

THE INFLUENCE OF PERSONAL TECHNICAL SKILLS, ORGANIZATIONAL SIZE, AND WORK MOTIVATION ON THE PERFORMANCE OF ACCOUNTING INFORMATION SYSTEMS

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Abstract: An accounting information system is a system that collects, records, stores, and processes data to provide information for decision-makers. Evaluating system performance is crucial for achieving organizational objectives. This study aims to obtain empirical evidence on the influence of personal technical skills, organizational size, and work motivation on the performance of accounting information systems at the Regional Financial and Asset Management Agency (BPKAD) of Jembrana Regency. This research employs a quantitative approach. Data were collected using a survey method by distributing questionnaires directly to 45 employees of BPKAD Jembrana who served as research respondents. The data were analyzed using multiple linear regression. The results indicate that personal technical skills and work motivation have no significant effect on the performance of the accounting information system, while organizational size has a positive effect. These findings support the Technology Acceptance Model (TAM). Practically, the results highlight the importance of organizational structure in enhancing system performance and emphasize the need to evaluate human resource development strategies that have not yet yielded significant impacts.

Keywords: Personal Technical Skills, Organizational Size, Work Motivation, Accounting Information System Performance

INTRODUCTION

Information technology has advanced rapidly in recent years. One significant development is the use of computer-based information systems, which assist organizations in facing global competition. This technological progress has inevitably brought changes to how companies operate within society. Information technology plays a crucial role in improving organizational performance (Trisnayanti et al., 2022). With the presence of information technology, companies are able to generate more accurate and timely information to support decision-making. To optimize its use and yield a positive contribution to performance, employees must be capable of using this technology effectively, which, in turn, enhances productivity. Improved productivity indicates that information technology has been used effectively and has succeeded in improving employee performance (Larissa & Juliarsa, 2024).

One of the most commonly used technologies in organizations is the accounting information system (AIS) (Arifah & Rahayu, 2023). AIS is a system that collects, records, stores, and processes data to provide information to decision-makers (Ibrahim et al., 2020). According to Gufron et al. (2024), AIS is a set of coordinated forms, records, and reports designed to present financial information needed by management to facilitate

company operations. AIS enhances the accuracy, relevance, and timeliness of financial reporting, making performance evaluation of AIS necessary. A well-performing AIS provides clear and accurate financial reports (Kusumawardhani et al., 2024), supports decision-making, and ensures the availability of information for resource management (Sumantari & Juliarsa, 2023). However, its effectiveness also depends on user skills and understanding (Pratiwi et al., 2020). One government institution in Bali that utilizes AIS is the Regional Financial and Asset Management Agency (BPKAD) of Jembrana Regency.

BPKAD Jembrana is a governmental institution responsible for managing regional finances and assets, playing a vital role in local governance and development. Previously, BPKAD used the Regional Financial Management Information System (SIMDA), which helped regional governments implement transparent development planning and promote good governance (Juniawan, 2019). In accordance with Ministry of Home Affairs Regulation No. 70 of 2019, a new system was introduced—Sistem Informasi Pemerintahan Daerah (SIPD), designed to aid local governments in financial and development management. SIPD integrates features such as e-database, e-planning, e-monitoring and evaluation (e-money), and e-reporting. The web-based application aims to organize and present regional development data to promote technology-based planning and budgeting, thereby supporting decision-making and public transparency (Ekaputra, 2021). SIPD was implemented at BPKAD Jembrana in 2024, following a similar path to other regions in Bali such as Denpasar and Gianyar.

In Denpasar, SIPD began implementation in 2022, but full adoption required adjustments and parallel systems to ensure continuity in financial processes (Teken & Romarina, 2024). Likewise, BPKAD Gianyar still relies on SIMDA for financial reporting due to the insufficient effectiveness of SIPD in meeting accuracy standards (Wahyudi et al., 2024). Similar transitions were observed in regions like Nganjuk and Nias, where SIPD was adopted between 2020 and 2021 (Ekaputra, 2021; Laoli et al., 2022). These transitions bring challenges, especially when technical training and user readiness are lacking. Survey results show several obstacles: unfamiliarity with SIPD features, accessibility issues, poor system integration across planning and financial functions, and inadequate network infrastructure. The success of SIPD implementation strongly depends on employee performance, which is influenced by personal technical skills, organizational size, and work motivation.

Personal technical skills are crucial in enhancing AIS performance. Skilled users can operate the system efficiently, understand its features, and apply them to support accurate decision-making. According to Putri & Juliarsa (2023), these skills are shaped by training, education, and user experience. Proficiency allows users to solve technical problems, interpret outputs, and utilize complex system functions (Agustina et al., 2021). This research adopts the Theory of Planned Behavior (TPB), suggesting that individuals with strong beliefs in their technical capabilities are more likely to improve system use. Previous studies by Permana & Suryana (2020), Nurhayati (2022), and Sinurat et al. (2024) affirm the positive influence of technical skills on AIS performance. However, contrasting

findings were reported by Fathonah et al. (2023), Pratiwi et al. (2022), and Sari et al. (2021), who found no significant impact.

Organizational size also affects AIS performance. Larger organizations typically have greater resources and more investment in information systems. However, they may also face coordination and system maintenance challenges. Pratiwi et al. (2020) found a positive influence of organizational size on AIS user performance. On the other hand, studies by Anggarawati et al. (2022), Dewi et al. (2023), and Praptiningsih et al. (2019) found no significant relationship between organizational size and AIS performance.

Work motivation refers to the internal drive that influences an individual's behavior in the workplace (Lestari & Wirajaya, 2024; Wiradarma & Widhiyani, 2021). Highly motivated employees tend to demonstrate optimal performance, creativity, and organizational loyalty. However, low motivation—often due to lack of recognition, unclear goals, or poor work environments—can hinder performance (Purwanto, 2020). According to the Theory of Planned Behavior, recognition and rewards from superiors can positively influence attitudes, encouraging employees to maintain performance standards and thus improving AIS outcomes. Studies by Gumiyyar & Suardana (2022) and Putra et al. (2022) show that motivation positively affects employee performance, whereas Azzaroh et al. (2023), Dewi et al. (2022), and Safitri & Kusumastuti (2023) found no significant effect. Despite mixed findings, motivation remains a critical driver of work effectiveness and efficiency (Firmansyah & Aima, 2020).

Considering the importance of SIPD implementation at BPKAD Jembrana, it is essential to examine the impact of personal technical skills, organizational size, and work motivation on the performance of accounting information systems. Effective use of SIPD enables accurate and timely financial reporting, particularly in budgeting, treasury, and accounting functions. Consequently, improving employee performance in managing local government financial reports is crucial. This study is therefore titled “The Influence of Personal Technical Skills, Organizational Size, and Work Motivation on the Performance of Accounting Information Systems.”

METHOD

This study employs a quantitative associative approach using a survey method to test and validate the hypotheses concerning the influence of personal technical skills, organizational size, and work motivation on the performance of accounting information systems at the Regional Financial and Asset Management Agency (BPKAD) of Jembrana Regency. Primary data were collected through questionnaires distributed to respondents selected using purposive sampling criteria—namely, civil servants (ASN) who use accounting information systems and have a minimum of two years of work experience. The total sample consisted of 45 individuals out of a population of 88 employees. This research was conducted at BPKAD Jembrana due to the implementation of a new system, namely the transition from SIMDA to SIPD, which serves as an important contextual background for assessing the performance of accounting information systems.

The object of this study is the performance of the accounting information system, influenced by three independent variables: personal technical skills, organizational size, and work motivation. Each variable is defined operationally and measured using specific indicators that have been tested for validity and reliability through a 4-point Likert scale. The collected data were analyzed using descriptive statistical analysis and multiple linear regression, along with classical assumption tests, including tests for normality, multicollinearity, and heteroscedasticity. The data collection instrument was a closed-ended questionnaire, and the results were used to measure the significance of the relationships among variables both simultaneously and partially.

Regression analysis was carried out using a linear equation model to determine the extent to which the three independent variables affect the dependent variable. The F-test was employed to assess the overall significance of the model, while the t-test was used to evaluate the individual effects of each variable. The coefficient of determination (R^2) was used to measure the extent to which the independent variables explain variations in the performance of the accounting information system. This study provides empirical evidence regarding the importance of enhancing employees' technical capabilities, managing organizational size effectively, and fostering work motivation in order to support the successful implementation of accounting information systems within local government institutions.

RESULTS AND DISCUSSION

Respondent Characteristics

Table 1. Respondent Characteristics

No	Respondent Characteristics	Amount (Person)	Percentage (% / Percent)
A	Gender		
1.	Man	25	55.56
2.	Woman	20	44.44
	Total	45	100
B	Respondent Age		
1.	20-30	0	0
2.	31-40	7	15.56
3.	41-50	20	44.44
4.	>50	18	40.00
	Total	45	100
C	Last education		
1.	Vocational School/Senior High School	15	33.33
2.	Diploma	0	0
3.	S1	25	55.56
4.	S2	5	11.11

5.	S3	0	0
	Total	45	100
D	Length of use of SIA (Years)		
1.	1-3	39	86.67
2.	>3	6	13.33
Total		45	100

Source: Processed primary data, 2025

Instrument Validity Test Results

Table 2. Validity Test Results

Variables	Indicator	Correlation Coefficient	Sig. (2-tailed)	Information
Personal	X1P1	0.937	0,000	Valid
Technical	X1P2	0.787	0,000	Valid
Ability (X1)	X1P3	0.825	0,000	Valid
	X1P4	0.659	0,000	Valid
	X1P5	0.898	0,000	Valid
	X1P6	0.787	0,000	Valid
Organization Size (X2)	X2P1	0.837	0,000	Valid
	X2P2	0.751	0,000	Valid
	X2P3	0.574	0,000	Valid
	X2P4	0.663	0,000	Valid
Work Motivation (X3)	X3P1	0.977	0,000	Valid
	X3P2	0.929	0,000	Valid
	X3P3	0.973	0,000	Valid
	X3P4	0.973	0,000	Valid
Accounting Information System Performance (Y)	YP1	0.656	0,000	Valid
	YP2	0.767	0,000	Valid
	YP3	0.817	0,000	Valid
	YP4	0.685	0,000	Valid
	YP5	0.797	0,000	Valid
	YP6	0.857	0,000	Valid
	YP7	0.797	0,000	Valid
	YP8	0.730	0,000	Valid

Source: Processed primary data, 2025

The results of the validity test in Table 2 show that all variables have a correlation coefficient value with a total score of all statement items of more than 0.30. This indicates that the statement items in the research instrument are valid.

Reliability Test Results

Table 3. Reliability Test Results

Variables	Cronbach's Coefficient	Alpha	Information
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Personal Technical Ability (X1)		Reliable
Organization Size (X2)	0.911	
Work Motivation (X3)		
Accounting Information System Performance (Y)		

Source: Processed primary data, 2025

The results of the reliability test in Table 3 show that the Cronbach's Alpha coefficient value is 0.911. This indicates that the instrument is declared reliable because the Cronbach's Alpha coefficient value is greater than 0.70.

Descriptive Statistical Analysis Results

Table 4. Descriptive Statistics Results of Research Variables

Descriptive Statistics	Std.				
	N	Minimum	Maximum	Mean	Deviation
SIA Performance	45	20	32	24,111	2,797
Personal Technical Skills	45	14	24	18,088	1,844
Organization Size	45	8	16	12,311	1,311
Work motivation	45	12	16	13,133	1,752
Valid N (listwise)	45				

Source: Data processed, 2025

Based on Table 4, the results of the descriptive statistical test can be seen that the total sample used was 45 respondents. The results of descriptive statistics in this study can be explained as follows:

1. Accounting information system performance (Y)

The accounting information system performance variable has a minimum value of 20 and a maximum value of 32. The value of the standard deviation of each question is smaller than its average value. This shows that the accounting information system performance data (Y) has low variation, and shows that the majority of respondents gave similar answers.

2. Personal technical ability (X1)

The personal technical ability variable has a minimum value of 14 and a maximum value of 24. The standard deviation value of each question is smaller than the average value. This shows that the personal technical ability data (X1) has low variation, and shows that the majority of respondents gave similar answers.

3. Organization Size (X2)

The organizational size variable has a minimum value of 8 and a maximum value of 16 from the first to the fourth question. The standard deviation value of each question is smaller than the average value. This shows that the organizational size data (X2) has low variation and shows that the majority of respondents gave

similar answers.

4. Work Motivation (X₃)

The work motivation variable has a minimum value of 12 and a maximum value of 16 from the first to the fourth question. The standard deviation value of each question is smaller than the average value. This shows that the work motivation data (X₃) has low variation and shows that the majority of respondents gave similar answers.

Classical Assumption Test

1) Normality Test

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		45
Normal Parameters ^{a,b}	Mean	0,000
	Std. Deviation	0.940
Most Extreme Differences	Absolute	0.129
	Positive	0.114
	Negative	-0.129
Test Statistics		0.129
Asymp. Sig. (2-tailed)		0.060 ^c

Source:Data processed, 2025

Based on the results of the normality test analysis in Table 5 with the One-Sample Kolmogorov-Smirnov Test (KS) method, the Asymp. Sig. (2-tailed) value is 0.060. The value obtained from the test results is greater than alpha (0.05), so the data in this study is normal.

2) Multicollinearity Test

Table 6. Multicollinearity Test Results

Model	Coefficients ^a	Collinearity Statistics	
		Tolerance	VIF
1	Personal technical ability (X ₁)	0.529	1,889
	Organization size (X ₂)	0.421	2,377
	Work Motivation (X ₃)	0.709	1,410

Source:Data processed, 2025

Based on Table 6, it can be seen that the tolerance and VIF values of all variables show that the tolerance value for each variable is greater than 10% or 0.10 and the VIF value is less than 10, which means that the regression equation model is free from multicollinearity.

3) Heteroscedasticity Test

Table 7. Heteroscedasticity Test Results

Coefficients ^a		Standardize			
Model		Unstandardized		d	
		B	Std. Error	Coefficients	t
1	(Constant)	0.090	0.210	0.431	0.669
	LN_X1	-0.151	0.087	-0.331	-1,730
	LN_X2	0.087	0.086	0.212	1,007
	LN_X3	0.070	0.059	0.202	1,191

Source:Data processed, 2025

Based on Table 7, the heteroscedasticity test using the Glejser test method, the results show that the significance value of each variable is greater than 0.05. Therefore, the instrument is declared free of heteroscedasticity.

Multiple Linear Regression Analysis

Table 8. Results of Multiple Linear Regression Analysis

Coefficients ^a		Standardized			
Model		Unstandardized		(P-value)	
		B	Std. Error	Beta	t
1	(Constant)	1,811	2,938	0.616	0.541
	X1	0.141	0.199	0.093	0.709
	X2	1,397	0.313	0.655	4,456
	X3	0.195	0.181	0.122	1,078

Source:Data processed, 2025

Based on the results of the multiple linear regression analysis presented in Table 4.14, the regression equation is as follows.

$$Y = 1.811 + 0.141X_1 + 1.397X_2 + 0.195X_3 + e \dots \dots \dots (2)$$

Based on the equation above, it can be explained as follows.

- 1) The constant value of 1.811 shows that if X₁, X₂, X₃ are equal to zero, then the accounting information system performance value (Y) is 1.811 units.
- 2) The regression coefficient value of personal technical ability (X₁) of 0.141 shows that if personal technical ability (X₁) increases by one unit, the performance of the accounting information system (Y) will increase by 0.141 units assuming other variables are constant.
- 3) The regression coefficient value of organizational size (X₂) of 1.397 indicates that if the organizational size (X₂) increases by one unit, the performance of the information system (Y) will increase by 1.397 units, assuming that other variables are constant.

4) The value of the work motivation regression coefficient (X_3) of 0.195 indicates that if work motivation (X_3) increases by one unit, the performance of the accounting information system (Y) will increase by 0.195 units assuming that other variables are constant.

Coefficient of Determination (R^2) Test

Table 9. Results of the Determination Coefficient Test

Model Summary^b

R	R Square	Adjusted Square	RStd. Error of the Estimate
0.792a	0.628	0.601	1,768

Source: Data processed, 2025

Based on Table 9 shows the magnitude of the influence of independent variables on related variables indicated by the total determination (R Square). Table 4.15 shows a value of 0.628 which means that 62.8% of the variation in the performance of the accounting information system at the BPKAD of Jembrana Regency is influenced by personal technical capabilities, organizational size and work motivation, while other variations are caused by factors not included in the model.

Model Feasibility Test (F Test)

Table 10. Model Feasibility Test Results (F)

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	216,234	3	72,078	23,050	0.000
	Residual	128,210	41	3,127		b
	Total	344,444	44			

Source: Data processed, 2025

Based on Table 10, the F-test results show that the calculated F value is 23.050 with a significance level of 0.000, which is less than $\alpha = 0.05$. This indicates that the regression model used in this study is appropriate and that there is a simultaneous effect of personal technical skills, organizational size, and work motivation on the performance of accounting information systems.

Hypothesis Testing (t-test)

- The effect of personal technical skills on the performance of accounting information systems The personal technical skills variable (X_1) has a t-value of 0.709 with a significance level of 0.482 and a regression coefficient of 0.141. Since the significance level exceeds the α threshold of 0.05 ($0.482 > 0.05$), it can be concluded

that personal technical skills do not significantly influence the performance of accounting information systems. Therefore, the alternative hypothesis (H_1) is rejected and the null hypothesis (H_0) is accepted.

- The effect of organizational size on the performance of accounting information systems

The organizational size variable (X_2) shows a t-value of 4.456 with a significance level of 0.000 and a regression coefficient of 1.397. Since the significance level is less than 0.05 ($0.000 < 0.05$), this indicates that organizational size has a positive and significant effect on the performance of accounting information systems. Thus, the alternative hypothesis (H_1) is accepted and the null hypothesis (H_0) is rejected.

- The effect of work motivation on the performance of accounting information systems

The work motivation variable (X_3) has a t-value of 1.078 with a significance level of 0.287 and a regression coefficient of 0.195. As the significance level exceeds the α value of 0.05 ($0.287 > 0.05$), it can be concluded that work motivation does not significantly affect the performance of accounting information systems. Consequently, the alternative hypothesis (H_1) is rejected and the null hypothesis (H_0) is accepted.

CONCLUSION

1. Personal technical skills do not have a significant effect on the performance of accounting information systems. This indicates that employees' confidence in their technical abilities alone is insufficient to enhance system performance if not supported by other factors such as a positive attitude toward system use, operational ease, and a conducive work environment.
2. Organizational size has a positive effect on the performance of accounting information systems. This means that the larger the organization, the better the system performance, as greater organizational size typically brings more resources, improved technology, and stronger support structures, all of which contribute to enhanced system effectiveness.
3. Work motivation does not significantly affect the performance of accounting information systems. Although motivation is essential for encouraging productivity, the findings suggest that motivation, without a positive attitude toward the system and belief in its benefits, does not directly impact system performance improvement.

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