Simultaneous Analysis of Independent Variables on Performance at the Department of Culture and Tourism Office

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Abstract

This study aims to determine the effect of accounting information systems, internal control, and task complexity on performance at the Aceh Culture and Tourism Office. The populations of this study were all employees of the Aceh Culture and Tourism Office as many as 186 people and the sampling technique used the Slovin technique to obtain 36 employees. The model used in this study is multiple linear regression analysis. The results showed that the accounting information system, internal control, and task complexity simultaneously affected the performance of the Aceh Culture and Tourism Office. The correlation coefficient (R) of 0.595 indicates that the correlation between the independent variable and the dependent variable is 59.5%, meaning that the performance at the Aceh Culture and Tourism Office has a moderate and positive correlation with the accounting information system. internal control and task complexity of 87.6%. While the coefficient of determination (R2) of 0.445 means that any change in performance variables can be explained by changes in accounting information system variables, internal control, and task complexity of 0.445 or 44.5%, and the remaining 55.5% is explained by other parties. Variable outside of this research can affect performance, for example, leadership style, financial accounting systems, internal control systems, financial management, and others.

Keywords: *performance, accounting information systems, internal control, and task complexity.*

1. Introduction

Good Government needs good management, financial management is carried out based on an accounting information system, the implementation of this system does not guarantee that there is not an error or deviation. so it is required to have an effective method of internal control. As in the Aceh Culture and Tourism Office, to fulfill its obligations to provide accountability in providing information about performance to employees. High employee performance is needed in an organization to achieve the expected goals.

The implementation of a reliable system must be supported by supervision with the system being able to run as it should, Trigo et al., (2016). The essence of supervision is to prevent irregularities, obstacles, mistakes, and failure to achieve the goals and implementation of organizational tasks as early as possible. Internal control is a policy and procedure that protects assets from misuse, ensures that business information is accurate, ensures that laws and regulations are complied with, supervision is closely related to planning, where without planning as a guide, supervision will be very difficult to implement, and planning without supervision will tend to cause irregularities in obtaining the objectives. The goals that have been set or planned can be reached or at least close to the desired target.

There are still irregularities in internal control in the implementation of internal control, such as implementing financial management systems and procedures in accordance with Government Accounting Standards. Bookkeeping and recording have not been carried out properly. This illustrates that the performance has not been declared good, therefore doing a good internal control can describe how the performance is to show the achievement of the results achieved. Performance improvement, of course, cannot only be influenced by internal control, but there

are also other factors, one of which is the complexity of the task Johari et al., (2014).

Task complexity is a complex and complex task. Based on a preliminary survey conducted on several employees of the Aceh Culture and Tourism Office, the performance of employees is still low in carrying out the work given such as improper preparation and delivery of reports, rewards, or awards that are not in accordance with employee expectations, inadequate working conditions, less supportive coworker relationships Chan et al., (2015) Given the importance of accounting information systems, internal control, and the complexity of tasks in an effort to improve performance and it is hoped that this will have an impact on the future development of the Aceh Culture and Tourism Office to obtain quality human resources.

Performance is the work of a person, a management process as a whole, where the work of a person must be able to show concrete and measurable evidence, Salimi et al., 2011). The accounting information system is an organizational component that collects, classifies, processes analyze and communicates relevant financial information for decision making. Trigo et al., (2016) define an accounting information system is a system made by humans consisting of components in the organization to achieve a goal, namely the presentation of information. The accounting information system is a process of financial transactions and non-financial transactions that affect the processing of financial transactions and contain data processing in it Kim et al., (2017).

Chan et al., (2015) defining task complexity as unstructured, difficult to understand, ambiguous and related to one another. Task complexity is considered synonymous with very difficult tasks. Internal control must be carried out as effectively as possible within an agency to prevent and avoid errors. Internal supervision will provide a good contribution to creating a work atmosphere so that it can encourage to improve the performance of each employee. An employee who is faced with a low task complexity will exert greater effort to complete the task, where the effort will affect the resulting performance. So that with the complexity of the task it will increase performance as it is done. Ahangari &Abdi (2011) states that task complexity has an effect on performance.

Thus the frame of mind is an understanding that underlies the most basic understanding and becomes the foundation for any thought or process from the whole of the research to be carried out. Schematically, the research framework in this study can be seen in Figure 1.

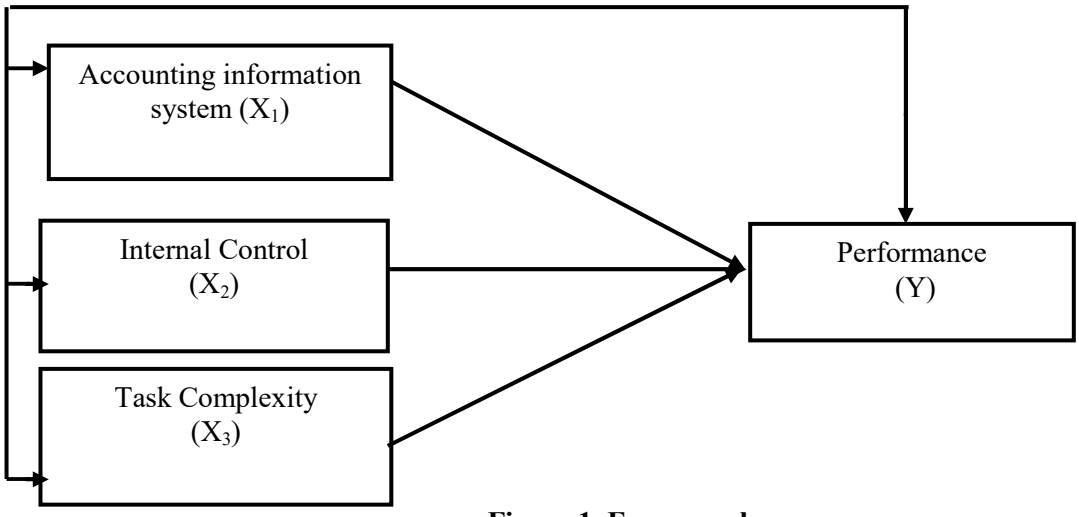

Figure 1. Framework

According to Sugiyono (2014), the research hypothesis is a temporary answer to the

formulation of research problems, where the research formula has been stated in the form of a statement sentence. The hypotheses in this study are as H_1: The accounting information system, internal control and the complexity of tasks simultaneously affect the performance of the Aceh Culture and Tourism Office.

2. Method

The population of this study are all employees at the Aceh Culture and Tourism Office as many as 186 employees. So, the sample taken is as many as 36 employees at the Aceh Culture and Tourism Office. Where sampling is done by the Slovin method, Table 1 below:

Table 1. Sample Distribution Results Based on Total Population

No	Part Name	Number of Employees	Sample
1	Head of Department	1	1
2	Secretariat	33	6
3	Program and Reporting	14	3
4	Customs and Cultural Values	13	2
5	Language and Arts	15	3
6	Center for Strategy and Policy Studies	10	2
7	Destination Development	15	3
8	Marketing	11	2
9	Pengembangan Usaha Pariwisata	10	2
10	Security guard	6	1
11	UPTD Museum Aceh	33	6
12	UPTD Taman Budaya	25	5
Total		**186**	**36**

Source: Aceh Culture and Tourism Office (2018)

The source of this study is obtained from primary data collection and secondary data, primary data, namely direct responses in the form of interviews and questionnaires. Meanwhile, secondary data sources are field notes or documentation.

Definition and Operations of Variables

The definition of research variables are anything in the form that is determined by the researcher to be studied so that the information is obtained and conclusions are drawn This study uses two variables, namely the dependent variable and the independent variable

1.The dependent variable

Performance is the work result in quality and quantity that can be achieved by an employee in carrying out the task in accordance with the responsibilities assigned to him, Salimi et al., (2011). The indicators in this study are quality of work, the quantity of work, implementation of tasks, responsibility, and timeliness Salimi et al., (2011).

2.Independent variable

Independent variables or independent variables are variables that affect or cause changes or the occurrence of the dependent variable. In this study the independent variables are as follows:

a.Accounting information system

The accounting information system is a collection of sub-system/components both physical and non-physical which are interconnected and work harmoniously with each other to process transaction data related to financial issues into financial information. The AIS indicators in this study are relevant, timely, accurate, complete, and concise, Trigo et al., (2016).

b.Internal control includes organizational structure, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, promote efficiency and encourage compliance with management policies (Saliterer & Korac, 2013). The internal control indicators in this study are the control environment, risk assessment, control activities, information and communication, and monitoring Saliterer & Korac, (2013).

c.Task Complexity

The complexity of the task is the level of difficulty and variety of work, especially in the form of pressure on the mental and psychological aspects of the person doing the job Chan et al., (2015). The indicators in this study are the level of difficulty of the task, the structure of the task, a lot of irrelevant information, high ambiguity, and clarity of tasks Chan et al., (2015).

Data analysis using multiple regression analysis is used to process data. Multiple regression analysis is used in calculating how much influence the dependent variable has on the independent. According to Sugiyono (2014) the formulation of multiple regression analysis is as follows:

$$\mathbf{Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e}$$

Formula description :

Y	= Performance
α	= Constant
X_1	= Accounting information system
X_2	= Internal Control
X_3	= Task Complexity
b_1, b_2 dan b_3	= Regression coefficient
e	= *Error term*

3. Results and Discussions

The Aceh Culture and Tourism Office has the general duties of the Government and Development in the field of Islamic culture and tourism in accordance with applicable laws. To carry out tasks as determined by the Aceh Culture and Tourism Office, it has a function in accordance with the standards of the relevant agency. To carry out the functions referred to in Article 56, the Department of Culture and Tourism has the authority to preserve museums, self-help for historical relics, archaeology, historical studies, traditional values and development of local language and culture, formulate work programs in the field of culture and tourism, increase potential human resources in the field of culture and tourism, Developing and arranging objects and facilities in the field of culture and tourism in accordance with the Islamic Shari'a, Promoting and marketing tourism products, and Providing recommendations for licensing attractions/performances in the cultural and tourism sector.

A reliability test is an instrument that used several times to measure the same object, will produce the same data. The tool for measuring reliability is Cronbach alpha. the variable is said to be reliable, if the result is $\alpha \geq 0.60$ = reliable and the result $\alpha \leq 0.60$ = unreliable. For more details, shown Table 3

Table 3. Reliability Test Results

No	Variable	Number of Items	Score Cronbach Alpha	Information
1	Performance (Y)	5	0,828	Reliabel
2	Accounting information System(X_1)	5	0,697	Reliabel
3	Internal Control (X_2)	5	0,761	Reliabel
4	Task Complexity (X_3)	5	0,686	Reliabel

Source: Primary Data, 2019 (processed)

Based on Table 3, it can be seen that Cronbach alpha for each variable, namely the performance variable (Y), has a value of 0.828, the accounting information system variable (X1) has a value of 0.697, the internal control variable (X2) has a value of 0.761 and the task complexity variable (X3) obtained a value of 0.686, then the measurement of the reliability of each research variable fulfills the credibility of Cronbach alpha ≥0.60. The normality test with SPSS can use several tests such as tests Kolmogorov Smirnov, Shapiro Wilk, and figure normal probability plots. The results of data processing produce a normal probability plot can be seen in Figure 1

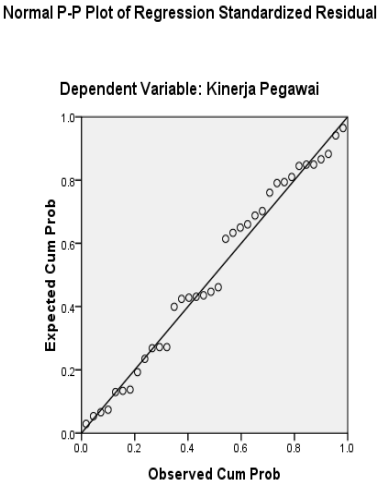

Figure 1. *Normal Probability Plot* Data Normality Test Results

Based on Figure 1, it can be seen that the line depicting the actual data follows the diagonal line. it means that the data used in this study are normally distributed.

Multicollinearity Testing

The multicollinearity test aims to test whether the regression model found a correlation between independent or independent variables. Multicolonierity test seen from tolerance value and Variance Inflation Factor (VIF). If value VIF ≤ 10 and Tolerance Value (T) ≥ 0,10, means that there is no multicollinearity. Conversely, if the VIF value ≥ 10 and the Tolerance (T) value ≤ 0.10, it means that multicollinearity occurs, as shown in Table 4

Table 4 Multicollinearity Test Results

No	Variable	*Tolerance*	VIF
1	Accounting information system (X_1)	0,616	1,623
2	Internal Control (X_2)	0,672	1,489
3	Task Complexity (X_3)	0,609	1,643

Source: Primary Data 2019 (Processed)

Based on Table 4, it can be seen that the accounting information system variable (X1) has tolerance value 0,616 ≥ 10 and Variance Inflation Factor (VIF) 1,623 ≤ 10, variable internal control (X2) has tolerance value 0,672 ≥ 10 and Variance Inflation Factor (VIF) 1,489 ≤ 10 and variable task complexity (X3) has tolerance value 0,609 ≥ 0,10 and Variance Inflation Factor (VIF) 1,643 ≤ 0,10. So it can be interpreted that there are no symptoms of multicollinearity

Heteroscedasticity Testing

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one residual observation to another, if the residual variance from one observation to another is different then the heteroscedasticity Ghozali, (2013). The heteroscedasticity test can be seen by using a graph plot between the predicted value of the dependent variable (ZPRED) and the residual

(SRESID), as shown in Figure 2.

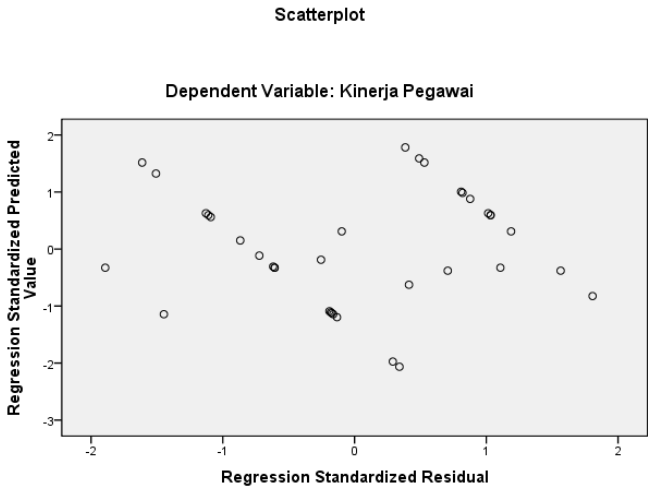

Figure 2. Scatterplot Graph of Heteroskesdasticity Testing Results

Based on Figure 2 shows that the scatterplot graph does not have a certain pattern and the points spread above and below the number 0 on the Y axis.Thus it can be interpreted that there is no symptom of heteroscedasticity.

Multiple Linear Regression Analysis

Regression Coefficient (β)

In accordance with the data analysis tools used to determine the functional relationship between the variables studied in this study using multiple linear regression analysis. To see the magnitude of the influence of the accounting information system, internal control and task complexity on performance at the Aceh Culture and Tourism Office, it can be shown by the regression coefficient value of each variable as shown in Table 4.

Table 4. Independent Variable Regression Coefficient Value

Model		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
		B	Std. Error	Beta	Sig.	Tolerance	VIF
1	(Constant)	22.767	6.641		.002		
	Accounting information system	.238	.266	.154	.002	.616	1.623
	Internal Control	.405	.229	.331	.001	.672	1.489
	Task Complexity	.565	.337	.331	.000	.609	1.643

a. Dependent Variable: Performance

Source: Primary Data 2019 (Processed).

Based on Table 4, the multiple linear regression equation can be formulated as follows:

$$Y = 22{,}767 + 0{,}238X_1 + 0{,}405X_2 + 0{,}565X_3 + e$$

Based on the results of multiple linear regression analysis, the constant value of 22.767 means that if the accounting information system, internal control, and task complexity

simultaneously or together do not change or equal zero (0), then the amount of performance at the Office of Culture and Tourism in Aceh is large. 22,767 units. Meanwhile, the one that has a dominant influence on the performance of the Aceh Culture and Tourism Office is the task complexity variable (X3) of 0.565 or 56.5%, then the internal control variable (X2) is 0.405 or 40.5% and followed by the accounting information system variable (X1) of 0.238 or 23.8%.

Correlation and Determination Coefficients

To see the relationship and influence of accounting information system variables, internal control and task complexity on performance at the Aceh Culture and Tourism Office, the correlation and determination can be seen in Table 5.

Table 5.Correlation Coefficient (R) and Determination (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.595[a]	.445	.375	2.334	.445	7.470	3	32	.003	1.908

a. Predictors: (Constant), Task complexity, Internal control, Information System Accounting

b. Dependent Variable: performance

Source: Primary Data 2019 (Processed).

Based on Table 5 above, the correlation coefficient (R) of 0.595 indicates that the relationship (correlation) between the independent variable and the dependent variable is 59.5%, meaning that the performance at the Aceh Culture and Tourism Office has a moderate and positive relationship with the information system. accounting, internal control, and task complexity of 59.5%. While the coefficient of determination (R2) is 0.445, meaning that any changes in the performance variable can be explained by changes in accounting information system variables, internal control, and task complexity of 0.445 or 44.5%, and the remaining 55.5% is explained by variables. others outside of this research can affect performance, for example, leadership style, financial accounting systems, internal control systems, financial management, and others.

Based on the results of multiple linear regression testing, it can be seen that the results of the hypotheses tested in this study are Simultaneous Test Ha: Prob F value <critical value (0.003 <0.05) then Ho is rejected Ha is accepted, meaning that the accounting information system, internal control, and task complexity simultaneously affect the performance of the Aceh Culture and Tourism Office.

Based on the results of research and proving the hypothesis that the accounting information system, internal control, and task complexity simultaneously affect the performance of the Aceh Culture and Tourism Office, with the prob F value and the crisis value is 0.003 <α = 0.05, this indicates that the information system accounting, internal control and task complexity simultaneously have a significant effect on performance at the Aceh Culture and Tourism Office, thus the first hypothesis (Ha) is accepted. This is in line with the results of research conducted by Trigo et al., (2016), and states that the accounting information system, internal control, and task complexity affect performance. So that the higher the level of the accounting information system, internal control, and the complexity of the task, the higher the performance.

4. Conclusions

Based on the results of research and proving the hypothesis that accounting information systems, internal control, and task complexity simultaneously affect the performance of the Aceh Culture and Tourism Office. This shows that the performance of the Aceh Culture and Tourism Office has a good performance.

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