

ANALYSIS THE EFFECT OF EFFECTIVENESS AND TRUST IN USE ACCOUNTING INFORMATION SYSTEM TECHNOLOGY ON INDIVIDUAL PERFORMANCE OF COOPERATIVE EMPLOYEE IN PURWOKERTO

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Abstract

This research is titled “Analysis of The Effect of Effectiveness and Trust in Use Accounting Information System Technology on Individual Performance of Cooperative Employees in Purwokerto”. This study aims to determine the effectiveness and trust of using accounting information systems on individual employee performance at cooperatives in Purwokerto. The data collection method conducted in this study is a survey method with a questionnaire. This research was conducted at cooperatives in Purwokerto. The dependent variable of this study is individual employee performance, and the independent variables are the effectiveness of the use of accounting information system technology and trust in the use of accounting information system technology. The sampling technique uses a purposive sampling technique, while the analytical method is a multiple linear regression method. The sample in this study amounted to 60, and the research method used was quantitative research. The variable effectiveness of the use of accounting information system technology has a significant positive effect on individual employee performance and variable trust in the use of accounting information system technology has a significant positive effect on individual employee performance. Cooperatives are expected to update the existing accounting information system so that the system will always follow the development and needs of employees. In addition, cooperatives must conduct special training for employees in operating a new system if there is new technology. This is important because of information system technology has a large and positive effect on the effectiveness and productivity of employee task completion.

Keywords: Accounting Information System, Trust, Employee Performance, Technology

INTRODUCTION

Technological advances in the era of globalization at this time have led to new lifestyles for society, and especially for the people of Indonesia. The development of increasingly sophisticated technology, especially in the field of technology-based information systems and the needs of a human workforce has been displaced by the advancement and sophistication of current technology. Various tools such as computers and other technological tools are trusted by several organizations in Indonesia to replace the performance roles of individual humans who are believed to be able to carry out better, more effective and efficient work.

One of the developments of information technology in the field of accounting that is used by several organizations to carry out financial reporting and related to accounting is an information system. Accounting information systems can be defined as an information systems technology designed to facilitate all things that work related to financial statements or accounting. Accounting Information Systems (AIS) really helps organizations to manage finances better, efficiently, and

precisely. The application of information systems technology implemented by an organization can have a positive impact on the quality of employee performance. Employee performance can be seen from the work process and the work achieved by the individual in carrying out the tasks given on the basis of the skills used by individuals in working and completing a job.

Cooperatives are organizations or business entities engaged in economic and social fields. Cooperatives are built for mutual interest and are based on the principle of family. The role of cooperatives in Indonesia is very important for developing the economy and in the welfare of its people. The aim of a cooperative is to promote the welfare of members and the community in general and to participate in building the order of the national economy in order to create a society that is developed, just and prosperous. In Purwokerto, the cooperative movement has also reached a point that cannot be called an ordinary point. Various works have been born in all corners of the city.

Performance is one of the keys in an organization to achieve the target of an organization's goals. Performance is one of the key reasons for employees to work towards their targets. But sometimes managers do not know if the work process and the poor quality of their employees' performance have resulted in an organization not meeting its targets and experiencing a crisis. Individual performance can be seen from effectiveness of use of technology, its ability to complete tasks, and specific skills of individual skills. Individual performance is concerned with achieving some individual tasks and is supported by information technology provided by an organization.

This study aims to analyze the effect of effectiveness and trust in use accounting information systems technology on the individual performance of cooperative employees in the city of Purwokerto who carry out work related to accounting. The object used for research is cooperatives that are still active in Purwokerto.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Technology to Performance Chain (TPC)

According to Goodhue & Thompson (1995) technology to performance chain (TPC) is a model that plays an important role in technology influencing individual performance. The model of this theory is that information technology has a positive impact on individual performance and technology must be utilized in accordance with the types of tasks carried out. The technology chain model for performance chain was prepared by combining the utilization model with the fit model. Technology must be utilized first and fit with tasks supported by technology to have an impact on individual performance, and this model provides an accurate picture of technology, user tasks, and interconnected use to improve individual performance.

Accounting Information System

According to Rafflis (2013) accounting information system is a system that carries out various operations that produce accurate and relevant information, including recording data in the form of numbers or letters, processing data and presenting quantitative information in the form of financial statements. According to Romney & Steinbart (2014) accounting information systems are systems that collect, record, store, and process data to produce information used for decision making.

The Effect of Effectiveness Use of Accounting Information System Technology on Individual Performance

According to Novia Fabiola Panggeso (2014), Septiningtyas Dwina (2010) and Maria M. Ratna Sari (2012) have a significant positive effect of effectiveness on individual performance. Based on previous research and the above description the first hypothesis can be formulated as follows :

H1: Effectiveness of Use Accounting Information System Technology Has a Positive Effect on Individual Performance

The Effect of Trust in Use of Accounting Information System Technology on Individual Performance

The trust of an individual in an organization for information technology that supports a job to be more effective and easier in completing tasks. Research according to Novia Fabiola Panggeso (2014), Septiningtyas Dwina (2010) and Maria M. Ratna Sari (2012) have a positive effect of trust in use accounting information system technology on individual performance. Based on previous research and the above description the second hypothesis can be formulated as follows :

H2: : Trust in Use of Accounting Information System Technology Has a Positive Effect on Individual Performance

RESEARCH METHODOLOGY

Research Types

The type of research used in this study is quantitative research by analyzing the effect of effectiveness and trust in use accounting information system technology using multiple regression analysis.

Research Objects

The object of this research is employee performance of cooperative. This research object is about the effect of effectiveness and trust in use of accounting information systems technology on the individual performance of employees in active cooperatives in Purwokerto.

Population

Data used in this research is primary data, that is data obtained directly from research object.

Sample

Samples were taken from the population by purposive sampling method. Criteria of respondents is employees have worked in cooperative for at least 1 year with the assumption that employees with that much working period have a had knowledge and understanding about the works.

Data Collection Method

Collecting primary data in this study by distributing questionnaires to employee of several cooperatives in Purwokerto.

Table 3.1 Variables Operational Definitions

Variable	Types	Concept of Variables	Indicator	No. Questionnaire
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<p>Effectiveness of use accounting information system technology</p>	<p>X₁</p>	<p>The effectiveness of accounting information systems is a measure to provide an overview of the target of an organization can be achieved from several sets of resources that are arranged to process, store data, collect electronic data, and convert into useful information and provide a quality formal report (Kristiani, 2012: 12)</p>	<p>a. Achievement of objectives b. Quality of decision-making c. Communication skills</p>	<p>1-3</p>
<p>Trust in use of accounting information system technology</p>	<p>X₂</p>	<p>Goodhue in Jumaili (2005) explained that trust in information system technology to evaluate the performance of an individual is important, a management is needed to ensure that information system technology can be used properly to control the performance of subordinates. Trust in the information system itself is very important with the belief that individuals believe in carrying out their work and believe that they will get good results.</p>	<p>a. Increased individual performance b. Accuracy in completing assignments c. Progress in system development</p>	<p>4-6</p>
<p>Individual Employee Performance</p>	<p>Y₁</p>	<p>Performance is the attitude shown by each individual as a form of their results working in accordance with their roles and duties in an organization. Performance is also a benchmark for knowing how much success an individual has achieved in carrying out their roles and tasks compared to work standards that have been predetermined (Yuliana and Suhana, 2012)</p>	<p>a. Work performance b. Productivity results</p>	<p>7-9</p>

Descriptive Statistics Analysis

The descriptive statistical test is performed to find out and obtain descriptions of the data used in the study of mean, standard deviation, variance, minimum value, maximum value, range, etc. (Ghozali, 2016). Descriptive statistics provide clearer and easier to understand data interpretations.

Validity Test

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the question on the questionnaire is able to reveal something that will be measured by the questionnaire. The criterion used is if r_{count} is greater than r_{table} ($r_{arithmetic} > r_{table}$), then the data is said to be valid. Significant levels used (Ghozali, 2016). The significant level used in this study is 5%.

Reliability Test

Reliability test is used to measure a questionnaire that is an indicator of a variable or construct. A questionnaire is said to be reliable if one's response to a statement is consistent over time (Ghozali, 2016: 47). The technique used in this study is Cronbach Alpha. A variable is said to be reliable if it gives a Cronbach Alpha value > 0.60 .

Multicollinearity Test

Tolerance measures the variability of selected independent variables that are not explained by other independent variables. Thus, a low Tolerance value equals a high VIF value (because $VIF = 1 / \text{Tolerance}$). Common cutoff values used to indicate the presence of multicollinearity are Tolerance values ≤ 0.10 or equal to $VIF \geq 10$ (Ghozali, 2016).

Normality Test

The normality test is performed to test whether in the regression model, the intruder or a residual variable has a normal distribution. In this study, normality test using Kolmogorov Smirnov (KS) test. If probability value > 0.05 then H_0 is accepted (normally distributed) whereas if probability value < 0.05 then H_0 is rejected (not normally distributed).

Heteroscedasticity Test

In this study, heteroscedasticity was performed by Glejser Test. The Glejser Test is performed by regressing the independent variables with its residual absolute value. If the value of significance between independent variables with absolute residual is more than 0.05 then there is no problem of heteroscedasticity.

Coefficient Determination Test (Adjusted R Square)

In the Adjusted R^2 column can be seen what percentage can be explained by the independent variables to the dependent variable. The adjusted R^2 value is between zero and up to one. The value of R^2 which is close to one means the ability of the independent variables gives almost all the information needed to predict the variables dependent (Ghozali, 2005).

T-Test

The t test is known as the partial test, used to test how the influence of each independent variable individually to the dependent variable. Tests were performed using a 0.05 significance level ($\alpha = 5\%$). If the p-value ≥ 0.05 , H_0 or H_a rejected. If p-value ≤ 0.05 , H_0 or H_a accepted.

F-Test

F results of this calculation are compared with those obtained with use a level of risk or significant level of 5% or with degree freedom = k (n-k-1) with the criteria as follows: H_0 rejected if $F_{statistics} > F_{table}$ & H_0 accepted if $F_{statistics} < F_{table}$.

RESULT AND DISCUSSION (Calibri Light 11, Bold, spasi 1,5, spacing before 12 pt, after 2 pt)

Validity Test

Table 8. Validity Test Result of Effectiveness of Use Accounting Information System Technology (X_1)

Item	$r_{statistic}$	r_{tabel}	Judgement
1.	0.864	0.374	Valid
2.	0.765	0.374	Valid
3.	0.919	0.374	Valid

Based on above result in Table 8, it can be seen that $r_{statistic}$ values of transparency are greater than r_{table} value. Hence, all items in questionnaire of effectiveness of use accounting information system technology variable are valid, and all items can be used as instrument of data collection within research.

Table 9. Validity Test Result of Trust in Use of Accounting Information System Technology (X_2)

Item	$r_{statisti}$ c	r_{table}	Judgement
1.	0.824	0.374	Valid
2.	0.815	0.374	Valid
3.	0.816	0.374	Valid

Data in Table 9 show that $r_{statistic}$ values of trust in use accounting information system technology are also greater than r_{table} value. Thus, all items in questionnaire of trust in use accounting information system technology variable are valid and it can be used as instrument of data collection.

Table 10. Validity Test Result of Individual Employee Performance (Y)

Item	$r_{statistic}$	r_{table}	Judgement
1.	0.879	0.374	Valid
2.	0.685	0.374	Valid
3.	0.912	0.374	Valid

Based on above data in Table 10, it can be seen that $r_{statistic}$ values of individual employee performance variable are greater than r_{table} value. Therefore, all items in questionnaire of individual employee performance variable are valid, so these items can be used as instrument for data collection within research.

Reliability Test

Table 11. Result Summary of Reliability Test

Variables	Reliability Coefficient	Cronbach Alpha Min.	Judgement
X ₁	0.808	0.60	Reliable
X ₂	0.752	0.60	Reliable
Y	0.749	0.60	Reliable

Refers to data in Table 11, it known that the reliability coefficient or rtotal values of effectiveness of use accounting information system technology, trust in use accounting information system technology and individual employee performance variables are greater than the cut of value (0.60). Therefore, all items in the questionnaire on the effectiveness of the use of accounting information system technology, trust in the use of accounting information system technology, and individual employee performance variables within the study are reliable so the questionnaire can be used as an instrument for data collection within the research.

Descriptive Analysis

Table 12. Descriptive Statistic

Variables	N	Minimum	Maximum	Mean	Std. deviation
Effectiveness of use accounting information system technology (X ₁)	60	2.00	5.00	3.8143	.79907
Trust in use of accounting information system technology (X ₂)	60	2.00	5.00	3.6750	.80372
Individual Employee Performance (Y)	60	3.00	5.00	4.4535	.58572
Valid N (Listwise)	60				

Table 12 shows the descriptive statistics owned by employee of cooperative sampled in this research are 60 samples. From the total 60 samples used, it appears that the average of individual employee performance (Y) amounted to 4.4535 with a standard deviation of 0.58572 and a maximum value of 5.00 with a minimum value of 3.00. Effectiveness of use accounting information system technology (X₁) variable shows an average of 3.8143 with standard deviation of 0.79907, maximum value of 5.00 and minimum value of 2.00. Trust in use accounting information technology (X₂) variable shows an average of 3.6750 with standard deviation of 0.80372, maximum value of 5.00 and minimum value of 2.00.

Multicollinearity Test

Table 13. Multicollinearity Test Result

No	Variable	VIF	Judgement
1	Effectiveness of Use Accounting Information System Technology (X ₁)	2.404	No Multicollinearity
2	Trust in Use of Accounting Information System Technology	2.404	No Multicollinearity

(X₂)

Based on data of multicollinearity test result in Table 4.5, it can be seen that Variance Inflation Factor (VIF) value of effectiveness of use accounting information system technology (X₁) variable is 2.404 and VIF value of trust in use of accounting Information system technology (X₂) variable is 2.404 variable of 2.404 each is less than 10. Therefore, it can be concluded that there is no multicollinearity in multiple regression analysis within study.

Normality Test

Table 14. Normality Test Result

No	Variables	Kolmogorov Smirnov Value	Asymp.Sig,	Judgement
1	Standardized Residual	0.85	0.200	Normal

From data of normality test result in Table 4.6, it is obtained the value of asymptotic significant (asyp. sig.) of 0.200 is greater than value of α (0.05). Thus, research data of multiple regression analysis within study revealed a normal distribution.

Heteroscedasticity Test

Table 15. Heteroscedasticity Test Result

No	Variables	Sig.	Judgement
1	Effectiveness of Use Accounting Information System Technology (X ₁)	0.619	No Heteroskedasticity
2	Trust in Use of Accounting Information System Technology (X ₂)	0.615	No Heteroskedasticity

Data of heteroscedasticity test result in Table 15 show that the significant (sig.) effectiveness of use accounting information system technology positive effect on individual employee performance (X₁) variable is 0.619, and the significant value of trust in use of accounting information system technology positive effect on individual employee performance (X₂) variable of 0.615 each is greater than α (0.05). Hence, it known that there is no heteroscedasticity in the model of multiple regression analysis within study.

Multiple Regression Analysis

Table 16. Summary of Multiple Regression Analysis Result

No.	Variables	Regression Coefficient	t _{statistic}	Sig.
1	Effectiveness of Use Accounting Information System Technology (X ₁)	0.361	4.402	0.000
2	Trust in Use of Accounting Information System Technology (X ₂)	0.605	7.370	0.000

Constant Value of Regression = 0
Coefficient of Determination = 0.783

Value of $F_{\text{statistic}}$ = 107.742

Regarding to the summary data of multiple regression analysis results in Table 4.8, then regression equation within thesis can be seen below:

$$Y = a + b_1X_1 + b_2X_2 = 0 + 0,361 + 0,605$$

Following with the above statistics result about the equation of multiple regression analysis, so it can be given the several explanations below:

1. Constant value of multiple regression analysis in current thesis is 0. This constant value shows that if effectiveness of use accounting information system technology (X_1) and trust in use of accounting information system technology (X_2) variables are assumed have values of zero, so individual employee performance of several cooperatives in Purwokerto will be 0.

F-Test

To determine the F_{table} value, this thesis uses the confidence level of 95 percent with the significant level (α) of 5 percent (0.05); and degree of freedom (df) = ($k - 1$) and ($n - k$) = ($3 - 1$) and ($60 - 3$). Thus it can be determined the F_{table} value from the Table of F- Distribution in Appendix 11 is 3.23. Furthermore from the result summary of multiple regression analysis in Table 4.8, it can be seen that $F_{\text{statistic}}$ value within thesis of 107.742 is greater than F_{table} value. Hence, it could be explained that effectiveness of use accounting information system technology (X_1) and trust in use of accounting information system technology (X_2) variables have the significant simultaneously effect on individual employee performance (Y) of cooperative in Purwokerto, or it could be stated that the model of multiple regression analysis within thesis is fit with data of research (goodness of fit).

R Square (Coefficient Determination)

Result summary of multiple regression analysis in Table 4.8 shows that adjusted R square value (coefficient of determination) within research is 0.783. This determination coefficient shows that individual employee performance on cooperative in Purwokerto can be effect by effectiveness of use accounting information system technology (X_1), and trust in use accounting information system technology (X_2) variables of 78.3 percent, while remaining of 21.7 percent can be explained by the other variables which are not examined in this thesis.

T-Test

To find out and testing the significance partially effect of effectiveness of use accounting information system technology (X_1), trust in use of accounting information system technology (X_2) on individual employee performance (Y), it used t-test from the output of multiple regression analysis. Following to the confidence level of 95 percent or α of 5 percent (0.05); and by using degree of freedom (df) = ($n - k$) = ($60 - 3$) with two tailed of t-test ($\alpha = 0.05$); it is known the t_{table} value of ± 1.672 (Table of t- Distribution in Appendix 12). Furthermore from result summary of multiple regression analysis in Table 4.8 above, it known that $t_{\text{statistic}}$ value of effectiveness of use accounting information system technology (X_1) variable is 4.402, and $t_{\text{statistic}}$ value of trust in use of accounting information system technology (X_2) variable within thesis is 7.370.

HYPOTHESIS TESTING

First of Research Hypothesis

Based on t-test result of multiple regression analysis in Table 4.8 above, it can be seen that $t_{\text{statistic}}$ value of the effectiveness of use accounting information system technology (X_1) variable (4.402) is greater than value of t_{table} (1.672). Thus, H_0 is rejected and H_a is accepted, so it known that effectiveness has a positive significantly effect on individual employee performance of cooperative in Purwokerto. Thus, first hypothesis within thesis which states that the effectiveness positive effect on individual employee performance is accepted.

Second of Research Hypothesis

Refers to the t-test result of multiple regression analysis, it has got the $t_{\text{statistic}}$ value of trust in use of accounting information system technology (X_2) variable (7.370) is also greater than value of t_{table} (1.672). Thus, H_0 is rejected and H_a is accepted, so it can be seen that trust in use accounting information system technology has a positive significantly effect on individual employee performance of cooperative in Purwokerto. Hence, second hypothesis of this thesis which states that trust in use accounting information system technology positive effect on individual employee performance is accepted.

DISCUSSION OF RESULT

The Effect of Effectiveness Use Accounting Information System Technology on Individual Employee Performance

This research proves that effectiveness of use accounting information system technology has a positive significantly effect on individual employee performance of cooperative in Purwokerto. This finding means that the better level of effectiveness of use accounting information system technology is always followed by the higher level of individual employee performance of cooperative in Purwokerto. Implementation of effectiveness of use accounting information system technology can increase individual employee performance. It will give a positive effect to employee of cooperative in the future. Empirically, result within study is in line with the research finding by Novia Fabiola Panggeso (2014), Septiningtyas Dwina (2010), and Maria M. Ratna Sari (2012) who concluded that effectiveness of the use accounting information technology has a positive effect on individual employee performance.

The Effect of Trust in Use Accounting Information System Technology on Individual Employee Performance

This research proves that trust in use accounting information system technology has a positive significantly effect on individual employee performance of cooperative in Purwokerto. This finding means that the better level of trust in use of accounting information system technology is always followed by the higher level of individual employee performance of cooperative in Purwokerto. Implementation of trust in use accounting information system technology can increase individual employee performance. It will give a positive effect to individual employee performance. It will give a positive effect to employee cooperative in the future. Empirically, result within study is line with the research finding by Novia Fabiola Panggeso (2014), Septiningtyas Dwina (2010), and Maria M. Ratna Sari (2012) who proved that trust in use accounting information system technology has a positive effect on individual employee performance.

CONCLUSION

Based on the results of the research described in the previous chapter, the following conclusion can be drawn:

1. Based on the results of the study obtained the value of R² (Rsquare) in a multiple linear regression analysis of 0.783. This means that the independent variable by 84.30 percent while the remaining 15.70 percent is effect by other factors outside the model. This concludes that the individual employee performance of Cooperative in Purwokerto besides being effect by accounting information system, there are also other factors that effect employee performance, among others : work environment, motivation, salary, and others.
2. Effectiveness of the use accounting information system technology (X₁) and trust in use of accounting information system (X₂) have a positive significant effect on individual employee performance. Thus it is concluded that the hypothesis is accepted. So with the application of accounting information system in Cooperatives is very influential on employee performance.

IMPLICATION

Based on this research it was found that effectiveness and trust in use accounting information system technology can increase individual employee performance. It will give a positive effect to employee cooperative in the future. Cooperatives are expected to update the existing accounting information system so that the system will be used always follows the development and needs of employees. In addition, cooperatives must conduct special training in operating a new system to employees if there is new technology. This is important because the use of information system technology has a large and positive effect on the effectiveness and productivity of employee task completion.

LIMITATION

1. This research is a replication of pre-existing research (Novia Fabiola Panggeso, 2014), (Maria, 2008) and (Septiningtyas, 2010) with differences in samples, place of study and time of implementation. So the research results obtained are not much different from the results of previous studies
2. Respondents in this study were only cooperative employees in Purwokerto. Then the results of the research obtained do not represent the entire user of accounting information systems, and the discussion of research results is limited to cooperatives
3. Samples taken are relatively few and only cooperative employees in Purwokerto. This is due to the limited time, cost, and energy of the researcher
4. This study only applies survey methods with instrument in the form of questionnaires, so that conclusions taken are only based on the data collected through the instrument of the questionnaire

SUGGESTION

1. For further researchers, you should add other factors that can improve individual performance, so that you can broaden your knowledge about the factors that effect on individual performance and to strengthen or support the results of similar studies that have been done before.
2. In further research it is expected that the number of respondents is more and not limited to one city (Purwokerto) only, so that the resulting conclusions can be generalized to a larger sample group.
3. For cooperatives, you should always update the accounting information system so that the system used always follows the age and needs of employees. In addition, the cooperative should provide special training in operating computers for employees if there is new technology. This is important to overcome the use and effectiveness of the use of computer technology has a large and positive effect on the effectiveness and productivity of the completion of employee tasks.
4. For further research, it is expected to further expand the research by conducting similar research on several cooperatives or companies and also add other variables that can effect on employee performance. The researcher should really pay attention to variables, samples and scope, so that the research results are truly valid

Equation

$$Y = a + b_1X_1 + b_2X_2 = 0 + 0,361 + 0,605$$

Table

Table 3.1 Variables Operational Definitions

Variable	Types	Concept of Variables	Indicator	No. Questionnaire
Effectiveness of use accounting information system technology	X ₁	The effectiveness of accounting information systems is a measure to provide an overview of the target of an organization can be achieved from several sets of resources that are arranged to process, store data, collect electronic data, and convert into useful information and provide a quality formal report (Kristiani, 2012: 12)	a. Achievement of objectives b. Quality of decision-making c. Communication skills	1-3
Trust in use of accounting information	X ₂	Goodhue in Jumaili (2005) explained that trust in information system	a. Increased individual performance	4-6

system technology		technology to evaluate the performance of an individual is important, a management is needed to ensure that information system technology can be used properly to control the performance of subordinates. Trust in the information system itself is very important with the belief that individuals believe in carrying out their work and believe that they will get good results.	b. Accuracy in completing assignments c. Progress in system development	
Individual Employee Performance	Y ₁	Performance is the attitude shown by each individual as a form of their results working in accordance with their roles and duties in an organization. Performance is also a benchmark for knowing how much success an individual has achieved in carrying out their roles and tasks compared to work standards that have been predetermined (Yuliana and Suhana, 2012)	a. Work performance b. Productivity results	7-9

Table 8. Validity Test Result of Effectiveness of Use Accounting Information System Technology (X1)

Item	r _{statistic}	r _{tabel}	Judgement
1.	0.864	0.374	Valid
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3.	0.919	0.374	Valid

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Item	r _{statistic}	r _{table}	Judgement
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Item	$r_{\text{statistic}}$	r_{table}	Judgement
1.	0.879	0.374	Valid
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Table 11. Result Summary of Reliability Test

Variables	Reliability Coefficient	<i>Cronbach Alpha</i> Min.	Judgement
X ₁	0.808	0.60	Reliable
X ₂	0.752	0.60	Reliable
Y	0.749	0.60	Reliable

Table 12. Descriptive Statistic

Variables	N	Minimum	Maximum	Mean	Std. deviation
Effectiveness of use accounting information system technology (X ₁)	60	2.00	5.00	3.8143	.79907
Trust in use of accounting information system technology (X ₂)	60	2.00	5.00	3.6750	.80372
Individual Employee Performance (Y)	60	3.00	5.00	4.4535	.58572
Valid N (Listwise)	60				

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No	Variable	VIF	Judgement
1	Effectiveness of Use Accounting Information System Technology (X ₁)	2.404	No Multicollinearity
2	Trust in Use of Accounting Information System Technology (X ₂)	2.404	No Multicollinearity

Table 14. Normality Test Result

No	Variables	Kolmogorov Smirnov Value	Asymp.Sig,	Judgement
1	Standardized Residual	0.85	0.200	Normal

Table 15. Heteroscedasticity Test Result

No	Variables	Sig.	Judgement
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1	Effectiveness of Use Accounting Information System Technology (X ₁)	0.619	No Heteroskedasticity
2	Trust in Use of Accounting Information System Technology (X ₂)	0.615	No Heteroskedasticity

Table 16. Summary of Multiple Regression Analysis Result

No.	Variables	Regression Coefficient	t _{statistic}	Sig.
1	Effectiveness of Use Accounting Information System Technology (X ₁)	0.361	4.402	0.000
2	Trust in Use of Accounting Information System Technology (X ₂)	0.605	7.370	0.000

Constant Value of Regression = 0
Coefficient of Determination = 0.783
Value of F_{statistic} = 107.742

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