The Effect of Information Technology Utilization and Information System User Participation on System Performance Payroll

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ABSTRACT
Every company has a payroll system that is designed in such way. Payroll system design is in line with system users. If the payroll system design is correct but the users are still difficult to run the system, it will complicate the decision-making process in the payroll. This study aims to determine the effect of the use of information technology and the participation of users of information systems on the performance. Types of associative research. The population of this research is all employees involved in the payroll process. Sampling using purposive sampling method of 35 respondents. Data processing using SPSS software. The results show that the use of information technology has a positive and significant effect on the performance of the payroll system. Information system user participation has a positive and significant effect on the performance of the payroll system. The use of information technology and the participation of information system users have a positive and significant effect on the performance of the payroll system.

Keywords: Information Technology, Information Systems, System Performance, Payroll

INTRODUCTION
The success of the system can be measured through the performance of the system. The performance of the payroll system is the company's ability to complete the calculation of the amount of salary quickly and accurately so that the objectives of the system are immediately met. The good and bad performance of the system can be seen from the satisfaction of the users of the information itself. The payroll system is included in the expenditure cycle. The purpose of the expenditure cycle is how the cash issued must be in accordance with the directions and existing data to avoid fictitious expenses.

PT. Rira Utama Sejahtera is a business entity engaged in transportation, has 85 employees, and has implemented a payroll system. The implementation of the payroll system has the aim of protecting assets and utilizing information technology in the payroll system. Employees involved in the payroll system use the company's database which can be systematically processed using software to produce interrelated information from various divisions. In terms of time, and cost efficiency, information system users can use computer technology systems, telecommunications system technology, and other technologies to facilitate accuracy and speed in the payroll process into the system for decision making. The company uses a computer system in its payroll with the telecommunications network as a data liaison that is reported to the Bank related to payroll and implements the System Application and Product in Data (SAP) Human Capital Management (HCM) module in the payroll system since 2018 with the implemented modules including the personal administration module, organization development, payroll and checkroll and using third party consultants in the development of information systems through SAP (System Application and Product in Data). Integrated Human Capital System (IHCS) is innovation and application of technology in the field of Human Resources, the application consists of Mobile Sim-card, e-pay slip, e-Absence, Performance Management System (SEMAKIN 4). Data export and import services are currently being developed, with 3 functions to integrate labor cost transaction data contained in application systems and products into the Human Capital Management (HCM) and Integrated Human Capital System (IHCS) data modules (SAP). Payroll system performance can be measured through the satisfaction of users and users of the payroll system itself. One of the measuring tools in determining the performance of the payroll system is in the boundaries of business language, where regulations or modules contained in the company use modules from third parties for system continuity so that the number of applications used is still limited. System users also have not fully expanded their knowledge of the modules that are run by the system to improve performance between the user and the system, because the system used is still being developed by a third party.
This makes it difficult for users of the information system to use the system to adjust company data every time there is a change in the rules in the system. Apart from problems related to the system, it is undeniable that telecommunication network error problems may occur when these applications are often used. SAP (System Application and Product in Data) has become a concern for companies with the introduction of the system, but there is no link between users in developing the system. Based on the explanation above, the researcher felt interested in conducting research at PT. Rira Utama Sejahtera with the title: The Effect of Information Technology Utilization and Information System User Participation on Payroll System Performance.

Information systems are technically defined according to (Laudon & Laudon, 2014) as a series of interrelated components in collecting, processing, storing and implementing information in company control in supporting decision making. A system serves to organize forms, records, and financial reports that are coordinated to produce financial information needed by management and company leaders and can facilitate company processing. The computer system consists of hardware and software (Kiki Yasdomi, 2013). Without software, hardware only acts as an object which cannot perform any operations. Without hardware, software is just computer code that cannot drive hardware. Therefore, hardware and the software must work together to form a system called a computer system.

Utilization of information technology according (Akuntansi, 2009). Utilization of information technology is the benefit expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, the frequency of use, and the number of applications or software used. In other words, the use of information technology is a behavior or attitude that uses information technology to complete tasks and improve performance. According to (Teknologi & Dan, 2003), the measurement of information technology utilization is as follows:
1. Intensity of utilization
2. Frequency of use
3. Number of applications or software used

According to (Febyanita, 2019), application software is a program created by humans to perform tasks or solve certain problems. There are two types of application software, namely general applications and special applications. General-purpose applications are programs that usually perform tasks or processes for end-users, such as word processors, spreadsheets, DBMS, email senders, web browsers, etc. Special-purpose applications are programs dedicated to special applications that support users, such as business applications, educational applications, multimedia applications, and other applications used in their respective fields.

Information System User Participation. The definition of information system users (Febyanita, 2019), “Information users are components that cannot be separated from the management of the information system itself, because they are users who actually use information products according to their needs.”

While (Siti Nurlaela, 2014) in the research of (Pemerintah et al., 2018) suggests that, “the users of information systems are mostly people who will only use information systems that have been developed such as operators and managers (end users)”. Compared with information system owners, end-users of information systems usually pay less attention to the costs and benefits generated. The main concern of the end-user of the information system is how the information system can help complete the work.

According to (Pemerintah et al., 2018) research, the participation of users of accounting information systems aims to show real personal intervention from use in an organization starting from the planning, development stage, to the accounting information system implementation stage.

Understanding the payroll system according to (A pandi, 2006) states that, “The payroll system is a function, document, record, and internal control system that is used for the purpose of product costing and providing information for controlling labor costs”.

According to (Ma ti & Bidinger, 2020). The payroll system is one application of the accounting information system that continues to process in batches (in stages). It is called a gradual process because the payroll of employees is paid or made periodically (every week, fortnightly, or monthly) as well as salary payments, most employees are paid regularly at the same time.

The performance of a company’s payroll system is the company’s ability to quickly complete the calculation of employee salaries, so as to immediately achieve the goals of the payroll system. In this case, performance is measured by calculating the accuracy of calculating employee salaries. salary and the time it takes to calculate employee salaries (Fung Jen, 2002) measure system performance as follows: User satisfaction, Accuracy, Format, Ease of use, and Timeline.

RESEARCH METHOD

The type of research used is associative research. According to (Sujarweni, 2019), associative research is research that aims to determine the effect or relationship between two or more variable.
Data collection technique

Data collection techniques are questionnaires or questionnaires. (Indriantororo & Supomo, 2008) suggest that using a questionnaire technique is a list of questions asked to respondents to obtain data related to research, which is given directly to respondents. This questionnaire distribution activity was carried out at PT. Rira Utama Sejahtera. Questionnaires were distributed directly by visiting respondents. The questionnaire measurement scale uses an interval scale with a Likert scale technique, the Likert scale is one of the most frequently used attitude measurement techniques. When formulating a Likert scale, the researcher must make several statements related to a particular question or object, and then ask the informants to indicate their level of agreement or disagreement.

Population and Population Sample

The population consists of objects and subjects that have certain characteristics and qualities that are used by researchers to draw conclusions. The population in this study were all employees involved in the payroll process at PT. Rira Utama Sejahtera. While the sample is part of the characteristics possessed by the population to be used in research.

The sampling technique used in this research is non-probability sampling using purposive sampling, where the sampling technique is determined with certain considerations or criteria. The criteria used are end-users from users of accounting information systems, namely managers and operators. Researchers took a sample of 35 people, consisting of 5 people from the Finance Section namely the head of the section and cashier, 5 people from the Accounting Section including the section head and staff, 25 people from the Personnel or Personnel section including the section head and staff at PT. Rira Utama Sejahtera has a role in the payroll process.

RESULTS AND DISCUSSIONS

The instrument used in this research is a list of questions in the form of a questionnaire, the number of respondents in this study is 35. The questionnaire submitted to each Head of Subdivision in the company is Human Resources (Personal or Personnel) with 20 respondents, Accounting with 10 respondents, and Finance 5 respondents. The following are the details of the distribution of the questionnaire, and the characteristics of the respondents in this study are based on gender and age, and length of work.

Validation test

A validity test is used to measure whether the data obtained in the study is valid data with the measuring instrument used (questionnaire) stating that valid means that the instrument can be used to measure what is being measured. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire.

Reliability test

A reliability test is carried out on question items that are declared valid. A variable is said to be reliable or reliable if the answers to questions are always consistent. The reliability test of this study uses Cronbach Alpha with the decision-making criteria as stated (Ghozali, 2016), namely if the Cronbach Alpha coefficient > 0.70 then the statement is reliable.

<table>
<thead>
<tr>
<th>Variabel</th>
<th>Cronbach’s Alpha</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Utilization of Information technology (X1)</td>
<td>0.716 &gt; 0.70</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Information system users Participation (X2)</td>
<td>0.718 &gt; 0.70</td>
<td>Reliabel</td>
</tr>
<tr>
<td>Payroll System Performance (Y)</td>
<td>0.720 &gt; 0.70</td>
<td>Reliabel</td>
</tr>
</tbody>
</table>

Based on table 1 above, it is known that all variables are declared reliable as seen from Cronbach's alpha > 0.70. From the results above, it is known that the Cronbach alpha value of the dependent variable Payroll System Performance (Y) is 0.720 > 0.70 while the independent variable is Information Technology Utilization (X1) of 0.716 > 0.70 and the Information System User Participation variable (X2) of 0.718 > 0.7.

Data Normality

Normality test can be done more than one normal test. In this study, two approaches are used, the first is a graphical approach consisting of histogram graphs and PP Plots, the second is using the
Kolmogorov Smirnov test.

1. Graphical Approach

![Picture 1: Histogram](image1)

**Picture 1. Histogram**

![Picture 2: Normal P-P Plot](image2)

**Picture 2. Normal P-P Plot**

Based on the results of the image above, the normality test based on the histogram can be seen that the histogram is bell-shaped. And if viewed based on the normal probability plot the points tend to spread close to the diagonal line.

**Kolmogorov of Smirnov test**

To be more sure of the normality test based on the histogram and PP Plots approach, we can prove it by using the Kolmogorov Smirnov test.

<table>
<thead>
<tr>
<th>Model</th>
<th>Kolmogorov-Smirnov Z</th>
<th>Asym.Sig</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll System</td>
<td>0.665</td>
<td>0.769</td>
<td>Normal</td>
</tr>
</tbody>
</table>

In the table above, the Asymp value is known. Sig. (2-tailed) is 0.769 > (0.05), so the residual variable is normally distributed.

**Multicollinearity test**

The method that is often used in testing multicollinearity disorders is the tolerance value, variance inflation factor (VIF). The following are the provisions of the multicollinearity test:
Table 3
The Result of Multikolinearitas test

<table>
<thead>
<tr>
<th>Variabel Dependen</th>
<th>Variabel Independen</th>
<th>Collinearity Statistic</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll System Performance</td>
<td>Utilization of Information technology</td>
<td>0.736</td>
<td>1.359</td>
</tr>
<tr>
<td></td>
<td>Information system users Participation</td>
<td>0.736</td>
<td>1.359</td>
</tr>
</tbody>
</table>

In the table above, it can be seen that the Tolerance value of the Information Technology Utilization and Information System User Participation variable is 0.736 > 0.1 and the VIF value is 1.359 < 10. This indicates that there is no multicollinearity problem between independent variables in the regression model.

Heteroscedasticity test

The Heteroscedasticity test aims to test whether in the t regression model there is an inequality of variance. The results of the Heteroscedasticity statistical test obtained in this study are as follows:

Figure 3 Scatterplot

Based on the picture above, it can be seen from the ScatterPlot graph that is presented, there is no certain pattern on the graph and it can be seen that the dots spread randomly and do not form a certain clear pattern and are spread both above and below zero on the - axis. This means that there is no problem. Heteroscedasticity.

Partial Hypothesis Testing (t test)

The basic t-statistical test shows how far the influence of an individual independent variable in explaining the variation of the dependent variable.
Tabel 4
The Result T test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>4.334</td>
<td>2.912</td>
<td></td>
<td>1.489</td>
</tr>
<tr>
<td>Utilization Information Technology (X1)</td>
<td>.523</td>
<td>.137</td>
<td>.535</td>
<td>3.828</td>
</tr>
<tr>
<td>Information System Users Participation (X2)</td>
<td>.277</td>
<td>.130</td>
<td>.298</td>
<td>2.130</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Payroll System Performance (Y)

With (n) = 35, the number of parameters (k) = 3, df = (n-k) = 35 - 3 = 32 then at the error rate = 0.05, we get t table = 2.036:
1. The t value of Information Technology Utilization is 3.828 so that t count (3.828) > t table (2.036) and significance (0.001) < (0.05) This indicates that the variable of Information Technology Utilization has a positive and significant effect on Payroll System Performance, meaning that if the utilization of information technology increases, the performance of the payroll system will increase, and vice versa.
2. The t-count value of Information System User Participation is 2.130 so that it is calculated (2.130) > t table (2.036) and significance (0.041) < (0.05) This indicates that the Information System User Participation variable has a positive and significant effect on performance Payroll System, meaning If the Participation of Information System Users increases, the Payroll System Performance will increase, and vice versa.

Hypothesis Testing Simultaneously (f test)

A Simultaneous F-test was carried out to see the effect or positive and significant relationship of the two dependent variables together.

Tabel 5
The Result F test

ANOVA*

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Regressions</td>
<td>85.730</td>
<td>2</td>
<td>42.865</td>
<td>18.728</td>
<td>.000b</td>
</tr>
<tr>
<td>Residual</td>
<td>73.242</td>
<td>32</td>
<td>2.289</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>158.971</td>
<td>34</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Payroll System Performance (Y)

b. Predictors: (Constant), Information system users Participation (X2), Utilization Information Technology (X1)

In the table above, it is known that the number of samples (n) is 35 respondents and the number of parameters (k) is 3, so that df1 = 3-1 = 2 is obtained; df2 = n-k = 35-3 = 32, then at = 0.05, F table = 3.28 is obtained. Based on Table 4, the calculated F value (18.728) > F table (3.28) and significance (0.000) < (0.05). This means that the variables of Information Technology Utilization and Information System User Participation simultaneously have a significant effect.
The effect on Payroll System Performance at PT. Rira Utama Sejahtera.

The Effect of Information Technology Utilization on System Performance. The results showed that the Information Technology Utilization variable had a positive and significant influence on the Payroll System Performance. This was evidenced by the positive regression coefficient value (0.523) and the t-count value (3.828) greater than t table (2.036) with a significance level (0.001). This means that if the Utilization of Information Technology PT. Rira Utama Sejahtera is increased by one unit, then the quality of financial reports will also increase by (0.523)

Utilization of Information Technology plays an important role in improving Payroll System Performance, this is supported by the results of (Afifah, 2019) research stating that the benefits reflected in information technology are useful benefits in the implementation of the payroll system. The better the information technology used, the more convincing the performance of the company's payroll system will be. So that it can improve the performance of the company's payroll system.

Based on the results of descriptive analysis of respondents' answers to the variable of information technology utilization, the indicator of utilization intensity in the first statement item was 8.6% of respondents answered disagree and 8.6% of respondents answered disagree. This shows that the intensity in the use of information technology is still there who rarely use information technology and there is still information technology that needs to be improved from time to time in the use, data processing, and data processing and decision making. 7% of respondents answered disagree, and the fourth statement item by 2.8% of respondents answered disagree. This also shows that the frequency in the use of information technology has resulted in effective decisions and can develop system performance is good but still needs to be evaluated in terms of the use of information technology. On the indicator of the amount of software used in the sixth statement item, 5.7% of respondents answered disagree, which means that the application used is good in supporting the payroll system. However, some respondents have agreed with the statement submitted which reveals that the use of information technology at PT. Rira Utama Sejahtera already well.

The Effect of Information System User Participation on Performance

The results showed that the Information System User Participation variable had a positive and significant influence on the Payroll System Performance. This is evidenced by the positive value of the regression coefficient (0.277) and the value of t count (2.130) is greater than t table (2.036) with a significance level (0.041). This means that if the Participation of Information System Users of PT. Rira Utama Sejahtera is increased by one unit, then the quality of financial reports will also increase by (0.277).

This study is in accordance with research conducted by Nugerahmawati (2013) in (Afifah, 2019) which states that the participation of information system users has a significant positive effect on the performance of the payroll system. If the participation of information system users meets the characteristics of information system user participation which consists of relationships, insights, satisfaction, and support values, the participation of information system users are increasingly valuable and more useful for users. This means that the participation of information system users will improve the performance of the payroll system. Thus, it is shown that the participation of users of information systems has a significant positive effect on the performance of the payroll system.

Based on the results of descriptive analysis of respondents' answers to the participation variable of information system users, the relationship indicator in the first statement item is 8.6% of respondents answered disagree. 5.7% of respondents answered strongly disagree and 2.8% of respondents answered the second statement do not agree. This shows that the relationship between users has experienced a few problems related to system development where there are still information system users who assume that the system can develop by itself. In the insight indicator on the fourth statement item, 5.7% of respondents answered that they did not agree. On the indicators of value, satisfaction, and support for the fifth statement item, 11.4% of respondents answered disagree, which means that the resulting information system has not yet reached perfect so there is still information that is not valuable. However, some respondents have agreed with the statement submitted which reveals that the participation of information system users at PT. Rira Utama Sejahtera is doing well.

CONCLUSION

Based on the results of the analysis carried out, the following conclusions can be drawn: Utilization of information technology has a positive and significant effect on the performance of the payroll system at PT. Rira Utama Sejahtera. The participation of users of information systems has a positive and significant impact on the performance of Rira Utama Sejahtera's payroll system. The use of information technology and the participation of users of information systems have a positive and significant impact on the performance of the payroll system of PT. Rira Utama Sejahtera.
REFERENCES


