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Effectiveness of the Accounting Information System in the Tasikmalaya City Minimarket SME Sector and its Determining Factors

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Abstract. This research aims to examine the effectiveness of the Accounting Information System in Tasikmalaya City Minimarket by testing several factors that are thought to influence it, namely work experience, training and incentives. The data collection technique in this research was a field survey using a questionnaire method with a Likert scale. The research population is all Minimarket SME employees in Tasikmalaya City, while the research sample to be selected using a purposive sampling method. The number of samples was determined using the Slovin formula, namely 90 minimarket employees in Tasikmalaya City. The research results show that work experience, training, and incentives have a significant positive effect on the effectiveness of the Accounting Information System. It is hoped that the implications of this research can be taken into consideration for decision making for Minimarket SME owners in Tasikmalaya City in increasing the effectiveness of the Accounting Information System on their business unit's computer equipment. In addition, it is hoped that this research can add theoretical benefits to further research literature.

Keywords: Effectiveness; Accounting Information System; SMEs; Mini Market

1 Research Background

The development of the minimarket business based on its turnover according to Law of the Republic of Indonesia Number 20 of 2008 concerning Micro, Small and Medium Enterprises, including the Small and Medium Enterprises (UKM) sector in Indonesia, is happening more rapidly. In recent years, minimarkets have become one of the popular shopping choices in Indonesia. The development of minimarkets in Indonesia is very rapid, as evidenced by the increasing number of minimarkets popping up throughout Indonesia.

According to a survey conducted by the iPrice Group, in 2025, it is estimated that there will be a 20% increase in the number of minimarkets in Indonesia. This is caused by the increasing population in Indonesia and the increasing needs of the community in terms of shopping. The mushrooming growth of minimarkets in the regions is a form of progress in the Indonesian economy at a macro level, and also has a positive impact in reducing the number of unemployed by opening up many job opportunities.

In Tasikmalaya City itself, throughout 2022 according to data from opendata.tasikmlayakota.go.id there will be approximately 175 minimarkets spread across 10 sub-districts. This number will increase in 2023 to 186 minimarkets. The data on the number of minimarkets in 2023 based on sub-districts in Tasikmalaya City is as follows:

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Table 1. Data on the number of minimarkets in Tasikmalaya City by sub-district

No	Subdistrict	Number of Minimarkets 2022	Number of Minimarkets 2023
1	Tawang	20	23
2	Cipedes	8	8
3	Bungursari	6	7
4	Purbaratu	15	15
5	Mangkubumi	24	25
6	Tamansari	21	21
7	Cibeureum	23	24
8	Kawalu	12	15
9	Indihiang	20	20
10	Cihideung	26	28
Total		175	186

The minimarkets in Tasikmalaya City are not only minimarkets with franchise status such as Alfamart and Indomaret, but privately owned or individual minimarkets which are no less competitive with these franchised minimarkets. There are several mini markets by name in Tasikmalaya City, including: Aladin Minimart, Kube Minimart, Tasco, Qini Mart, Waserda, Ruwada, and so on.

The differences between minimarkets which are classified as modern stores compared to traditional grocery stores which are already familiar to the community include services that are carried out in a self-service manner (selecting and picking up your own shopping items), more varied merchandise, and most importantly, the use of technology in service and recording of sales transactions. This certainly makes it easier for customers and minimarket owners to carry out buying and selling merchandise at the minimarket. The use of technology in the minimarket business process can be said to be included in the business digitalization process which the government is widely launching to support MSMEs or SMEs Go digital, including Accounting Information System technology.

An organization, entity, or company must of course have a good accounting information system to avoid various kinds of irregularities or errors. With a good accounting information system and employees who can use the accounting information system effectively, anticipate deviations that may occur. Along with the development of technology and information, many things that were originally done manually have shifted to being computer-based. Computer-based accounting data processing has also been proven to provide more reliable information. Pangestu (2021)) states that accounting information systems play a very important role in managing company operations and activities, where computer-based accounting information systems are very necessary.

An information system is a human and capital resource in an organization that is tasked with preparing financial information and also information obtained from transaction management collection activities (Baridwan, 2003). Thus, human resources are one of the most important elements in a company. An accounting information system (AIS) is a closely coordinated arrangement of various record forms, equipment, including computers and their equipment as well as communication tools for implementing staff, and financial reports designed to transform financial data into the information needed by management. The importance of using AIS in producing quality information and supporting the decision making process can increase organizational efficiency (Damayanthi & Sierrawati, 2012)

However, the application of an Accounting Information System (AIS) in Small and Medium Enterprises (SME) such as minimarkets is certainly different from the application of AIS in large companies. The implementation of AIS in SMEs is certainly not as professional as the implementation in large companies. This is because the type of business is of course smaller, and the human resources of AIS users in SMEs themselves are limited. This ineffective use of SIA can certainly cause problems in minimarket business transactions, for example financial transaction errors, miscalculation of payments, long service times at the cashier, and other problems.

Several factors are thought to influence the effectiveness of using the accounting information system, namely work experience, where the higher the work experience an employee has, the more effective the use of the accounting information system will be, training, where the more frequently the employee takes part in training, the better the effectiveness of using the accounting information system. and incentives where providing incentives will influence the effectiveness of using the accounting information system.

Work experience is a process or level of mastery of a person's knowledge and skills in their work, which can be assessed by the length of time they have worked, as well as the level of knowledge and skills possessed. According to (Damayanthi & Sierrawati, 2012), work experience is the process of forming knowledge or skills related to the method of a job which is obtained through employee involvement in carrying out their duties. Research by Dewi (2011) in (Damayanthi & Sierrawati, 2012) shows that work experience has a positive and

significant influence on the effectiveness of accounting information systems. For this reason, the hypothesis proposed based on this explanation is:
Hypothesis 1: Work experience influences the effectiveness of the Accounting Information System in Tasikmalaya City Minimarket SMEs

Training is an activity that aims to improve and develop employee attitudes, behavior, skills and knowledge in accordance with company needs. The training program designed by the company aims to enable employees to improve their performance and have the skills to carry out their duties and work. Research by (Gustina, 2021) shows that job training has a positive impact on the effectiveness of accounting information systems. For this reason, the hypothesis used in this research is:
Hypothesis 2: Employee training influences the effectiveness of the Accounting Information System in Tasikmalaya City Minimarket SMEs

Incentives are additional compensation outside of salary or wages given by a company to its employees. Incentives function as motivation or stimulation to encourage employees to provide the best performance and results for the company. According to (Hasibuan, 2008) incentives are additional remuneration given to employees with achievements above standard. This incentive also functions as a tool to apply the principle of justice in providing compensation. Incentives are direct rewards given to employees for achievements that exceed established standards. Research by (Purwanti & Yuliati, 2024) shows that incentives have a positive influence on the effectiveness of using accounting information systems. For this reason, the hypothesis used in this research is:
Hypothesis 3: Incentives influence the effectiveness of the Accounting Information System in Tasikmalaya City Minimarket SMEs

Based on research by (Pangestu, 2021) regarding the influence of work experience, training, level of education, and sophistication of accounting information technology on the effectiveness of using accounting information systems, it shows that the level of education has no effect on the effectiveness of using accounting information systems. Meanwhile, work experience, training and sophistication of information technology influence the effectiveness of using accounting information systems. Apart from the partial hypothesis, the next hypothesis in this research is as follows:
Hypothesis 4: Work Experience, Employee Training, and Incentives jointly influence the effectiveness of the Accounting Information System in Tasikmalaya City Minimarket SMEs

Looking at the phenomena and differences in previous research results regarding the factors influence the effectiveness of AIS, then researchers are encouraged and motivated to carry out further research on the effectiveness of information systems in Minimarket SMEs in Tasikmalaya City. Based on the background that has been described, the formulation of this research problem is whether work experience, employee training, and incentives have an effect, either partially or simultaneously, on the effectiveness of the accounting information system in Minimarket SMEs in Tasikmalaya City?

2 Research methods

The research was conducted using a survey method with a quantitative descriptive discussion approach with research objects in the form of Work Experience, Training and Incentives and Accounting Information System Effectiveness. The location of this research is Tasikmalaya City.

The main research data is data on perceptions of Work Experience, Training and Incentives and Accounting Information System Effectiveness. Research supporting data is in the form of references to previous research, journals and relevant articles obtained from library sources through library reviews and the internet through browsing, as well as library studies and data copying.

The data collection technique in this research uses a field survey method using a questionnaire. A questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents for them to answer. (Sugiyono, 2019) The questionnaire used to measure each variable in the study uses a 5 Likert scale, namely from the categories strongly disagree, disagree, neutral , agree and strongly agree in measuring the perception variables of Work Experience, Training and Incentives and Accounting Information System Effectiveness.

The population in this study is the number of employees of the Tasikmalaya City Minimarket UKM, approximately 744 people (opendata.tasikmalayakota.go.id). The research sample was selected using a purposive sampling method with the criteria of (1) Minimarket employees who carry out work with the Accounting Information System on a daily basis, and (2) Employees who have worked for more than one year. The number of samples was determined using the Slovin formula, namely 88 minimarket employees in Tasikmalaya City. So, the respondents in this study were 88 Tasikmalaya City Minimarket employees.

2.1 Test Research Instruments

Data for research instrument testing was collected through questionnaires from 30 lecturers at the Faculty of Economics and Business, Siliwangi University, who were selected at simple random. Apart from that, using validity tests and reliability tests. The validity test uses the Product Moment correlation statistical test, with the criterion that if r calculated > r table, then the indicator is declared valid and if r calculated ≤ r table, then the indicator is declared invalid (Suliyanto, 2011) And the reliability test uses the Cronbach Alpha technique with the criterion if the value Cronbach Alpha > 0.60, then the indicator is said to be reliable (Sugiyono, 2019)

2.2 Classical Assumption Test

Using the normality test, multicollinearity test and heteroscedasticity test. The normality test uses the Kolgomorov-Smirnov test. With the criteria that if the asymptotic significance value is more than 0.05, then the data is normally distributed (Suliyanto, 2011). Multicollinearity test uses Pearson correlation and tolerance value and Variance Inflation Factor (VIF). The model is declared to have no multicollinearity if the VIF value is <10 and the tolerance limit used is 0.01 [6]. Heteroscedasticity test uses the Park Glejser method. If the probability value > alpha value (0.05), then the model does not contain elements of heteroscedasticity or t count ≤ t table at alpha 0.05 (Sugiyono, 2019).

2.3 Influence Analysis

Carried out using a multiple regression model (Ghozali, 2005). Meanwhile, the determination test is carried out by looking at the value of the Adjusted R Square coefficient of determination (Suliyanto, 2011). The influence test uses a partial influence test and a simultaneous influence test, where for the partial influence test, the level of significance (α) = 0.05, and degree of freedom = (n-k), with test criteria according to (Suliyanto, 2011). The right side is that Ho is accepted if t count ≤ t table or Sig ≥ 0.05 and Ho is rejected if t count > t table or Sig < 0.05. Meanwhile, for the simultaneous influence test, calculations are carried out using the F test, with the hypothesis using a level of significance of 95 percent or α = 0.05 and degree of freedom (df) = (k-1)(n-k), with the Ho test criteria being accepted if F is calculated ≤ Ftable or Sig. > α (0.05). And Ha is accepted if Fcount > Ftable or Sig. ≤ α (0.05).

Using the normality test, multicollinearity test and heteroscedasticity test. The normality test uses the Kolgomorov-Smirnov test. With the criteria that if the asymptotic significance value is more than 0.05, then the data is normally distributed (Suliyanto, 2011). Multicollinearity test uses Pearson correlation and tolerance value and Variance Inflation Factor (VIF). The model is declared to have no multicollinearity if the VIF value is <10 and the tolerance limit used is 0.01 [6]. Heteroscedasticity test uses the Park Glejser method. If the probability value > alpha value (0.05), then the model does not contain elements of heteroscedasticity or t count ≤ t table at alpha 0.05 (Sugiyono, 2019).

3 Results and Discussion

3.1 Data Analysis and Discussion

This research aims to analyze the influence of work experience, training and incentives on the effectiveness of using accounting information systems in UKM Minimarkets in Tasikmalaya City. Data was collected by distributing questionnaires to thirty minimarkets spread across ten sub-districts in Tasikmalaya City. Questionnaires were distributed to minimarket employees according to sampling criteria where 90 questionnaires were distributed, and 90 questionnaires were returned. The distribution and filling out of questionnaires was carried out with the research team waiting, so that the maximum response rate could be obtained or 100% of the number of questionnaires distributed.

3.2 Test Research Instruments

This research instrument was tested using validity and reliability. The results of the validity test show that the calculated r value for all indicators related to the variables Effectiveness of Using Accounting Information Systems, Work Experience, Training and Incentives is higher than the r table of 0.1745, so this research instrument can be considered valid. Meanwhile, the reliability test using the Cronbach Alpha technique calculation shows that the variables Effectiveness of Using Accounting Information Systems, Work Experience, Training and Incentives have values of 0.835, 0.934, 0.791, 0.832 and 0.778 respectively. All of these values are greater than 0.60, so the variable indicators are declared reliable.

3.3 Description of Respondent Responses

On average, respondents agreed to the questionnaire question indicator items for the variables Effectiveness of Using Accounting Information Systems, Work Experience, Training used in the research. This is shown by the average value of the answers to each research indicator being 4.2. However, for the Incentive variable, respondents on average stated that they were unsure about the answer to the indicator question, which was indicated by the average value of the answer to the Incentive variable which was 3.3.

3.4 Classical Assumption Test

3.4.1 Normality Test

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test	
	Standardized Residual
N	90
Kolmogorov-Smirnov	1,011
Asymp. Sig. (2-tailed)	0,317

a. Test distribution is normal

Table 2 shows the Kolmogorov-Smirnov value of 1.011 with an asymp.sig value of 0.317, which means the research data falls into normal distribution data.

3.4.2 Multicollinearity Test

Table 3. Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,883	,475		4,123	0,001	,899	1,177
	Work experience	,145	,072	,305	1,772	0,015	,987	1,210
	Employee training	,221	,033	,205	3,451	0,000	,908	1,017
	Incentive	,213	,045	,219	2,790	0,010	,905	1,111
	a. Dependent Variable: EfektivitasAIS							

Table 3 shows that the VIF value for the independent variable is less than 10 and value tolerance is more than 0.01 so it can be stated that there are no symptoms of multicollinearity between independent variables.

3.4.3 Heteroscedasticity Test

Table 4. Heteroscedasticity Test

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,189	,213		,871	,377
	Work experience	,007	,037	,067	,177	,787
	Employee training	,017	,029	,025	,408	,658
	Incentive	,005	,025	,054	,354	,773
	a. Dependent Variable: EfektivitasAIS					

Table 4 shows that the significance value of the heteroscedasticity test (sig t) is greater compared to the alpha value ($\alpha = 0.05$) so it can be stated that it does not exist symptoms of heteroscedasticity.

3.5 Influence Analysis

Table 5. Regression Output Results

No	Variables	Régression Coefficients	T count	T table

1	Work experience	0,278	3,897	1,663
2	Employee training	0,189	2,887	1,663
3	Incentive	0,163	1,935	1,663
Konstanta		2,145		
Adjusted R Square		0,570		
F Count		8,237		
F Table		2,709		

Multiple linear regression equation:

$$Y = 2{,}145 + 0{,}278\ X1 + 0{,}189\ X2 + 0{,}163\ X3$$

The constant value is 2.145, meaning that the Accounting Information System Effectiveness will be worth 2.145 score units or which means the respondent will disagree on the Likert answer scale for all indicators of the Accounting Information System Effectiveness question if the Work Experience, Training and Incentive variables are constant.

The regression coefficient value for the Work Experience variable is 0.278. These results indicate that work experience has a positive effect on the effectiveness of the Accounting Information System. Functionally, it can be stated that if Work Experience increases by one score unit, then the Accounting Information System Effectiveness will increase by 0.278 score units assuming other variables remain constant.

The regression coefficient value for the Training variable is 0.189. These results indicate that training has a positive effect on the effectiveness of the Accounting Information System. Functionally, it can be stated that if training increases by one score unit, then the effectiveness of the Accounting Information System will increase by 0.189 score units assuming other variables remain constant.

The regression coefficient value for the incentive variable is 0.163. These results indicate that the use of information technology has a positive effect on the effectiveness of the Accounting Information System. Functionally, it can be stated that if incentives increase by one score unit, then the effectiveness of the Accounting Information System will increase by 0.2340 score units, assuming other variables remain constant.

3.6 Determination Test

Table 5 shows the adjusted R2 value of 0.570, which means that variations in Accounting Information System Effectiveness can be explained by Work Experience, Training and Incentives of 57 percent, while 43 percent is influenced by other variables not studied, such as age, gender, work environment, or other variables. .

3.7 Influence Test

3.7.1 Simultaneous Effect Test

Based on the results of the F test calculation, the calculated F value is 8.237, while the table F value is 2.709. The calculated F value is greater than the F table value and the significance is 0.000 < 0.05, so it can be stated that Work Experience, Training and Incentives simultaneously have an influence (significantly positive) on the Effectiveness of the Accounting Information System, tested and accepted.

3.7.2 Partial Effect Test

Based on the results of the t test calculation, it is known that the calculated t value for the Work Experience variable is 3.897, while the t table with an error rate of 5 percent is 1.663, so the calculated t is greater than the t table with a significance of 0.000 < 0.05. Thus, the hypothesis which states that work experience has a significant positive effect on the effectiveness of the Accounting Information System, has been tested and accepted.

Based on the results of the t test calculations, it can be seen that the calculated t value for the Training variable is 2.887, while the t table with an error rate of 5 percent is 1.663, so the calculated t is greater than the t table with a significance of 0.021 < 0.05. Thus, the hypothesis which states that training has a significant positive effect on the effectiveness of the Accounting Information System, has been tested and accepted.

Based on the results of the t test calculation, it can be seen that the calculated t value for the Incentive variable is 1.935, while the t table with an error rate of 5 percent is 1.663, so the calculated t is greater than the t table with a significance of 0.013 < 0.05. Thus, the hypothesis which states that incentives have a significant positive effect on the effectiveness of the Accounting Information System, has been tested and accepted.

3.8 Discussion

The results of testing the first hypothesis show that the work experience variable partially has a significant positive effect on the effectiveness of the Accounting Information System. This shows that the higher the work experience an employee has, the more effective the use of the Accounting Information System will be in the SME Minimarket Sector in Tasikmalaya City. The results of this research are no different from the results of (Vipraprastha & Sari, 2016) research, namely that work experience has a positive and significant effect on the effectiveness of accounting information systems.

The results of testing the second hypothesis show that the Training variable partially has a significant positive effect on the Effectiveness of the Accounting Information System. This shows that the more training employees participate in, the more effective the use of the Accounting Information System will be in the SME Minimarket Sector in Tasikmalaya City. This is in line with the results of (Princessa et al., 2022) research, namely that training has a positive effect on the effectiveness of accounting information systems.

The results of testing the third hypothesis show that the Incentive variable partially has a significant positive effect on the Effectiveness of the Accounting Information System. This shows that the higher the incentives received by employees, the more effective the use of the Accounting Information System. The results of this research are supported by research conducted by (Siburian & Anggrainie, 2022), namely that incentive compensation has a positive effect on the effectiveness of the accounting information system.

The results of testing the fourth hypothesis show that work experience, training and incentives simultaneously have a significant positive effect on the effectiveness of the Accounting Information System. This is no different from the research results of (Vipraprastha & Sari, 2016)

4 Conclusions and Implications

4.1 Conclusion

Based on the results of the analysis and discussion, it can be concluded that Work Experience, Training and Incntives simultaneously have a significant positive effect on the Effectiveness of the Accounting Information System in the Tasikmalaya City Minimarket SME sector. Partially, it can be concluded that Work Experience has a significant positive effect on the Effectiveness of the Accounting Information System in the Tasikmalaya City Minimarket SME sector, Training has a significant positive effect on the Accounting Information System Effectiveness in the Tasikmalaya City Minimarket SME sector and Incentives have a significant positive effect on the Accounting Information System Effectiveness in the sector Tasikmalaya City Minimarket UKM.

4.2 Implications

The implication that can be given based on data analysis, discussion and conclusions in this research is that the Incentive variable questionnaire indicator received hesitant responses from respondents, especially the Incentive for Employee Performance indicator, this shows that at least SME Minimarket owners provide appreciation in the form of incentives for performance. employees are good for using the Accounting Information System in their Minimarkets, therefore Minimarket UKM owners in Tasikmalaya City are expected to give appreciation to their employees who have worked well, especially those whose work has access to the Accounting Information System, so that the effectiveness of using the Accounting Information System in Minimarkets it can be improved. Apart from that, Minimarket UKM owners in Tasikmalaya City can involve their employees in training related to the use of the Accounting Information System, so that their competence and experience will also improve. In this way, the effectiveness of the Accounting Information System in the minimarket business will increase, and of course it is hoped that it will also increase the company's profits and the welfare of its human resources.

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