



The Effect Of Participation Management And Accounting Information Systems Understanding On Employee Performance By Competence Auditor As Moderating Variabel In Public Accountant Office

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Abstract: This research is aimed to know the effect of Participation Management and Accounting Information Systems Understanding the Employee Performance by Competence Auditor as moderating variables. This research was conducted in several public accounting firm located in South Jakarta. That involved in this research include the some auditors working in several KAP located area of South Jakarta. Sample is taken by purposive sampling methode, the total sample is 56 respondents. Data used in the study are primary data. Methods of data collection using questionnaires. Data were analyzed using multiple linear regression analysis with SPSS version 23.00. The result of this research show that the Participation Management and Accounting Information Systems Understanding significant impact on the Employee Performance by Competence Auditor as moderating variabels.

Keywords : Participation Management, Accounting Information Systems, Performance, Competency

INTRODUCTION

In providing services to clients, the Public Accounting Firm must understand the concept of participation management and an understanding of the accounting information system in the service business. The needs of consumers or clients must be something that gets the attention of the accounting firm without sacrificing its independence. For this reason, understanding why clients come to the accounting firm or change from one accounting firm to another is an important thing to maintain the existence of the public accounting firm itself. Komala (2012) states that the accounting manager (controller) is an executive who coordinates management participation in planning and control to achieve company targets, in particular to determine the effectiveness of policy implementation and develop organizational structures and procedures. The accounting manager is the highest executive who has responsibility for the sustainability of all activities in the accounting department. The big responsibility that is carried out requires an accounting manager to have high knowledge of the implementation of the accounting information system. The output generated from the accounting information system is a financial report that will be submitted to management and will be used as a decision-making tool.

The success of the system is also inseparable from management involvement, Ismail (2009) in his research stated that manager participation can influence users to develop positive behaviors that will increase system effectiveness. Management needs to control and know the importance of information systems as a strategic resource for the company (Widarno, 2008).

Dwitrayani (2012) reveals that IT sophistication and management participation have a significant influence on the effectiveness of AIS. Likewise, the research of Susilastri et al (2010) which shows the strong influence of management support on accounting information systems. The level of support provided by top management for organizational information systems can be a very important factor in determining the success of all activities related to information systems (Ragunathan in Septriani, 2010).

Meanwhile, Kouser, et al (2011) in their research found that the knowledge of accounting managers and managers' participation in the implementation and development of AIS has a strong relationship with the effectiveness of the accounting information system. Komala (2012) in her research found that the knowledge of accounting managers has an effect on the accounting information system and has a significant impact on the quality of information. The effectiveness of an accounting information system is a success achieved by an accounting information system in producing information in a timely, accurate and reliable manner. This study aims to determine the effect of information technology sophistication, management participation, and knowledge of accounting managers on the effectiveness of accounting information systems. Increased use of computer technology is an impact of developments in information technology. The impact obtained is that information technology has made it easier for employees to process data. Technology is a useful tool to assist individuals in completing their work (Handayani, 2010). Al Eqab and Adel (2013) found a positive and significant relationship between the sophistication of information technology and the characteristics of accounting information. Information technology is used to convert raw data into information required by internal and external parties. Accounting information can help management to clarify their duties before making decisions (Chong in Answer, 2012). Irawati (2011) examined the effect of auditor competence and independence on audit quality at public accounting firms in Makassar. Irawati's research results (2011) prove that competence does not have a significant effect on audit quality. Zawitri (2009) examined the analysis of the determinants of perceived audit quality and audit satisfaction in local government. Competence is a qualification needed by the auditor to carry out the audit properly which is also useful for maintaining the objectivity and integrity of the auditor. According to Iskandar Dinata, 2006, competence is the total knowledge, abilities or skills and work attitudes plus the personality attributes that a person has. Competence should be evaluated through a process that takes into account personal behavior and the ability to apply knowledge and skills acquired through education, employment, auditor training experience and audit experience. Auditor competence that is gained from experience and knowledge plays an important role in improving audit quality. According to Libby and Frederick (1990), the experience that the auditor has will affect the quality of the audit, they find that the more experience the auditor has, the more it can generate assumptions in explaining audit findings.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Participation management is defined as the process of developing thought patterns and attitudes, experiences and knowledge as well as a learning process that aims to strengthen community associations and new mechanisms. This process allows for the exchange of ideas (sharing of ideas), knitting interests, and integrating work (synergy of action) among stakeholders, especially providing opportunities for the community to be involved in program implementation (Mitlin & Thompson, 1999; Checkoway, 1995; Niern, Chaipan & Thallister, 1994).

Accounting system information an organization of forms, records, and reports that are coordinated in such a way as to provide financial information needed by management to facilitate company control (Mulyadi (2001:3)

Performance appraisal is a process by which an organization evaluates the implementation of individual work. This activity can improve personnel decisions and can provide feedback to employees about the performance of their work and allow the company to know how well an employee is doing when compared to organizational standards. Simamora (2004: 458)

Auditor competence is the auditor's ability to apply the knowledge and experience they have in conducting audits so that auditors can carry out audits carefully, carefully, intuitively and objectively (Achmad, et al, 2011).

1. Meanwhile, according to Nana Syaodih Sukmadinata (2009: 63), motivation based on its nature can be divided into three types, namely: fear motivation, an individual does something because he is afraid of something that causes someone to do something according to his orders.
2. Intensive motivation, individuals take actions to get an incentive.
3. Attitude or attitude motivation or self motivation. This motivation is more intrinsic in nature, arises from within the individual, in contrast to the two previous motivations which are extrinsic and come from outside.

Veithzal Rivai's discipline (2011: 444) is as follows :

1. Retributive Discipline, which is trying to punish people who make mistakes.
2. Corrective Discipline, which is trying to help employees correct.
3. improper behavior.
4. The Perspective of Individual Rights, namely trying to protect basic rights.
5. individual during disciplinary actions.
6. Utilitarian perspective, has a focus on the use of discipline only.
7. when the consequences of disciplinary action outweigh the negative effects.

According to Sugiyanto (2020:7) Marketing management is the process of planning and executing thoughts, fixing promotional pricing, and channeling ideas, goods and services to create exchanges that satisfy individual and organizational goals. Another opinion expressed by Staton (2012: 5) states as follows "Marketing is a system of business activities aimed at planning, pricing, promoting and distributing goods and services that contain both existing and potential buyers" needs. Anwar Prabu Mangkunegara (2009: 75) argues that performance indicators, namely :

1. Quality. Quality of work is how well an employee does what should be done.
2. Quantity. Work quantity is how long an employee works in one day. This work quantity can be seen from the work speed of each employee.
3. Responsible. Responsibility for work is an awareness of the employee's obligation to carry out the work given by the company.
4. Implementation of duties. Task Execution is how far the employee is able to do his job accurately or without mistakes.

METHODS

In this study the authors used quantitative research methods, namely data obtained from employee data at the Public Accounting Firm in the South Jakarta area.. The research was conducted for 5 months, from June to October 2017. The research was carried out in stages with preliminary preparation in the form of title proposals, proposals thesis title seminars, refinement of proposal material, research instruments investigating primary and secondary data, processing data that has been obtained by the author and preparation of thesis reports. In this study the authors did not use a sample, because the entire population of research objects in this study are motivation, work discipline, and employee performance. The research subjects were auditor at the Public Accounting Firm in the South Jakarta area. The data analysis method used is the Classical Assumption Test, Multiple Linear Regression

Analysis, Pearson Correlation Coefficient Analysis (r), Analysis of the Coefficient of Determination (KD), Hypothesis / T-Test (Partial Testing) and F-Test (Simultaneous Testing).

RESULT AND DISCUSSION

From the overall calculation, the regression equation can be obtained :

$$Y = 1,639 + 0,575X_1 + 0,604X_2$$

Based on the above equation, the writer can interpret it as follows:

1. The results of the first hypothesis test (H1) show that management participation has a significant effect on employee performance. Statistically, the regression coefficient of 574 shows the magnitude of the influence of management participation on employee performance is reversed (negative). The level of probability (sig) t experience variable = 001 < 0.05. The negative coefficient shows that management participation has a negative and significant effect on employee performance. With this, the first hypothesis in this study is accepted. The value of $b_1 = 0.447$ indicates that every change in the motivation variable (X_1) of 1 time (unit) will cause an increase in the employee performance variable (Y) of 0.447.
2. The results of the first hypothesis test (H2) show that understanding of accounting information systems has a significant effect on employee performance. Statistically, the regression coefficient of 604 shows the magnitude of the influence of understanding the accounting information system on employee performance is reversed (negative). The level of probability (sig) t of the experience variable = 002 < 0.05.
3. The results of the first hypothesis test (H3) show that management participation and understanding of accounting information systems have a significant effect on employee performance. Based on the results of the F test, it states that the results of the F test can be seen in the table above the significant value is less than 0.05, namely 0.000.
4. The results of the first hypothesis test (H4) show that management participation has a significant effect on employee performance with auditor competence as moderating. Statistically, the results of the regression coefficient of -0.40 indicate the magnitude of the influence of management participation on employee performance with auditor competence as a unidirectional (positive) moderating variable. The level of probability (sig) t of the experience variable = 0.224 < 0.05.
5. The results of the first hypothesis test (H5) indicate that the understanding of accounting information systems has a significant effect on employee performance with auditor competence as a moderating variable. Statistically, the regression coefficient of 047 shows the magnitude of the influence of understanding the accounting information system has a significant effect on employee performance with auditor competence as a unidirectional (positive) moderating variable. The level of probability (sig) t of the experience variable = 0.225 < 0.05.

The regression result shows an Adjusted R Squared of 0.613 percent. This shows that the variability of the Employee Performance variable can be explained by the variable management participation, understanding of the accounting information system and auditor competence (as a moderating variable) by 61.3 percent, while the remaining 38.7 percent is explained by other variables outside. research model.

Table 1. Result T Test

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,639	3,106		,528	,600
	Partisipasi Manajemen	,575	,180	,406	3,201	,002
	Pemahaman Sistem Informasi Akuntansi	,604	,174	,441	3,474	,001

1. From the calculation results in table above, the management participation variable has a significance value of 0.002. This means that H_a is accepted and H_o is rejected, so it can be said that management participation has a significant effect on employee performance because the level of significance of the management participation variable is less than 0.05.
2. From the calculation results in table above, the variable Understanding Accounting Information Systems has a significance value of 0.001 This means that H_a is accepted and H_o is rejected, so it can be said that Management Participation and Understanding of accounting information systems have a significant effect on employee performance because the level of significance of the variable understanding system accounting information is less than 0.05

Table 2. Result T Test (Moderation)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,288	3,249		,704	,485
Partisipasi manajemen	2,444	1,530	1,728	1,597	,116
Pemahaman sistem informasi akuntansi	-1,632	1,825	-1,192	-,894	,375
interaksi partisipasi manajemen dengan kompetensi auditor	-,040	,032	-1,624	-1,231	,224
Inte interaksi pemahaman sistem informasi akuntansi dengan kompetensi auditor	,047	,039	1,674	1,229	,225

Source: Research data, 2020

1. Presumably Management Participation on Employee Performance with Auditor Competence as a moderating variable. The fourth hypothesis (H_4) states that management participation has an effect on employee performance with auditor competence as a moderating variable. Based on the results of the research in the table above, it is known that Management Participation with Auditor competence is significant at $0.224 > 0.05$. This means that H_4 is rejected.
2. It is suspected that the Understanding of Accounting Information Systems on Employee Performance with Auditor's Competence as a moderating variable. The fourth hypothesis (H_5) states that the understanding of accounting systems has an effect on employee performance with auditor competence as a moderating variable. Based on the results of the research in the table above, it is known that Management Participation with Auditor competence is significant at $0.225 > 0.05$. This means that H_5 is rejected.

Table 3. Result F Test (Without Moderation)

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	743,602	3	247,867	44,781	,000 ^b
Residual	287,826	52	5,535		
Total	1031,429	55			

Source: Research data, 2020

Based on the table, it states that the results of the F test can be seen in the table above, the significant value is less than 0.05, namely 0.000. This shows that H_3 is accepted, meaning that the effect of management participation and understanding of accounting information systems on employee performance simultaneously has a significant effect.

Table 4. Result F Test (Moderation)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	571,586	4	142,897	22,736	,000 ^b
	Residual	320,539	51	6,285		
	Total	892,125	55			

Source: Research data, 2020

Based on the results of the F test it is stated that the results of the F test can be seen in the table above the significant value is less than 0.05, namely 0.000. This shows that H6 is accepted, meaning that the Effect of Management Participation and Understanding of Accounting Information Systems on Employee Performance with Auditor Competence as simultaneously having a significant effect.

CONSLUSIONS

Based on the research that has been carried out and described by the author in chapter IV regarding the influence of Management participation and understanding accounting information systems discipline on employee performance at the Public Accounting Firm in the South Jakarta areae it can be concluded as follows:

1. Management participation has an effect on employee performance realization. If the better and routine management participation is carried out, the better the level of realization of employee performance. This is because management participation is the responsibility of the public accounting firm or the resulting employee performance, in other words, if management participation is carried out according to good procedures, and is carried out accountably, it will have a good impact on the employee's performance.
2. Understanding accounting information systems affects employee performance. Because the better the role of understanding the accounting information system, the better the employee performance results. This is due to the important role of understanding accounting information systems in improving employee performance results.
3. Management participation and understanding of accounting information systems on employee performance, with good management participation and understanding of accounting information systems. Then it can result in a much better employee performance.
4. The role of Auditor's Competence can weaken the relationship between Management Participation and Employee Performance by jointly influencing. employee performance results.
5. Likewise, the role of Auditor Competence can strengthen the relationship between the Understanding of Accounting Information Systems and Employee Performance. Then this is influential in achieving the results of Employee Performance in accordance with the targets desired by the Public Accounting Firm in the South Jakarta area
6. Auditor competence plays a major role in strengthening the relationship between Management Participation and Understanding of Accounting Information Systems on Employee Performance. This is because the results of the study produce that each copy variable is related.

Based on the questionnaire and respondents' answers regarding motivation (X1), work discipline (X2) and employee performance (Y), the following suggestions are obtained:

1. Further research needs to add direct interview method to each respondent in an effort to collect data, so as to avoid the possibility of respondents not being objective in filling out the questionnaire.
2. It is hoped that in further research, it can be added or use variables other than those in this study to find out more about what factors can affect employee performance. Because there are still 44% who affect employee performance.

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