The Influence of the Effectiveness of Implementing Accounting Information Systems, Utilization of Technology, Human Resource Competency and Management Participation on Individual Performance (Study at Shopee Express Delivery Service Companies in Medan City)

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ABSTRACT

The objective of this study is to investigate the impact of the implementation of accounting information systems, technology use, human resource competency, and management engagement on individual performance at Shopee Express, a delivery service firm located in the city of Medan. The present study employs quantitative data. The research was carried out at a logistics company called Shopee Express, located in the urban area of Medan. The study's population comprises all employees employed at the Shopee Express delivery service company in the city of Medan, amounting to a total of 60 individuals. The sample size for this study also consists of 60 people. The study incorporated a combination of primary and secondary data sources, as employed by the researcher. The findings and analysis of this study are presented as follows: (1) The implementation of accounting information systems has a noteworthy impact on individual performance, as evidenced by the statistical significance of the sig value being less than 0.05. The impact of technology utilization on individual performance is shown to be statistically significant, as indicated by a significance level of less than 0.05. The competency of human resources has a substantial impact on individual performance, as indicated by a statistically significant p-value of less than 0.05. The involvement of management has a substantial impact on the performance of individuals, as evidenced by the statistical significance of the relationship ($p < 0.05$). (5) The concurrent impact of establishing accounting information systems, utilizing technology, possessing human resource competence, and engaging in management participation has a noteworthy effect on individual performance, as indicated by a statistically significant p-value of less than 0.05. The Adjusted R-Square value is 0.641, indicating that the research variables provide a substantial contribution of 64.10% towards explaining individual performance. The remaining 35.90% is attributed to external factors beyond the scope of this study.

INTRODUCTION

The rapid progression of technology in the contemporary era of globalization, along with the development of technology-driven information systems, has resulted in expeditious transformations across several domains. The advancement of information technology has bestowed firms with a competitive edge in the realm of corporate competitiveness. This underscores the requirement for an organizational management system. The advancement of information technology has had a profound influence on accounting information systems (AIS) in corporate organizations, particularly in the transition from manual to automated data processing systems. The purpose of collecting all available information is to facilitate the decision-making process within the firm.

Furthermore, it has been noted that technology can effectively analyze and manipulate data. (Zaim et al., 2019) Incorporating information technology in the contemporary era of globalization has emerged as an indispensable component in organizational operations. The effectiveness of an information system is contingent upon various elements that must be adequately maintained. Nevertheless, introducing a system within an organization presents two potential outcomes: either the corporation attains successful implementation or encounters system failure. The efficacy of an information system application within an organization is contingent upon factors such as how the system is managed, the degree of user-friendliness it offers, and the technology employed. (Hajiali et al., 2022; Tam & Oliveira, 2017)

Integrating information technology into a corporate setting offers users the advantage of enhanced convenience in various aspects, including the creation, modification, storage, communication, and dissemination of information. According to Dirani et al., (2020), information technology refers to the technological domain concerned with the conversion of data into meaningful information, as well as the dissemination of data or information within specified temporal and spatial boundaries. This phenomenon results in swift transformations across several disciplines. The successful creation of information systems relies on several elements anticipated to support the system, as evidenced by the engagement of system users. (Sabuhari et al., 2020; Sedyastuti et al., 2021)

Given the prevailing improvements in technology, a multitude of systems have been developed to aid individuals in generating information of the utmost quality. Organizations that possess sophisticated information systems bolstered by contemporary technological applications are anticipated to contribute to the maintenance of corporate performance through the production of reports that are prompt, precise, and dependable. In order to produce these financial reports, it is imperative to have the active involvement of management and a proficient workforce consisting of subject matter experts who have the necessary skills to stay abreast of advancements in technology. (Saratih & Abdillah, 2017)

Hence, it is evident that the level of complexity in information technology, the involvement of management, and the proficiency of human resources play a pivotal role in augmenting the efficacy of accounting information systems in generating precise, trustworthy, timely, and dependable financial statements. (Bohlouli et al., 2017)

The Accounting Information System (AIS) holds significant importance for firms as it facilitates the transformation of diverse accounting data into valuable information. The primary objective of computer-based accounting information systems is to facilitate the processing of accounting data. Computers are utilized as instruments for data processing in order to facilitate task management due to their shown efficacy and efficiency in enhancing performance. A business entity operating within the delivery service sector necessitates the utilization of accounting information system technology. The utilization of accounting information technology within a parcel delivery company also has an influence on the performance of its employees. Parcel delivery service firms, as business entities that use information technology, must acknowledge that the effectiveness of their information systems has a significant impact on both individual and overall organizational performance.

The research study completed by Florence Manalu et al. in 2023 is titled "The Impact of Information Technology Utilization, Effectiveness of Accounting Information Systems Application, User Engagement, and Management Involvement on Employee Performance at PT. Bank Mandiri KCP Medan Pulau Pinang." The findings of this study suggest that the use of information technology, the effectiveness of accounting information systems (AIS) applications, user engagement, and management involvement exert a favorable and noteworthy impact on employee performance. In the year 2023, Napitupulu Elsa Putri conducted a study. The research paper is titled "The Impact of Information Technology, Work Experience, Management Participation, and HR Competence on the Efficacy of Accounting Information Systems (A Case Study of Bank BNI Branches Iskandar Muda, BNI Branches USU, BNI Branches Padangbulan, and BNI KC Setia Budi Kota Medan, North Sumatra)." The preliminary findings indicate that the efficacy of accounting information systems in Bank BNI Branches Iskandar Muda, BNI Branches USU, BNI Branches Padangbulan, and BNI KC Setia Budi Kota Medan, North Sumatra is positively and significantly impacted by factors such as information technology, work experience, management participation, and HR competence. The Effectiveness of Accounting Information Systems at Bank BNI Branches Iskandar Muda, BNI Branches USU, BNI Branches Padangbulan, and BNI KC Setia Budi Kota Medan, North Sumatra is positively and significantly influenced by Information Technology, Work Experience, Management Participation, and HR Competence. According to Maulina (2016), the study titled "The Influence of Accounting Information System Technology, Trust in Accounting Information System Technology, and User Satisfaction on Individual Performance in the Department of Culture and Tourism of Pekanbaru City" reveals that accounting information system technology, trust in accounting information system technology, and user satisfaction significantly impact individual performance.

The primary aim of this study is to investigate the impact of implementing an accounting information system, utilization of technology, human resource competence, and management

participation on individual performance within the context of the Shopee Express Delivery Service Company located in the city of Medan.

LITERATURE REVIEW

The efficacy of implementing an accounting information system

An approach to assessing the efficacy of an accounting information system involves the examination of its ability to efficiently attain predetermined objectives through the utilization of designated resources for gathering, processing, and retaining electronic data. Accordingly, the system above will produce formal reports that are required to meet high standards of quality and punctuality. (de Freitas et al., 2020) According to Fakhimuddin et al., (2021), an accounting information system comprises various subsystems or components, encompassing both tangible and intangible elements, which operate in synergy to transform financial data into meaningful financial information. The utilization of information technology is of paramount importance in augmenting the quality of organizational performance. The optimal functioning of an information system relies on the presence of skilled human resources who effectively manage and operate the system. According to Stoel et al., (2012), the effective operation of the system to generate high-quality financial reports necessitates the utilization of high-quality human resources.

Effectiveness is a quantifiable metric that offers a comprehensive assessment of the extent to which a desired objective may be attained, encompassing both the quality and timeliness of the outcomes delivered. From the standpoint of information system users, the concept of effectiveness revolves around the ability of the information system to fulfill user requirements. This entails the information system's capability to provide information that aligns with user preferences and expectations. The efficacy of information system utilization or integration inside an organization can be discerned through how users perceive, retrieve, and comprehend data.

The Application of Technology

Information technology has a substantial influence on the production of information of superior quality. This is because information technology enables the generation of information with precision and timeliness. (S Pasaribu, 2021) According to Hamdani et al., (2021), information technology has experienced significant advancements, leading to the creation of many system technologies that aim to enhance human capabilities in generating high-quality information. The study conducted by Andriani and Andry (2023) reveals a positive correlation between information technology and the efficacy of accounting information systems. Integrating accounting information technology enhances operational efficiency inside companies and mitigates obstacles associated with information accessibility. The results of this examination align with the investigation carried out by Andriani and Andry (2023), which concluded that incorporating information technology positively affects the efficacy of accounting information systems.

The proficiency of human resources

The competence of human resources is an innate characteristic possessed by individuals, which empowers them to predict and effectively navigate various work-related or specialized circumstances. Competence is a crucial outcome inside an organization since it plays a significant role in facilitating operational efficiency and the attainment of organizational objectives. Qader et al., (2021) posits that Human Resource Competence can be regarded as a scientific discipline that delineates the methodologies for effectively and practically executing job tasks. According to Moraes et al., (2019), the indicators of Human Resource Competence encompass various factors, namely: (1) Motive, (2) Trait (Personal Characteristics), (3) Attitude (Self-Concept), (4) Knowledge, (5) Skill, and (6) Management Participation. Human resource competency can be utilized to carry out specific tasks, such as accounting, by evaluating the proficiency and accountability of human resources. Competence refers to the inherent attribute of an individual possessing the requisite skills, knowledge, and ability to execute designated responsibilities (Dwitrayani, 2017) effectively.

Involvement of Management

The involvement of management is a crucial factor in determining the efficacy of accounting information systems. According to Liu et al., (2018) , the active involvement of management can have a significant impact on encouraging users to cultivate favorable behaviors that ultimately contribute to the overall performance of the system. According to Guest, (2017), the dimensions encompassed within management participation consist of the selection of hardware and software, the execution of system implementation, the maintenance and resolution of system-related issues, and the strategic planning for future advancements. Management participation refers to the involvement of executives or managers in Information Technology (IT) or Information Systems (Hussain et al., 2018). The active involvement of management in utilizing accounting information systems inside a firm is paramount. Through their engagement, management can generate accounting information of superior quality. Hussain et al., a(2018)posits that management participation refers to a form of non-autocratic management conduct that encompasses two distinct elements: the restriction of subordinates' work techniques and the supervision of their adaptations.

Performance of Individuals

Individual performance refers to the tangible outcomes of an individual member inside an organizational or corporate setting. The attainment of a company's objectives is significantly impacted by the internal resources of the organization, which encompass individuals who actively contribute towards pursuing these goals. According to Saad et al., (2022), performance is the observable demonstration of an individual's execution of assigned tasks and responsibilities within an organizational context. As stated by Rajagukguk & Siagian, (2021), assessing employee performance serves as a means to evaluate the outcomes of assigned tasks and duties within a specific timeframe. This evaluation may be utilized to gauge both individual job performance and the overall performance of the business.

This research aims to learn the relationship between the independent variables, Implementation of Accounting Information Systems, Utilization of Technology and Human Resource Competence, Management Participation, and the dependent variable, namely individual performance at the Shopee Express Delivery Service Company in Medan City."

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┌─────────────────────────────┐
│ Effectiveness of Implementing│
│ Accounting Information Systems│
└─────────────────────────────┘
┌─────────────────────────────┐       ┌─────────────────────────┐
│   Utilization of Technology  │       │  Individual Performance  │
└─────────────────────────────┘       └─────────────────────────┘
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│  Human Resources Competency  │
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│    Individual Performance    │
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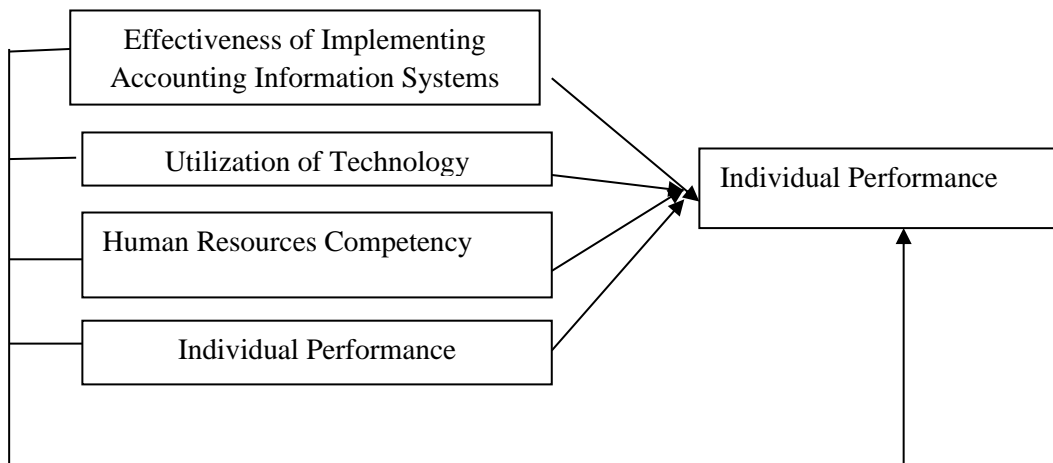
This research framework is used so that the research carried out is good. The framework for this research is:

METHOD

The present study employs quantitative data. The utilized research methodology is a quantitative descriptive approach, a technique applied to portray, elucidate, or summarize a state, circumstance, occurrence, or diverse study variables based on events that photos, interviews, or observation can document. The research was carried out at a prominent logistics company, Shopee Express, located in the urban area of Medan. The study's sample comprises all employees employed at the Shopee Express delivery service company located in the city of Medan, with a total of 60 employees. This study incorporates a combination of primary and secondary data sources.

Within the parameters of the conceptual framework, a conceptual model has been formulated to depict the intricate interrelationships among several independent variables effectively. These variables include the efficacy of implementing accounting information systems, the utilization of technology, the competency of human resources, and management participation. The independent variables are strongly associated with the dependent variable of individual performance. Following this, hypotheses were formulated to construct a coherent path for the collection and analysis of data.

The research methodology being presented entails utilizing a quantitative approach through implementing a survey-based study. The study sample consists of Shopee Express Delivery Service employees in Medan. Data collection was carried out by administering standardized questionnaires to the participants. The variables that have been measured encompass the deployment of accounting information systems, the exploitation of technology, the competency of human resources, the engagement of management, and the performance of individuals.

After data collection, statistical methods, such as regression, will ascertain and quantify the associations between the variables above. The adherence to research ethical standards shall be rigorously maintained to assure conformity with research ethics.

The findings derived from data analysis will be subjected to meticulous interpretation, and the research conclusions will succinctly delineate the significant discoveries and their pragmatic ramifications. Based on the findings of this study, it is recommended that additional research should be conducted to further investigate and explore the topic at hand. In order to enhance transparency and facilitate the repeatability of the research, further materials, such as a bibliography and appendices, will be incorporated. These additional components will encompass the questionnaire and permissions, ensuring comprehensive study documentation.

RESULTS AND DISCUSSION

The present study employs quantitative data. The utilized research methodology is a quantitative descriptive approach applied to portray, elucidate, or summarize a state, circumstance, occurrence, or diverse study variables based on events that photos, interviews, or observation can document. The research was carried out at a prominent logistics company, Shopee Express, located in the urban area of Medan. The study's sample comprises all employees employed at the Shopee Express delivery service company located in Medan, with 60 employees. This study incorporates a combination of primary and secondary data sources.

Table 1. Variable Description Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
EPSIA	60	16.00	25.00	21.5833	1.59758
PT	60	20.00	25.00	22.8833	1.26346
KSDM	60	15.00	25.00	22.2667	1.73564
PM	60	15.00	25.00	21.8500	1.60323
KI	60	16.00	25.00	21.9333	2.16964
Valid N (listwise)	60				

Source: Research Data Processed by SPSS (2023)

According to the statistical data presented in Table III.1, the variable X1, which represents the Application Effectiveness of the Accounting Information System, exhibits a mean value of 21.5833, accompanied by a standard deviation of 1.59758. The mean value is less than the maximum value of 25.00 and more significant than the minimum value of 16.00. The variable "Utilization of Technology" (X2) exhibits a mean value of 22.8833, accompanied by a standard deviation of 1.26346. The mean value is below the maximum value of 25.00 and above the stated minimum value of 20.00. The variable "Competence of Human Resources" (X3) exhibits a mean value of 22.2667, accompanied by a standard deviation of 1.73564. The

mean value is less than the maximum value of 25.00 and more significant than the stated minimum value of 15.00. The variable "Management Participation" (X4) exhibits a mean value of 21.8500, accompanied by a standard deviation of 1.60323. The mean value is below the maximum value of 25.00 and above the stated minimum value of 16.00. The variable "Individual Performance" (Y) exhibits a mean value of 21.9333, accompanied by a standard deviation of 2.16964. The calculated mean value falls below the maximum value of 25.00 and above the stated minimum value of 16.00.

Classic assumption test

The classical assumption test aims to assess the satisfaction of the assumptions behind a Best Linear Unbiased Estimator (BLUE) in modal linear regression. The conventional assumption examination comprises a test for normalcy, a test for multicollinearity, and a test for heteroscedasticity. The fulfillment of the Best Linear Unbiased Estimators (BLUE) assumption in a linear regression model is contingent upon the absence of multicollinearity and heteroscedasticity in the data.
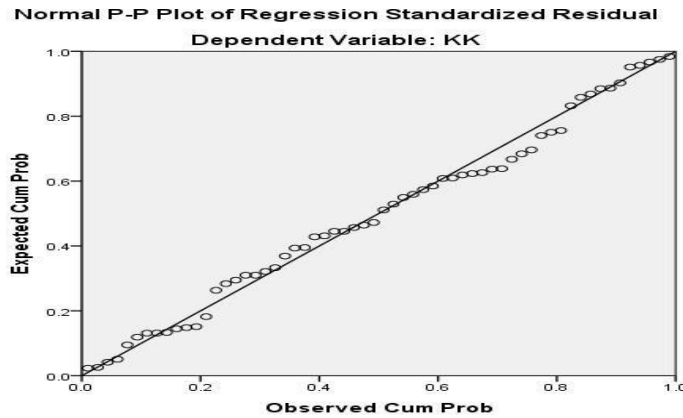
Normality test

Normality testing can be done through histogram graphic analysis. Are the following:
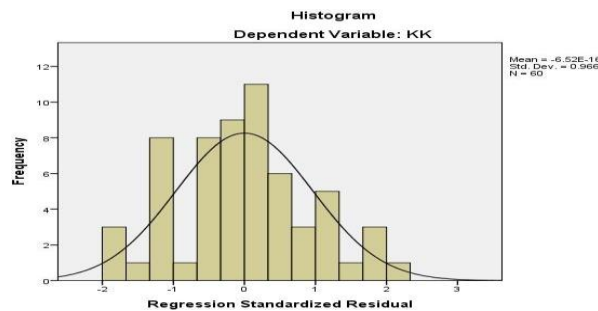
Figure 1. Histogram Graph Normality Test

Based on the image data, the diagonal line of the graph does not slope to the left or right, and there is no data outside the curve, so the category data is usually distributed. The normality test can be done through item analysis on the Normal P-P Plot of Regression Standardized Residual as follows:

Figure 2. PP Plot Normality Test

Source: Research Data Processed by SPSS (2023)

The picture data analysis reveals a discernible distribution pattern in which the spots nearly correspond with the diagonal line. This characteristic implies that the data conforms to a Gaussian distribution. Furthermore, the normality test can utilize the Kolmogorov-Smirnov test at a significance level of $\alpha= 0.05$ (5%). The results of the Kolmogorov-Smirnov test are presented in Table 2:

Table 2. Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test

		Kinerja individual
N		60
Normal Parameters[a,b]	Mean	21.9333
	Std. Deviation	2.16964
Most Extreme	Absolute	.187
	Positive	.129
Differences		−.187
	Negative	**1.451**
Kolmogorov-Smirnov Z		**.070**
Asymp. Sig. (2-tailed)		

Source: Research Data Processed by SPSS (2023)

The data presented in Table 12 indicates a normal distribution. The calculated statistical test value is 1.451, and the two-tailed Asympy.The sig value is found to be 0.189. It is noteworthy that the Asympy.A sig value of 0.189 surpasses the significance level of 0.05.

This indicates that the null hypothesis can be rejected, as the Asympy. Sig value exceeds the predetermined significance level ($0.070 > 0.05$).

Multicollinearity Test

Symptoms of multicollinearity can be seen from the significant values of Tolerance and VIF (Variance Inflation Factor) provided that Tolerance > 0.10 and VIF < 10.0, then multicollinearity does not occur, in the following table:

Table 3. Multicollinearity Coefficients Test

Coefficients

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
EPSIA	.812	1.231
PT	.804	1.245
KSDM	.855	1.169
PM	.689	1.452

Source: Research Data Processed by SPSS (2023)

The data presented in Table 3 reveals that the independent variables demonstrate a Tolerance value below 0.10 and a VIF value above 10.0. The tolerance values for the variables "Effectiveness of Implementing Accounting Information Systems," "Technology Utilization," "Human Resource Competency," and "Management Participation" are 0.812, 0.804, 0.855, and 0.689, respectively. It is noteworthy that all of these values surpass the threshold of 0.10. In contrast, the variables in question exhibit VIF values of 1.245, 1.231, 1.169, and 1.452, respectively, all below the established threshold of 10.0. The results of this study suggest that there is no evidence of multicollinearity or collinearity in the dataset.

Heteroscedasticity Test

The heteroscedasticity test can be carried out using graphs and statistical analysis of the scatterplot test, as shown in the following figure:
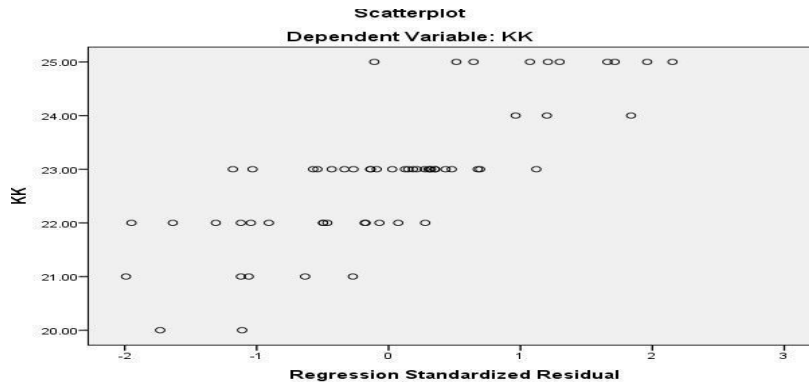
Figure 3. Scatterplot Graph Heteroscedasticity Test

Source: Research Data Processed by SPSS (2023)

Based on the image data, the points spread randomly do not form a clear pattern and are spread both above and below zero on the Y-axis. The Glejser test can also be used to test heterocysts, as follows:

Table 4. Glejser Heteroscedasticity Test

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.736	2.590		3.693	.001		
	EPSIA	.048	.054	.136	2.888	.379	.855	1.169
	PT	−.163	.093	.469	−3.073	.104	.812	1.231
	KSDM	−.121	.062	.250	1.943	.158	.689	1.452
	PM	.324	.149	.257	2.476	.326	.804	1.245

Source: Research Data Processed by SPSS (2023)

Based on data from Table III.1. all independent variable values have a probability value (sig) > 0.10, where the sig value for Effectiveness of Implementing Accounting Information Systems is 0.379, Technology Utilization is 0.104. Human Resource Competency is 0.158, and Management Participation is 0.326, so the regression model does not have heteroscedasticity or homoscedasticity.

Data analysis

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	15.786	2.590		6.095	.000		
EPSIA	.463	.093	.585	4.991	.000	.855	1.169
PT	.202	.093	.257	2.178	.004	.812	1.231
KSDM	.162	.074	.277	2.179	.003	.804	1.245
PM	.169	.083	.233	2.035	.025	.689	1.452

Source: Research Data Processed by SPSS (2023)

Based on the data in Table 5, the following multiple linear regression equation:

Y = 15.786 + 0.463 Effectiveness of Implementing Accounting Information Systems + 0.202 Utilization of Technology + 0.162 Human Resources Competency + 0.169 Management Participation + 0

The explanation of the multiple linear regression equation in Table III.5 is as follows:

a) Constant Value

The constant value is 15.786. This result indicates that if the independent variables (X), such as the Effectiveness of Accounting Information System Implementation, Utilization of Technology, Competency of Human Resources, and Management Participation, have values of 0, the individual Performance (Y) will be 15.786.

b) Regression Coefficient of Effectiveness of Accounting Information System Implementation (X1)

The regression coefficient of Effectiveness of Accounting Information System Implementation is 0.463. This result means that if variable X1 increases by 1 unit while variables X2 and X3 are held constant, the value of variable Y will also increase by 0.463, and vice versa.

c) Regression Coefficient of Utilization of Technology (X2)

The regression coefficient of Utilization of Technology is 0.202. This result means that if variable X2 increases by 1 unit while variables X1 and X3 are held constant, the value of variable Y will also increase by 0.202, and vice versa.

d) Regression Coefficient of Competency of Human Resources (X3)

The regression coefficient of Competency of Human Resources is 0.162. This result means that if variable X3 increases by 1 unit while variables X1 and X2 are held constant, the value of variable Y will also increase by 0.162, and vice versa.

e) Regression Coefficient of Management Participation (X4)

The regression coefficient of Management Participation is 0.169. This result means that if variable X4 increases by 1 unit while variables X1 and X2 are held constant, the value of variable Y will also increase by 0.169, and vice versa.

Hypothesis testing

t Test (Partial)

The t-test (partial) is proven to have a significant effect provided that the values of tcount > ttable and sigcount < sigtabel in the following table:

Table 6. T Test Coefficients Values (partial)

Coefficients

Model	t	Sig.	Collinearity Statistics	
			Tolerance	VIF
(Constant)	6.095	.000		
EPSIA	**2.178**	**.004**	.812	1.231
1 PT	**4.991**	**.000**	.855	1.169
KSDM	**2.035**	**.025**	.689	1.452
PM	**2.179**	**.003**	.804	1.245

Source: Research Data Processed by SPSS (2023)

Based on the data in Table 6 the explanations are as follows:

1. The calculated t-value for the Effectiveness of Accounting Information System Implementation is 2.178, and the tabulated t-value is 2.003 (Excel =TINV(0.05,56)). Since 2.178 > 2.003 and 0.001 < 0.05, the Effectiveness of Accounting Information System Implementation has a significant partial effect on individual Performance.
2. The calculated t-value for the Utilization of Technology is 4.991, and the tabulated t-value is 2.003 (Excel =TINV(0.05,56)). Therefore, 4.991 > 2.003 and 0.000 < 0.05.

This indicates that the Utilization of Technology has a significant partial effect on individual Performance.

3. The calculated t-value for the Competency of Human Resources is 2.035, and the tabulated t-value is 2.003 (Excel =TINV(0.05,56)). With 2.035 > 2.003 and 0.000 < 0.05, the Competency of Human Resources has a significant partial effect on individual Performance.

4. The calculated t-value for Management Participation is 2.179, and the tabulated t-value is 2.003 (Excel =TINV(0.05,56)). Since 2.179 > 2.003 and 0.000 < 0.05, Management Participation has a significant partial effect on individual Performance.

5. The calculated t-values are as follows: 2.178 for Effectiveness of Accounting Information System Implementation, 4.991 for Utilization of Technology, 2.035 for Human Resources Competency, and 2.179 for Management Participation. The tabulated t-value is 2.003. Therefore, the t-value for Utilization of Technology (4.991) is more significant than the t-values for Effectiveness of Accounting Information System Implementation (2.178), Competency of Human Resources (2.035), and Management Participation (2.179). This means that the Utilization of Technology is the dominant variable significantly affecting individual Performance (Y).

F Test (Simultaneous)

The t-test (partial) is proven to have a significant effect provided that the value of Fcount > Ftable and sig count < sigtabel in the following table:

Table 7. F Test (Simultaneous)

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36.344	4	9.086	**8.640**	**.000 b**
	Residual	57.839	55	1.052		
	Total	94.183	59			

Source: Research Data Processed by SPSS (2023)

According to the data in Table 7, the F value for the Effectiveness of Implementing Accounting Information Systems, Utilization of Technology, and Human Resource Competency is 8.640. Comparatively, the F table value is 2.536. By applying the formula "Exceln=FINV(0.05,4.67)," it can be observed that 8.640 is more significant than 2.536, and the significance level of 0.000 is less than 0.05. This implies that individual performance (Y) is significantly influenced by the effective implementation of accounting information

systems, the utilization of technology, the competency of human resources, and the simultaneous execution of management.

Coefficient of Determination (R2)

The coefficient of determination (R2) measures the proportion or percentage of the model's ability to explain the dependent variable. The determination coefficient value ranges from zero to one (0 < R2 < 1) in the following Table:

Table 8. Summary of Goodness of Fit Model (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 a	.674	**.641**	1.02548

Source: Research Data Processed by SPSS (2023)

The data shown in Table 8 demonstrates that the Adjusted R-Square value of 0.641, which is equivalent to 64.10% when expressed as a percentage of R2, suggests a significant level of explanatory capability of the selected independent variables in connection to individual Performance. This implies that the examined variables make a substantial contribution, accounting for approximately 64.10% of the variability in individual Performance. It is essential to highlight that around 35.90% of the variance is still attributable to undiscovered factors not considered in the present study.

This discovery underscores the complex interplay of factors that influence individual Performance. It is plausible that some supplementary variables and factors have not been incorporated in the present analysis, which could exert a significant influence on individual Performance. Hence, it is recommended that future research endeavors undertake a more thorough investigation of these unexplored aspects, which may contribute to a more comprehensive comprehension of the factors influencing individual Performance.

Based on the findings, it becomes apparent that although the chosen independent variables play a crucial role in elucidating a substantial percentage of individual Performance, underlying elements remain that necessitate additional inquiry. This implies a potential area for further investigation to expand the range of study and include additional factors that could provide a comprehensive understanding of the intricacies surrounding individual Performance. By engaging in this practice, we can work towards developing a more comprehensive and precise framework for assessing and improving individual Performance across different contexts.

CONCLUSION

Firstly, the study revealed that the implementation of accounting information systems has a significant and statistically measurable influence on individual performance, with a level of significance below 0.05. This highlights the importance of effective information systems in improving individual performance within the examined setting.

Furthermore, incorporating technology was recognized as an additional influential factor affecting individual performance. The results presented in the study demonstrated a statistically significant link, as indicated by a significance level below 0.05. This finding supports the notion that utilizing technology is crucial in attaining elevated individual performance levels.

In addition, the study also found that the proficiency of human resources and the level of active management involvement were recognized as important determinants of individual success. Both variables exhibited statistically significant correlations, underscoring the significance of a proficient workforce and involved management in influencing individual success.

Significantly, when examined as a whole, the implementation of accounting information systems, the use of technology, the competence of human resources, and the involvement of management all demonstrated noteworthy effects on individual performance, thus highlighting the interconnectedness of these factors in influencing overall results.

The Adjusted R-Square value of 0.641, comparable to 64.10%, indicates a significant level of explanatory ability of the selected independent variables in understanding individual performance. This finding suggests that the variables examined in this research have a substantial impact, explaining approximately 64.10% of the variability observed in individual performance. Nevertheless, it is imperative to recognize that around 35.90% of the variance continues to be impacted by unexplored factors that fall outside the purview of this study.
In conclusion, the research highlights the complex and diverse elements that impact an individual's performance. Although the chosen variables are of great importance, it is evident that other factors require more scrutiny. This observation highlights the need for more investigation into these overlooked variables, ultimately contributing to a more thorough comprehension of the complexities associated with individual performance.

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