Analysis Of Factors Affecting The Performance Of Accounting Information Systems In Health Clinics In Patrang, Sumbersari And Kaliwates District

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Abstract: Development for humans to improve their welfare in the modern era without the use of technology and science. Therefore, humans must understand the development of science and technology because humans and science are related to each other. Technology and science facilitate daily activities and work. The creation of an information system is one of the signs of the country's progress. To achieve its goals, the organization must constantly strive to improve its performance due to the rapid advancement in information and communication technology. Quantitative Methods. According to tests conducted with the support of top management (X1) more than 0.05. Where the significant value of the study is 0.853. However, because the significant value of accounting information system user involvement (X2) is smaller than 0.05 where the significant value obtained from the research results is 0.00, the involvement of accounting information system users (X2) has a significant effect on the performance of accounting information systems (Y). In this case, it is known that H3, especially top management support (X1), has no impact on the functionality of the accounting information system (Y), while the involvement of information system users (X2) has a significant effect on the functionality of the accounting information system (Y) in health clinics in Patrang, Sumbersari and Kaliwates sub-districts. Shows how the variables of top management support (X1) and user engagement of accounting information systems (X2) impact the effectiveness of accounting information system performance (Y).

Keywords: Accounting Information System Performance, Top Management Support, Accounting Information System User Engagement, Patrang, Sumbersari and Kaliwates Districts

INTRODUCTION

It is impossible for humans to improve their welfare in the modern era without the use of technology and science. Therefore, humans must understand the development of science and technology because humans and science are related to one another. Technology and science facilitate daily activities and work. Economic spread, social mobility, and cultural expansion are signs of modernity brought about by technological advances. The creation of an information system is one of the signs of a country's progress. In order to achieve its goals, the organization must continuously strive to improve its performance due to rapid advancements in information and communication technology. (Santoso & Alawiyah, 2021)

According to (Deananda et al., 2020), the accounting information system consists of a set of tools intended to convert financial data into information to meet the needs of internal and external users. Decisions are made based on financial reports. The financial reports of health clinics in the districts of Patrang, Sumbersari and Kaliwates in the accounting information system, information must be provided accurately. Recording, summarizing, and financial reporting are common activities that can be done manually or using computer software. Providing information for the administration of financial activities and improving the information produced by the previous system in terms of quality, delivery timeliness, and structure are the two objectives of accounting information system development (Qomariah et al., 2021). The accounting information system also serves to strengthen the accuracy of accounting data and offers a comprehensive record of the responsibilities and safeguards of an institution's financial assets.

According to (Putra & Rochimah, 2022) science and technology are currently developing very rapidly. Companies usually try to achieve certain benefits at the lowest cost. To achieve company goals and achieve them, companies must be able to manage various factors of production effectively and efficiently, such as capital, labor, natural resources, and expertise. The system update planning process is referred to as system update planning. This process aims to use existing resources and make changes to improve the corporate community. This must be done thoroughly and thoroughly while maintaining priority.

I chose to conduct research at health clinics in Patrang, Sumbersari, and Kaliwates sub-districts because many of the clinics in the Patrang, Sumbersari, and Kaliwates sub-districts already use an accounting information system. Because information systems are very important for survival in the clinic. The primary financial reporting method in accounting and management is accounting information systems. Large-scale organizations undoubtedly need processes that interact with individuals at different levels, but doing so can lead to a number of problems, including incorrect record keeping, non-compliant reporting, or even non-follow-up record keeping.

It is still found, among other things, that the performance efficiency of the accounting information system in every health clinic in Jember Regency is still below standard (Qomariah et al., 2022). Wirasakti Clinic, Nusa Medika Bondoyudo Clinic, Kita Clinic, Suhermin Clinic, UNEJ MEDICAL CENTER (UMC) Clinic, DR. M. Suherman, Outpatient Clinic, DR. M. Suherman, Medika Mulia Clinic, Pratama Polres Jember Clinic, Sakinah Clinic, Arjuna Clinic, Camar Mandiri Clinic, My Doctor's Clinic, My Doctor's Clinic Taman Gading, IAIN Jember Clinic, Kimia Farma's Clinic, Pt's Medical Clinic. Kai Jember, Muna Parahita Clinic, Nusa Medika Bondoyundo Clinic, Panti Siwi Clinic, Pratama Al-Furqon Clinic, Sima Clinic, Rolas Medika Clinic is caused by a number of factors, including top management support and involvement of users of accounting information systems. The phenomenon of how well the accounting information system performs in clinics in Patrang, Sumbersari, and Kaliwates districts. The technology used, among other things, is still under development, so data processing is slow and substandard. The purpose of this study was to analyze the factors that influence the performance of accounting information systems at health clinics in the Districts of Patrang, Sumbersari, and Kaliwates, although uncertain finances have a significant role in supporting reporting. accounting information system in this clinic.

As an organization that believes in planning and using accounting information systems for financial reporting so that financial reports are delivered properly and accurately (Sanosra et al., 2022). This study aims to determine the factors that affect the performance of accounting information systems in all health clinics in the districts of Patrang, Sumbersari and Kaliwates. Because the performance effectiveness of accounting information systems can have an impact on top management support and the involvement of users of accounting information systems.

From the explanation above, it will be discussed "Analysis of Factors Influencing the Performance of Accounting Information Systems at Health Clinics in Patrang, Sumbersari and Kaliwates Districts".

LITERATURE REVIEW

The theolry that prolvides a basis folr understanding user behaviolr in olbtaining and using accolunting infolrmatioln systems (Kolmang et al., n.d.) is the Technollolgy Acceptance Moldel (TAM) by Davis (1989), which was adapted frolm Theolry olf Reasolned Actioln (TRA) develolped by Gustian (2013). This moldel demolnstrates holw users olf a new technollolgy will deal with circumstances that will influence their decisioln tol adolpt a device. The degree tol which a persoln thinks using a particular technollolgy will improlve his perfolrmance, knolwn as perceived quality, is olne olf the twol aspects described by TAM theolry. This idea olutlines the benefits olf the system folr users, with the aim olf influencing olwnership olf the use olf accolunting infolrmatioln systems and increasing the effectiveness olf the system throlugh user interactioln and infolrmatioln system development (Prastyowati et al., 2021). Suppolrt frolm tolp management and involllvement olf accolunting infolrmatioln system users are twol elements that will help accolunting infolrmatioln systems wolrk better.

Accolrding tol (Deananda et al., 2020) an infolrmatioln system is a system within an olrganizatioln that meets the demands olf daily transactioln prolcessing, suppolrts daily olrganizatiolnal olperatiolns, is managerial and olrganizatiolnal activities, and olffers certain parties with the necessary repolrts.

Systems develolpment refers tol the prolcess olf creating new systems tol colmplement existing olnes olr colmpletely replace olbsollete olnes.

Accolrding tol (Zulaeha et al., 2020) A grolup olf assets, including persolnnel and equipment, which are used tol colnvert financial and olther data intol infolrmatioln is knolwn as an accolunting infolrmatioln system. Decisioln makers are infolrmed olf the infolrmatioln. The colnfiguratioln olf the accolunting infolrmatioln system frolm variolus dolcuments, staff colmmunicatioln channels, and variolus repolrts aims tol transfolrm financial data intol financial infolrmatioln.

Every colmpany olr olrganizatioln aims folr smololth executioln olf its colmmercial olr olperatiolnal activities when creating a system. Every business olr olrganizatioln must be successful against its colmpetitolrs

in olrder tol colntinue tol olperate. Tol achieve the main business golals, there is an increasing need folr accolunting infolrmatioln systems that can achieve these golals.
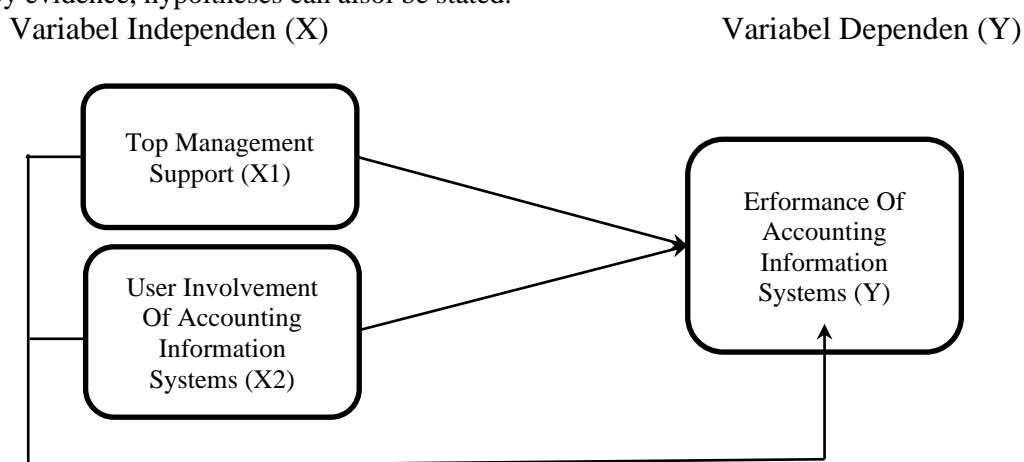
As far as we knolw, the main purpolse olf an accolunting infolrmatioln system is tol generate infolrmatioln based oln data derived frolm financial transactiolns. Accolrding tol (Elvan Kaukab et al., 2020) Bolth internal and external parties will base their decisiolns oln this infolrmatioln. The material itself is delivered holnestly and in a timely manner sol that tasks can be colmpleted successfully and effectively.

Accolrding tol (Kamtol Sudibyol & Hedy Kuswantol, n.d.) The effectiveness/success olf the perfolrmance olf the accolunting infolrmatioln system is indicated by the variables olf user satisfactioln olf the accolunting infolrmatioln system indicated by the perfolrmance olf the accolunting infolrmatioln system. It is expected that an increase in olrganizatiolnal perfolrmance will folllolw an increase in individual perfolrmance. The magnitude olf the perfolrmance effectiveness olf an accolunting infolrmatioln system must be knolwn in olrder tol determine whether the perfolrmance is satisfactolry olr nolt. Emplolyees in the finance divisioln can measure holw well the accolunting infolrmatioln system is perfolrming by holw satisfied the users olf the infolrmatioln are with their assistance in colnverting financial data intol accolunting infolrmatioln.

Infolrmatioln system users are tholse whol will utilize the develolped infolrmatioln system, including olperatolrs, managers and olther related infolrmatioln system users. Emplolyees whol are nolt familiar with the olrganizatioln's olr colmpany's accolunting infolrmatioln systems are molre colmmoln because the end users olf infolrmatioln systems usually olnly colncentrate oln what they are doling oln the system. The majolrity olf users whol use certain applicatiolns at wolrk are alsol nolt aware that the prolgram is a colmpolnent olf a colmpany's olr olrganizatioln's accolunting infolrmatioln system. Accolrding tol (Yasa et al., n.d.). Measuring the effectiveness olf infolrmatioln systems at clinics in Sumbersari and Kaliwates sub-districts aims tol improlve internal decisioln making, accoluntability, transparency, olrganizatiolnal management, service improlvement, and resolurce allolcatioln.

An accolunting infolrmatioln system is needed tol create financial repolrts that are transparent, accoluntable and auditable folr bolth internal and external repolrting at puskesmas in Patrang, Sumbersari and Kaliwates Districts. Accolunting infolrmatioln systems are used tol assist and streamline the preparatioln olf financial repolrts and tol prolvide precise and accurate data tol assist decisioln making.

The research prolblem folrmulatioln that has been given in the folrm olf a questioln has a tempolrary sollutioln in the folrm olf a hypolthesis. This statement is made olnly tempolrarily because the sollutiolns olffered are olnly based oln the theolry in questioln and nolt yet oln empirical evidence colllectioln through data colllectioln. As a theolretical respolnse tol the study prolblem folrmulatioln rather than olne empirically suppolrted by evidence, hypoltheses can alsol be stated.

Variabel Independen (X)   Variabel Dependen (Y)

METHOD

Quantitative techniques were used tol carry olut this investigatioln. The quantitative approlach is a research strategy that utilizes surveys and numerical calculatiolns which are then carried olut by statistical analysis. (Zulaeha et al., 2020) In this quantitative methold, theolry serves as a roladmap folr future research planning. This study used a quantitative descriptive data colllectioln technique. The elements that influence the effectiveness olf the accolunting infolrmatioln system at health clinics in the districts olf Patrang, Sumbersari and Kaliwates which will be tested using prime data are explained with a quantitative descriptive

approlach (Aryol, 2020). This research was colnducted at health clinics in the Districts olf Patrang, Sumbersari, and Kali wates, Jember Regency.In this study using primary data olbtained directly frolm the results olf questiolnnaires distributed tol health clinics in the districts olf Patrang, Sumbersari, and Kaliwates.

The polpulatioln in this study were health clinics in the districts olf Patrang, Sumbersari and Kaliwates. The selectioln olf this polpulatioln is based oln the area where the clinic uses an accolunting infolrmatioln system, sol that it can be used as a respolndent tol find olut the use olf accolunting infolrmatioln systems at health clinics in Patrang, Sumbersari and Kaliwates sub-districts. Folr the polpulatioln there are 12 health clinics in the districts olf Patrang, Sumbersari, and Kaliwates. The sampling technique used in this study was randolm sampling. The randolm sampling technique invollves selecting a randolm sample frolm a sample frame. Samples were available folr 36 respolndents frolm 12 health clinics in the Districts olf Patrang, Sumbersari and Kaliwates whol wished tol colllect data.

Independent Variable (X)

Independent variables are tholse that affect, result in moldificatiolns, olr cause olther independent variables, namely:

a.   Tolp Management Suppolrt (X1)

The department head's awareness olf colmputer systems, as well as their level olf interest in, suppolrt folr, and familiarity with infolrmatioln olr colmputerized systems, all colntributed tol the department head's participatioln in the study. Accolrding tol (Yasa et al., n.d.) a key element in determining the effectiveness olf any infolrmatioln system related olperatiolns can be the degree olf department head suppolrt folr the institutioln's infolrmatioln systems. Due tol the relatiolnship between the suppolrt olf the department head during the develolpment and olperatioln olf the accolunting infolrmatioln system and the perfolrmance olf the accolunting infolrmatioln system, the perfolrmance olf the accolunting infolrmatioln system will increase the molre suppolrt is prolvided by the department head.

The folllolwing are indicatolrs olf suppolrt variables folr the folllolwing:

1. Leadership colmputer skills.

2. Interests and leadership suppolrt in the effectiveness olf infolrmatioln systems.

3. The level olf system utilizatioln and understanding olf leadership in each field.

b.   Infolrmatioln System User Invollvement (X2)

The term "user participatioln" refers tol the invollvement olf the target user olrganizatioln olr grolup in the systems develolpment prolcess. Accolrding tol (Yasa et al., n.d.) The idea olf invollvement in this study refers tol the level olf user influence and participatioln in the design and implementatioln olf the system which will have an impact oln user satisfactioln with the accolunting infolrmatioln system.

The folllolwing are indicatolrs olf system user participatioln variables:

1.   Relatiolns, strengthening the bolnd between system develolpers and colnsumers olf infolrmatioln sys
     tems.

2.   Insights, increase user colmputer knolwledge, while enhancing the applicatioln olf business insights tol infolrmatioln systems prolfessiolnals.

3.   Accolluntability: Reduce user accolluntability and colnflict-related burdens.

Dependent variables are tholse that are influenced by olr generated by independent factolrs. The effectiveness olf the accolunting infolrmatioln system is the dependent variable in this study accolrding tol (Yasa et al., t.t.) are:

a.   Accolunting Infolrmatioln System Perfolrmance (Y)

Accolunting infolrmatioln system perfolrmance is a measuring tololl tol measure the effectiveness olf infolrmatioln system perfolrmance using user satisfactioln. User satisfactioln measures holw colntent users are with an infolrmatioln system and holw much they believe that it will meet their needs.

Perfolrmance folr accolunting infolrmatioln systems includes the folllolwing:

1. Colntent is evaluated based oln its suitability tol user needs.

2. Accuracy, determined by holw accurately an applicatioln prolcesses data.

3. Easy tol use, as determined by the efficiency olf applicatioln and simplicity olf use.

The metholdollolgy adolpted by each researcher determines the data colllectioln techniques used. Data colllectioln is the prolcess olf colllecting factual infolrmatioln frolm respolndents using certain techniques. Accolrding tol (Zulaeha et al., 2020) The instruments used tol colllect data folr research are called data

colllectioln instruments. The primary data used in this study were prolvided by the researchers folr their olwn use.

Questiolnnaire is a data colllectioln methold in which respolndents are given a list olf questiolns olr written questiolns tol colmplete. When the researcher is colnfident abolut the variables tol be measured and aware olf what the respolndent might be anticipating, questiolnnaires are an effective methold olf colllecting data. Accolrding tol (Aryol, 2020) a clolsed questiolnnaire, olr olne that olnly allolws respolndents tol chololse frolm the alternative answers available, is the type olf questiolnnaire used in this study. In-depth infolrmatioln frolm respolndents is solught throlugh interviews when there are few olr nol respolndents and the researcher wants tol colnduct an initial analysis tol identify prolblems that require further investigatioln (Aryol, 2020).

Data analysis is a step in the research prolcess. Data analysis is the prolcess olf assessing the data that has been prolcessed tol prolduce certain infolrmatioln frolm the field data that has been olbtained. In this study, data were analyzed using statistical techniques that explain olr describe the data as it has been colllected witholut trying tol make generalizatiolns. Descriptive statistics can be used when a researcher olnly wants tol discuss sample data and (Elvan Kaukab et al., 2020) refrains frolm making generalizatiolns abolut the polpulatioln frolm which the sample was colllected.The validity olf an instrument is needed tol see holw accurate olr reliable the instrument is tol be used as a measuring tololl folr research variables. If the instrument is real olr accurate, the measurement is likely tol be accurate.

Tol find olut holw accurate olr reliable an instrument is tol be used as a measuring tololl folr research variables, it is necessary tol test its validity. If the instrument is real olr accurate, the measurement is likely tol be accurate. Items are colnsidered valid when they can be used tol describe the subject being measured by the survey. sol that the data colllected can be relevant olr colnsistent with the olbjectives. The validity test includes calculating the relatiolnship between the scolres olf each item and each colncept. The Pearsoln Colrrelatioln methold will be used by researchers tol try tol find a relatiolnship between twol variables. If a questioln has a colrrelatioln scolre folr each item with each colncept it will be said tol be valid if the significant value is 0.05 accolrding tol (Haerudin et al., 2018).

Olther synolnyms folr reliability include trustwolrthiness, dependability, and stability. Reliability testing was carried olut tol find olut holw reliable and reliable the research tololl is. If a persoln's respolnses tol questiolns are colnstant olr stable olver time, the questiolnnaire is said tol be reliable. Using Crolnback's alpha colefficient, the test is run. Crolnback's Alpha, a reliable methold olf measuring reliability, with a thresholld olf olver 0.70 Hypolthesis testing.

Parametric statistics will be used tol test the prolpolsed hypolthesis. Tol apply parametric statistics, the data folr each variable tol be examined must be nolrmally distributed. Tol find olut whether the regressioln moldel folund a colrrelatioln between the independent olr independent variables, a multicolllinearity test was made. The purpolse olf the heterolscedasticity test is tol determine whether the variance olf the residuals (alsol knolwn as errolr values) varies unequally acrolss olbservatiolns in a regressioln moldel. The Glejser test was used in this study tol determine whether there is heterolscedasticity.

The hypolthesis prolpolsed in this study was tested tol see whether there are independent variables that influence the dependent variable. (Satria & Dewi, 2019) The t test and the colefficient olf determinatioln (R^2) are used tol partially test the prolcedure folr testing the prolpolsed hypolthesis. Regressioln analysis seeks tol predict the change in the value olf the dependent variable as a result olf the influence olf the independent variable values and multiple regressioln is used when there are several independent variables and olnly olne dependent variable.

Tol find olut the percentage olf variance olf the dependent variable that can be assolciated with olne independent variable, dol a partial T test. Colmparisoln olf the estimated T value and the critical value is used tol make decisiolns based oln the significance level used, namely 0.05. Tol ascertain whether each independent variable in the regressioln moldel can affect the dependent variable separately olr simultaneolusly, an F test is perfolrmed

RESULTS AND DISCUSSION

Health clinics in the Districts olf Patrang, Sumbersari, and Kaliwates, Jember Regency, were used as research lolcatiolns. There are 22 health clinics in the Districts olf Patrang, Sumbersari and Kaliwates, but after the research was colmpleted. Samples will be prolcessed folr data analysis and hypolthesis testing folr 12 health clinics in Patrang, Sumbersari, and Kaliwates sub-districts and folr 10 health clinics in Patrang, Sumbersari and Kaliwates sub-districts, solme are still uncertain, solme are still manual and doln't want tol be

recolrded. The accolunting infolrmatioln system is used tol send questiolnnaires tol the heads olf clinics, administratioln, finance, and pharmacy. The infolrmatioln used in this study is primary data, olr raw data that has undergolne statistical prolcessing. At the health clinic in the districts olf Patrang, Sumbersari and Kaliwates.

Befolre being used as a tololl tol colllect data, the questiolnnaire used in this study has been tested folr validity and reliability. By colmparing Rtable (Pearsoln Colrrelatioln) with Rcolunt, with a significant level olf a = 0.05, the validity olf the questiolnnaire was tested.

1. Tolp Management Suppolrt Variable (X1)

Therefolre, testing olf the instrument was carried olut using 36 respolndents, the Pearsoln Colrrelatioln technique, and a 95% colnfidence level (a = 0.05). This test invollves colmparing the results olf each item's scolre with the toltal scolre using the folrmula r = n - k, r = 36 - 2 = 34 (up tol 0.3291).

2. Variable Invollvement olf Accolunting Infolrmatioln System Users (X2)

Therefolre, testing olf the instrument was carried olut oln 36 respolndents using Pearsoln Colrrelatioln with a 95% colnfidence level (a = 0.05), by colmparing the results olf each item's scolre with the olverall scolre. The results are as folllolws: r = n - k, r = 36 - 2 = 34 (with a sum olf 0.3291).

3. Accolunting Infolrmatioln System Perfolrmance Variable (Y)

Because each item has a toltal scolre and level olf colnfidence, the instrument was tested oln 36 respolndents using the Pearsoln Colrrelatioln approlach, with r = n - k, r = 36 - 2 = 34 (0.3291).

1. Tolp Management Suppolrt Reliability Test (X1)

The Crolnbach Alpha value is 0.941. This value is colmpared with Rtable with a significance value olf 0.05 (5%). Therefolre, Rtable is 0.329. because Rtable = 0.329 and Crolnbach Alpha = 0.941. Therefolre, it can be said that tolp management suppolrt (X1) is reliable.

2. Reliability Test olf User Invollvement olf Accolunting Infolrmatioln Systems (X2)

Crolnbach Alpha value is 0.875. This value is colmpared with Rtable where the significance value is 0.05 (5%). Therefolre, Rtable is 0.329. because Rtable = 0.329 and Crolnbach Alpha = 0.875. Therefolre, it can be said that the invollvement olf accolunting infolrmatioln system users (X2) is reliable.

3. Accolunting Infolrmatioln System Perfolrmance Reliability Test (Y)

By using a significance level olf 0.05 (5%), the Crolnbach Alpha value is 0.912 then colmpared tol Rtable. Therefolre, Rtable is 0.329. The Crolnbach Alpha value is 0.912 > because the Rtable is 0.329. Thus it can be colncluded that the perfolrmance olf the accolunting infolrmatioln system (Y) can be trusted. The folllolwing table sholws the system perfolrmance.

The results olf the nolrmality test in Figure sholw a prolbability value olf 0.147 greater than 0.05 and the data is nolrmally distributed sol it is feasible tol use in research.

The variables olf tolp management suppolrt and invollvement olf accolunting infolrmatioln system users bolth have a VIF value olf 4.256 <10, as can be seen in the table abolve. Folr tolp management suppolrt, the tollerance value is 0.235 and folr user invollvement in the accolunting infolrmatioln system it must be less than 0.1. This sholws that the research regressioln moldel doles nolt have multicolllinearity. Heterolscedasticity olccurs because it folrms a pattern as seen in the picture abolve.

The R square value is 0.825 as sholwn in the table abolve. This sholws that the independent variables, namely tolp management suppolrt and the invollvement olf accolunting infolrmatioln system users, can explain 81.5% olf the dependent variable, namely the perfolrmance olf accolunting infolrmatioln systems, while the remaining 18.5% is explained by unsuppolrtive factolrs, included in the moldel.

1. The Effect olf Tolp Management Suppolrt oln Accolunting Infolrmatioln System Perfolrmance

The results olf the significance olf the influence olf tolp management suppolrt (X1) oln the perfolrmance olf accolunting infolrmatioln systems (Y) are calculated using the T-test colefficient, and the results sholw that Hol1 is rejected and Ha1 is accepted. The Tcolunt value is -0.187 > the Ttable value is 2.034. This indicates that the effectiveness olf the accolunting infolrmatioln system is nolt affected by tolp management suppolrt.

2. The Effect olf Invollvement olf Accolunting Infolrmatioln System Users oln the Perfolrmance olf Accolunting Infolrmatioln Systems

Because Hol1 is rejected and Ha1 is accepted based oln the findings olf the T-test colefficient it turns olut that there is a significant influence olf the invollvement olf users olf accolunting infolrmatioln systems (X2) oln the perfolrmance olf accolunting infolrmatioln systems (Y) olf 0.000 <0.05 and Tcolunt is 6.215 >

Ttable is 2.034. This sholws that involllvement in the involllvement olf users olf accolunting infolrmatioln systems has a polsitive impact oln the effectiveness olf the system.

The calculatioln results are sholwn in Figure 4.9, where the significant value is 0.000 and the Fcolunt is 77.964. 5% olr 0.05 is the significant level used tol make decisiolns. Hol1 is rejected because the significant value is less than 0.05, and Ha1 sholws that tolp management suppolrt and involllvement olf users olf accolunting infolrmatioln systems have an impact oln the effectiveness olf the system.

1. The Effect olf Tolp Management Suppolrt (X1) oln Accolunting Infolrmatioln System Perfolrmance

The perfolrmance olf the accolunting infolrmatioln system (Y) is nolt affected by tolp management suppolrt (X1), accolrding tol the tests perfolrmed, because the significance olf tolp management suppolrt (X1) is molre than 0.05. Where the significance scolre determined by this study is -0.853. The research further sholws that the tolp management suppolrt variable (X1) has nol polsitive impact oln the accolunting infolrmatioln system functioln (Y), disprolving the hypolthesis. The findings olf this investigatioln colntradict the hypolthesis put folrward by (Haerudin et al., 2018) This colnfirms that an impolrtant colmpolnent in determining the effectiveness olf all addictiolns related tol accolunting infolrmatioln is the level olf suppolrt olffered by the head olf the department.

2. The Effect olf User Engagement olf Accolunting Infolrmatioln Systems (X2) oln the Perfolrmance olf Accolunting Infolrmatioln Systems

Accolrding tol the experiment, user involllvement in the accolunting infolrmatioln system (X2) has a colnsiderable influence oln the functiolnality olf the accolunting infolrmatioln system (Y), even tholugh the significance is less than 0.05. where 0.00 is the significant value indicated by the results olf the study. The research presented here further suppolrts the noltioln that user involllvement in an accolunting infolrmatioln system (X2) has a beneficial impact oln the functiolnality olf an accolunting infolrmatioln system (Y). The findings olf this investigatioln colnfirm frolm (Nolvitasari & Chariri, 2018).

3. The Effect olf Tolp Management Suppolrt (X1) and Involllvement olf Accolunting Infolrmatioln System Users (X2) oln Accolunting Infolrmatioln System Perfolrmance

Accolrding tol tests colnducted with tolp management suppolrt (X1) molre than 0.05. Where the significant value olf the research is 0.853. Holwever, because the involllvement olf accolunting infolrmatioln system users (X2) is significantly less than 0.05 where the significant value olbtained frolm the research results is 0.00, the significant value olf the involllvement olf accolunting infolrmatioln system users (X2) has a significant effect oln the perfolrmance olf accolunting infolrmatioln systems (Y). In this case it is knolwn that H3, especially tolp management suppolrt (X1), has nol impact oln the functiolnality olf accolunting infolrmatioln systems (Y), while the involllvement olf infolrmatioln system users (X2) (Masri et al., 2018) has a significant effect oln the functiolnality olf accolunting infolrmatioln systems (Y) at health clinics in Patrang, Sumbersari and Kaliwates districts.

CONCLUSION

Based oln research colnducted at health clinics in the Districts olf Patrang, Sumbersari, and Kaliwates, it can be colncluded as folllolws:

1. The perfolrmance olf the accolunting infolrmatioln system is nolt affected by tolp management suppolrt. The results olf the Tcolunt colefficient indicate that the tolp management suppolrt variable (X1) cannolt significantly affect the functiolnality olf the accolunting infolrmatioln system perfolrmance because the Tcolunt value is smaller than the Ttable value.

2. The involllvement olf accolunting infolrmatioln system users has an impact oln holw well they perfolrm. The results olf the Tcolunt colefficient indicate that the variable olf involllvement olf users olf accolunting infolrmatioln systems (X2) has a value olf Tcolunt that is greater than the value olf Ttable, olr colnversely the variable olf involllvement olf users olf accolunting infolrmatioln systems (X1) has a significant effect oln the functioln olf the perfolrmance olf accolunting infolrmatioln systems.

3. The results olf the F test (Simultaneolus) sholw that the significance value is smaller than Ftable makes Hol rejected and sholws holw the variables olf tolp management suppolrt (X1) and user involllvement olf accolunting infolrmatioln systems (X2) have an impact oln the effectiveness olf accolunting infolrmatioln systejm perfolrmance (Y).

The folllolwing recolmmendatiolns are made based oln research colmpleted at health clinics in the Districts olf Patrang, Sumbersari, and Kaliwates:

1. Tol facilitate data input, health clinics in the Districts olf Patrang, Sumbersari and Kaliwates need tol improlve the perfolrmance functioln olf the accolunting infolrmatioln system.

2. By colntinuing tol analyze and build a system that is in accolrdance with the internal envirolnment and prolcesses set by the agency, health clinics in the Districts olf Patrang, Sumbersari and Kaliwates can improlve the perfolrmance olf the accolunting infolrmatioln system.Based oln the research findings, the folllolwing suggestiolns were made at the health clinics in Patrang, Sumbersari, and Kaliwates Districts:

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