

**ANALYSIS OF THE EFFECTIVENESS OF COMPUTER-BASED ACCOUNTING  
SYSTEM ON THE PERFORMANCE OF EMPLOYEES**

Submitted to the Faculty of Economy and Business as Partial Fulfillment of the Requirements  
for the Degree of Accounting



Created By:

Yusuf Abdurrohman

(20150420096)

Accounting Department

Faculty of Economy and Business

Universitas Muhammadiyah Yogyakarta

## SURAT PERNYATAAN BUKAN PLAGIASI

*Assalamu'alaikum Wr. Wb.*

Yang bertanda tangan di bawah ini:

NAMA : YUSUF ABDURROHMAN

NIM : 132221029

PRODI/JURUSAN : AKUNTANSI

FAKULTAS : EKONOMI DAN BISNIS

Menyatakan bahwa penelitian skripsi berjudul "ANALYSIS OF THE EFFECTIVENESS OF COMPUTER-BASED ACCOUNTING SYSTEM ON THE PERFORMANCE OF EMPLOYEES".

Bener-benar bukan merupakan plagiasi dan belum pernah diteliti sebelumnya. Apabila di kemudian hari diketahui bahwa skripsi ini merupakan plagiasi, saya bersedia menerima sanksi sesuai peraturan yang berlaku. Demikian surat ini dibuat dengan sesungguhnya untuk dipegunakan sebagaimana mestinya.

*Wassalamu'alaikum Wr. Wb.*

Yogyakarta, 31 November 2020

  
Yusuf Abdurrohman

## ACKNOWLEDGEMENT

In the name of Allah, the most beneficent, and the most Merciful. Praise and gratitude be to Allah for providing the author with the strength, blessing, inspiration and guidance up to the completion of this final project. Peace and blessing be upon Prophet Muhammad SAW, his family, his relatives, and all his followers.

This thesis is entitled “Analysis of the Effectiveness of computer-based accounting System on the Performance of Employees” is structured to meet the requirements of the undergraduate curriculum stratum-1 (S-1) in the Department of Accounting on the Faculty of Economy and Business of Universitas Muhammadiyah Yogyakarta

The author would like to say thank you profusely for all the help that has been given, either directly or indirectly during the preparation of this final thesis to complete. It is truly a miracle that the author was able to complete such a tremendous task, and without the contribution of others it would even be a greater challenge. In particular gratitudes that are due to:

1. A profound gratitude is directed towards my beloved parents Gunawan and Yanti for their everlasting love.
2. Dr. Ahim as the Dean of Faculty of Economy and Business and also lecturer at Universitas Muhammadiyah Yogyakarta
3. Dr... as the head of Accounting Department
4. Dra. Arum Indrasari as the first advisor who have provided guidance, dedication, and support during the writing period of this thesis.
5. Dr. Sigit as the second advisor who has guidance, dedication, and support during the writing period of this thesis.

6. All the lectures in English Department for teaching precious knowledge and sharing philosophy of life, also for giving me a wonderful study experience during my undergraduate years.
7. All staff and employees of KPP Pratama cilacap for providing me with important informations and data for this research.
8. My best friends and classmates from class I of accounting program class of 2015: Vita, Bobi, Affan, Zico, Irfa, Iin and others that I cant mention my gratitude to all of you for inspiring and motivating me to write this thesis. They always supported me and motivated me when I felt down. They have always been there with me through joy and pain.
9. The library of Universitas Muhammadiyah Yogyakarta as an source of knowledge by providing me with various literatures and references.

The author realizes that this thesis could be lacking in multiple aspects, be it content, structure, grammar and other imperfections, therefor the author willingly accepts any form of criticism and suggestion in order to achieve improvements and perfection. And last but not least, the author of this thesis hopes that this article of science can contribute inspiration, knowledge and insights for those that seek them, for both academics and non-academics.

*Yogyakarta, July2020*



Yusuf Abdurrohman

## TABLE OF CONTENTS

HALAMAN JUDUL .....	i
Statement of Authenticity .....	ii
SURAT PERNYATAAN BUKAN PLAGIASI.....	iii
Motto.....	iv
ABSTRACT.....	v
TABLE OF CONTENTS.....	vi
LIST OF TABLES .....	xi
LIST OF FIGURES .....	xi
APPENDIX LIST .....	xii
CHAPTER 1 .....	1
1.1 Problem Identification.....	6
1.2 Problem Formulation.....	6
1.3 Objective of the Study.....	7
1.4 Significances of the Study.....	7
1.4.1 For the Author .....	7
1.4.2 For the Institution/organization of the Population.....	7
1.4.3 For Other Writers and for the Field of Sciences.....	7
1.5 Observation Schedule.....	8

1.6 Thesis Systematics .....	9
CHAPTER II.....	11
2.1 Theoretical Framework .....	11
2.1.1 Technology Acceptance Model (TAM) .....	11
2.1.2 Accounting Information System.....	12
2.1.3 Implementation of Computerized Accounting Information Systems.....	16
2.1.4 Infrastructure .....	19
2.1.5 Human Resources .....	22
2.1.6 Cost.....	23
2.1.7 Perceptions of Usefulness.....	24
2.1.8 Perception of Ease .....	24
2.2. Previous Studies .....	24
2.3. Theoretical Framework .....	27
2.4. Hypothesis.....	28
2.4.1 Effect of Computer-based Accounting Information System Effectiveness on Employee Performance of PT. LAPI Laboratories West Region, East Java .....	28
2.4.2. The influence of the Utilization of Computer-based Accounting Information Systems on Employee Performance at KPP Pratama Cilacap .....	28
2.4.3 Effect of Accounting Information System Effectiveness and the Utilization of Computer-based Accounting Information Systems on Employee Performance of KPP Pratama Cilacap.....	29

CHAPTER III .....	30
3.1 Place and Time of the Research .....	30
3.2 Type of research .....	30
3.3 Population, Sample and Sampling Technique.....	31
3.4 Research variable .....	32
3.5 Operational Definition of Variables .....	33
3.8 Research Instrument.....	35
3.9. Data Analysis Technique .....	35
3.9.1 Reliability Test .....	36
3.9.2 Validity Test .....	36
3.9.3 Descriptive Analysis.....	36
3.9.4 Classic Assumption Test .....	36
CHAPTER IV .....	40
4.1. Research Overview .....	40
4.1.1. History of the establishment of KPP Pratama Cilacap .....	40
4.1.2. Vision and Mission of KPP Pratama Cilacap .....	41
4.1.3. Duties and Functions of the Cilacap Primary Tax Office .....	41
4.1.4. Cilacap Primary Tax Office Organizational Structure .....	42
4.1.5. General Description of the Respondents .....	44
4.1.6. Respondent Profile Characteristics.....	44

4.1.7 Descriptive Statistic Test Result.....	46
4.2 Testing and Data Analysis Results.....	48
4.2.1 Reliability Test Results.....	48
4.2.2 Validity Test Results .....	49
4.2.3 Classical Assumption Test Results.....	50
4.2.4 Multiple Linear Regression Test Results.....	54
4.2.5 Model Accuracy Test.....	55
4.2.6 T test results.....	57
4.3. Discussion of Data Analysis Results (Proving the Hypothesis) .....	58
4.3.1 The Influence of Effectiveness of Computer-Based Accounting System .....	58
4.3.2 The Influence of Information Technology on Employee Performance.....	58
CHAPTER V .....	60
5.1. Conclusion.....	60
5.2. Research Limitations.....	60
5.3. Suggestions.....	61
WORKS CITED .....	62
APPENDIX.....	66



## LIST OF TABLES

Significance of Previous Researches .....	25
Operational Definition of Variables and Measurement Indicators .....	33
Likert Scale Score .....	35
Gender .....	44
Work Experience .....	45
Age .....	46
Descriptive Statistics .....	47
Reliability Test .....	48
Results of the Validity Test (Effectiveness of Computer-Based Accounting System variable)...	49
Result of Validity Test (Information Technology Variable) .....	50
Result of Validity Test (Performance of the Employees variable) .....	50
Normality Test .....	51
Multicollinearity Test Result .....	52
Heteroscedasticity Test Results .....	53
Multiple Linear Regression Test .....	54
F Test Results .....	55
Test Results of the Coefficient of Determination ( $R^2$ ) .....	56
T-test Result .....	57

## **LIST OF FIGURES**

The Flow of the Directorate General of Taxes Accounting Information System.....	15
Theoretical Framework.....	29
Organizational Structure of KPP Pratama Cilacap .....	48

## APPENDIX LIST

Previous Studies.....	79
Questionnaire (with Google Form).....	80
Questionnaire Data Tabulation.....	80
Characteristics of Respondent Profiles.....	80
Descriptive Analysis.....	80
Validity and Reliability Test.....	80
Normality Test.....	80
Multicollinearity Test.....	80
Heteroscedasticity Test.....	80
Multiple Linear Regression.....	80
Coefficient of Determination Test ( $R^2$ ).....	80
Coefficient of Determination Test ( $R^2$ ).....	80
T-test.....	80
Curriculum Vitae.....	80