

THE INFLUENCE OF TECHNOLOGY AND ACCOUNTING INFORMATION SYSTEMS DEVELOPMENT AGAINST THE ACCOUNTANT PROFESSION IN MINIMARKET PADANG

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ABSTRACT

Market agencies such as mini-markets require the use of accounting information systems. Mini-markets have thousands of products that are sold to the public in a variety of types to fulfill the needs of the community and reporting sales per day and purchasing goods from suppliers in the form of financial statements needed by management in a hasty manner. Seeing these conditions, one of the important things in managing a business unit is to make decisions using a computerized accounting information system. This research aims to know the effect of partially or simultaneously the technology and accounting information systems development on the accountant profession at the mini-market in Padang. The analytical method used is multiple linear regression analysis. I expect the outputs of this research to be published in the accredited National Journal and IPR publishing. Based on the results of the analysis and discussion of the influence of the Development of Accounting Information Technology and Systems on the Professional Absorption of Accountants, the following conclusions are, the development of technology partially influences the Professional Absorption of Accountants, accounting Information and the system partially has no effect on the Professional Absorption of Accountants. The development of Accounting Information Technology and System simultaneously influences the Professional Absorption of Accountants.

Keywords: Technology, Accounting Information Systems, and Professional Accountants.

1. INTRODUCTION

The Information Technology (IT) development is very rapid in the current era of globalization, which is increasingly advanced, as evidenced by the emergence of many technological devices to support people's lives. We created every innovation to provide positive benefits for human life. These developments also penetrated the field of

information and various aspects of the organization's activities, without exception the organization sold retail goods.

Padang City is the capital of West Sumatra province, with the largest population in West Sumatra. With a large population, the need for personal equipment and basic needs is high. In this condition, there are big market

opportunities where one need is available at the mini-market.

Market agencies such as mini-markets require the use of accounting information systems. Mini markets have thousands of products that are sold to people with a variety of types in meeting the needs of the community. And reporting on day sales and purchase of goods from suppliers in the form of financial reports needed by management hastily. Seeing these conditions, the computerized accounting information system is one of the important things in managing a business unit to use as decision making.

One problem that often appears from the information technology development is the reduced use of human labor. Because the work has been done by the help of machines or systems that have been programmed with very little error

2. LITERATURE REVIEW

2.1 Absorption of the Accountant Profession

The meaning of absorption itself is defined as quite broad, absorbing labor in the meaning of gathering people or workers in a business field, to be able to suit the needs of the business itself.

A lot of workforce is available but cannot be absorbed by the industry, this is because the expertise of the workforce is not in accordance with what is needed by the industry, this is where the role of the government is needed to provide education or training for workers in order to have the skills needed by industry (Naisbitt, 2013: 44).

2.2 Technological development

The linkage of information development is defined as the linkage of the use of information technology infrastructure and the process of information technology management between business units together which consists of 4 indicators that complement

rate to make the work far more effective and efficient than done by humans.

Even so, the role of accountants still cannot be eliminated within the company. It's because in preparing the accounting information system accountants are needed so that the system arranged under applicable regulations. For big companies, the accounting services needed are not as much as an era where information technology has not yet developed, companies only need accountants as system operators who will input financial data and the data processing is computerized.

Based on the discussion above this study interested to examine research on "The Influence of Technology and Accounting Information Systems Development Against the Accountant Profession in Minimarket in Padang".

each other namely (Kameswara Bayu, 2015: 5):

1. Information technology infrastructure
2. The process of preparing an information technology strategy
3. Information technology human resource management process
4. Management process management of information technology suppliers.

According to Azhar Susanto, the system is a collection / group of sub systems / parts / components of any physical or non-physical that are interconnected with each other and work together in harmony to achieve a certain goal. According to Mulyadi (2013: 3), the system is an organization of forms, records and reports that are coordinated in such a way as to provide financial information needed by management to facilitate the management of the company.

Accounting Information System Indicators:

1. System user satisfaction
2. System Usage

Hypothesis

Based on the picture above, a hypothesis can be formulated as follows:

H1: Allegedly technological developments affect the accounting profession.

H2: Allegedly that the accounting information system influences the accounting profession.

H3: Allegedly that the development of accounting technology and information systems simultaneously influences the accounting profession.

3. RESEARCH METHOD

3.1. Data Collection Techniques

This research is quantitative data in the form of processed data numbers from the answers to questionnaires using SPSS version 23.

The approach used in this study is a quantitative data approach that uses secondary data derived from books, questionnaires and other materials.

Data collection is carried out using field research methods. Data collection techniques are by interview and questionnaire. I conducted interviews with the owner and the finance department at the Padang City mini-market. Document research is carried out to strengthen field research. The research location is the mini-market area of Padang, West Sumatra.

3.2. Sample Collection Techniques

Population is a group consisting of objects or subjects that have certain qualities and characteristics determined by researchers to study and then drawn conclusions (Sugiyono, 2014: 17). The population used in this study is limited to only minimarkets or supermarkets in the city of Padang, which are registered in

the Padang City Trade Office, as many as 30 minimarkets.

The sample is a portion of the population that has the same characteristics as the population. The number of samples from the population above was taken using a total sampling technique. The use of total sampling technique is because the total population is only 30 minimarkets in the city of Padang.

3.3. Data Analysis Techniques

To test the research instrument, a validity and reliability test was conducted. Technical analysis method using the Classical Assumption Test using the normality test, multicollinearity test, heteroscedasticity test and a Multiple linear regression analysis is used when the independent variables are more than one.

B form the equation as follows:

$$Y = b_1X_1 + b_2X_2 + e$$

Analysis of determination is simultaneously used to determine the degree of dependency together (simultaneously) between the independent variables and the dependent variables (Agussalim M, 2015), with the following formula:

$$R_{(Y,Xn)} = \frac{\text{Number of Regression Squares}}{\text{Total Number of Squares}}$$

And to test the research hypothesis using the T Test and F Test.

4. RESULTS AND DISCUSSION

4.1. Results

Table 1. Variable Descriptive

<i>Dependent Variable: Absorption of the Accountant Profession</i>					
Variable	N	Minimum	Maximum	The mean	Std. Deviation
Technological development	30	55	94	83,13	9,126
Accounting Information System	30	30	48	41,90	4,444
Absorption of the Accountant Profession	30	15	25	21,40	2,343
Valid N (listwise)	30				

Source : (10 pt Times New Roman and italic)

4.2 Data analysis

4.2.1 Data Quality Test

a. Validity test

By using the help of SPSS software version 23, the instrument validity testing, where the validity value shows in the Corrected Item-Total Correlation column. If the correlation number obtained is greater than 0.3 then the instrument is declared valid.

a. Technology Development Validity Test (X1)

Table 2. Validity Test X1

	Corrected Item-Total Correlation	Valid Limits	Information
X1.01	0.543	0.3	Valid
X1.02	0.733	0.3	Valid
X1.03	0.666	0.3	Valid
X1.04	0.688	0.3	Valid
X1.05	0.592	0.3	Valid
X1.06	0.535	0.3	Valid
X1.07	0.509	0.3	Valid
X1.08	0.512	0.3	Valid
X1.09	0.506	0.3	Valid
X1.10	0.493	0.3	Valid
X1.11	0.761	0.3	Valid
X1.12	0.452	0.3	Valid
X1.13	0.634	0.3	Valid
X1.14	0.397	0.3	Valid
X1.15	0.573	0.3	Valid
X1.16	0.620	0.3	Valid
X1.17	0.377	0.3	Valid
X1.18	0.395	0.3	Valid
X1.19	0.604	0.3	Valid
X1.20	0.506	0.3	Valid

Source: Results of SPSSv 23

b. Validity of Accounting Information Systems (AIS) (X2)

Table 3. Validity Test X2

	Corrected Item-Total Correlation	Valid Limits	Information
X2.01	0.572	0.3	Valid
X2.02	0.563	0.3	Valid
X2.03	0.563	0.3	Valid
X2.04	0.445	0.3	Valid
X2.05	0.640	0.3	Valid
X2.06	0.584	0.3	Valid
X2.07	0.537	0.3	Valid
X2.08	0.364	0.3	Valid
X2.09	0.432	0.3	Valid
X2.10	0.331	0.3	Valid

Source: Results of SPSSv 23

c. Validity Test of Professional Accountant Absorption(Y)

Table 4. Validity Test Y

	Corrected Item-Total Correlation	Valid Limits	Information
Y.01	0.553	0.3	Valid
Y.02	0.489	0.3	Valid
Y.03	0.432	0.3	Valid
Y.04	0.355	0.3	Valid
Y.05	0.318	0.3	Valid

Source: Results of SPSSv 23

4.2.2 Reliability Test

This test is done by Cronbach Alpha statistical test which is a construct or variable said to be reliable if it gives a Cronbach Alpha value > 0.60 (Ghozali, 2016).

Table 5. Reliability Test

Variable	Cronbach's Alpha	N of Items
X1	0.911	20
X2	0.815	10
Y	0.672	5

Source: Results of SPSSv 23

From the presentation of the table above it is known that the reliability test results of all research variables have a Cronbach's Alpha value of greater than 0.6 so that it is declared reliable and can be further tested.

4.3 Classic assumption test

4.3.1 Normality test

The results of the normality test using the Kolmogorov-Smirnov One-Sample test can be seen in table.

Table 6. Normality Test Results

		Unstandardized Residual
N		30
Normal Parameters a, b	The mean	0000000
	Std. Deviation	1,26980656
	Most Extreme Differences	
	Absolute	,086
	Positive	,084
	Negative	-,086
Statistical Test		,086
Asymp. Sig. (2-tailed)		,200c, d

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of true significance.

4.3.2 Multicollinearity Test

To detect multicollinearity can be seen from the Variance Inflation Factor (VIF). If the VIF value > 10, multicollinearity occurs. Conversely, if VIF < 10, then multicollinearity does not occur (Ghozali, 2014). We can see the

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results of multicollinearity test in this study in table 7 below:

Table 7. multicollinearity test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	2,674	2,359		1,134	0,267		
X1	0,142	0,055	0,553	2,599	0,015	0,240	4,168
X2	0,165	0,112	0,313	1,470	0,153	0,240	4,168

a. Dependent Variable: PROFESSION_AKUNTAN

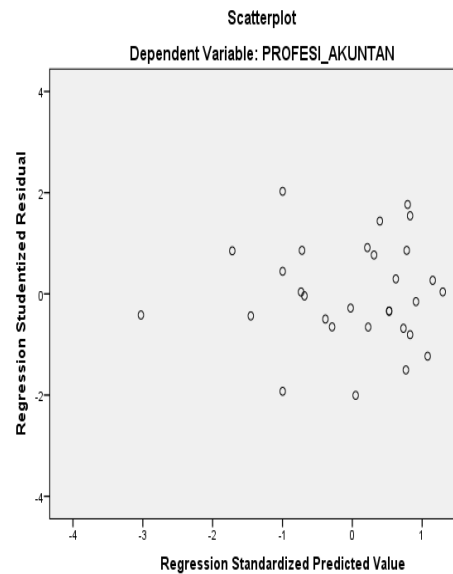
To determine the multicollinearity test obtained from the column tolerance and VIF in the statistical collinearity section of table 4.7, so it can be concluded that:

- a. The Technological Development Variable states there are no symptoms of multicollinearity because it has a VIF value of 4.168 which is smaller than 10.
- b. Accounting Information System perception variable stated there are no symptoms of multicollinearity because it has a VIF value of 4.168 which is smaller than 10.

4.3.3 Heteroscedasticity Test

The following is a scatterplots chart to determine the presence or absence of heteroscedasticity:

Figure 1. Scatterplot graph



From scatterplots graphs shows that the points spread randomly and spread both above and below the number 0 on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model so that the regression model is feasible to be used for further testing.

4.4 Quantitative Analysis

4.4.1 Linear Analysis Multiple

The multiple linear regression equation that results from data processing is adopted from the coefficients table presented in table.

Table 8. Linear Analysis Multiple

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	2,674	2,359		1,134	0,267		
X1	0,142	0,055	0,553	2,599	0,015	0,240	4,168
X2	0,165	0,112	0,313	1,470	0,153	0,240	4,168

a. Dependent Variable: PROFESSION_AKUNTAN

From table 8 the results of multiple regression are obtained, namely:

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$$(Y)=2,674+0,142(X1) +0.165(X2)+e$$

From the regression equation above can be described as follows:

1. Constant (absolute value of the Accountant Profession) if the variable Technology Development and Perceived Accounting Information System does not exist or worth 0, then the Absorption of the Accountant Profession (Y) is 2,674 units.
2. The regression coefficient value of the variable Technological Development by 0.142 means that if there is an increase in the variable of Technological Development of one unit then the Absorption of Professional Accountancy increases by 0.142 units. Coefficient has a positive meaning between the variables of Technological Development and the Absorption of Professional Accountants with a positive effect.
3. The regression coefficient value of the variable of the Accounting Information System Perception of 0.165 means that if there is an increase in the variable of the Accounting Information System (AIS) by one unit, the Absorption of the Accounting Professional Profession increases by 0.165 units. Coefficient has a positive value which means that between the variable of the Accounting Information

System Perception and the Absorption of the Accountant Profession has no positive effect.

4.4.2 Analysis Determination (R²)

Table below shows the determination of the influence of Technology Development and Accounting Information Systems Perception on the Professional Absorption of Accountants. We can see the coefficient of determination of the variable Technology Development and Perception of Accounting Information Systems for the Absorption of Professional Accountancy in table.

Table 9. Analysis Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,840a	0,706	0,685	1,316	1,949

a. Predictors: (Constant), SIA, PER_TEKNOLOGI

b. Dependent Variable: PROFESI_AKUNTAN

Table 9 above shows the value of Adjust R Square Variable Technological Development and Accounting Information Systems Perception of the Professional Absorption of Accountants is 0.685. From the results of the above table, known that the ability of the variable of Technology Development and Perception of Accounting Information Systems in explaining the variance of the Accountant Professional Absorption variable is 68.5%. So that there are 31.5% variance in the Account Profession Absorption variable which is explained by other variables not examined in this study.

4.5 Hypothesis test

4.5.1 Test - T.

T test is used to test whether there is an individual significant influence of the independent variable on the dependent variable (Ghazali, 2014). T test results from this study can be presented in table.

Table 10. Test T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
1 (Constant)	2,674	2,359		1,134	0,267		
X1	0,142	0,055	0,553	2,599	0,015	0,240	4,168
X2	0,165	0,112	0,313	1,470	0,153	0,240	4,168

a. Dependent Variable: PROFESSION_AKUNTAN

- a. The calculated t value of the Technology Development variable is 2.599 value is greater than the t table value of 1.703. In addition, the probability value obtained is 0.015 which is smaller than the α (0.05) value used. Thus, it can be concluded that "Technological Development individually has a significant positive effect on the Absorption of Professional Accountants" received.
- b. The t value of the Accounting Information System Perception variable is 1.470 whose value is smaller than the t table value of 1.703. In addition, the calculation of the probability value obtained is 0.153 greater than the value of α (0.05) used. Thus, it can be concluded that the perception of "Accounting Information Systems individually does not significantly influence the Absorption of Professional Accountants" is rejected.

4.5.2 F-Test

F test is done by looking at the calculated F value and sig value.

ANOVA table of SPSSv output 23. Test results are presented in table.

Table 11 Test F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	112,440	2	56,220	32,463	0,000b
	Residual	46,760	27	1,732		
	Total	159,200	29			

a. Dependent Variable: PROFESSION_AKUNTAN

b. Predictors: (Constant), SIA, PER_TEKNOLOGI

From the table it is known that the calculated F value of 32.463 is greater than the F table value of 2.92 (df = 30, in the appendix table F) and the sig value resulting from the calculation is 0,000 which is smaller than the α used by 0.05 (5%).

Thus, it can be concluded that the variable "The Development of Accounting Information Technology and Systems simultaneously / together has a significant effect on the Professional Absorption of Accountants".

4.2. Discussion

The calculated t value of the Technology Development variable is 2.599 value is greater than the t table value of 1.703. In addition, the probability value obtained is 0.015 which is smaller than the α (0.05) value used. Thus, it can be concluded that "Technological Development individually has a significant positive effect on the Absorption of Professional Accountants" received.

The t value of the Accounting Information System Perception variable is 1.470 whose value is smaller than the t table value of 1.703. In addition, the calculation of the probability value obtained is 0.153 greater than the value of α (0.05) used. Thus, it can be concluded that the perception of "Accounting Information Systems

individually does not significantly influence the Absorption of Professional Accountants" is rejected.

5. CONCLUSION

Based on the results of the analysis and discussion of the influence of the Development of Accounting Information Technology and Systems on the Professional Absorption of Accountants,

the following conclusions are:

1. The development of technology partially influences the Professional Absorption of Accountants.
2. Accounting Information System partially has no effect on the Professional Absorption of Accountants.
3. The development of Accounting Information Technology and System simultaneously influences the Professional Absorption of Accountant.

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