

WORK STRESS MODERATES THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMSON EMPLOYEE PERFORMANCE

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Abstract: Accounting information systems can help improve the performance of an employee in working in an organization or company. If the system is able to be used easily and provides benefits in the form of increased performance, then the individual or employee will use the information system technology properly. Research that raises the issue of the effect of the effectiveness of accounting information systems on individual performance has been carried out in previous studies, but the results obtained are not always consistent. Therefore, it is necessary to re-examine the effect of the effectiveness of the accounting information system on the performance of employees with work stress as moderating in the finance department of the Warmadewa University. The purpose of this study was to determine the effect of the effectiveness of accounting information systems on employee performance, the effect of job stress on employee performance and the effect of job stress on moderating the effectiveness of accounting information systems on employee performance. Data was collected using a questionnaire distributed to 30 respondents. The effect test/moderation hypothesis test carried out in this study is the residual test. After testing the hypothesis, the research results obtained where the first hypothesis is accepted, which means the effectiveness of the accounting information system has a significant positive effect on employee performance. While the second hypothesis is rejected, which means that work stress has a positive and insignificant effect on employee performance. The third hypothesis is accepted with job stress weakening the relationship between the effectiveness of accounting information systems and employee performance.

Keywords: Job Stress, Accounting Information Systems, Employee Performance, Technology acceptance model, theory of reasoned action

I. RESEARCH BACKGROUND

Human resources are a key factor in achieving the goals/vision of the organization. Various visions are designed for the benefit of humans where in the implementation of their missions they are managed and managed by humans (Mariyatni et al., 2020; Ong & Mahazan, 2020). If the management of human resources is carried out professionally, it is expected that human resources can work productively (Atmadja et al., 2021; Saputra et al., 2019). The number of employees (labor) is abundant, requiring an organization to think of ways to utilize and optimize employee performance (Juniariani & Saputra, 2020; Lin et al., 2018). The progress of an organization or company is strongly influenced by the individual performance of employees in carrying out each task and obligation given by the organization in accordance with the responsibilities of each employee (Jha & Singh, 2019). Accounting information systems can help improve the performance of an employee in working in an organization or company (Healy & Palepu, 2001). The effectiveness of accounting information systems is important for organizations because it is used as a measure of the achievement of the success of the goals set (Suardhika et al., 2012). The effectiveness of the accounting information system is related to the description of the extent to which the target can be achieved by utilizing the managed resources to collect, process, and store electronic data, then convert

it into the required information (Muthaher, 2009). Research result Nayaka and Suardhika (2019) shows that the effectiveness of accounting information systems has a significant positive effect on individual and employee performance. However, different results were obtained Kouser et al. (2011) which states that the use of accounting information systems is not able to improve individual performance. Ashanti and Fani (2017) also found that the effectiveness of the accounting information system had no effect on employee performance. Therefore, it is necessary to re-examine the effect of the effectiveness of the accounting information system on the performance of employees with work stress as a moderator in the finance work unit at Warmadewa University.

Efforts to improve employee performance, including by paying attention to work stress. Stress is a condition in which a person experiences tension due to conditions that affect him, these conditions can be obtained from within a person or from the environment outside a person. Thus, organizations or companies must be able to manage work stress experienced by employees, so that employee performance increases.

II. LITERATURE REVIEW

Theory of Reasoned Action

This theory is also known as the theory of reasoned action (TRA). This theory explains that actions that are influenced by a person's reaction and perception of something will determine that person's attitude and behavior. TRA consists of three general variables, namely: behavioral intention (BI=behavior intention), attitude (A=Attitude), and subjective norm (SN=Subjective Norm). Based on this theory, a person's attitude in showing behavior is closely related to his belief that showing a behavior will bring consequences and he has evaluated those consequences (Ajzen & Fishbein, 1980; Tang, 2018). TRA is used as the main basis for the hypotheses that will be developed even though it is not viewed from the direct relationship of work stress-employee performance (Ma & Liu, 2011). The main concern of TRA is prediction of behavioral intention, which includes prediction of attitude and prediction of behavior (Nezakati et al., 2015).

Technology Acceptance Model (TAM)

Technology acceptance model (TAM) is a model used to describe a person's behavior in using technology (Suryandini, 2012; Yu, 2009). Heilesen and Jensen (2007:65) add that TAM also explains that individuals can freely choose to use technology. Heilesen and Jensen (2007:66) stated that in TAM there are two main behavioral variable beliefs in adopting information systems, namely: user perceptions of perceived usefulness and user perceptions of use (perceived ease of use) (Liao et al., 2018). Perceived usefulness is defined as the level at which a person believes that using a particular system can improve performance, and perceived ease of use is defined as the level at which a person believes that the system does not require any effort (free of effort) (Iqbal & Sidhu, 2019).

Accounting information system

An accounting information system (AIS) is a collection of resources, such as people and equipment, designed to transform financial data and other data into information. Information has economic value if it is able to facilitate resource allocation decisions (Mollanazari, 2012; Suardhika et al., 2012). Accounting information systems are said to play an important role in effective decision-making processes in order to control and coordinate organizational activities so as to achieve greater performance (Inghirami & Scribani, 2016; Mollanazari, 2012). According to the AICPA in Romney and Steinbart (2009: 249), the following are the objectives of an accounting information system, namely: a) Identifying and recording all valid transactions, b) Classifying transactions quickly, c) Recording transactions.

III. RESEARCH METHODOLOGY

This study uses an associative research type with a quantitative approach, namely research that describes a systematic and accurate relationship to a characteristic of quantitative data that aims to test the established hypothesis. Therefore, the purpose of this study is to determine and explain the existence of a relationship between variables the effect of the effectiveness of accounting information systems on employee performance with work stress as a moderating variable. The variables used in this study are (1) the dependent variable (Y) namely employee performance with measurement indicators a) work quality, b) initiative, c) ability, d) communication. (2) The independent variable (X) is information system effectiveness akuntance (X) with measurement indicators a) convenience, b) timely, c) accurate, d) trustworthy. (3) The moderating variable (M) is work stress with measurement indicators a) role ambiguity, b) role conflict, c) role overload, d) interpersonal demands, e) organizational structure, f) organizational leadership.

There are two types of data in this study, namely primary data and secondary data. The primary data of this research is the result of respondents' answers to the statements in the questionnaire regarding the effectiveness of information systems, employee performance and work stress. Meanwhile, secondary data was obtained through library sources relevant to the research topic, both from books and previous research as well as the number of employees in the finance department in all work units at Warmadewa University. Primary data collection was carried out using a direct survey method with a questionnaire technique by giving a set of questions or written statements to respondents to answer. Questionnaires are an efficient data collection technique if the researcher knows with certainty the variables to be measured and knows what to expect from the respondents. The results of the answers are then measured with a Likert scale on the respondent's answer choices are assessed with 5 scales. With a value of 1 (strongly disagree), 2 (disagree), 3 (neutral), 4 (agree), 5 (strongly agree).

The sample of this research is all work units in the finance department within the University of Warmadewa in 2021. The consideration of researchers in choosing this location is due to a decrease in performance which is reflected in the decline in the ranking of universities at the national level. The sample used in this study amounted to 30 people with a saturated sample determination because the population is very small. This research questionnaire began to be distributed on July 11, 2021 - July 20, 2021. Data collection was carried out by visiting respondents directly to submit and re-collect the questionnaires. Of the 30 copies of the questionnaire distributed by the researcher, as many as 30 copies of the questionnaire were returned.

IV. RESULTS AND DISCUSSION

Research Instrument Test

The validity test is a test of the homogeneity of the question items or statements per variable to measure whether or not a questionnaire is valid. A questionnaire is said to be valid if the questions or statements on the questionnaire are able to reveal something that is measured by the questionnaire, the higher the validity of a questionnaire, the smaller the error variance. The criterion of validity testing is to compare r_{count} with r_{table} , at a significant level of 95% or $\alpha = 5\%$ or compare r_{count} with a magnitude of 0.30. The minimum requirement for a questionnaire to meet validity is if the coefficient value is above 0.3. The correlation value between the item scores and the total items was then compared with the critical r (0.30). If the correlation to the total score item is greater than (0.30) then the research instrument is said to be valid with a significance level of 0.05. Validity analysis was carried out for each questionnaire item on three research variables. Variable work stress (M) have 25 items, employee performance (Y) 11 items, and effectiveness of accounting information system implementation (X) 10 items, so there are 46 items in total. In testing the validity of this required coefficient r_{count} , coefficient r_{table} and conclusions. All research variables were measured by 46 statement items and based on the results of SPSS version 26.0 processing, the r_{count} coefficient of the 46 statement items was declared valid because the r_{count} coefficient $>$ r_{table} coefficient.

The reliability test is intended to determine whether the instrument is reliable where a reliable instrument is an instrument which when used several times to measure the same object will produce the same data so that it can see the consistency of the measuring instrument in its use. The reliability test with SPSS uses Statistical Reliability Analysis with Cronbach's Alpha value greater than 0.60. In the reliable analysis of the questionnaire work stress (M), employee performance (Y), and effectiveness of accounting information system implementation (X) Comparison of the coefficient of Cronbach's Alpha (calculated coefficient of reliability alpha) all items of the questionnaire statement work stress, employee performance, and effectiveness of AIS implementation processing results with a value of 0.60. A list of statements can be said to be reliable if it has a Cronbach's value $>$ from 0.60. From processing SPSS for Windows version 26.0, Cronbach's Alpha coefficients are obtained as shown in the table below this.

Table 1

Reliability Test Results

Variable	Cronbach's Alpha Coefficient	Critical value	Information
Work Stress (M)	0.978	0.60	Cronbach's Alpha $>$ critical value; Reliable

Variable	Cronbach's Alpha Coefficient	Critical value	Information
Employee Performance (Y)	0.951	0.60	Cronbach's Alpha < critical value; Reliable
Effectiveness of AIS Implementation (X)	0.972	0.60	Cronbach's Alpha < critical value; Reliable

In the table, it can be seen that the magnitude of Cronbach's Alpha coefficient for all variables is greater than 0.60. This means that the list of statements (questionnaires) work stress, employee performance, and effectiveness of AIS implementation is reliable. Thus, the list of variable statements work stress, employee performance, and effectiveness of AIS implementation which consists of 46 statement items are reliable for measuring research variables.

Research Data Analysis Test

The data analysis test in this study used the classical assumption test. Before the regression model is used to test the hypothesis, the classical assumption is first tested. The purpose of this test is to determine and test the feasibility of the regression model used in the study. The classical assumption test that will be carried out in this study is as follows.

1) Normality test

The normality test aims to determine whether in the regression model made, the dependent and independent variables have a normal distribution or not. A good regression model is a regression that is normally distributed. To test the normality of a data is done by looking at Asymp. Sig (2-tailed). If the Asymp. Sig (2-tailed) is less than 0.05 then H_0 is rejected and means that the data distribution is said to be abnormal. And vice versa, if the value of Asymp. Sig (2-tailed) is more than 0.05 then H_0 is accepted and means that the data distribution is said to be normal. That the value of Sig Kolmogorov – Smirnov from this research model is worth above 0.05 and this shows that the equation model in this study is normally distributed so that the model of the research equation that is formed can be carried out with a moderation regression test.

2) Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model has an inequality of variance from the residuals of one observation to another observation. If the residual from one observation to another is fixed, it is called homoscedasticity and if it is different it is called heteroscedasticity. A good regression model is a model that does not contain symptoms of heteroscedasticity. One way to test the presence or absence of heteroscedasticity is the Glejser test, which is to regress the independent variable to the absolute residual on the dependent variable. If the significance level of t from the regression results has an absolute residual of the independent variables greater than 0.05, it means that the regression model involved does not contain symptoms of heteroscedasticity.

Effect Test/Hypothesis Test

The moderating effect/hypothesis test carried out in this study is the residual test which aims to overcome the possibility of multicollinearity in the interaction test and the absolute difference test. In this residual test, first find the residual value (Res₁) for the regression of X₁ against M₁, calculate the absolute value of the residue (ABS_Res₁), calculate the absolute simple linear regression of the residual (ABS_Res₁) as the independent variable and Y as the dependent variable. If the result is significant and the parameter coefficient is negative, then the variable x₂ is a moderating variable (Darsana and Adi, 2016:132).

This study uses the residual test with the following equation formula.

$$M_1 = + 1X_1 + (1) \dots\dots\dots$$

$$|\varepsilon| = + 1X_1 + (\dots\dots\dots 2)$$

$$Y = +\beta_1 X_1 + \beta_2 X_2 + |\varepsilon| \dots\dots\dots (3)$$

Information :

Y = Employee Performance

□ = Constant

X₁ = Effectiveness of Accounting Information Systems

M₁ = Work Stress

1 – 2 = Independent variable regression coefficient

= Error/ Other variables not identified in the model
 $|\varepsilon|$ = Absolute Residual Error/ Other variables not identified in the model

Analysis of the regression coefficient values B2 and B3 was also carried out to determine the type of moderating role that occurred. Several types of moderating roles with the criteria are presented in Table 5 as follows.

Table 2
 Moderation Role Type

No	Moderate Variable Role Type	Coefficient
1	Pure Moderation	B2 is not significant significant B3
2	Quasi Moderation (Pseudo Moderation)	B2 is significant significant B3
3	Homoligiser Moderation (Potential Moderation)	B2 is not significant B3 is not significant
4	Predictors Moderation	B2 is significant B3 is not significant

In addition, an analysis of the regression coefficient values B1 and B3 was carried out to determine the type of moderation. The interaction relationships of moderating variables are divided into several types with the criteria presented in Table 6 as follows. B1 is the regression coefficient of the accounting information system effectiveness variable, B2 is the regression coefficient of the work stress variable and B3 is the interaction regression coefficient between the accounting information system effectiveness variable and the work stress variable.

Table 3
 Moderation Type

No	Moderation Type	Coefficient
1	Strengthen	1 (+), significant/insignificant B3 (+), significant
2	Strengthen	1 (-), significant/insignificant B3 (-), significant
3	Weaken	1 (+), significant/insignificant B3 (-), significant
4	Weaken	1 (-), significant/insignificant B3 (+), significant

Table 4
 Test results Residual

Variable	Unstandardized	Coefficient	Standardized	t-count	Sig.
	B	Std. Error	Beta		
Constant	0.615	0.422	-	1,458	0.157
X1M1	-0.118	0.259	-0.074	-0.457	0.652
X1	0.829	0.194	0.851	4,270	0.000
M1	0.004	0.145	0.005	0.025	0.880
R Square		0.686			
Adjusted R Square		0.650			
Fcount		18,966			
Sig. F		0.000			

The first hypothesis (H2) in this study was rejected as indicated by a regression coefficient value of 0.004 and a significance value of 0.880 so that work stress has no significant positive effect on employee performance. This means that the more work stress is felt by the individual, the more individual performance will increase. At a certain level of stress is necessary, if there is no stress at work, employees will not feel challenged with the result that performance will be low (Damayanti, 2019; Özbağ et al., 2014). On the other hand, with stress, employees feel the need to exert all their abilities to achieve high performance so that they can complete tasks well (Juniariani & Saputra, 2020; Lin et al., 2018). For a leader, the pressure given to an employee must be related to whether the stress caused by these pressures is still in a reasonable state (Ghani et al., 2016; Muwardi et al., 2020; Singh & Singh, 2018). In simple terms this means that stress has the potential to encourage or interfere with work performance, if there is no stress there is also no work challenge and performance tends to be low. This condition illustrates that stress can have positive consequences, stress is not something to be avoided (Groen et al., 2017; Muwardi et al., 2020; Yan & Xie, 2016).

Job Stress Moderates AIS Effectiveness on Employee Performance

The first hypothesis (H3) in this study is accepted as indicated by the regression coefficient value 1 which is negative and 3 which is positive and by looking at the regression coefficient values of 2 and 3 which are significant so that work stress weakens the impact of AIS effectiveness on employee performance. This means that the implementation of AIS that is more effective in the presence of high work stress or not managed properly by individuals will reduce employee performance (Suardhika et al., 2012). This shows that the high work stress felt by employees will reduce the effectiveness of AIS so that it has an impact on the decline in employee performance (Juniariani & Saputra, 2020). So with the high work stress felt by employees will reduce employee performance and can reduce the effect of the effectiveness of information systems on employee performance (Setiawan & Basuki, 2018). Job stress is helpful but can play a role in wrong or impair performance (Sara et al., 2021). In simple terms this means that stress has the potential to encourage or interfere with work performance, if there is no stress there is also no work challenge and performance tends to be low (Atmadja & Kurniawan Saputra, 2018). Job stress in this study acts as an internal factor where job stress will be able to affect the results that are the goals of the work of employees in the finance department at Warmadewa University (Saputra, 2019). In conditions where the effective use of AIS is accompanied by the provision of job stress to employees who are managed properly, the performance of these employees will also be better (Inghirami & Scribani, 2016). On the other hand, the effectiveness of AIS without adequate work stress will result in less than optimal employee performance (Mollanazari, 2012). Without work stress, employees tend not to be enthusiastic about work, especially in the application of AIS, so that no matter how effective the system is, it will not have much effect on performance. An effective use of AIS by an employee and accompanied by work stress will result in better performance (Jönsson & Devonish, 2009). Work stress is given to employees for the performance that has been done with the intention that these employees have work enthusiasm and want to work better and are serious about improving higher performance (Ahmad et al., 2020). Job stress is given as an incentive for employees to work with their optimal abilities. An effective use of AIS by an employee and accompanied by work stress will result in better performance. Job stress is given to employees for the performance that has been done with the intention that these employees have work enthusiasm and want to work better and are serious about improving higher performance. Job stress is given as an incentive for employees to work with their optimal abilities (Edvinsson, 1997). An effective use of AIS by an employee and accompanied by work stress will result in better performance. Job stress is given to employees for the performance that has been done with the intention that these employees have work enthusiasm and want to work better and are serious about improving higher performance. Job stress is given as an incentive for employees to work with their optimal abilities (Özbağ et al., 2014; Singh & Singh, 2018; Yan & Xie, 2016).

The use of an effective accounting information system by an employee and accompanied by high work motivation will result in better performance (Marr, 2004). When users of an effective accounting information system have high morale and drive at work, employee performance can be assessed as good so that the goals of a company can be met (Juniariani & Saputra, 2020). On the other hand, if the use of an effective accounting information system is not accompanied by high work motivation, then employee performance will not be optimal (Inghirami & Scribani, 2016). Without giving encouragement to employees to trigger the emergence of high work motivation, employees will tend to be less enthusiastic in working, especially in the use of accounting information systems, so that no matter how effective the system is, it will not have much effect on employee performance (Setiawan & Basuki, 2018).

V. CONCLUSIONS AND SUGGESTIONS

The first hypothesis is accepted, namely the effectiveness of the accounting information system has a significant positive effect on employee performance. This positive influence means that there is a direct relationship between the effectiveness of AIS and individual performance. If the higher the level of effectiveness of the AIS, the higher the level of individual performance. With the implementation of an accounting information system, employees can work quickly and the services provided are getting better and can assist in producing reports that are precise, accurate and relevant. This can be seen from the many parties who use AIS to achieve excellence for the organization. The second hypothesis is rejected, namely job stress has a positive and insignificant effect on employee performance. This means that the more work stress is felt by the individual, the individual's performance will increase but not significantly. At a certain level of stress is necessary, if there is no stress at work, employees will not feel challenged with the result that performance will be low.

The third hypothesis is accepted with job stress weakening the residual relationship between the effectiveness of accounting information systems and employee performance. This means that the implementation of AIS that is more effective in the presence of high work stress or not managed properly by individuals will reduce employee performance. This shows that the high work stress felt by employees will reduce the effectiveness of AIS so that it has an impact on the decline in employee performance. So with the high work stress felt by employees, it will reduce employee performance and can reduce the effect of the effectiveness of information systems on employee performance. Further research can use a wider scope of research, namely increasing the number of samples, adding research variables and using more appropriate indicators. For the next research agenda, it will add variables from the respondents' internal factors such as the competence and knowledge of the respondents.

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