Effect of Work Experience, Job Training, User Involvement in Development, and Top Management Support on the Effectiveness of Accounting Information Systems of Klungkung Public Hospital

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Abstract. An Accounting Information System (AIS) is a collection of resources, such as people and equipment that can be designed to transform financial and other data into information. The application of a good accounting information system, can support the achievement of the company's work effectiveness and the goals of the company. The effectiveness of the accounting information system depends on how well users know the system, the support services of the information system provider and the capacity of the system itself. This study aims at testing and obtaining empirical evidence of the effect of work experience, job training, user involvement in development, and top management support on the effectiveness of the accounting information system at Public Hospital of Klungkung Regency. The population was 876 employees who worked at Public Hospital of Klungkung Regency. The samples of this study were 56 respondents who were determined based on the nonprobability sampling method with purposive sampling technique. The data analysis technique used to test the hypothesis was multiple linear analysis. The results showed that work experience, job training, user involvement in development, and top management support had a positive effect on the effectiveness of the accounting information system at the Public Hospital of Klungkung Regency. Further research is expected to develop research locations not only at Public Hospital of Klungkung Regency so that it can develop the population and research samples.

1 Introduction

Accounting Information Systems (AIS) is a collection of resources, such as people and equipment, which can be designed to convert financial data and other data into information [1]. The application of a good accounting information system, it can support the achievement of the company's work effectiveness and the goals of the company. The

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effectiveness of the accounting information system depends on how well the users know the system, the support services of the information system provider and the capacity of the system itself. Errors that occur in the application of accounting information systems due to negligence of human resources will be the main concern for government agencies because it can give bad impact on the application of the accounting information system that has been operated so that it is ineffective.

The work experience of users of accounting information systems greatly affects performance because the longer the work experience they have, the better they understand the tasks that must be done and the more responsive they become if there are errors or deviations in the system, thus work experience can also support the application of the accounting information system applied in the company. Work experience has a positive effect on the effectiveness of accounting information systems, this also explains the longer work experience of a person, result at the better of individual's performance in using the accounting information system [2-5]. Meanwhile, according to [6, 7] work experience has no effect on the effectiveness of the accounting information system. Apart from work experience, job training can also affect the performance of individual users of accounting information systems.

According to [8], training is an activity that aims to improve and develop attitudes, behavioral skills and knowledge of employees in accordance with company standards. The purpose of training is to improve the skills and knowledge of the community in utilizing or using existing accounting information systems. It can be seen from the research results that job training has a positive effect on the effectiveness of accounting information systems, these results indicate that the more employees get job training either inside or outside the office, The more the effectiveness of the accounting information system increased. This is supported by research conducted by [3, 4, 6].

In a study conducted by [9], regarding the variable user involvement in the development of the effectiveness of the accounting information system. Showed that user involvement in development has a positive effect on the effectiveness of the accounting information system if the user is directly involved in the use of the information system. Users will understand what better of they need. If the user is given the opportunity to participate in the development of information systems, the user will feel that the information system is their responsibility, so it is expected that the performance of the information system will increase. This result is supported by research conducted by [10-12], and. However, in research conducted by [13, 14], stated that user involvement in system development has no effect on the effectiveness of the accounting information system, it perhaps due to errors, which make the system cannot run as expected.

The next factor is top management support which can have an indirect effect on the accounting information system in a company. Study conducted by [14-16], stated that top management support has a positive effect on the effectiveness of the accounting information system. With the support of top management users can complete their work well. Therefore, top management support is very influential on the company's accounting information system. Meanwhile, according to [10-12], top management support has no effect on the effectiveness of the accounting information system.

Based on those descriptions, the formulation of the problem in this study is whether work experience, job training, user involvement in development and top management support affect the effectiveness of the accounting information system at the Public Hospital of Klungkung Regency? The purpose of this study was to test and obtain empirical evidence of the effect of work experience, job training, user involvement in development, and top management support at the Public Hospital of Klungkung Regency. The results of this study are expected to provide knowledge to readers and can be used as a reference and benchmarks for further research.

2 Literature Riview

2.1 Technology Acceptance Model (TAM)

Technological Acceptance Model (TAM) is one of the theories about the use of information technology systems which is considered very influential and is generally used to explain individual acceptance of the use of technology systems. The technology acceptance model (TAM) was developed by Davis et al. (1986) based on the Theory of Reasoned Action (TRA) model.

Technological Acceptance Model (TAM) and management support related to the construct of perceived usefulness and perceived ease of use. Meanwhile, user participation, use involvement is related to behavior and shows an individual psychological state, so it is proposed to use an attitudinal approach [17].

2.2 The Effect of Work Experience on the Effectiveness of Accounting Information Systems

Work experience is a measure of the length of time or length of work that a person has taken in understanding the duties of a job and has carried out the job properly and correctly. Work experience can affect employee performance in the process of using accounting information systems. Because the longer someone works in this field the better they have in their performance. In addition data input errors in the system can be reduced or minimized which result in increasing the effectiveness of the accounting information system. This statement is supported by research from [4, 5, 18] which stated that work experience has a positive effect on the effectiveness of accounting information systems. Based on the description above, the hypothesis of this study are:

H1: Work experience has a positive effect on the effectiveness of the accounting information system.

2.3 The Effect of Job Training on the Effectiveness of Accounting Information Systems

Training for accounting information system users will of course affect the effectiveness of the accounting information system, beside to helping the system operation it will also improve the quality of information produced by the system itself. Ideally, training should be designed to achieve organizational goals, while at the same time realizing the goals of individual workers [19]. This job training program will improve the user's ability and understanding of the accounting information system so that users will be able to use the information system properly and can increase the sense of satisfaction with the accounting information system. This statement is supported by the research of [3, 8] which stated that training has a positive effect on the effectiveness of accounting information systems. Based on the description above, the hypothesis of this study are:

H2: Job training has a positive effect on the effectiveness of the accounting information system.

2.4 The Influence of User Involvement in Development on the Effectiveness of Accounting Information Systems

The involvement of information system users is the participation of users in the development of information systems. User involvement in the development of accounting information systems has an influence on the effectiveness of accounting information systems because the effectiveness of a system is influenced by user involvement in the process of designing and developing accounting information systems and is influenced by the quality of support provided by users. User involvement in the development of accounting information systems can affect effectiveness of accounting information systems, if users are directly involved in the use of the information system. Hence, users will understand better what they need. If the user is given the opportunity to participate in the development of the accounting information system, he will feel that he has an important role in the development of the accounting information system and consider it as his responsibility. Therefore, it is expected that the effectiveness of the accounting information system will increase.

This statement is supported by the research of [9, 10, 19] state that there is a positive effect of user involvement in the development of the effectiveness of the accounting information system. Based on the description above, the hypothesis of this study are:

H3: User involvement in development has a positive effect on the effectiveness of the accounting information system.

2.5 The Effect of Top Management Support on the Effectiveness of Accounting Information Systems

Top management support is an important factor that determines the effectiveness of the acceptance of information systems in the organization. Top management support must be presented at every stage of the accounting information system development, namely from the planning and analysis stages of the system, system design and system implementation. When top management support is provided, system users will be able to complete their work well. Besides that, users will feel their work is appreciated.

Top management support can indirectly provide motivation to employees in making better changes. Therefore top management support can greatly affect the accounting information system. This statement is supported by research conducted by [9, 14, 19], which stated that there was a positive influence from top management support on the effectiveness of the accounting information system. Based on the description above, the hypothesis of this study are:

H4: Top management support has a positive effect on the effectiveness of the accounting information system.

3 Method

3.1 Research design

The research design is based on the researcher's frame of mind to describe the independent and dependent variables, so the results of the research design can be seen in Figure 1.
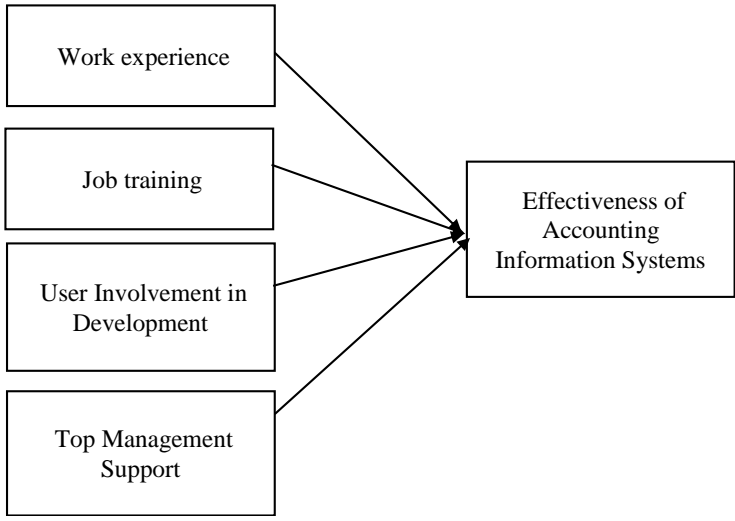
Fig. 1. Research design.

3.2 Population and Sample

The population in this study were all employees who worked at the Public Hospital of Klungkung Regency. The number of population is 876 employees. The sample used in this study was to 56 respondents. The sampling method used is the nonprobability sampling method with purposive sampling technique, that was the sampling technique with certain considerations [20].

3.3 Data collection technique

The technique in collecting data this study was questionnaire. The questionnaire questions relate to the respondents' personal data and information, as well as questions about work experience, job training, user involvement in development, top management support and the effectiveness of accounting information systems. The measuring instrument used for the independent variable and the dependent variable was Likert scale with five answer choices, namely strongly agree (SS) with a value of 5, agree (S) value of 4, disagree (KS) value of 3, disagree (TS) value of 2 and Strongly disagree (STS) value of 1.

3.4 Analysis Technique

This research was conducted to provide an overview of the observed research variables. The technique in analyzing data used in this study were descriptive statistical analysis, instrument testing, multiple linear regression analysis, classical assumption test, F test, determination coefficient test (Adjusted R^2), and t test. The equation of multiple linear regression in this study is as follows:

$$ESIA = \alpha + \beta 1\ PGK + \beta 2\ PLK + \beta 3\ KPP + \beta 4\ DMP + e \quad (1)$$

Information:

ESIA   = Effectiveness of Accounting Information Systems
PGK   = Work Experience
PLK   = Job Training
KPP   = User Involvement in Development
DMP   = Top Management Support
α   = Constant
β1, β2, β3, β4= Coefficient
e   = *error*

4 Results and Discussion

4.1 Descriptive Statistical Analysis Results

Descriptive statistics provide a description or data description seen from the average value (mean, standard deviation, variant, maximum, minimum, sum, range, kurtosis and skewness (slope distribution). The results of the descriptive statistical analysis can be seen in the following table:

Table 1. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
ESIA	56	22.00	35.00	28,2500	2,31399
PGK	56	18.00	24.00	20,5179	1.36170
PLK	56	16.00	35.00	27,5357	2.86651
KPP	56	8.00	18.00	15,7143	1,27514
DMP	56	14.00	24.00	19,9107	1,48050
Valid N (listwise)	56				

Source: Processed Data, (2020)

Based on the data processing result, descriptive statistical analysis were obtained, that was the effectiveness of the accounting information system (ESIA) variable showed the number of respondents (N) of 56 respondents. The lowest value (Minimum) was 22.00 and the highest value (Maximum) was 35.00. The mean value (Mean) was 28.2500 with a standard deviation value (Std. Deviation) 2.31399. The work experience variable (PGK) shows the number of respondents (N) of 56 respondents. The lowest value (Minimum) was 18.00 and the highest value (Maximum) was 24.00. The mean value (Mean) was 20.5179 with a standard deviation (Std. Deviation) of 1.36170. The job training variable (PLK) shows the number of respondents (N) of 56 respondents. The lowest value (Minimum) was 16.00 and the highest value (Maximum) was 35.00. The mean value (Mean) was 27.5357 with a standard deviation value (Std. Deviation) 2.86651. The variable of user involvement in development (KPP) shows the number of respondents (N) of 56 respondents. The lowest value (Minimum) was 8.00 and the highest value (Maximum) was 18.00. The mean value (Mean) was 15.7143 with the standard deviation value (Std. Deviation) 1.27514. The top management support variable (DMP) shows the number of respondents (N) of 56 respondents. The lowest value (Minimum) was 14.00 and the highest value (Maximum) was 24.00. The mean value (Mean) was 19.9107 with a standard deviation value (Std. Deviation) 1.48050.

4.2 Instrument Test Results

4.2.1 Validity test

The instrument is declared valid if the calculated r value> r table or Sig <0.05 [21]. The results of the validity test of the five variables with 56 sample respondents can be seen in the following table:

Table 2. Validity Test Results

Variable	Indicator	*Correlated Item Total Correlation* (r count)	Sig	Information
Effectiveness of Accounting Information Systems (ESIA)	ESIA1	0.470	0,000	Valid
	ESIA2	0.809	0,000	Valid
	ESIA3	0.720	0,000	Valid
	ESIA4	0.744	0,000	Valid
	ESIA5	0.695	0,000	Valid
	ESIA6	0.655	0,000	Valid
	ESIA7	0.741	0,000	Valid
Work experience (PGK)	PGK1	0.777	0,000	Valid
	PGK2	0.836	0,000	Valid
	PGK3	0.424	0,000	Valid
	PGK4	0.575	0,000	Valid
	PGK5	0.618	0,000	Valid
Work training (PLK)	PLK1	0.834	0,000	Valid
	PLK2	0.832	0,000	Valid
	PLK3	0.880	0,000	Valid
	PLK4	0.692	0,000	Valid
	PLK5	0.650	0,000	Valid
	PLK6	0.829	0,000	Valid
	PLK7	0.785	0,000	Valid
User Involvement in Development (KPP)	KPP1	0.733	0,000	Valid
	KPP2	0.887	0,000	Valid
	KPP3	0.936	0,000	Valid
	KPP4	0.748	0,000	Valid
Top Management Support (DMP)	DMP1	0.635	0,000	Valid
	DMP2	0.607	0,000	Valid

	DMP3	0.561	0,000	Valid
	DMP4	0.818	0,000	Valid
	DMP5	0.497	0,000	Valid

Based on Table 2, namely that all indicators in the variables of the effectiveness of accounting information systems, work experience, job training, user involvement in development, and top management support have a significance value <0.05. Its means that the validity requirements of the measuring instrument have been met, so it can be concluded that all indicators have met the data validity requirements and are suitable for use in research.

4.2.2 Reliability Test

A construct or variable is said to be realistic if it gives a Cronbach Alpha value> 0.70 [21]. The results of the reliability test of the five variables provided in the following table:

Table 3. Reliability Test Results

Questionnaire	Cronbach Alpha	Information
Effectiveness of Accounting Information Systems	0.812	Reliable
Work experience	0.747	Reliable
Work training	0.893	Reliable
User Involvement in Development	0.823	Reliable
Top Management Support	0.716	Reliable

Data on Table 3 stated that the reliability of the variables used in this study on each variable indicator shows a Cronbach's Alpha that is higher than 0.70. So it can be concluded that all statements in the questionnaire used for all variables are consistent or feasible and can be used as a measuring tool (reliable) in this study.

4.3 Results of Multiple Linear Regression Analysis

Multiple linear regression analysis that examines how the influence of work experience, job training, user involvement in development on the effectiveness of accounting information systems using interval or ratio scales in linear equations. The results of the multiple linear analysis test through SPSS can be seen in the following table:

Table 4. Multiple Linear Regression Analysis Test Results

Variable	Regression Coefficient	t-value	Sig.
(Constant)	15,309	3,544	, 001

PGK	, 726	3,334	, 002
PLK	, 237	2,051	, 045
KPP	, 537	3,347	, 002
DMP	, 649	3,133	, 003

Source: Processed Data, (2020)

Based on the results of multiple linear regression analysis in Table 4, the multiple linear regression equation can be obtained as follows:

$$ESIA = 15{,}309 + 0{,}726\,PGK + 0{,}237\,PLK + 0{,}537\,KPP + 0{,}649\,DMP \qquad (2)$$

4.4 Classical Assumption Test Results

4.4.1 Normality test

The method using was Kolgomorov-Smirnov statistics. If the significant probability value is higher than 0.05, the residue is normally distributed. Conversely, if the significance probability value is smaller than 0.05, then the residue is not normally distributed [21]. The Kolgomorov-Smirnov test results can be seen in the following table:

Table 5. Kolgomorov-Smirnov Test Results

		Unstandardized Residual
N		56
Normal Parametersa ,, b	Mean	, 0000000
	Std. Deviation	1,73299930
Most Extreme Differences	Absolute	, 218
	Positive	, 218
	Negative	-, 187
Kolmogorov-Smirnov Z		1,240
Asymp. Sig. (2-tailed)		, 902

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Data, (2020)

Data on Table 5, shows in the Unstandardized Residual column that the Asymp. Sig. (2-tailed) 0.092 higher than 0.05. So it can be concluded that the residue or regression model is normally distributed.

4.4.2 Multicollinearity Test

Multicollinearity can be identified by analyzing the correlation of the independent variables, which can be seen from the tolerance and variance inflation factor (VIF). The tolerance value is more than 0.10 and the VIF value is less than 10, it can be said that there is no multicollinearity between variables in the regression model, but if a tolerance value is

less than 0.10 and a VIF value is more than 10, then multicollinearity occurs [21]. The multicollinearity test results can be seen in the following table:

Table 6. Multicollinearity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15,309	4,319		3,544	, 001		
	PGK	, 726	, 218	, 427	3,334	, 002	, 670	1,493
	PLK	, 237	, 116	, 294	2,051	, 045	, 536	1,864
	KPP	, 537	, 161	, 422	3,347	, 002	, 691	1,448
	DMP	, 649	, 207	, 415	3,133	, 003	, 626	1,596
a. Dependent Variable: ESIA								

Source: Processed Data, (2020)

Based on Table 6, it can be seen that the Tolerance value of the work experience variable (PGK) is 0.670, job training (PLK) is 0.536, user involvement in development (KPP) is 0.691, and top management support (DMP) is 0.626 indicating that the Tolerance value is more than 0.10. The Variance Inflation Factor (VIF) value of the work experience variable (PGK) is 1.493, job training (PLK) is 1.864, user involvement in development (KPP) is 1.448, and top management support (DMP) is 1.596 indicates that the Variance Inflation Factor (VIF) is less than 10. So from the results of the tests that have been carried out, it can be concluded that it can be said that there is no multicollinearity among variables in the regression model.

4.4.3 Heteroscedasticity Test

This study a used the Glejser test to detect the presence of heteroscedasticity symptoms. The test results can be seen in the following table:

Table 7. Heteroscedasticity Test Results (Glejser Test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3,288	4,342		-, 757	, 452
	PGK	, 302	, 219	, 230	1,378	, 174
	PLK	-, 121	, 116	-, 193	-1,038	, 304
	KPP	, 189	, 161	, 192	1,169	, 248

	DMP	-, 060	, 208		-, 049	-, 287	, 775
a. Dependent Variable: ABRES							

As it can be seen on Table 7, the significance value of all independent variables is greater than 0.05, namely work experience (PGK) of 0.174, job training (PLK) of 0.304, user involvement in development (KPP) of 0.248, and top management support. (DMP) of 0.775, so it can be concluded that the regression model does not have heteroscedasticity symptoms.

4.4.4 F test

The test criteria applied in this study was to compare the significant value of F with a significant level (α) of 0.05 or 5% [21]. The results of the F test provided in the following table:

Table 8. F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	129,319	4	32,330	9,982	, 000a
	Residual	165,181	51	3,239		
	Total	294,500	55			
a. Predictors: (Constant), DMP, PGK, KPP, PLK						
b. Dependent Variable: ESIA						

Based on Table 8, it can be seen that the F test value is 9,982 with a significance level of 0,000 less than 0.05, so the regression model is feasible to use and continues to the next test.

4.5 Determination Coefficient Test (Adjusted R2)

According to [21], the coefficient of determination (R2) essentially measures how far the model's ability to explain variations in the dependent variable. The results of the analysis of the coefficient of determination (Adjusted R2) can be seen in the following table:

Table 9. Determination Test Results (Adjusted R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	, 663a	, 439	, 395	1,79968
a. Predictors: (Constant), DMP, PGK, KPP, PLK				

Based on Table 9, it is known that the Adjusted R Square value is 0.395 or 39.5%. This states that the independent variable can explain the dependent variable by 0.395 or 39.5%

and the remaining 0.605 or 60.5% is explained by other variables which is not included in this study.

4.5.1 t test

This test is done by comparing the significant value of t with the significant level taken, namely 0.05. If the sig value > 0.05, the independent variable has no effect on the dependent variable, but if the sig value ≤ 0.05 then the independent variable affects the dependent variable. The results of the calculation of the t test in this study can be seen in the following table:

Table 10. t test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	15,309	4,319		3,544	, 001		
	PGK	, 726	, 218	, 427	3,334	, 002	, 670	1,4 93
	PLK	, 237	, 116	, 294	2,051	, 045	, 536	1,8 64
	KPP	, 537	, 161	, 422	3,347	, 002	, 691	1,4 48
	DMP	, 649	, 207	, 415	3,133	, 003	, 626	1,5 96
a. Dependent Variable: ESIA								

Source: Processed Data, (2020)

Based on Table 10, the t test results obtained to determine the effect of the independent variable on the dependent variable, namely work experience (PGK), which has a regression coefficient value of 0.427 and a t-count value of 3.334 with a significance level of 0.002 less than 0.05. This shows that work experience (PGK) has a positive effect on the effectiveness of the accounting information system (ESIA), so H1 is accepted. Job training (PLK) has a regression coefficient value of 0.294 and a t value of 2.051 with a significance level of 0.045 less than 0.05. This indicates that job training (LMA) has a positive effect on the effectiveness of the accounting information system (ESIA) therefore, H2 is accepted.

User involvement in development (KPP) has a regression coefficient value of 0.422 and a t value of 3.347 with a significance level of 0.002 less than 0.05. This shows that user involvement in development (KPP) has a positive effect on the effectiveness of the accounting information system (ESIA), it means that H3 is accepted. Stem Management Support (DMP) has a regression coefficient value of 0.415 and a t-count value of 3.133 with a significance level of 0.003 less than 0.05. This shows that top management support (DMP) has a positive effect on the effectiveness of the accounting information system (ESIA), so that H4 is accepted.

4.6 Discussion

4.6.1 The Effect of Work Experience on the Effectiveness of Accounting Information Systems

The first hypothesis states that work experience variables have a positive effect on the effectiveness of the accounting information system at the Public Hospital Of Klungkung Regency. Based on the results of the t test, it can be seen that work experience (PGK) has a regression coefficient value of 0.427 and a t value of 3.334 with a significance level of 0.002 less than 0.05. This shows that work experience (PGK) has a positive effect on the effectiveness of the accounting information system (ESIA).

Based on the results of the research and discussion above, it can be concluded that the first hypothesis in this study is accepted. This shows that work experience can affect employee performance in the process of using accounting information systems, because the longer a person works in this field the better the performance they have and can reduce or minimize data input errors in the system as a result it can increase the effectiveness of the accounting information system. The results of this study are supported by the results of research conducted by [4, 5, 18], which stated that work experience has a positive effect on the effectiveness of accounting information systems.

4.6.2 The Effect of Job Training on the Effectiveness of Accounting Information Systems

The second hypothesis states that job training variables have a positive effect on the effectiveness of the accounting information system at the Public Hospital Of Klungkung Regency. Based on the results of the t test it can be seen that job training (PLK) has a regression coefficient value of 0.294 and a t value of 2.051 with a significance level of 0.045 less than 0.05. This shows that job training (PLK) has a positive effect on the effectiveness of the accounting information system (ESIA).

Based on the results of the research and discussion above, it can be concluded that the second hypothesis in this study is accepted. This shows that job training for users of accounting information systems certainly affected the effectiveness of the accounting information system. In addition, it helped the operation of the system and also improve the quality of information produced by the system itself. Aswell this job training program will improve the user's ability and understanding of the accounting information system so that users will be able to use the information system properly and can increase the sense of satisfaction with the accounting information system. The results of this study are consistent with the results of research conducted by [3, 19].

4.6.3 The Influence of User Involvement in Development on the Effectiveness of Accounting Information Systems

The third hypothesis states that the variable user involvement in development has a positive effect on the effectiveness of the accounting information system at the Public Hospital Of Klungkung Regency. The results of the t test, showed that user involvement in development (KPP) has a regression coefficient value of 0.422 and a t value of 3.347 with a significance level of 0.002 less than 0.05. This shows that user involvement in development (KPP) has a positive effect on the effectiveness of the accounting information system (ESIA).

Based on the results of the research and discussion above, it can be concluded that the third hypothesis in this study is accepted. This indicates that user involvement in the development of accounting information systems has an influence on the effectiveness of accounting information systems because the effectiveness of a system is influenced by user

involvement in the process of designing and developing accounting information systems and by the quality of support provided by users. The results of this study are in accordance with results of research conducted by [9, 10, 19], state that there is a positive effect of user involvement in the development of the effectiveness of the accounting information system.

4.6.4 Effect of Top Management Support on the Effectiveness of Accounting Information Systems

The fourth hypothesis states that the variable top management support has a positive effect on the effectiveness of the accounting information system at the Public Hospital Of Klungkung Regency. Based on the results of the t test it can be seen that stem management support (DMP) has a regression coefficient value of 0.415 and a t value of 3.133 with a significance level of 0.003 less than 0.05. This suggests that top management support (DMP) has a positive effect on the effectiveness of the accounting information system (ESIA).

Based on the results of the research and discussion above, it can be concluded that the fourth hypothesis in this study is accepted. This showed that top management support is an important factor that determines the effectiveness of the acceptance of information systems in the organization. Top management support must be presented at every stage of the accounting information system development. From the planning and analysis stages of the system to system design and system implementation. With top management support, system users will be able to complete their work well. Besides that users will feel their work is appreciated. The results of this study are consistent with the results of research conducted by [9, 14, 19].

4 Conclusion

Based on the results of this study and hypothesis testing, it can be concluded that work experience, job training, user involvement in development, and top management support have a positive effect on the effectiveness of the accounting information system at the Public Hospital of Klungkung Regency. The result of the coefficient of determination test showed that the value of Adjusted R Square is 0.395 or 39.5% hence, there was still a residual of 0.605 or 60.5% of other independent variables that could explain the dependent variable, namely the effectiveness of the accounting information system and limitations in this study could later be used as a guideline for further research.

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