0.356, the Manager Knowledge variable has a value of 0.494, the last variable has a value of 0.398.

3.1.2. Koefisien Determinasi (R²)

Table 3. Correlation and Determination Coefficients

Dependent Variable	Independent Variable	R	R Square	Adjusted R Square
Y	X1 & X2 & X3	0,6 30 0,7	0,489	0,467

Source: The Results of Data Processing

The Correlation and Determination Coefficients table explains that there is a variable Y and 3 variables, namely X1, X2, X3 which have an R value, R X1 value is 0.6, R X2 value is 30, R X3 value is 0.7, then has R square value is 0.489 and Adjusted R Square is 0.467 which means it has a significant relationship between one variable and other variables.

3.1.3. Hypothesis Testing

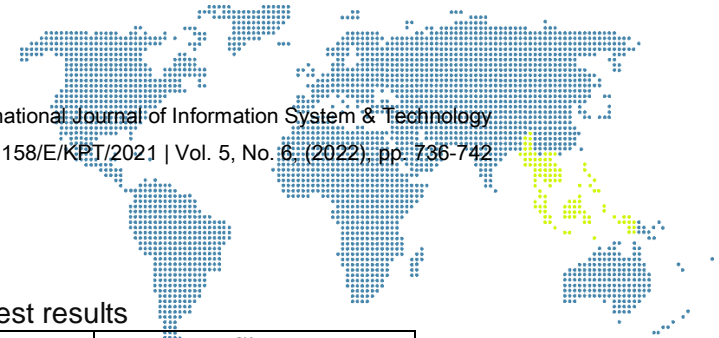
3.1.3.1. Hipotesis I (F test / Serempak)

Table 4. F / Simultaneous Test

Dependent variable	Independent Variable	F Count	F Table 0,05	Sig.F	decision on H0
Y	X1 & X2 & X3	54,776	1,296	0,004	Rejected

Source: The Results of Data Processing

Table F / Simultaneous Test explains that there is a dependent variable Y and 3 independent variables, namely X1, X2, X3 which have an F Count value of 54.776 and a Table F value of 1.296 and have a Sig.F value of 0.004 with the decision H0 being rejected which means all hypotheses in this study was accepted significantly.



3.1.3.2. Hipotesis II (t test / Parsial)

Table 5. t / partial test results

Variable	t	Sig.
X1	3,443	0,003
X2	5,643	0,002
X3	4,347	0,003

Source: The Results of Data Processing

Table t / partial test results explains that there are 3 variables, namely, X1, X2, X3, which have a t value as follows, the value of X1 has a t value of 3.443 and has a significant value of 0.003, the value of X2 has a t value of 5.643 and has a significant value of 0.002, the value of X3 has a t value of 4.347 and has a significant value of 0.003, which means that all variables have a significant value.

3.2. Discussion of Research Results

3.2.1. Hypothesis 1 (H1) variable Technology Advancement (X1) on Effectiveness of Accounting Information Systems variable (Y).

Hypothesis 1 of the variables above can be concluded that there is a conclusion between X1 and Y, which has a value of 0.003 which means rejecting H0 which explains that H1 is accepted so that there is a significant relationship.

3.2.2. Hypothesis 2 (H2) variable Company Management (X2) on Effectiveness of Accounting Information Systems variable (Y).

Hypothesis 2 of the variables above can be concluded that there is a conclusion between X2 and Y, which has a value of 0.002 which means that H0 is rejected, which explains that H2 is accepted so that there is a significant relationship.

3.2.2. Hypothesis 2 (H3) variable Manager Knowledge (X3) on Effectiveness of Accounting Information Systems variable (Y).

Hypothesis 3 of the variables above can be concluded that there is a conclusion between X3 and Y, which has a value of 0.003 which means rejecting H0 which explains that H3 is accepted so that there is a significant relationship.

3.3. Descriptive Analysis

3.3.1. Technology Advancement Variables (X1)

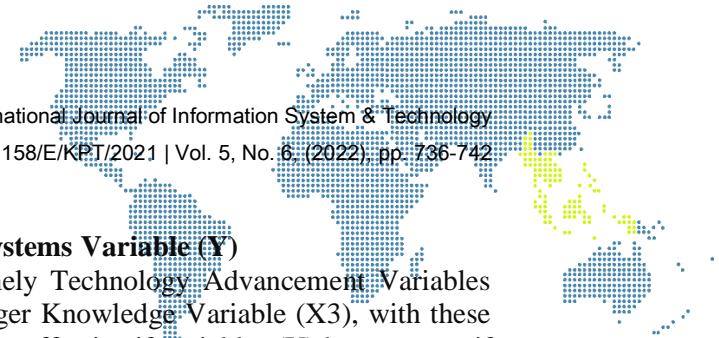
Technology Advancement Variables (X1) are variables that affect other variables in this study, because Technology Advancement Variables (X1) affect variables (Y). Therefore, Technology Advancement Variables (X1) must be developed continuously.

3.3.2. Company Management Variable (X2)

Company Management Variable (X2) is a variable that affects other variables in this study, because Company Management Variable (X2) affects variables (Y). Therefore the Company Management Variable (X2) must be developed continuously.

3.3.3. Manager Knowledge Variable (X3)

Manager Knowledge Variable (X3) is a variable that affects other variables in this study, because Manager Knowledge Variable (X3) affects variables (Y). Therefore, Manager Knowledge Variable (X3) must be developed continuously.



3.3.4. Effectiveness of Accounting Information Systems Variable (Y)

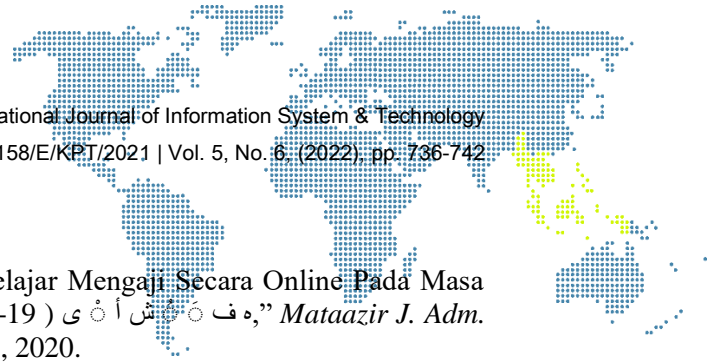
Variable (Y) is influenced by 3 variables, namely Technology Advancement Variables (X1), Company Management Variable (X2), Manager Knowledge Variable (X3), with these three variables affecting significantly so that it is very effective if variables (Y) the company if there are these three variables.

4. Conclusion

It can be concluded that Variable (Y) is influenced by 3 variables, namely Technology Advancement Variables (X1), Company Management Variable (X2), Manager Knowledge Variable (X3), which has a Technology Advancement Variables (X1) value. a value of 0.003, Company Management Variable (X2) has a value of 0.002, Manager Knowledge Variable (X3) has a value of 0.003, with this value, Technology Advancement Variables (X1), Company Management Variable (X2), Manager Knowledge Variable (X3) affect significantly on Variable (Y).

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