

The Effect of Company Sizes, User Involvement of Information System, and Top Management Support on Accounting Information System Performance

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Abstract: This research's purpose is analyzing influence of the company's size, the use of information technology and top management's support to the accounting information system's performance. The sampling technic that was used was random sampling. The sampling research involved 88 employees that use computerized accounting information system. Data was collected through questionnaire. Data analysis technics that were used were reliability and validity test, normality test, multicollinearity test, heteroscedasticity test. The research's results : 1) There was no significant influence from the company's size toward the accounting information system's performance, 2) There was no significant influence from involvement of information system users towards the accounting information system's performance, 3) There was significant influence from management's support towards accounting information system's performance, 4) There was positive and significant influence from the company's size, involvement of users and the top management's support to the accounting information system simultaneously.

Keywords : Accounting Information System, Performance, Company Size, Involvement, Information System User, Top Management Support.

I. INTRODUCTION

In the current era of globalization technology is growing rapidly, this affects the development of the business world with intense competition, so that every existing company must demonstrate its superiority, Fedora Calista (2014). One of the advantages in the company can be obtained by applying quality information technology. Quality information is accurate and efficient information so that executives or managers can make decisions that determine the direction of the company. The importance of information in decision making, requires an organization to be able to produce quality information. Quality information can be generated with the performance of a good accounting information system (SIA) (Wilayanti 2016). Accounting Information System Performance is an achievement or work results from the important activities of a group of system elements stated by

Eliyasa R.R, Elly Halimatusadiah and Nunung Nurhayati (2015) consisting of; data, information, human resources, IT tools, accounting models, and procedures that are integrated in collecting, recording, processing data into information related to user needs as a basis for decision making.

Jogiyanto (2008) The success of a system can be related to the performance of the system. Good or bad of an accounting information system performance can be seen through the involvement of users of accounting information systems and the use of accounting information systems themselves. The phenomenon that often occurs is the number of users of information systems both internal and external users who are not satisfied with the performance of the information system that has been developed or has been implemented by the company. According to Dharmaningtyas as transportation observer said, One of them is at PT. Kereta Api Indonesia (Persero) in the application of the Rail Ticketing System (RTS) information system that is still not optimal, it appears from the many complaints that are felt by employees due to the use of the RTS information system as a ticketing system and revenue data inventory. Often the network is unstable thus slowing employees to input data. Furthermore, it affects the service system at PT. KAI (Persero) in providing excellent service to its customers.

From the above phenomena it can be seen that the application of information system performance in PT KAI (Persero) has not been successfully achieved, which is seen from the failure of the quality of the system used inefficiently and the timeliness control and ease of access are not achieved so that the effect on the information generated is not timely and lack of support from top management. The purpose of the meeting was to discuss the problem of changing the manual payment system to an online (ERP) system. With the existence of an online payment system, it is expected to facilitate work and make more time efficient, apparently it did not happen. On the contrary, with the existence of this online payment system often experiences delays in payment of the SPPD (Official Travel Order) so that it inhibits work other than that the information system used by PT. PLN (Persero) has not been well integrated due to lack of involvement of information system users and low support from top management. This certainly disturbs the company's ability to achieve the level of efficiency that should be achieved.

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According Kusrini (2013: 11) The accounting information system or often abbreviated as (AIS) is one of the providers of financial information that is much needed by parties with an interest in the company. The parties interested in the use of financial information include internal parties and external parties. Internal users include management at every level in the company, as well as operational personnel. Contrary to external reports, the company has a measure to meet the needs of its internal users. The size of the company is getting bigger, supported by greater resources, resulting in a better information system so that users are satisfied to use the existing information system Damana and Suardhika (2016). According to Utami and Sunarko (2016) The involvement of users of information systems is the involvement or activeness of users in the system development process by members of the organization or members of the target user group. Meanwhile, according to Elfreda Aplonia lau (2004: 28) said that user involvement is used to show real personal interventions for users in the development of information systems, starting from the planning stage, development to the implementation stage of information systems. The existence of user involvement is expected to increase the acceptance of the system by the user, namely by developing expectations of reality against the ability of the system.

The greater support given by top management reminds the performance of accounting information systems because there is a positive relationship between top management support in the process of developing accounting information systems with the performance of accounting information systems Hendra (2014). Engineering Consultant Company is one company that utilizes information technology to help investigate existing problems such as production targets that are not achieved, allocation is not appropriate, high costs, and so forth. Based on the description above, the researcher is interested in conducting a study entitled: Effect of Company Size, Information Systems User Involvement, and Top Management Support on Accounting Information System Performance in one of the Consultant Engineering Companies in PT. Yodya Karya (Persero).

II. THEORETICAL FRAMEWORK

Several studies have conducted research related to company size, involvement of information system users, and top management support related to accounting information system performance. The research has different results and the research can be used as reference and comparison material in this study. Research conducted by Arifianto Achmad Mustofa, (2018) the purpose of this study was to analyze the influence of system user involvement, organizational size, top management support, personal technical skills, formalization of system development, and educational training programs on the performance of accounting information systems. This type of research is quantitative. The results showed that the variable of top management support influenced the performance of accounting information systems. While other variables such as system user involvement, organizational size, and personal technical ability do not affect the performance of the accounting information system. While the research conducted by Utami, Astuti, and Sunarko (2016) only used three variables in analyzing the influence of the ability of information system users, user involvement, and top

management support on the performance of accounting information systems at PT. Btpn Area Surakarta. The results showed that the ability of system users significantly influence the performance of accounting information systems, user involvement significantly influence the performance of accounting information systems, and top management support significantly influence the performance of accounting information systems. Then followed by sustainable research, Yuniarti, and Julianito, (2017).

The purpose of this study was to examine the effect of top management support, user participation, personal capabilities, and education training on the performance of accounting information systems. The results of this study indicate that all variables have a positive and significant effect on the performance of accounting information systems. Research conducted by Damana and Suardikha (2016) explains that company size has a positive and significant effect on the performance of accounting information systems. In addition, research on company size was also conducted by Dalimunthe, Agusti, and Fitrios (2015) arguing that company size had no significant effect on the performance of accounting information systems. Then research on company size is also explained by Mustofa (2018) also argues that company size does not significantly influence the performance of accounting information systems. Research conducted by Damana and Suardikha (2016) explains that the involvement of system users has a positive and significant effect on the performance of accounting information systems. In addition, research on user involvement was also conducted by Utami, Astuti, and Sunarko (2016) arguing that user system involvement had no significant effect on the performance of accounting information systems. Then research on the involvement of system users is also explained by Mustofa (2018) also argues that user involvement has no significant effect on the performance of accounting information systems.

Research conducted by Dalimunthe, Agusti, and Fitrios (2015) explains that top management support has a positive and significant effect on the performance of accounting information systems. While research on top management support was also conducted by Lestari, Yuniarti, and Julianito (2016) arguing that top management support had a positive effect on the performance of accounting information systems. Instead research on management support is also explained by Trenida, and Dwirandra (2018) also believes that management support Management support moderates the relationship between user involvement and satisfaction with information system development.

III. RESEARCH METHODOLOGY

In conducting this research, the writer uses descriptive and verification methods. using descriptive and verification research methods, it can be seen a significant relationship between the variables studied so as to produce conclusions that clarify the picture of the object under study. The type of data used in this study is primary data. The source of data obtained in this study is in the form of a questionnaire that has been filled out by engineering consulting firm employees who were respondents in this study.



The data obtained from the questionnaire has been arranged in a structured manner, in which a number of questions are submitted in writing to the respondent to respond according to the actual conditions experienced by the respondent concerned. The population in this study were 113 employees at PT. Yodya Karya (Persero) who uses an accounting information system and is aged 20-50 years and over. Sampling in this study was conducted using the Random Sampling Method. Data Analysis Method use test validity and reliability test. Validity test is done by measuring the correlation between variables/items with the total score of the variable. Reliability Test : To determine the accuracy of the research from the questionnaire, we used the reliability test with the Cronbach Alpha formula. Descriptive data analysis is a statistic used to analyze data by describing or describing data that has been collected as it is without intending to make conclusions that apply to the public or generalizations. Classic assumption test use normality test, multicollinearity test and heteroscedasticity test.

The criterion in the normality test is the significance value is greater than 0.05, so the residuals spread normally. If the significance value is less than 0.05 then the residual does not spread normally. The criterion in multicollinearity testing is if the VIF (Variance Inflation Factors) value <10 does not contain multicollinearity among the independent variables. However, if the VIF value > 10 , it contains multicollinearity among the independent variables. The criterion in the heteroscedasticity test is if the value of sig. $>$ from 0.05, the data are free from heteroscedasticity. However, if the sig value <0.05 then the data contain heteroscedasticity.

Data Presentation Method

The method in this research is quantitative research, so it uses data presentation methods in the form of numbers, tables or diagrams as well as the appointment of hypotheses.

IV. RESULT AND DISCUSSION

Result

Description of Respondents

Descriptive Statistics Results
Table 4.3 Descriptive Statistics Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Company Size	88	36	47	42.17	2.296
Involvement of SI Users	88	35	47	39.52	2.869
Top Management Support	88	35	47	39.48	2.845
AIS Performance	88	35	47	39.23	2.872
Valid N (listwise)	88				

The descriptive statistical test results contained in table 4.3 using the total of each variable indicate that:

- 1) The 10 statements on the first independent variable, namely the size of the company with the number of N as many as 88 respondents had the lowest total value of 36 with the highest value of 47 for the Consultant engineering company, the average (mean) size of the

The description of the respondent profile according to gender is presented in table 4.1 below:

Table 4.1 Description of the respondent's profile by gender

No	Gender	Frequency (people)	Percentage (%)
1	Male	55	62,5%
2	Female	33	37,5%

Based on table 4.1, the description of respondents' profile according to gender shows that the number of men is 62.5% greater than the percentage of women the percentage of 37.5%, meaning that this study is more dominated by men. The description of the respondent profile by age is presented in table 4.2 below :

Table 4.2 Respondent profile description by Age

No	Age of Respondents	Frequency (people)	Percentage (%)
1	20 – 30 year	29	32,95%
2	31 – 40 year	27	30,68%
3	41 – 50 year	13	14,77%
4	Diatas 50 year	19	21,6%
	Number of respondents	88	100%

Based on table 4.2 above respondent characteristics, it can be concluded that:

At the age of respondents 20-30 years there is a frequency of 29 people who fill quiesoners with a percentage of 32.95%, at ages 31-40 years there are frequencies of 27 people who fill quiesoners with a percentage of 30.68%, at ages 41-50 years there are frequencies of 13 people who filling quiesoners with a percentage of 14.77%, at the age of > 50 years there is a frequency of 19 people who fill quiesoners with a percentage of 21.6%.

company on the performance of accounting information systems by 42 , 17, and the standard deviation of 2,296, which means that the maximum increase in the average size of the firm size is +2,296, while the maximum decrease of the average size of the firm size is -2,296.



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- 2) The 10 statements on the second independent variable, namely the involvement of information system users with 88 N respondents having the lowest total score of 35 with the highest value of 47 for Consultant engineering companies, the average (mean) involvement of information system users on system performance accounting information of 39.52, and a standard deviation of 2.869 which means that the magnitude of the increase in the average average involvement of information system users is +2,869, while the maximum reduction of the average variable involvement of information system users is -2,869.
- 3) The 10 statements on top management support variables, with N numbers of 88 respondents having the lowest total value of 35 with the highest value of 47 for Consultant engineering companies, the mean (top) support of top management to the performance of accounting information systems is 39, 48, as well as the standard deviation of 2,845, which means that the maximum increase in the average of top management support variables is +2,845, while the maximum reduction from the average top management support variable is -2,845.
- 4) The 10 statements on the dependent variable, namely the performance of accounting information systems with a total N of 88 respondents having the lowest total value of 35 with the highest value of 47 for Consultant engineering companies, the average (mean) performance of accounting information systems is 39.23, and the standard deviation of 2.872, which means that the magnitude of the maximum increase in the average variable performance of accounting information systems is +2,872, while the maximum reduction from the average The average performance of the accounting information system is -2,872.

Test Research Instrument

This research uses primary data. Data collected by questionnaire technique. The validity of a research result is very much determined by the measuring instrument used. To overcome this, two types of tests are needed, namely: the validity test and the reliability test.

Table 4.4Recapitulation of Validity Testing Results

Variable	Statement Number	R _{Count}	R _{Table}	Information
Company Size (X ₁)	1	0,630	0,207	Valid
	2	0,493		
	3	0,278		
	4	0,333		
	5	0,306		
	6	0,630		
	7	0,474		
	8	0,396		
	9	0,619		
	10	0,584		
Involvement	1	0,644	0,207	Valid

of Information Systems Users (X ₂)	2 3 4 5 6 7 8 9 10	0,326 0,279 0,658 0,658 0,658 0,676 0,451 0,451 0,320		
Top Management Support (X ₃)	1 2 3 4 5 6 7 8 9 10	0,631 0,294 0,281 0,657 0,657 0,657 0,688 0,463 0,463 0,322	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid
	1 2 3 4 5 6 7 8 9 10	0,616 0,616 0,401 0,633 0,633 0,633 0,393 0,474 0,474 0,315	0,207	Valid

Source: Results of analysis using SPSS version 23

Based on table 4.4, it can be seen that all statements showing that Company Size (X₁) has a value of Rhitung > Rtable 0.207, which indicates that the statement submitted has performed its measurement function. The validity test results above, it is known that 40 statements used in research instruments have a Rtable of 0.207. While Rhitung ranged from 0.279 to 0.688. This can be interpreted that each item of the statement is valid.

Hypothesis testing

Multiple linear regression

Multiple regression is a regression or prediction model that involves more than one independent variable. Multiple regression equation

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + e$$

Information :

Y = Effectiveness of Accounting Information Systems

a = constant

X₁ = Company Size

X₂ = Involvement of Information Systems Users

X₃ = Top Management



Support

β_1 and β_2 = Regression coefficient of variable X

e = error rate

Based on the results of data processing using SPSS version 23, the following results are obtained.

Table 4.5 Results of Multiple Linear Regression Equations Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	40,23 4	8,061		4,99 1	,00 0
UP	,317	,132	-,082	2,88 6	,00 0
KPSI	,474	,093	,473	5,10 2	,00 0
DMP	,492	,097	-,280	3,01 7	,00 0

Based on table 4.5 it can be seen that the tcount obtained by user participation is 1.886. This value will be compared with the table in the distribution table t. With $\alpha = 0.05$, $df = n-k-1 = 88-3-1 = 84$, for a two-sided test obtained a table value of 1.988. From these values it can be seen that the tcount obtained is $1.886 < \text{table } 1.988$. In accordance with the hypothesis testing criteria that H_0 is accepted and H_a is rejected, partially Company Size (X1) has no significant effect on the performance of the accounting information system (Y) at PT. Yodya Karya (Persero).

Variable T test X2 (Information Systems User Engagement)

Table 4.6 Variable T Test Results X2 Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	40,234	8,061		4,99 1	,00 0
UP	,317	,132	-,082	1,88 6	,00 0
KPSI	,474	,093	,473	1,10 2	,00 0
DMP	,492	,097	-,280	3,01 7	,00 0

a. Dependent Variable: Accounting Information System Performance

Source: Results of analysis using SPSS version 23

Based on table 4.6 it can be seen that the t-value obtained by the involvement of information system users is 1.102. This value will be compared with the table in the distribution table t. With $\alpha = 0.05$, $df = n-k-1 = 88-3-1 = 84$, for a two-sided test obtained a table value of 1.988. From these values it can be seen that the tcount obtained at $1.102 < \text{table } 1.988$. In accordance with the hypothesis testing criteria that H_0 is accepted and H_a is rejected, partially the involvement of Information Systems Users (X2) does not significantly influence the performance of accounting information systems (Y) at PT. Yodya Karya

3. X3 Variable T Test (Top Management Support)

Partial hypothesis is needed to determine the extent of the relationship between one variable with another variable, whether the relationship affects each other or not. The partial hypothesis is explained in the following statistical form:
 $H_0: P = 0$ (there is no influence between variable X on Y)
 $H_a: P \neq 0$ (there is an influence between the X variable and the Y variable)

According to the P value criteria:

- a. If $P > 5\%$, then the decision is to accept the null hypothesis (H_0) or H_a rejected. This means that there is no significant effect between the independent variable and the dependent variable.
- b. If $P < 5\%$, then the decision is to reject the null hypothesis (H_0) or H_a accepted. This means that there is a significant influence between the independent variable and the dependent variable.

Table 4.7 X3 Variable T Test Results Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error			
1 (Constant)	40,23 4	8,061		4,99 1	,00 0
UP	,317	,132	-,082	1,88 6	,00 0
KPSI	,474	,093	,473	1,10 2	,00 0
DMP	,492	,097	-,280	3,01 7	,00 0

a. Dependent Variable: Accounting Information System Performance

Source: Results of analysis using SPSS version 23

Based on table 4.7 it can be seen that the t value obtained by the involvement of information system users is 3.017. This value will be compared with the table in the distribution table t. With $\alpha = 0.05$, $df = n-k-1 = 88-3-1 = 84$, for a two-sided test obtained a table value of 1.988. From these values it can be seen that the tcount obtained is $3.017 > \text{table } 1.988$. In accordance with the hypothesis testing criteria that H_0 is rejected and H_a is accepted, partially top management support (X3) has a significant effect on the performance of accounting information systems (Y) at PT. Yodya Karya.

Discussion

Effect of company size on the performance of accounting information systems.

From the test results on statement items number 1-10, with N as many as 88, the average respondent answers agree to variable X1 (company size) with accounting information system components can assist in calculating the value of total assets as indicators in the questionnaire.

Dalimunthe company size indicator, Agusti (2014) in this study is a component of accounting information systems, namely Total Assets, Total Assets, stock market value, number of employees, and others. The effect of company size on the performance of accounting information systems at PT.



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Yodya Karya also showed empirical results that had no effect and were simultaneously accepted as significant because according to the statement contained in questionnaire no 4 "I think accounting information systems can help bounce the amount of assets" many answered "Doubtful" so that many conclusions were drawn employees who do not understand the function of the existing information system. Based on the results of the T-test and simultaneous data processing there is a significant result that is the value of sig $0,000 > 0,05$ while the calculation of tcount of 1.886 is smaller than the table of 1.988, it can be concluded that Company Size has no effect on Accounting Information System Performance.

These results provide evidence simultaneously explaining that company size has a significant effect. The influence of the use of accounting information systems can help employees in carrying out tasks such as calculating the value of total assets, the value of the stock market so that it gives a good impact on the company. In other words the influence of the accounting information system can provide significant results for the company. The results of this study are supported by research conducted by Dalimunthe, Agusti (2014) which explains that hypothesis testing is H0 accepted and H5 rejected. Thus, company size has no effect on the performance of accounting information systems. No effect on the size of the company accounting system information can be caused by the use of systems within the company does not have to be based on the size or size of a company, where a company with a smaller scale might use a system and higher human resources compared to the company bigger, so that in the end the company size or size does not affect the SIA performance in the company.

Furthermore, this research is in line with research conducted by Arifianto Achamad Mustofa (2018) explaining that this research H2 is rejected, meaning that there is no influence of company size on the performance of accounting information systems. According to researchers this result is due to the small size of the company as seen from the number of employees and the number of company assets, does not affect the satisfaction of the user of the accounting system. The broader size of a company's employees at work and the more assets they have does not guarantee a higher employee career. In contrast to research conducted by Rusdi and Megawati (2018) and Meiryani et al (2019) which explains that simultaneous company size is not significant to the performance of accounting information systems, because the number of employees (as indicators of the company) is insufficient. Thus the researcher draws the conclusion that the large number of employees and total assets does not affect the performance of the accounting information system.

The influence of the involvement of users of information systems on the performance of accounting information systems

From the test results on statement items number 1-10, with N as many as 88, the average respondent answered neutral for variable X2 (involvement of information system users) with the component of employee contributions in the development of information systems as indicators in the questionnaire. According to Arini and sujana (2017) and Meiryani (2018) indicators in the involvement of information system users, namely: The role of employees in the development of information systems, employee participation, and employee contributions in the

development and smooth use of information systems. Based on the results of data processing there is a significant result that is a sig value of 0.000 less than 0.05 and it can also be seen that the calculation from tcount is 1.102 smaller than the table of 1.988, it can be concluded that the involvement of Information Systems Users does not affect the Performance of the Accounting Information System.

These results provide empirical evidence that the influence of the involvement of users of information systems encourages the advancement of information systems that already exist in a company. In other words the influence of the accounting information system can provide significant results for the company. The influence of the involvement of users of information systems on the performance of accounting information systems at PT. Yodya Karya also showed results that empirically had no effect and were simultaneously received significantly because according to the statement contained in questionnaire no 2 "Feedback/suggestions/opinions that I have provided so far can develop the information system used" many responded "Doubtful" so that conclusions are drawn there are still many employees who do not want to provide advice and opinions on the smooth development of information systems in the office. The results of this study are supported by research conducted by Dalimunthe, Agusti (2014) which explains that the first hypothesis is H0 is accepted and H1 is rejected. Thus, the involvement of users of information systems does not affect the performance of the AIS. The ineffectiveness of the involvement of information system users on the performance of accounting information systems can be caused by the large number of system users if it is not matched by the ability to adapt to the system, it will have an impact on the ineffectiveness of the performance of the system, including also in the case of the application of accounting information systems, where the application of accounting information systems require the involvement of users who understand the system at the same time understand about accounting, then the system can work well in achieving organizational goals.

Furthermore, this research is in line with research conducted by Arifianto Achamad Mustofa (2018) this research H1 was rejected, meaning that there was no influence between the involvement of the users of accounting information systems with the performance of accounting information systems. This happens because the limited involvement of system users can be seen in the development of existing information systems. Thus the researcher draws the conclusion that the system user is not satisfied with the performance of the existing information systems in his company. Because they are not involved or limited involvement of users when developing existing systems.

The effect of top management support on the performance of accounting information systems

From the test results on statement items number 1-10, with N as many as 88, the average respondent answered neutral for variable X2 (involvement of information system users) with the component of employee contributions in the development of information systems as indicators in the questionnaire.



According to Lestari, Yuniarta, and Julianto, (2017) indicators of top management support, namely: high expectations from superiors for the use of accounting information systems, the active role of superiors in planning the operation of accounting information systems, high attention from superiors in the performance of accounting information systems, understanding of superiors regarding accounting information systems, superiors' concern about accounting information systems in the relevant agencies Support from superiors with the existence of accounting information system training activities. Based on the results of data processing there is a significant result that is a sig value of 0.000 less than 0.05 and it can also be seen that the calculation from tcount of 3.017 is greater than the table of 1.988, it can be concluded that Top Management Support has a significant effect on Accounting Information System Performance.

These results provide empirical evidence that the influence of top management support is needed in the development of information systems in a company. In other words the influence of the accounting information system can provide significant results for the company. The influence of top management support on the performance of accounting information systems at PT. Yodya Karya also showed results that were empirically influential and simultaneously accepted significantly because according to the statement contained in questionnaire no 2 "Leaders/top management have high expectations of users of accounting information systems" many answered "agree" so that conclusions were drawn that superiors or the leader wants to develop the information system in the company well in the hope that it will achieve the goals of the company. The results of this study are supported by research conducted by Arifianto, Achmad and Mustofa (2018) and Meiryan & Lusianah (2018) the results for the second hypothesis testing are H0 rejected and H2 is accepted. Thus, top management support affects the performance of accounting information systems. The greater support given by top management increases the performance of accounting information systems due to the positive relationship between top management support in the process of developing and operating accounting information systems with the performance of accounting information systems. This is indicated by a positive beta (β) value of 3.017%. Assuming each increase in top management support of 1% causes an increase in the performance of accounting information systems by 3.017%, and vice versa.

Furthermore, it is supported by research by Antari and Adiputra (2015) and Meiryan et al (2017) which explains that a positive and significant influence between top management support on the performance of accounting information systems. There is a significant influence of top management support on the performance of accounting information systems, which is indicated by the value of tcount 7.268>ttable 2.021 with a significance value less than 0.05. Theoretically, the accounting information system provides great benefits for achieving the objectives of the company's organization. Top management support and accounting information system performance is directly proportional, if the higher the top management support, the higher the performance of accounting information systems. Empirically, the results of this study are consistent with the results of previous studies conducted by Perbarini and Juliarsa (2012), which show that top management support

influences the performance of accounting information systems.

V. CONCLUSION

Based on the analysis and discussion that has been carried out, this study examines the "Effect of Company Size, Involvement of Information Systems Users and Top Management Support on Accounting Information System Performance". By using primary data in the form of a questionnaire distributed at PT. Yodya Karya (Persero). Then the results of this study can be concluded as follows:

- 1) Partially, company size has no influence and has a positive value on the performance of accounting information systems. While simultaneous company size variables significantly influence the performance of accounting information systems.
- 2) The involvement of users of information systems has no effect and has a positive value on the performance of accounting information systems. So it can be concluded partially the involvement of information system users does not have a positive effect on the performance of accounting information systems. While simultaneously the involvement of the information system user variables significantly influence the performance of accounting information systems.
- 3) Top management support influences and has a positive value on the performance of accounting information systems. It can be concluded partially that top management support variables have a positive effect on the performance of accounting information systems. While simultaneously top management support variables significantly influence the performance of accounting information systems.

From the test results, two variables do not significantly affect the performance of accounting information systems, namely company size, involvement of users of information systems. Top management support for the performance of accounting information systems is positive. The higher the level of support from top management/leadership, the better the level of performance. accounting information system. Vice versa, the lower the level of top management support, the worse the performance of the accounting information system. The effect of company size, system user involvement on accounting information system performance is negative. Because the performance of the accounting system will be good if employees want to give advice or opinions so that the system can be developed.

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