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The Influence of Information Technology, User Involvement, and Organizational Commitment on the Quality of Accounting Information Systems (A Study on MSMEs in Marpoyan Damai District, Pekanbaru City in 2025)

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ABSTRACT

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This study aims to determine the effect of information technology, user involvement, and organizational commitment on the quality of accounting information systems. The population in this study is UMKM in Marpoyan Damai District, Pekanbaru City in 2025. The sample in this study uses the Slovin formula totaling 97 UMKM. The type of data in this study comes from primary data. Primary data was obtained directly through the distribution of questionnaires. The data analysis method used in this study is Partial Least Square (PLS) using SmartPLS 4.0 software. The results of the study show that the Information Technology variable has an effect on the Quality of Accounting Information Systems with a significant value of $0.005 < 0.05$. User Involvement has an effect on the Quality of Accounting Information Systems with a significant value of $0.009 < 0.05$. Organizational Commitment has an effect on the Quality of Accounting Information Systems with a significant value of $0.000 < 0.05$.

INTRODUCTION

According to Hidayatullah (2021:1) , the term technology comes from the Greek words *techne* and *logia* . *Techne* means "skill," while *logia* means knowledge. Furthermore, technology comes from the Latin word *texere* , which means "to arrange or build," with a very broad and non-specific meaning. This means that although the current basic assumption of technology is related to sophisticated hardware and software, this understanding can be considered a representation of knowledge or how humans build civilization. According to Romney (2021:29), information is data organized to provide meaning and benefits that can improve the decision-making process. Decision-makers can better filter and condense information with the help of information technology system designers (Romney *et al.* , 2021:29) .

Today, technology has evolved over time, from manual systems to sophisticated computer-based systems. Therefore, the development of information technology (IT) has made it easier for companies to run their businesses. In this era of rapid globalization and digitalization, many companies are required to maximize the use of technology to reach consumers in remote locations.

Currently, speed in managing the business environment is able to withstand business competition, only companies that have various competitive advantages in managing various information regarding the application of technology, human resources, fund allocation, marketing systems, and services are able to win the competition. Recognizing the limitations aimed at, in general, companies have their own strategies, namely improving technology with online purchasing systems or electronic payments to make transactions easier, creating unique and attractive products with areas whose marketing reach is not too far. So that consumer behavior can be understood and communication with consumers runs quickly. One thing that is closely related to information technology is Accounting (Fahdiansyah and Anas, 2018) .

According to Romney *et al* (2020:36) , accounting information system (AIS) is a series of procedures, hardware, software, databases, and personnel used to collect, record, classify, analyze, store, process, and present information to internal and external users for business decision making. According to Prasidya *et al* (2024:1) , the quality of accounting information system is a collection of methods, procedures and routines used to carry out activities, achieve goals or solve problems in an organization. High-quality information must meet the criteria, namely the information must be accurate, free from errors, and able to accurately represent events and activities that occur (Prasidya *et al.* , 2024:1) .

According to Anggraini *et al* (2023) , Accounting Information System Quality is a system for collecting, processing, reporting, and storing data to produce high-quality data that can be used by management to take action and make decisions. The dimensions or indicators of Accounting Information System Quality are integration, flexibility, reliability, and efficiency (Anggraini *et al.* , 2023) .

The phenomena that occurred in this study. The *first case*, Bank Indonesia, Riau Province found a number of facts about the development of micro, small, and medium enterprises (MSMEs) in the Pekanbaru area. Among them, many small businesses pioneered by the community experienced obstacles in implementing accounting recording systems so that financial records in the system were incomplete (sumatra.bisnis.com) . Based on the *first case* , which occurred among MSMEs in Pekanbaru, where many business actors did not implement good and correct financial reporting due to problems in the financial recording system. This shows a close relationship between information technology variables and user involvement on the quality of accounting information systems. In this context, the lack of use of information technology and the lack of user insight in the application of accounting information systems resulted in unstructured and inaccurate financial records, which had implications for the low business processes of MSMEs without an adequate accounting system, recording turnover and financial management became inseparable, which impacted on the inability to produce quality and data-based financial reports.

The second case , according to the National Legal Development Agency (2023) in order to strengthen the growth of Micro, Small, and Medium Enterprises (MSMEs) which are the pillars of the national economy, a comprehensive evaluation of existing regulations is necessary, especially Law Number 20 of 2008, which is considered no longer in line with the dynamics of current developments; this was expressed by the Head of the National Legal Analysis and Evaluation Center of BPHN, Yunan Hilmy, who emphasized the importance of more effective empowerment of MSMEs, as well as identifying crucial issues that affect the sustainability of these businesses. The crucial issues, Yunan said, include changes in MSME criteria, forms of assistance provided by the government both at the central and regional

levels, namely the lack of use of technology in financial recording systems in MSME activities, as well as problems in the recording system, namely incomplete financial reports (bphn.go.id). Based on the *second case*, the use of appropriate information technology in MSMEs can improve the quality of their information systems. Technologies such as accounting software and digital platforms can speed up the process of processing financial data, increase accuracy, and facilitate access to relevant financial information. User involvement in the development of AIS quality is important because MSMEs are actively involved in determining system needs and features as well as in the training and mentoring process regarding the process of how to ensure that the information system used is in accordance with current conditions and demands.

According to Taufik *et al* (2022:2), information technology is a development in the field of information in carrying out daily tasks, both obtaining and disseminating information. The dimensions or indicators of information technology are *hardware*, *software*, *databases*, and *networks*. (Pratiwi and Dewi, 2022). Information technology ensures that accounting information is easily accessible to stakeholders and presented in an appropriate format for analysis. Therefore, the implementation of an effective and coordinated system in information technology is crucial to producing a quality accounting information system. Therefore, the greater the use of a technology system, the higher the quality of accounting information for decision-making. This is in line with research conducted by (Mirdin *et al.*, 2021), (Pratiwi and Dewi, 2022), and (Anggraini *et al.*, 2023), which states that information technology variables significantly influence the quality of accounting information systems. However, different research results are found by (Febriansyah *et al.*, 2020) and (Nurfailah *et al.*, 2022), which state that the influence of information technology does not significantly influence the quality of accounting information systems.

According to Susanto (2019:300), "user involvement or user participation in the design and development of information systems is more emphasized on how the user's role in the information system design process and what steps are taken to support and direct their contribution." The dimensions or indicators of user involvement are Relationships; Insight; Responsibility; Time; User desires, Value, satisfaction, and support; and Cost (Tahir, 2018:14). When good relationships are created, broad insights, and a high level of employee trust can optimize the process of collecting and processing data reporting in the company. Thus, not only high-quality accounting information but also relevant and timely, thus supporting management in better decision-making. This is in line with research conducted by (Ayu and Syarifuddin, 2022) and (Susanto, 2019) which states that user involvement has a significant effect on the quality of accounting information. However, different results were conducted by (Meiryani, 2019) which stated that user involvement does not have a significant effect on the quality of accounting information systems.

According to Rohman (2023:14), organizational commitment is a strong desire to retain members and a willingness to do more for the benefit of the organization. Allen and Meyer (2018:80) state that there are 3 (three) dimensions or indicators in organizational commitment: desire, need, and obligation. If organizational members actively participate in collecting, processing, and reporting data, they have established a commitment to the organization, which can improve the quality of company information. Thus, organizational commitment not only improves the quality of individual work but also increases the efficiency of the accounting information system (AIS) as a whole, which helps achieve organizational goals better and more accurately. This is in line with research conducted by Abidin and

Carolina (2021) which stated that the influence of organizational commitment has a significant positive effect on the quality of accounting information systems. However, different research results conducted by Hernanda and Setiyawati (2020) and Ayem and Ahamala (2023) stated that organizational commitment does not significantly influence the quality of accounting information systems.

Based on the above phenomena, this study uses Information Technology (X1), User Involvement (X2), and Organizational Commitment (X3) as independent variables. The object of this research is MSMEs in Pekanbaru in 2025.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Technology Acceptance Model (TAM) Theory

The theory, developed by Fred Davis in 1986, explains how users accept new information technologies, such as software and accounting information systems. Technology acceptance encompasses five concepts: perceived usefulness, attitude toward the behavior, behavioral intention, and behavior. In 2000, Venkatesh and Davis developed TAM 2. This TAM 2 added a new variable: social influence. This social influence can influence users' adoption of technology, whether from groups or individuals they know or from individuals perceived as authorities.

Managerial Theory

Managerial theory is a set of concepts and principles used to organize and manage an organization or company. One of the managerial theorists, Frederick Winslow Taylor (1856-1915), stated that managerial theory must be based on scientific principles, namely breaking down work into smaller parts, finding the best workers for each job, developing effective work methods, providing incentives to workers to increase productivity, and monitoring performance continuously.

Quality of Accounting Information Systems

According to Anggraini *et al.* (2023) , the quality of an Accounting Information System is a system for collecting, processing, reporting, and storing data to produce high-quality data that can be used by management to take action and make decisions. High-quality information must meet the following criteria: it must be accurate, free from errors, and able to accurately represent events and activities that occur (Prasidya *et al.* , 2024:1) .

Information Technology

According to Taufik *et al* (2022:2), information technology is a development in the field of information in carrying out daily tasks, both obtaining and disseminating information. Companies use information technology (IT) to provide information to their users. Meanwhile, according to Feoh *et al* (2022:18) , information technology is everything related to any technology to help humans make their lives easier, including changing, creating, storing, communicating, and disseminating various types of information. Information technology enables the collection, storage, management, and dissemination of data so that the resulting information is relevant, accurate, and timely for individuals, companies, and government institutions.

User Involvement

According to Azhar Susanto (2019:300) states "user involvement or user participation in the design and development of information systems is more emphasized on how the role of users in the information system design process and what steps are taken to support and direct their contributions". According to Ayu and Syarifuddin (2022) user involvement or user participation in the development of accounting information systems is a decision made based on their trust, if employees are sure and believe in what is done then their work can improve the quality of the accounting information system.

Organizational Commitment

According to Rohman (2023:14), organizational commitment is a strong desire to retain members and a willingness to do more for the benefit of the organization. An individual's sense of understanding or attitude toward their organization is known as organizational commitment (Ramba and Arifianto, 2024) .

RESEARCH METHODS

Population is the totality of characteristics or units of measurement results that become the object. Population can also be interpreted as a subject or object that has certain characteristics to be studied and conclusions drawn in research (Adil *et al.*, 2023:75). In this study, the population is MSMEs in Marpoyan Damai District, Pekanbaru City. According to the MSME Cooperative Office in Marpoyan Damai District in 2024, the number of MSMEs was 2,792. The sampling method used in this study was *purposive sampling*. In measuring the sample, the Slovin formula was used, resulting in a sample of 97 MSMEs.

The type of data used in this study is quantitative. According to Sugiyono (2018), quantitative research is a research method based on the philosophy of positivism, using quantitative or statistical data analysis to test predetermined hypotheses. The data source in this study was primary data, using a questionnaire administered to MSMEs. The primary data in this study were obtained directly from the responses to a structured questionnaire distributed by the researcher to respondents who were limited in their responses.

The data collection technique in this study was carried out using a questionnaire technique. Data were obtained using a questionnaire distributed by the researcher to respondents of MSMEs in Marpoyan Damai District. The questionnaire used closed-ended questions, respondents were not given the opportunity to answer in their own words. The type of measurement scale used in answering the questions in the questionnaire in this study was the Likert scale. The Likert scale is used to measure the attitudes, opinions, and perceptions of an individual or group of people regarding social phenomena (Sugiyono, 2018).

Data analysis techniques are a way to analyze or process research data that has been obtained into new information so that it will be easy to understand and produce information as a basis for decision making (Adil *et al.*, 2023:132). The data analysis method in this study uses Smart PLS *software version 4.0. Partial Least Square* (PLS) is one of the variance-based SEM statistical methods designed to solve structural problems involving many variables or constructs such as small research sample sizes, missing data or *missing values* and multicollinearity (Abdillah and Hartono, 2015:179). Furthermore, (Abdillah and Hartono, 2015:164) explain that PLS can test the measurement model (*outer model*) as well as the structural model (*inner model*).

RESEARCH RESULTS AND DISCUSSION

RESEARCH RESULT

1. Measurement Model (Outer Model)

a. Construct Validity Test

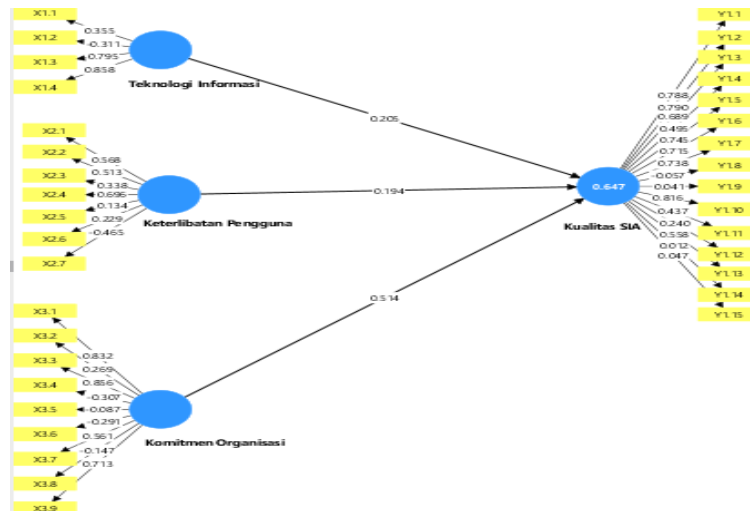


Figure 1. Research Model

Overall, the variables of Information Technology, User Involvement, Organizational Commitment, and Accounting Information System Quality, most indicators have a loading score > 0.5 , which indicates that these indicators strongly represent their respective variable constructs. However, there are several indicators such as TI.1, TI.2, KP.3, KP.5, KP.6, KP.7, KO.1, KO.2, KO.3, KO.4, KO.5, KO.6, KO.7, KO.8, KSIA.4, KSIA.8, KSIA.9, KSIA.11, KSIA.12, KSIA.14, and KSIA.15 which have a loading score < 0.5 . Where according to (Abdillah and Hartono, 2015: 206) states that if the loading score < 0.5 , this indicator can be deleted because this indicator is not made to the construct that represents it.

Table 1. AVE Value

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
User Engagement	0.520	0.529	0.759	0.515
Organizational Commitment	0.786	0.820	0.859	0.607
SIA Quality	0.879	0.886	0.905	0.547
Information Technology	0.622	0.663	0.838	0.722

Based on Table 1 shows that the variables Information Technology, User Involvement, Organizational Commitment, and Accounting Information System Quality show an AVE above 0.5. This value reflects that the indicators measuring these variables are valid.

b. Reliability Test

Abdillah and Hartono, (2015:207) explain that for a construct to be said to be reliable, *the Cronbach's alpha value* must be > 0.6 and *the Combination reliability value* must be > 0.7 .

Table 2. Reliability Test Results

Variables	Cronbach's Alpha	Composite Reliability	Results
Information Technology	0.520	0.759	Realizable
User Engagement	0.786	0.859	Realizable
Organizational Commitment	0.879	0.905	Realizable
SIA Quality	0.622	0.838	Realizable

Based on Table 2, it can be interpreted that *CronModbach's alpha* and *composite reliability* on the variables of information technology, user involvement, organizational commitment, and accounting information system quality are greater than 0.60. Thus, based on the calculations that have been carried out, it shows that all indicators measuring these variables are declared to meet the reliability testing standards.

2. Structural Model (Inner Model)

The structural evaluation (inner model) begins with the R-square value for each dependent latent variable. The estimated R-square values are shown below:

Table 3. Structural Model

	R-square	R-square adjusted
SIA Quality	0.641	0.628

Based on table 3, *R square* The coefficient of correlation for Accounting Information System Quality is 0.641, indicating that the variables Information Technology, User Involvement, and Organizational Commitment are able to explain the variable Accounting Information System Quality by 60%. Therefore, it can be concluded that the model is considered *moderate*.

3. Hypothesis Testing

Based on the data processing conducted, the results can be used to answer the hypothesis in this study by looking at *T statistics* and *P values* . The hypothesis is declared accepted if *the p value* is < 0.05 .

Table 4. Hypothesis Test Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
User Engagement -> AIS Quality	0.180	0.187	0.069	2,607	0.009
Organizational Commitment -> AIS Quality	0.538	0.535	0.095	5,674	0.000
Information Technology -> AIS Quality	0.245	0.246	0.088	2,797	0.005

Based on table 4, the conclusions that can be drawn are as follows:

1. Information technology has a significant impact on the quality of accounting information systems. This is indicated by the *P-value* below 0.05, namely 0.005, so **hypothesis X1 is accepted.**
2. User involvement significantly influences the quality of accounting information systems. This is indicated by the *P-value* below 0.05, namely 0.009, so **hypothesis X2 is accepted.**
3. Organizational commitment has a significant effect on the quality of accounting information systems. This is indicated by the *P-value* below 0.05, namely 0.000, so **hypothesis X3 is accepted.**

DISCUSSION

a. The Influence of Information Technology on the Quality of Accounting Information Systems

The results of the research hypothesis testing prove that Information Technology has a significant effect on the Quality of Accounting Information Systems. This result was obtained after obtaining a t-value of 2.797, greater than 1.96, with a *p-value* of 0.005, less than 0.05. The magnitude of the influence of Information Technology on the Quality of Accounting Information Systems is seen from the *path coefficient value* of 0.245 or 24%. These results prove that Information Technology has a significant impact on MSME business actors in Marpoyan Damai District, Pekanbaru City.

Information technology ensures that accounting information is easily accessible to stakeholders and presented in an appropriate format for analysis. Therefore, the implementation of an effective and coordinated system of information technology is crucial to producing a quality accounting information system. The TAM theory explains user acceptance of technology, including information technology in accounting information systems. In this context, when users perceive that the information technology they use can improve the efficiency and accuracy of accounting reports, and provide easy access to necessary information.

Several previous studies have shown that information technology impacts the quality of accounting information systems. This is in line with research by Mirdin *et al.* (2021) and Pratiwi and Dewi (2022) , which states that information technology has a significant positive

influence on the quality of accounting information systems. Similarly, research by Anggraini *et al.* (2023) states that information technology influences the quality of accounting information systems.

b. The Influence of User Involvement on the Quality of Accounting Information Systems

The results of the research hypothesis testing prove that User Involvement has a significant effect on the Quality of Accounting Information Systems. This result was obtained after obtaining a t-value of 2.607, greater than 1.96, with a *p-value* of 0.009, less than 0.05. The magnitude of the influence of User Involvement on the Quality of Accounting Information Systems is seen from the *path coefficient value* of 0.180 or 18%. These results prove that Information Technology has a significant impact on MSME business actors in Marpoyan Damai District, Pekanbaru City.

In this context, when good relationships, broad insight, and a high level of employee trust are established, the process of collecting and processing data reporting within the company can be optimized. Thus, accounting information is not only high-quality but also relevant and timely, thus supporting management in better decision-making. Based on the TAM theory, it explains that user involvement in the development of accounting information systems. Active user participation can increase trust in the system, thereby strengthening the perception of the system's ease of use and usefulness.

Several previous studies have shown that user involvement impacts the quality of accounting information systems. This is in line with research by (Ayu and Syarifuddin, 2022) , which states that user involvement has a significant positive influence on the quality of accounting information systems. Similarly, research by (Susanto, 2019) states that user involvement influences the quality of accounting information systems.

c. The Influence of Organizational Commitment on the Quality of Accounting Information Systems

The results of the research hypothesis testing prove that Organizational Commitment has a significant effect on the Quality of Accounting Information Systems. This result was obtained after obtaining a t-value of 5.674, greater than 1.96, with a *p-value* of 0.005, less than 0.05. The large influence of Information Technology on the Quality of Accounting Information Systems is seen from the *path coefficient value* of 0.538 or 53%. These results prove that Organizational Commitment has a significant impact on MSME business actors in Marpoyan Damai District, Pekanbaru City.

When organizational commitment is strong, the organization can make good decisions and improve overall performance by enhancing the quality of its accounting information system. Thus, organizational commitment not only improves the quality of individual work but also increases the efficiency of the accounting information system (AIS) as a whole, which helps achieve organizational goals more effectively and accurately. Based on managerial theory, when organizational members have strong commitment, it can increase positive perceptions of the technology used, such as accounting information systems. When employees feel emotionally connected, have a reason to persist, and have the moral conviction to fulfill their responsibilities, they are more likely to display positive attitudes toward the use of accounting systems.

Several previous studies have shown that organizational commitment impacts the quality of accounting information systems. This is consistent with research by Abidin and

Carolina (2021) , which found that organizational commitment has a significant positive effect on the quality of accounting information systems.

CONCLUSION

Based on the results of data analysis and hypothesis testing that have been carried out, the following conclusions can be drawn :

1. Information Technology proven to have a significant influence on Quality of Accounting Information Systems .
2. User Engagement proven to have a significant influence on the Quality of Accounting Information Systems .
3. Organizational Commitment has been proven to have a significant influence on Quality of Accounting Information Systems .

The researchers acknowledge that this study has several limitations that can be considered and improved for further research. These limitations include:

1. Not many MSMEs in the city of Pekanbaru, Marpoyan Damai District, understand the accounting information system applicable to their business, which means that socialization regarding the implementation of the accounting information system has not been optimal.
2. The data in this study relies entirely on perceptions and questionnaire responses (*self-reported data*). This method has the potential for bias, such as respondents' tendency to provide answers they deem favorable (*social desirability bias*), which may not fully reflect actual practice conditions.
3. The researcher was unable to assist the respondents in completing the questionnaire. This was due to the respondents' busy schedules. Not all respondents were able to answer the questionnaire in person and requested a specific timeframe.

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