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The Effect of Effectiveness and Utilization of Accounting Information System Implementation on Employee Performance with Task Suitability as a Moderating Variable

Ni Made Vita Indriyani[1], I Wayan Gde Yogiswara Darma Putra[2]

[1,2] Faculty of Economics and Business, Universitas Warmadewa, Bali, Indonesia

ABSTRACT: Cooperatives are currently a government focus on improving employee performance, enabling them to implement accounting information systems for the development of cooperative reporting systems through the Online Data System (ODS). However, initial observations revealed that cooperatives in West Denpasar have not yet provided training to their employees regarding the use of accounting information systems. The purpose of this study was to analyze the influence of the effectiveness and utilization of accounting information systems on employee performance and to examine the moderating role of task congruence in this relationship. The results showed that AIS effectiveness positively impacted employee performance. AIS utilization had no effect on employee performance. Task congruence weakened the relationship between AIS utilization and employee performance and strengthened the relationship between AIS effectiveness and employee performance.

Corresponding Author:
Ni Made Vita Indriyani

KEYWORDS:
Effectiveness, Utilization, AIS, Employee Performance, Task Suitability

1. INTRODUCTION

Information systems play a crucial role in accounting, as their primary purpose is to provide information for decision-makers. In general, all companies and organizations require information to make decisions. The information they require must be accurate, timely, and relevant. This information is typically generated by an information system [7]. The application of technology in a company's or organization's information systems should consider the users, ensuring that the technology aligns with their tasks and capabilities [6]. Organizational success can be measured by assessing the performance of its employees. Performance assessments are conducted to determine the value achieved by the organization, enabling the organization to maintain or improve its achievements [9]. According to [8] analysis, employee performance significantly impacts the effectiveness of a company's performance. Individual performance and corporate performance are closely linked. High individual performance significantly impacts overall organizational performance. In other words, if individual employees perform well, the company's performance will likely improve as well, provided information technology systems can assist them in completing work tasks quickly and accurately [11].

This research is highly relevant given the inconsistencies in previous research. Some studies indicate that the effectiveness and utilization of accounting information systems significantly improve employee performance, while others find no consistent effect, particularly in the context of task fit [1]. This inconsistency may be due to differences in organizational context, technology used, or individual capabilities. This research is crucial to clarify this relationship by analyzing these variables in greater depth, thus providing practical contributions to the development of accounting information systems and human resource management in various organizations. This research is crucial because it can provide insight into how accounting information systems can improve employee efficiency and productivity. By implementing effective systems, employees can complete tasks more quickly and accurately, potentially improving overall performance. This research is also relevant to understanding the factors that influence the successful implementation of accounting information systems in cooperatives.

II. METHOD

This study uses quantitative methods to analyze the influence of the Effectiveness and Utilization of Accounting Information Systems Implementation on Employee Performance and to examine the moderating role of Task Congruence in this relationship. The research procedure was conducted using a questionnaire. The sample in this study was all cooperatives in West Denpasar. The total sample size was 74 (seventy-four).

This is a causality study, analyzing cause-and-effect relationships or influences. The causal relationship requires inferential statistical analysis tools capable of explaining the relationship. To answer the research questions, the collected data were processed using structural equation modeling (SEM) based on partial least squares (PLS).

III. RESULTS

1) Outer Model

According to [3] the aim of evaluating the outer model is to assess validity through convergent validity and discriminant validity, as well as the reliability of the model which is evaluated using composite reliability and Cronbach's alpha for the indicator block.

(1) Convergent validity test

Convergent validity testing examines each construct indicator. An indicator is considered valid if its value is greater than 0.70, while a loading factor of 0.50 to 0.60 is considered sufficient. Based on this criterion, any factor loading below 0.50 will be dropped from the model.

	Effectiveness	**Utilization**	**Task Suitability**	**Employee Performance**	**Task Suitability x Employee Performance**	**Task Suitability x Employee Performance**
X1.1	0,883					
X1.2	0,767					
X1.3	0,866					
X1.4	0,863					
X1.5	0,721					
X2.1		0,767				
X2.2		0,726				
X2.3		0,786				
X2.4		0,931				
X2.5		0,889				
X2.6		0,786				
X3.1			0,854			
X3.2			0,904			
X3.3			0,795			
X3.4			0,820			
X3.5			0,788			
X3.6			0,813			
X3.7			0,794			
X3.8			0,782			
Y1				0,820		
Y2				0,877		
Y3				0,759		
Y4				0,749		
Y5				0,886		
Y6				0,843		
Kesesuaian Tugas x Pemanfaatan					1,000	
Kesesuaian Tugas x Efektivitas						1,000

Based on the table above, it can be seen that all indicators of this research variable are declared valid, as the Outer Loadings value for each indicator is greater than 0.7. Therefore, the questionnaire items can be used in further analyses.

(2) Discriminant validity

The next step is to compare the correlation between variables with the square root of the AVE (√AVE). A measurement model has good discriminant validity if the √AVE of each variable is greater than the correlation between the variables. The √AVE value can be seen in the Fornell Larcker Criterion output of Smart-PLS 4.0. [4].

	Effectiveness	Task Suitability	Employee Performance	Utilization
Effectiveness	0,823			
Task Suitability	0,697	0,820		
Employee Performance	0,671	0,626	0,824	
Utilization	0,669	0,642	0,642	0,817

The data shows It can be concluded that the square root of the Average Variance Extracted for each construct is greater than the correlation between one construct and another construct in the model. Based on the statement above, the constructs in the estimated model meet the discriminant validity criteria.

(3). HTMT

Meanwhile, an acceptable threshold level of discriminant validity was also obtained from the Heterotrait-Monotrait Ratio (HTMT) value which was less than 0.90 as suggested by [4]. All HTMT values were lower than 0.9.

	Heterotrait-monotrait ratio (HTMT)
Task Suitability <-> Effectiveness	0,764
Employee Performance <-> Effectiveness	0,726
Employee Performance <-> Task Suitability	0,654
Utilization<-> Effectiveness	0,734
Utilization <-> Task Suitability	0,708
Utilization <-> Employee Perfoemance	0,653

(4) Average Variance Extracted (AVE)

The AVE value aims to measure the level of variation in a construct component compiled from its indicators by adjusting for the error rate. Testing with the AVE value is more critical than composite reliability. The recommended minimum AVE value is 0.50.

	Average variance extracted (AVE)
Effectiveness	0,677
Task Suitability	0,672
Employee Performance	0,679
Utilization	0,668

It can be seen that the AVE value is greater than 0.50, which means that all indicators have met the established criteria and have potential reliability for further testing.

(5) Composite Reliability dan Cronbach's Alpha

To ensure there are no measurement-related issues, the final step in evaluating the outer model is to test its reliability. Reliability testing is conducted using Composite Reliability and Cronbach's Alpha indicators.

Composite Reliability and Cronbach's Alpha testing aim to assess the reliability of the instruments in a research model. If all latent variable values have Composite Reliability and Cronbach's Alpha values ≥ 0.70, this indicates good construct reliability, indicating that the questionnaire used as a research tool is consistent.

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)
Effectiveness	0,879	0,891	0,912
Task Suitability	0,930	0,934	0,942
Employee Performance	0,905	0,924	0,927
Utilization	0,901	0,924	0,923

The results of the Composite Reliability and Cronbach's Alpha tests showed satisfactory values, meaning all latent variables were reliable because all latent variable values had Composite Reliability and Cronbach's Alpha values ≥ 0.70. Therefore, it can be concluded that the questionnaire used as a research tool was reliable and consistent.

2) Inner model

(1) R-Square Test

Testing the structural model or inner model with PLS is done by looking at the R-Square (R2) value which is a goodness-fit model test. The R-Square value for each endogenous latent variable is the predictive power of the structural model. Changes in the R-Square value can be used to explain the effect of certain exogenous latent variables on endogenous latent variables. An R-

Square value above 0.75 explains that the model is strong, 0.50-0.75 is moderate, and 0.25- 0.50 is weak.

	R-square	R-square adjusted
Employee Performance	0,590	0,560

Based on the test results, the R-Square value for the Employee Performance variable is 0.590. This figure indicates that the independent variables (predictors) used in the research model (such as Effectiveness, Task Suitability, Utilization, and their interactions) together are able to explain 59.0% of the variation that occurs in Employee Performance. This value indicates that the model has a fairly good predictive ability (moderate to strong). Meanwhile, the remaining influence of 41.0% (obtained from 100% - 59.0%) is influenced by other variables that are not included or studied in this model.

(2)f^2 Effect Size

The f-square (f2) value indicates the magnitude of the partial influence of each predictor variable on the endogenous variable. The following is an interpretation of the f-square value [3]:

1) If the f-square value is ≥ 0.35, it can be interpreted that the latent variable predictor has a strong influence.
2) If the f-square value is 0.15 ≤ f ≤ 0.35, it has a medium influence.
3) If the f-square value is 0.02 ≤ f ≤ 0.15, it has a weak influence.

The following are the f2 values for each exogenous variable on the endogenous variable:

1. Effectiveness -> Employee Performance: The f2 value is 0.227. Because this value is between 0.15 and 0.35 (0.15 ≤ 0.227 < 0.35), the Effectiveness variable has a medium effect on Employee Performance.
2. Utilization -> Employee Performance: The f2 value is 0.000. This figure is less than 0.02, indicating that the Utilization variable has practically no effect or contribution to the structural model of the Employee Performance variable.
3. Task Suitability x Utilization -> Employee Performance: The f2 value for this interaction variable is 0.101. This value is in the range of 0.02 to 0.15 (0.02 ≤ 0.101 < 0.15), so the interaction effect between Task Fit and Utilization is categorized as weak.
4. Task Suitability x Effectiveness -> Employee Performance The f2 value for this interaction variable is 0.117. Just like before, this value is in the range of 0.02 to 0.15 (0.02 ≤ 0.117 < 0.15), which indicates that the interaction effect between Task Fit and Effectiveness is also relatively weak.

3) Hypothesis Testing

The estimated value for the path effect in the structural model must be significant. This significance value can be obtained using the bootstrapping procedure. The significance of the hypothesis is determined by examining the parameter coefficient values and the significant t-statistics in the bootstrapping algorithm report. To determine whether the hypothesis is significant or not, the t-table is used at alpha 0.05 (5%) = 1.96. The t-table is then compared with the calculated t-statistic.

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Effectiveness -> Employee Performance	0,554	0,540	0,139	3,977	0,000
Utilization -> Employee Performance	-0,030	-0,038	0,161	0,186	0,853
Task Suitability x Utilization -> Employee Performance	-0,417	-0,422	0,155	2,682	0,007
Task Suitability x Effectiveness -> Employee Performance	0,424	0,412	0,149	2,838	0,005

1. The Effect of Effectiveness on Employee Performance The analysis results show that effectiveness has a positive and significant effect on employee performance. This is evidenced by the positive path coefficient (Original Sample) of 0.554 and the T-statistic of 3.977, which is greater than the t-table (1.96). Furthermore, the P-value (0.000) is much smaller than 0.05. This means that the higher the level of effectiveness, the more employee performance will improve.
2. The Effect of Utilization on Employee Performance Based on the data, utilization does not have a significant effect on employee performance. Although the path coefficient is negative (-0.030), the resulting T-statistic is very low, at 0.186 (<1.96), and the P-value is 0.853 (>0.05). This means that high or low utilization levels in this context do not have a statistically significant impact on employee performance, thus rejecting this hypothesis.
3. The Interactional Effect of Task Suitability and Utilization on Employee Performance The analysis results indicate that the interaction between task fit and utilization has a negative and significant effect on employee performance. This is supported by a path coefficient of -0.417, with a T-statistic of 2.682 (>1.96) and a P-value of 0.007 (<0.05). This means that the utilization variable significantly weakens the positive effect of Task Suitability on employee performance.

4. The Interactional Effect of Task Suitability and Effectiveness on Employee Performance The test results found that the interaction between task fit and effectiveness has a positive and significant effect on employee performance. This is indicated by a positive path coefficient value (0.424), a high T-statistic of 2.838 (>1.96), and a P-value of 0.005 (<0.05). This means that the effectiveness variable significantly strengthens the positive effect of task suitability on employee performance.

IV. DISCUSSION

(1) The Effect of Effectiveness on Employee Performance

The analysis results show that effectiveness has a positive and significant effect on employee performance. This is evidenced by the positive path coefficient (Original Sample) of 0.554 and the T-statistic of 3.977, which is greater than the t-table (1.96). Furthermore, the P-value (0.000) is much smaller than 0.05. This means that the higher the level of effectiveness, the more employee performance will improve.

Effectiveness is a measure of how well a job can be done and the extent to which a person is able to produce output according to expectations [5]. The effectiveness of a system is based on its contribution to decision making, the quality of accounting information, performance evaluation, and internal controls that facilitate company transactions. Accounting information systems provide organizations with the opportunity to improve efficiency and effectiveness in decision-making, thereby enabling companies to gain a competitive advantage [2]. Many parties utilize information systems to achieve corporate excellence because accounting information systems are very helpful in increasing speed, flexibility, integration, and accuracy in producing information [10].

(2) The Effect of Utilization on Employee Performance

Based on the data, utilization does not have a significant effect on employee performance. Although the path coefficient is negative (-0.030), the resulting T-statistic is very low, at 0.186 (<1.96), and the P-value is 0.853 (>0.05). This means that high or low utilization levels in this context do not have a statistically significant impact on employee performance, thus rejecting this hypothesis.

This can be explained as follows: The reason is that the accounting information system used by users is not yet relevant, reliable, complete, timely, understandable, and verified, so the use of the accounting information system does not impact employee performance. The higher the performance expectations, the higher the interest in using the accounting information system. Performance expectations influence the use of the accounting information system, meaning that individuals believe that using the accounting information system will help them improve their performance.

To increase interest in using the accounting information system, this can be done by convincing users that using the accounting information system will help improve their performance. Companies must guarantee that the use of the accounting information system will benefit their employees. Companies must also guarantee that the use of the accounting information system will increase the productivity, effectiveness, and quality of their work output. When companies can guarantee this, employees' interest in using the accounting information system will also increase.

(3) The Interactional Effect of Task Suitability and Utilization on Employee Performance

The analysis results indicate that the interaction between task fit and utilization has a negative and significant effect on employee performance. This is supported by a path coefficient of -0.417, with a T-statistic of 2.682 (>1.96) and a P-value of 0.007 (<0.05). This means that the utilization variable significantly weakens the positive effect of Task Suitability on employee performance.

The success of an accounting information system within a company depends on how the system is implemented, its user-friendliness, and the utilization and application of the accounting information system technology used. The implementation of an accounting information system within a company should benefit the individual performance of each employee and the organization, as well as provide convenience for its users. This ensures that the accounting information system can be utilized effectively within the company.

(4) The Interactional Effect of Task Suitability and Effectiveness on Employee Performance

The test results found that the interaction between task fit and effectiveness has a positive and significant effect on employee performance. This is indicated by a positive path coefficient value (0.424), a high T-statistic of 2.838 (>1.96), and a P-value of 0.005 (<0.05). This means that the effectiveness variable significantly strengthens the positive effect of task suitability on employee performance.

These results align with Fritz Heider's attribution theory (1958), which states that behavior is influenced by two factors: internal factors (nature, character, and attitude) and external factors (environmental pressures influencing behavior). In this case, the effectiveness of the AIS is an external factor that influences individual performance. Adequate AIS effectiveness facilitates the completion of work, ultimately improving performance.

V. CONCLUSION

1. H1 is accepted, namely that Effectiveness influences Employee Performance. The analysis results show that effectiveness has a positive and significant effect on employee performance.
2. H2 is rejected, namely that the Utilization of AIS implementation on Employee Performance does not significantly affect employee performance.
3. H3 is accepted, namely that the interaction between task suitability and utilization has a negative and significant effect on employee performance.
4. H4 is accepted, namely that the interaction between task suitability and effectiveness has a positive and significant effect on employee performance.

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VII. DISCLOSURE

The author reports no conflicts of interest in this work. [Each manuscript needs to include a disclosure of financial interest or other The author declares that there are no financial, commercial, or personal relationships that could be construed as a potential conflict of interest in the conduct and publication of this research. The author reports no conflicts of interest and received no financial support for the research, authorship, or publication of this article.

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