

PERFORMANCE EFFECTIVENESS BASED ON ACCOUNTING INFORMATION SYSTEMS IN THE FRAMEWORK OF TOURISM VILLAGES IN BALI

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Abstract:

Performance is a person's success level at a specific time in carrying out a task. Performance has the most critical role. If performance decreases, it will gradually threaten the company and result in the company going bankrupt. Based on the phenomena and results of previous studies, the accounting information system is a component that can be streamlined to improve performance. In addition to accounting information systems, accounting knowledge and experience are considered crucial for the business. The effectiveness of implementing technology is greatly influenced by the cultural aspect. Technological developments must be followed by the desire of the community to increase their ability to utilize this technology. The population in this study is 238 Tourism Villages obtained from data from the Bali Provincial Tourism Office for 2022. The sample size is calculated using the Slovin Formula, and the proportional number of sample members is determined using the Yamane Formula. Based on the results of this study, the variable Accounting Knowledge has no significant effect on performance, both before the moderating variable (organizational culture) and after the moderation variable (organizational culture), and the variable Accounting Information System Effectiveness has a significant positive effect on performance. However, the existence of a moderating variable (organizational culture) shows that the effectiveness of the accounting information system variable has no significant effect on performance.

Keywords: Performance, Accounting Knowledge, Accounting Information Systems, Organizational Culture, Tourism Village.

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INTRODUCTION

Challenges and competition encourage companies to effectively and efficiently achieve business performance (Jönsson & Devonish, 2009). Business performance is the success rate of the organization as a whole at a specific time in achieving the implementation of activities. Business performance has the most important role. If performance decreases, it will gradually threaten the company and result in the company going bankrupt (Lu & Sapra, 2019). In this case, employees are always required to perform even better to effectively and efficiently achieve company goals (Saputra, Subroto, et al., 2022). Business performance measures are used for investment decisions, financing and comparisons by external parties. Internal parties, such as managers, use performance measures to grow, improve and learn (Journeault, 2016).

In today's world, tourist villages are essential in environmental tourism destinations and economic sustainability (Chandra, 2017). During the great interest of various parties to develop a tourism village, we can identify some crucial management issues that will affect the sustainable development of a tourism village (Saputra, Mu'ah, et al., 2022). These issues are generic and, of course, require sharper validation. First, tourism villages have the potential to be trapped by

stagnation. After a long time visited by tourists, tourism activity is getting dimmer or "live reluctantly, die who knows when." It arises due to limited innovation in the development of attractions. Second, within a destination area, tourist villages tend to develop quantitatively but need more substantial competitiveness. Inspired by the success of one tourist village, other villages are competing to become new tourist destinations (Saputra et al., 2020).

The physical arrangement was carried out by mobilizing the villagers. At a glance, this appears as evidence of self-preparation to welcome the stretch of tourism that promises big profits or the village's responsive attitude to the induction of social changes, economy and culture in the village (Saputra, Jayawarsa et al., 2022). And third, the unequal distribution and redistribution of tourism resources among members of society (Saputra, Mu'ah, et al., 2022). The social structure of rural communities is more straightforward than urban communities, but their power and cultural and economic relations are quite complicated (Cvelbar & Dwyer, 2013). In managing tourism businesses, it is better to use local workers so that the threat of marginalization of the local population in rural tourism development can be avoided. Indeed, the requirement for local labor is quite a dilemma when dealing with low quality or competence (Saputra, Manurung, et al., 2021).

On the other hand, the limited number of skilled workers has resulted in strategic occupations in the tourism sector being dominated by migrants. All the obstacles faced by the Tourism Village will affect the performance of the Tourism Village itself. Tourism Villages require strategies and fast action to develop sustainable Tourism Villages (Dewi, 2014).

The accounting information system is one component that can be streamlined to improve business performance (Stefan-Duicu & Stefan-Duicu, 2015). An accounting information system is a system used for the compilation, storage and analysis of financial reports and accounting data by decision-makers. In general accounting information systems, computer-driven activity tracking methods are combined with information technology software (Länsiluoto & Järvenpää, 2008). Organizational efficiency fundamentals have advanced towards a focus on computerized accounting information systems (Vásquez & Naranjo-Gil, 2020). Many companies have started using Accounting Information Systems as a critical strategy to increase organizational efficiency (Saputra, Subroto, et al., 2022). Information systems as an organizational component that manages relevant financial information for decision-making to users. The effectiveness of accounting information systems is positively related to company business performance (Ngawenja-Mzembe et al., 2021). Digital-based accounting information can reduce the difficulty level of recording compared to manual recording. Companies must understand that running a business must be balanced with technology for the smooth running of their business. Information technology is developing rapidly, so it positively and significantly impacts the company. Technology can also make it easy for humans to carry out all activities (Ghasemi et al., 2019).

Attribution theory explains a person's behavior as an internal force, such as nature, character, ability, and attitude. The system can respond to business challenges that can affect the effectiveness of business performance (Isaac et al., 2019). Research on Accounting Information Systems has been carried out with the results that the use of Accounting Information Systems supports asset growth and profitability (Alvarez-Ferrer et al., 2018). Utilization of accounting information systems can improve company performance (Cai et al., 2019). Adopting information technology supports the intensity of knowledge sharing, which is strengthened by organizational culture (Marshall et al., 2015). The results of other studies have found that applying accounting information systems does not affect performance (Jayawarsa et al., 2022). In other words, there still needs to be more consistency in the results of previous studies regarding the relationship between accounting information systems and organizational performance.

The knowledge-based confirms that accounting knowledge as an accounting discipline supports auditing activities, detecting fraud, checking transparency and reporting budget realization (Karmawan, 2017). Furthermore, Gibson (2018) confirms that learning and training provide opportunities to share accounting knowledge that strengthens better business performance. Subjects with a better level of accounting knowledge help organizations search for and retrieve better data for evaluating and presenting information so that performance increases. The level of accounting knowledge indicates the ability to adjust the format of the presentation of accounting data that facilitates various users of accounting data, such as external investors and managers (Govindarajan, 2019). Accounting knowledge is essential as a guide for HR in Tourism Villages in managing their finances (Hutahayan, 2020). If a Tourism Village has competent human resources to manage finances, this will significantly impact the Performance of the Tourism Village (Rubio-Mozos et al., 2020).

Accounting knowledge is essential in determining a business's profit and loss. Following the Knowledge-Based View theory, the success of a business must be balanced with a high level of knowledge from the company. Companies with high knowledge in compiling financial reports will certainly find it easier to make decisions (Bajo et al., 2017). Suppose a company has high knowledge in determining the pros and cons of a business. In that case, it is supported by a culture of learning, concern for customers, focus on perseverance, and trust. The consequence is that the company understands how to increase sales (Si, 2019). This increase in sales indicates the company's high financial performance. In other words, the higher a company's accounting knowledge in running its business, the higher its financial performance (Alsoboa & Alalaya, 2015). Accounting knowledge is essential for companies in determining the profit and loss of a business. Following the Knowledge-Based View theory, the success of a business must be balanced with a high level of knowledge from the company (Chowdhury et al., 2018). Companies with high knowledge in compiling financial reports will undoubtedly find it easier to make decisions. Companies with accounting knowledge indicate high recording activities with governance, accounting rules, extensive knowledge and competent staff that strengthen organizational performance (Al-Mawali, 2013).

On the other hand, the construction of organizational culture strongly influences the effectiveness of implementing technology. Technological developments must be followed by the desire of the community to increase their ability to utilize this technology (Boekestein, 2009). Technology cannot be utilized properly if technology users have limited ability to use the technology. Organizational culture is the habits that occur in the organizational hierarchy that represent behavioral norms and are followed by members in the organization, so organizational culture will provide a psychological atmosphere for all members, how they work, how to relate to superiors and co-workers and how to solve problems (Xu et al., 2017). The problem is a culture unique to each organization (Saputra, Subroto, et al., 2021). The accounting literature has confirmed that the construction of organizational culture is related to AIS. Cultural dimensions such as power distance, uncertainty avoidance and collectivism have contributed to the development of particular preferences of accounting information systems among British accountants and subsequently offer positive effects on individual performance within an organization (D'Agostino, 2017).

Studying the combined effects of knowledge, accounting information systems and organizational culture is essential for several reasons. First, despite the evidence on the role of knowledge, accounting information systems and organizational culture and their effect on performance, the existing literature needs to fully explain the mechanism of these relationships (Turner & Guilding, 2013). Second, although accounting information systems are essential in packaging information, systematic research is associated with organizational cultural and environmental strategies' mechanisms for supporting performance (Jordão & Novas, 2017).

Therefore, this study, based on attribution theory and a knowledge-based view, aims to provide empirical evidence about the effect of accounting knowledge and accounting information systems on business performance by moderating the organizational culture in the context of a tourism village in Bali.

Tourism Village. A tourist village is a village that has unique potential and unique tourist attractions, both in the form of the physical characteristics of the rural natural environment as well as the socio-cultural life of the community, which is managed and packaged attractively and naturally with the development of tourism support facilities, in a harmonious environmental setting and good management. Good and planned so that they are ready to receive and drive tourist visits to the village and can drive tourism economic activities that can improve the welfare and empowerment of local communities (Sajjad et al., 2018).

The principle of developing a tourist village is an alternative tourism product that can provide the impetus for sustainable rural development and has management principles including (Astawa et al., 2018; Chamidah et al., 2020); (1) Utilizing local community facilities and infrastructure. (2) Benefit the local community. (3) Small scale to facilitate the establishment of reciprocal relations with the local community. (4) Involve the local community. (5) Implement rural tourism product development. The criteria for a tourist village are as follows; Has the potential for uniqueness and distinctive tourist attraction (as a tourist attraction), both in the form of the physical characteristics of the rural natural environment as well as the socio-cultural life of the community, Has the support and readiness of tourism supporting facilities related to rural tourism activities, which among others can be in the form of accommodation or lodging, space for community interaction with tourists or guests, and or other supporting facilities. There is support, initiative and participation of the local community for the development of the village related to tourism activities (as a tourist village).

Business Performance. Business performance is a person's success at a particular time in carrying out tasks. One way to assess a company's proficiency in managing its resources to meet specific performance targets is to measure its business performance in its system (Alvino et al., 2021). Business performance has the most critical role. If performance decreases, it will gradually threaten the company and result in the company going bankrupt. In this case, the organization continually strives to perform even better to effectively and efficiently achieve company goals (Sara et al., 2021). Attribution theory can be used to explain how the causes or motives of a person's behavior affect performance. That is, organizational performance, as the ability of an organization to complete a job successfully and efficiently, is supported by behavioral motives (Susanty et al., 2020). Superior performance can be seen if an organization can complete and carry out its duties properly. An organization can complete its work with the help of technology so that the tasks undertaken can be completed (Sunani et al., 2015). Business performance is related to the company's overall performance as a result of new or better efforts to gain profit and growth (Buszko & Mroziowski, 2009). Business performance is a comprehensive framework that assesses the management of resources and capabilities in terms of efficiency, effectiveness and adaptability to increase sustainable competitive advantage (Thanh-Hoai & Nguyen, 2021).

Accounting Knowledge. The theory of Knowledge-Based View (KBV) is that the success of a business or business starts from how far the company's knowledge is in its business's operational activities (Si, 2019). It will perform well if this business activity is carried out with full knowledge. The company will achieve its goal of obtaining high income (Zvezdov, 2012). Once the importance of knowledge for the success of a business, then this knowledge must be owned by an SME. The success or failure of a business is also influenced by how much knowledge the business actor himself has (Saad & Zawdie, 2005). Accounting knowledge is essential for Tourism Villages in determining the profit and loss of a business. Following the Knowledge-Based View theory, the success of a

business must be balanced with a high level of knowledge from the Tourism Village. Here Tourism Villages with high knowledge in compiling financial reports will undoubtedly find it easier to make decisions. Tourism Villages with management accounting knowledge in determining the profit and loss of a business they run, of course, Tourism Village understands how to increase sales (Putri & Saputra, 2022). This increase in sales indicates the high Financial Performance of the Tourism Village. In other words, the higher the accounting knowledge that a tourist village has in running its business, the performance of a tourist village will increase (Wardana et al., 2021).

Organizational Culture. Organizational culture is a controller and direction in shaping the attitudes and behavior of members in an organization (Saputra, Subroto, et al., 2021). Individually or in groups, a person will not be separated from the organizational culture; in general, the organization's members will be influenced by the diversity of existing resources. Organizational culture can also become a significant competitive advantage, that is, if the organizational culture supports organizational strategy, information systems, ability application, and organizational culture can answer or overcome environmental challenges quickly and precisely (Nordin & Belal, 2017). With the existence of organizational culture variables, it is assumed to be able to moderate (strengthen or weaken) the effect of applying the effectiveness of accounting information systems and accounting knowledge on business performance in the context of tourist villages in Bali (Perdana et al., 2020; Sutawa, 2012; Werastuti et al., 2018).

The model in this study is based on a review of the previous literature, which has been discussed and presented in Figure 1. So, the research hypothesis is:

1. H1: Accounting knowledge has a positive and significant effect on performance.
2. H2: Application of Accounting Information Systems has a positive and significant effect on performance.
3. H3: Organizational culture has a positive and significant effect in moderating Accounting Knowledge on Performance
4. H4: Organizational Culture has a positive and significant effect in moderating the Implementation of Accounting Information Systems on Performance.

Based on the explanation above, this study aims to provide empirical evidence about the effect of accounting knowledge and accounting information systems on business performance by moderating the organizational culture in the context of a tourism village in Bali.

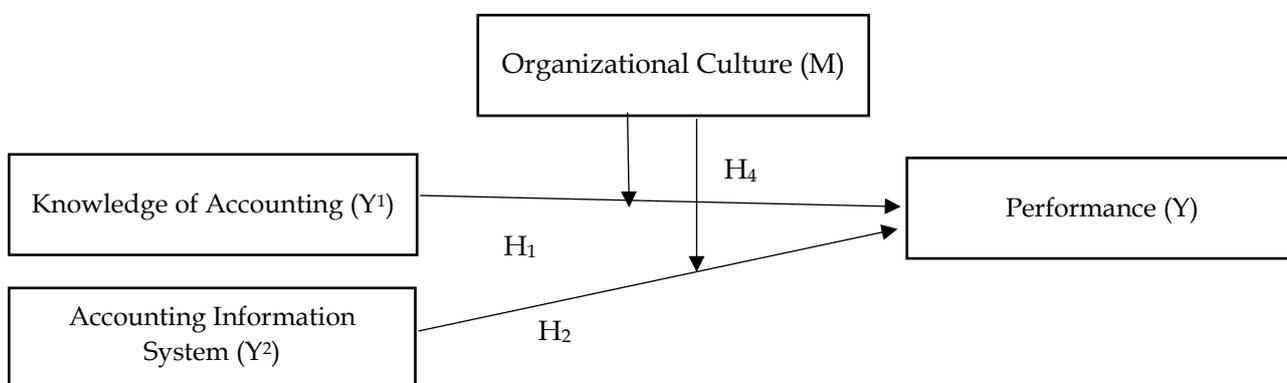


Figure 1. Research Model

METHODS

This research was conducted in all tourist villages throughout Bali. The population in this study is 238 Tourism Villages obtained from data from the Bali Provincial Tourism Office for 2022.

The sample size is determined by calculating using the Slovin Formula. The level of precision specified in the determination of the sample is 5%. By applying the Slovin formula, the number of samples required was determined to be 149. The sampling technique uses the Simple Random Sampling method. The measurement of variables develops a set of questionnaires focusing on the construct of accounting knowledge, accounting information systems, organizational culture, and business performance. A Likert scale statement from 1=strongly disagree to 5=strongly agree. The data collection results will be collected and processed using tools like the SPSS application program. The data analysis technique used the regression equation through an interaction test or often called Moderated Regression Analysis (MRA).

RESULT AND DISCUSSION

The results of the hypothesis test are shown in Table 1. Namely, based on the results of the ANOVA test, the F count value in model 1 is 79,706 with a significant level of 0.000 a, which is less than 0.05. It shows that Model 1 is feasible to use as an analysis tool. Also, the results of the ANOVA test obtained an F count value in model 2 of 45,111 with a significant level of 0.000a which is less than 0.05. It shows that model 2 is feasible to use as an analysis tool.

Table 1. F test results

Model 1	Sum of Squares	F	Sig.
Regression	15.230	79.706	.000 ^b
Residual	27.707		
Total	42.937		
Model 2	Sum of Squares	F	Sig.
Regression	16.539	45.111	.000 ^b
Residual	26.397		
Total	42.937		

Source: Author, 2023

The results of the hypothesis test are shown in Table 2, namely in Model 1 with the Accounting Knowledge variable, the significance value of 0.144 is more significant than 0.05. So this means that H0 is accepted and H1 is rejected. It means to prove that the Accounting Knowledge variable does not affect performance. The results of the hypothesis test are shown in Table 2, namely in Model 1 with the Accounting Information System variable, the significance value of 0.000 is less than 0.05. So this means that H0 is rejected and H2 is accepted – means to prove that the variable Accounting Information System affects performance. The results of the hypothesis test are shown in Table 2, namely in Model 2 with the influence of the Accounting Knowledge variable on performance moderated by the Organizational Culture variable, a significance value of 0.070 is more significant than 0.05. So this means that H0 is accepted and H3 is rejected. It means proving that the Organizational Culture variable cannot moderate the influence between Knowledge of Accounting and not affects performance. The results of the hypothesis test are shown in Table 2, namely in Model 2 with the influence of the Accounting Information System variable on performance moderated by the Organizational Culture variable, a significance value of 0.394 is more significant than 0.05. So this means that H0 is accepted and H4 is rejected. It means proving that the Organizational Culture variable cannot moderate the influence between Accounting Information Systems and does not affect performance.

Table 2. Test Results t

Model 1	Unstandardized B	Sig.
(Constant)	1.470	0.000
PA (X ₁)	.037	.144
SIA (X ₂)	.557	.000
Model 2	Unstandardized B	Sig.
(Constant)	1.764	.000
PA (X ₁)	-.283	.137
SIA (X ₂)	.578	.000
PA.M (X ₁ .M)	.088	.070
SIA. M (X ₂ .M)	-.030	.394

Source: Author, 2023

The regression test results in Table 3 in Model 1 show that variations in changes in the Y or dependent variable can be explained by 35.5% of the independent variables used. The rest are explained by other variables not used in this research model. The regression test results shown in Table 8 in Model 2 show that variations in changes in the Y or dependent variable can be explained by 38.5% of the independent variables used, and the rest are explained by other variables not used in this research model.

Table 3. Coefficient of Determination (R²)

Model 1	R	R Square	Adjusted R Square
1.	.596 ^a	.355	.350
Model 2	R	R Square	Adjusted R Square
1.	.621 ^a	.385	.377

Source: Author, 2023

The impact of information technology is continuously increasing, therefore its continuity is vital. The company's life is primarily determined by its ability to compete. To anticipate and maintain high enough competition, the company requires an information system capable of creating, capturing, and producing information for internal and external parties more effectively. The development of information technology is closely related to accounting which is an essential element for the operations of every company or organization. Accounting itself is defined as the process of recording, classifying (summarizing), and reporting the company's transaction activities which are ultimately carried out by issuing financial reports as information.

Accounting information systems are used in a company to make it easier for individuals to complete tasks more quickly and are no longer done manually. Implementing an accounting information system is believed to improve individual performance in a company. The behavior that arises from the use of the accounting information system is expected to have a positive impact on employee performance. The successful application of an accounting information system can increase the speed and quality of information produced for quality decision-making and improve the quality of relationships between individuals with other individuals in the organization or company. The relationship quality between these individuals can encourage a company to be more dynamic to produce a good performance.

The accounting information system is expected to support the presentation of financial and non-financial information accurately and timely. Additional supporting facilities are used to improve the benefits derived from the application of accounting information systems. Supporting facilities for accounting information systems is necessary to increase the effectiveness of implementing accounting information systems. With supporting facilities for accounting information systems, accounting information systems are expected to provide optimal benefits for companies.

CONCLUSION

Accounting Information System Effectiveness Variable has a significant positive effect on performance. However, the existence of a moderating variable (organizational culture) shows that the effectiveness of the accounting information system variable has no significant effect on performance. Based on the results of this study, the variable Accounting Knowledge has no significant effect on performance, both before the moderating variable (organizational culture) and after the moderation variable (organizational culture). The results of this study support the Attribution Theory. In this study, Attribution Theory is a motive or behavior of a person as a process of forming an impression. Namely, human resources in tourist villages carry out behaviors using accounting information systems to form a good impression of the performance of tourism villages. However, the results of this study do not support the Knowledge-Based View theory. Where Knowledge-Based View Theory states that the success of a business starts from how far the knowledge possessed by the company in the operational activities of its business. However, in this study, the accounting knowledge level of tourism village managers cannot affect performance.

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