

**The Influence of information Technology, Work Experience,  
Management Participation and HR Competence on the Effectiveness  
of Accounting Information Systems  
(Bank BNI Iskandar Muda Branch, BNI USU Branch, BNI  
Padangbulan Branch and BNI KC Setiabudi, Medan City, North  
Sumatra)**

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**ABSTRACT**

*Analyzing is the aim of this study and proving that there is an influence between Information Technology, Work Experience, Management Participation and HR Competence at Bank BNI Iskandar Muda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi, Medan City, North Sumatra. This research utilizes primary data that has been obtained by distributing questionnaires to respondents. The respondents were employees who worked at Bank BNI Iskandar Muda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi, Medan City, North Sumatra. Sampling by saturated sample method using a sample of 80 employees. The results of partial testing show that the effectiveness of the accounting information system is positively and significantly influenced by information technology, work experience, management participation and HR competencies at Bank BNI Iskandar Muda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi, Medan City, North Sumatra. Simultaneously Information Technology, Work Experience, Management Participation and HR Competence have a positive and significant impact on the Effectiveness of the Accounting Information System at Bank BNI Iskandar Muda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi, Medan City, North Sumatra.*

*Keywords: Information Technology, Work Experience, Management Participation and HR Competence*

**INTRODUCTION**

Technological developments and new sources of knowledge are influenced by the current period of globalization. Communities need high-quality, fast, reliable and accurate information systems to deal with complex environmental situations. Improvements in the field of IT have an impact on the corporate sector because it makes data processing easier for employees. Therefore, having reliable access to information systems is very important for every company.

Banking companies are more willing to improve their performance so that customers can be served with a more effective accounting system. The phenomenon that often arises is that many external and internal users of corporate information systems are dissatisfied with their effectiveness. The operational activities of information system users are hampered by the losses caused by the information system.

The first phenomenon can be seen at Bank Central Asia Tbk (BCA). A BCA customer who has lost Rp.135 million in savings belonging to HabbieAgusKurnia. There is a possibility that the BCA customer's savings will be stolen from their account after the ATM card is robbed. Hera customers advise that they must rotate their PIN frequently to avoid skimming. He assured the audience that BCA would always meet that banking authorities' requirements and work hard to satisfy its customers.

The second phenomenon regarding the accounting information system can be seen at Bank Negara Indonesia (BNI). A BNI customer faced a loss of Rp. 45 billion belonging to a customer with the initials IMB and Rp. 16.5 billion belonging to a customer with the initials H. The loss of BNI customer savings was allegedly due to forgery of deposit slips.

The efficiency of the banking industry's accounting information system was negatively affected by this incident. User complaints and financial losses are a direct result of poorly designed enterprise information systems. This shows a lack of work experience and HR competencies from users of information systems which causes difficulties in using the system. Users of accounting information systems can gain skills through training, therefore organizations that develop information systems must make efforts for training programs.

This study continues and repeats previous research with different samples, as well as the aim for knowing "The Influence of Information Technology, Work Experience, Management Participation and HR Competence on the Effectiveness of Accounting Information Systems at BNI Bank in Medan City, North Sumatra."

## **LITERATURE REVIEW**

### **Information Technology**

Technological developments have an impact on how effective accounting information systems are. If an organization has up-to-date IT and the applications to back it up, it will be able to provide reliable reports that will help ensure its continued success. According to the hypothesis testing of Yassin et al., (2021), IT has a positive effect on the effectiveness of the information systems. As a result, business operations will run without a hitch, and problems with data retrieval are very unlikely. The findings of the study corroborate the

finding of Przychodzen et al., (2018); Sofyani et al., (2020), who found that advances in information technology have increased the usefulness of the financial reporting system.

### **Work Experience**

The work experience to each individual can also have and influence on the effectiveness of the AIS. SIA Could benefit from the input of someone with more work experience. Accounting Information Systems will be more efficient if implemented by someone with more work experience. The effectiveness of accounting information systems increases with the level of professional expertise of workers. That professional experience incereases the effectiveness of accounting information systems. However, that the amount of individual work experience has no impact on the progress of the accounting information system, this is contrary to research results. For the simple reason that everyone's productivity and accurary in the workplace increases when they have a solid understanding of AIS.

### **Management Participation**

Improve the design and growth of Accounting Information Systems (AIS) with input from management. Management involvement is considered to increase productivity in the workplace. According to research conducted by Arifuddin & Safitri, (2021), AIS effectiveness is significantly influenced by management involvement. Management involvement affects howwill the AIS works in obtaining fast, accurate and reliable information. In line with the research findings of Agustina & Sari, (2020), the more people involved in the accounting system, the less effective it will be. This is contarary to the research by Sutrisna et al., (2021) which found that management participation had no effect on the effectiveness of the AIS.

### **Competence of Human Resources (HR)**

Human resources knowledge influences how efficient our accounting software. (Kianto et al., 2017; Saratih & Abdillah, 2017) Companies will suffer because of less capable HR Personnel. HR competence has a positive influence on the effectiveness of AIS. According to the findings of Moraes et al., (2019), human resource capabilities also play a role in determining how efficient the accounting information system is. HR proficiency increases as a company's accounting information system becomes more efficient. If users understand and use the system, success will follow. This also agrees with the research of Qader et al., (2021), who found that an increase in HR competence was reflected by an increase in accounting information systems, and vice versa.

### **Effectiveness of Accounting Information Systems**

Based on Al-Okaily, (2021); Moudud-Ul-Huq et al., (2020), the value of accounting information systems can be measured by comparing the extent to which different systems facilitate the achievement of certain business goals. The management information system organizes and understands all organizational data, both monetary and other, to assist decision making at the highest, middle and lowest management levels. (Fakhimuddin et al., 2021) The accounting information system has several advantages, namely: (1) Provision of accurate and timely information that assists the implementation of main activities effectively and efficiently, (2) Lowering prices is one approach to improving quality, (3) Make better use of time, (4) Improving judgment skills in making decisions, (5) Increase the circulation of information, (6) Increase the productivity of the finance department.

## METHOD

Quantitative method was used for this research. Based on the distribution of questionnaires, the quantitative descriptive method used in this study has the aim of describing, explaining and summarizing research variables related to circumstances, situations, phenomena and events. This study was conducted in the city of Medan, North Sumatra, at the locations of Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setia Budi. the initial time of this research was starting in October 2022. The population is “Area of Relation consisting of objects or subjects selected by researchers to study and draw conclusions”. Employees from four different branches in the city of Medan were included in this study: Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setia Budi. The sample is part of the population. This study used a sampling technique, namely a saturated sample, in which the complete population was included, was used for this study. Thus, 80 employees were randomly selected for this study. Both primary and secondary sources were used to complete this analysis. Primary data was obtained from filling out questionnaires by employees of Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setia Budi.

## RESULTS AND DISCUSSION

### Validity and Reliability Test Results

#### Validity Test

**Table 1. Validity Test**

<b>Variable</b>	<b>Statement items</b>	<b>Total Correlation</b>	<b>Sig. (2-tailed)</b>
Information Technology (X1)	1	0,642	0,000
	2	0,768	0,000
	3	0,737	0,000
	4	0,737	0,000
	5	0,759	0,000
	6	0,556	0,000
	7	0,540	0,000
	8	0,638	0,000
	9	0,760	0,000
	10	0,740	0,000
	11	0,754	0,000

	12	0,645	0,000
Work Experience (X2)	1	0,637	0,000
	2	0,645	0,000
	3	0,685	0,000
	4	0,886	0,000
	5	0,628	0,000
	6	0,640	0,000
	7	0,891	0,000
	8	0,647	0,000
	9	0,552	0,000
	10	0,891	0,000
	11	0,640	0,000
	12	0,704	0,000
Management Participation (X3)	1	0,868	0,000
	2	0,885	0,000
	3	0,902	0,000
	4	0,872	0,000
	5	0,757	0,000
	6	0,631	0,000
	7	0,590	0,000
	8	0,689	0,000
	9	0,879	0,000
	10	0,902	0,000
	11	0,790	0,000
	12	0,575	0,000
HR Competence (X4)	1	0,850	0,000
	2	0,714	0,000
	3	0,663	0,000
	4	0,748	0,000
	5	0,711	0,000
	6	0,593	0,000
	7	0,882	0,000
	8	0,642	0,000
	9	0,783	0,000
	10	0,733	0,000
	11	0,741	0,000
	12	0,657	0,000
	1	0,890	0,000
	2	0,882	0,000
	3	0,846	0,000
	4	0,919	0,000

Effectiveness of Accounting Information Systems (Y)	5	0,919	0,000
	6	0,545	0,000
	7	0,580	0,000
	8	0,882	0,000
	9	0,919	0,000
	10	0,615	0,000
	11	0,890	0,000
	12	0,622	0,000

Source: SPSS Management Resources

In the validity test table above, the results show a value greater than the r tabel equation (0.220) and a significant value  $< 0,05$ . So, it is concluded that the values of the validity test have all been declared valid. Furthermore, the reliability test is as follows:

**Reliability Test**

**Table 2. Reliability Test**

Variabel	Cronbach Alpha	N Of Intems	Penjelasan
TeknologiInformasi	0,887	12	Reliabel
PengalamanKerja	0,898	12	Reliabel
PatisipasiManajemen	0,933	12	Reliabel
Kompetensi SDM	0,906	12	Reliabel
EfektivitasSistemInformasiAkuntansi	0,940	12	Reliabel

Source: SPSS Management Resources

Based on table 2. it shows that the cronbach alpha of all variables is greater than 0,60. This means that all data for independent and dependent variables can be trusted. Therefore, all questionnaire items including statements have adequate reliability in this study.

**Classic Assumption Test**

**Multicollinearity Test**

Next, the researcher will report the results of the multicollinearity test he did. The tolerance value and variance inflation factor (VIF) are measures that can be used to detect multicollinearity:

**Table 3. Test Multicollinearity**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,515	4,571		1,207	,231		
	Teknologi Informasi	,172	,079	,162	2,168	,033	,852	1,173
	Pengalaman Kerja	,194	,085	,217	2,287	,025	,524	1,910
	Partisipasi Manajemen	,250	,110	,271	2,277	,026	,334	2,996
	Kompetensi SDM	,286	,104	,324	2,744	,008	,338	2,955

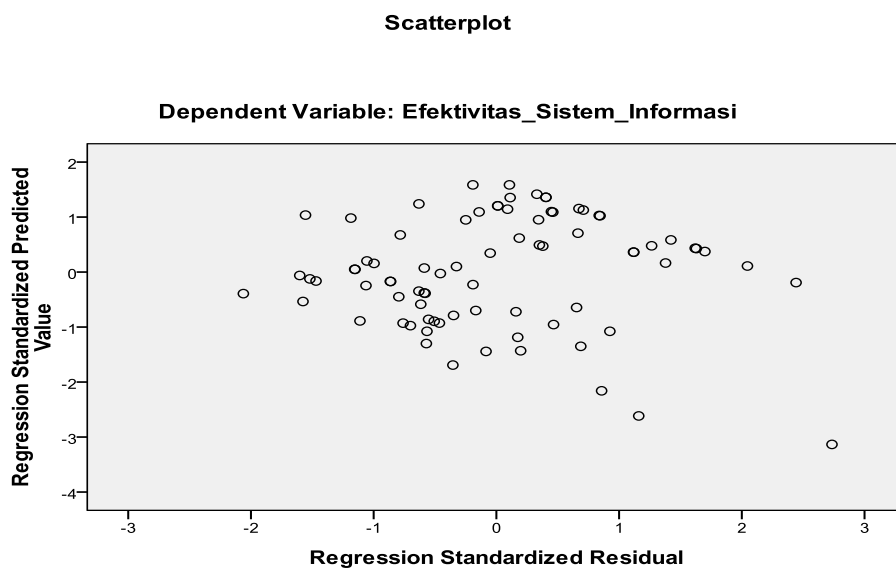
a. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

Source: SPSS Management Resources

The VIF value is less than 10 and the tolerance limit for all variables is greater than 0,10 as shown in table 3. This means that there is no multicollinearity in the results of this study due to the use of four independent variables. So that researchers can proceed to the next test.

**Heteroscedasticity Test**

Heteroscedasticity testing is used to pay attention to the residual variance of one observation to another. The method used in detecting the heteroscedasticity model is:



**Figure 1. Scatterplot Graph of Heteroscedasticity Test**

Source: Resultsof SPSS Management

Examining the graph reveals that the data is widespread and does not follow a regular pattern, leading to the conclusion that heteroscedasticity does not exist.

**Table 4. Glejser Test**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,196	2,632		3,114	,003
	Teknologi Informasi	-,048	,046	-,128	-1,060	,293
	Pengalaman Kerja	-,031	,049	-,097	-,630	,530
	Partisipasi Mnjajemen	,002	,063	,005	,026	,980
	Kompetensi SDM	-,029	,060	-,093	-,485	,629

a. Dependent Variable: ABS\_RES

Source: Results of SPSS Management

Table 4. shows that the variable value is statistically significant > 0,05. Consequently, there is no heteroscedasticity in the data from the four independent variables used in this analysis. So that this research is feasible for the next test.

### Normality Test

To prove if the data is normally distributed, the Kolmogorov-Smirnov test is used. Below are the results of the normality test findings, namely:

**Table 5. Normality Test**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		80
Normal Parameters <sup>a, b</sup>	Mean	,0000000
	Std. Deviation	3,27186041
Most Extreme Differences	Absolute	,067
	Positive	,067
	Negative	-,038
Test Statistic		,067
Asymp. Sig. (2-tailed)		,200 <sup>c, d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Results of SPSS Management

From the table above, the data in this study are normally distributed, where the significance level is 0,200 > 0,05.

### Results of Research Data Analysis

#### Research Model



Multiple linear regression analysis is the methodology of choice for this study. Below will be shown the results of multiple linear regression analysis that has been studied by researchers.

**Table 6. Multiple Linear Test**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,515	4,571		1,207	,231
	Teknologi Informasi	,172	,079	,162	2,168	,033
	Pengalaman Kerja	,194	,085	,217	2,287	,025
	Patisipasi Manajemen	,250	,110	,271	2,277	,026
	Kompetensi SDM	,286	,104	,324	2,744	,008

a. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

Source: SPSS Management Results

The equation for multiple linear regression can be written as follows, using the data in table 6.

$$Y = 5,515 + 0,172 X_1 + 0,194 X_2 + 0,250 X_3 + 0,286 X_4 + e$$

Below are the results of the analysis of the regression equation:

The constant value is 5,515. If the Information Technology, Work Experience, Management Paticipation and HR Competence variables do not change, then the SIA Effectiveness variable also does not change. The Information Technology variable produces a value of 0,172 which means that a 1% increase in the Information Technology variable results in an increase in the number of multiplier variables, namely 0,172 for he Effectiveness of the Accounting Information System with the assumption that all other independent variables remain constant. The Work Experience variable produces a value of 0,194 which means that a 1% increase in the Work Experience variable results in a 1% increase in the number of multiplication variables for the Effectiveness of the Accounting Information System with estimates of other independent variables remaining constant. The Management Participation variable produces a value of 0,250 meaning that if there is a 1% increase in the Management Participation variable, then the Effectiveness of the Accounting System also experiences an increase in the number of multiplier variables of 0,250 with estimates of other independent variables remaining constant. The HR Competency variable is 0,286, which means that a 1% increase in the HR Competency variable results in a number of the multiplier variable, namely 0,286 with estimates of the other independent variables being held constant.

**Test of the Coefficient of Determination (R2)**

Next, the results of the coefficient of determination test (R2) will be presented, namely:

**Table 7. Coefficient of Determination (R2)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,803 <sup>a</sup>	,645	,626	3,358

a. Predictors: (Constant), Kompetensi SDM, Teknologi Informasi, Pengalaman Kerja, Patisipasi Manajemen

Source: Results of SPSS Management

Table 7. shows that the Adjusted R Square value is 0,626 , meaning that 62,6% of the variation in the Information Technology, Work Experience, Management Participation and HR Competence variables explains 62,6% of the variance in the type of effectiveness of accounting information systems, while the remaining 37,4% (100% - 62,6%) explained by other variables not included in this study.

**Simultaneous Hypothesis Test (Test-F)**

The F statistic test is used to assess how each independent variable that has been determined has an impact on the dependent variable.

**Table 8. Simultaneous Test (Test – F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1536,499	4	384,125	34,066	,000 <sup>b</sup>
	Residual	845,701	75	11,276		
	Total	2382,200	79			

a. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

b. Predictors: (Constant), Kompetensi SDM, Teknologi Informasi, Pengalaman Kerja, Patisipasi Manajemen

Source: Results of SPSS Management

From table 8. it can be seen that there is a statictically significant influence between IT, Work Experience, Management Participation and HR Competence on SIA Effectiveness at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in Medan City Sumatra North, with a calculated F value greater than F table (34,066 > 2,49) and a signifcance probability (0,000 < 0,05).

**Partial Hypothesis Test (Test – T)**

To determine whether the independent variable has a discernible effect on the dependent variable, the T-test is used.

**Tabel 9. Partial Test ( Test – T)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,515	4,571		1,207	,231
	Teknologi Informasi	,172	,079	,162	2,168	,033
	Pengalaman Kerja	,194	,085	,217	2,287	,025
	Patisipasi Manajemen	,250	,110	,271	2,277	,026
	Kompetensi SDM	,286	,104	,324	2,744	,008

a. Dependent Variable: Efektivitas Sistem Informasi Akuntansi

Source: Results of SPSS Management

Degrees of freedom t table =  $t(a/2 ; n-k-1) = t(0,025 ; 80-4-1) = 1,995$ . The results for the t table value are 1,995.

The coefficient value of the Information Technology variable is 0,172, t-count is greater than t-table ( $2,168 > 1,995$ ) and is significant  $0,033 < 0,05$ . This indicates that the accounting information system for Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan North Sumatra greatly benefited from the use of Information Technology.

The coefficient of Work Experience is 0,194, the t-count value is more than t-table ( $2,287 > 1,995$ ) and significant value is  $0,025 < 0,05$ . This indicates that at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra, work experience has a positive and substantial effect on the effectiveness of AIS.

The coefficient on the Management Participation variable is 0,250, the t-count value is more than t-table ( $2,271 > 1,995$ ) and significant value is  $0,026 < 0,05$ . This shows that the effectiveness of SIA at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra, is positively and significantly influenced by Management Participation.

A positive coefficient of 0,286 t-count is greater than t-table ( $2,744 > 1,995$ ) and a significant value of  $0,008 < 0,05$ . This means that the effectiveness of SIA at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra, is positively and significantly influenced by HR Competence.

**Discussion of Research Results**

**Information Technology on the Effectiveness of Accounting Information Systems**

From the tests that have been carried out, it was found that TI had a positive and significant effect on the effectiveness of SIA at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra, obtained a t-count value higher than t-table ( $2,168 > 1,995$ ) and a significant value of  $0,033 < 0,05$ . This reinforces the original theory. This shows that Information Technology contributes to increasing the effectiveness of accounting

information systems within companies. Information technology is very important in helping the company's operational activities run smoothly. Anggraini, Ni Putu Tania, I. Putu Edy Arizona and Ni Putu Lisa Ernawatiningsih (2021) found similar results that Information Technology has a positive and significant influence on the effectiveness of AIS. This study lends credence to other studies regarding the effect of Information Technology on AIS Effectiveness.

#### **Effect of Work Experience on the Effectiveness of Accounting Information Systems**

From the tests that have been carried out value is higher than the t-table ( $2,287 > 1,995$ ) and a significant value of  $0,025 < 0,05$  means that work experience has a positive and significant influence on the Effectiveness of the Accounting Information System at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra. This is in line with the second hypothesis. This shows that work experience is a factor in designing information systems to be more efficient. More time spent in the world of work is an added value in assisting in the process of presenting financial data. Research conducted by Agustina, Fitri and Debby Fitri Permata Sari (2020) found that work experience has a positive and significant influence on the effectiveness of AIS. This research adds credence to other studies showing the effect of work experience on AIS effectiveness.

#### **The Effect of Management Participation on the Effectiveness of Accounting Information Systems**

From the tests carried out, it was found that t-count was higher than t-table ( $2,271 > 1,995$ ) and a significant value of  $0,031 < 0,05$ , meaning that Management Participation has a positive and significant influence on the effectiveness of SIA at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra. This is in line with the third hypothesis. This proves the importance of management participation for the success of Information System Effectiveness. Because with input from management, you can expect credible results. Research conducted by Agustina, Fitri and Debby Fitri Permata Sari (2020) obtained the results that Management Participation has a positive and significant effect on the effectiveness of the AIS. Thus this study strengthens other studies which show the effect of Management Participation on the Effectiveness of Accounting Information Systems.

#### **Effect of HR Competence on the Effectiveness of Accounting Information Systems**

Based on hypothesis testing, the t-count value is higher than t-table ( $2,744 > 1,995$ ) and a significant value of  $0,008 < 0,05$  means that HR Competence has a positive and significant effect on SIA Effectiveness at Bank BNI Iskandar Muda Branch, Bank BNI USU Branch, Bank BNI Padangbulan Branch and Bank BNI KC Setiabudi in the city of Medan, North Sumatra. This is in line with the fourth hypothesis. The efficiency of bookkeeping in a company depends on the quality of its human resources department. That is, an increase in HR capabilities directly correlates with an increase in efficiency in the accounting information system. Hendrawan's research, Al Rika (2020) found that HR competence can significantly increase the effectiveness of SIA. This study adds confidence to other studies that have a positive relationship between HR Competence and SIA Effectiveness.

## CONCLUSION

### Conclusions

The following are the results of this study based on the discussin that has been presented: Partial testing obtained the result that the effectiveness of the SIA was positively and significantly influenced by Information Technology at Bank BNI IskandarMuda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi in Medan City, North Sumatra, obtained a t-count value higher than t-table value ( $2,168 > 1,995$ ) and has a sig value of  $0,033 < 0,05$ . Partial testing shows that the effectiveness of SIA is positively and significantly influenced by work experience at Bank BNI IskandarMuda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi in Medan City, North Sumatra, obtained a t-count value higher than t-table value ( $2,287 > 1,995$ ) and has a sig value of  $0,025 < 0,05$ . Partial testing shows that there is a positive and significant effect of Management Participation on the Effectiveness of SIA at Bank BNI IskandarMuda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi in Medan City, North Sumatra, obtained a t-count value higher than t-table value ( $2,271 > 1,995$ ) and has a sig value of  $0,031 < 0,05$ . Partial testing shows that there is a positive and significant influence of HR Competence on the Effectiveness of SIA at Bank BNI IskandarMuda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi in Medan City, North Sumatra, obtained a t-count value higher than t-table value ( $2,744 > 1,995$ ) and has a sig value of  $0,008 < 0,05$ . The results o simultaneous statistical tests obtained an f-count value of  $34,066 > f$ -table 2,49 and had a sig value ( $0,000 < 0,05$ ), so that there was a positive and significant influence of Information Techology, Work Experience, Management Participation and HR Competence on the effectiveness of SIA at Bank BNI IskandarMuda Branch, BNI USU Branch, BNI Padangbulan Branch and BNI KC Setiabudi in Medan City, North Sumatra.

### Suggestion

Following up on this research, the researcher proposes the following:

For the Company

Consistent training on accounting information systems for employees, ensuring that they can use the system effectively and the business can maintain current systems. This is one of the important things and must be observed in making decisions that can have an impact on the company's accounting information system.

For further researchers

To provide background information for future studies addressing the same issue. Researchers are also encouraged to continue their investigation by including more variables such as user skills or personal skills that influence the variable accounting information system Effectiveness. This will increase the accuracy of research on the same topic.

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