DIGITAL ACCOUNTING IS THE NEW NORMAL

[a]Kadek Linda Kusnita, [b]Gede Crisna Wijaya
[a,b]Universitas Pendidikan Nasional
lindakusnita@undiknas.ac.id

ABSTRACT

Digital accounting is the new normal. Entering the digitalization era which is often called the industrial revolution 4.0, the phenomenon of collaborating cyber technology and automation technology forces us to adapt to technology. Responding to the negative impact of the 4.0 industrial revolution, a new idea emerged, namely society 5.0, this concept focuses on humans (human-centered) on a technology basis. One of the professional fields that can take advantage of this technology is the accounting profession. Computer-based and digital information systems play an important role in developments in the business world, as well as in the world of accounting. This paper aims to see how the influence of organizational culture, self-confidence in computers, and ease of use affect the use of Accounting Information System (AIS) in the new normal era. The type of data in this study is quantitative data. Using primary data sources, by distributing questionnaires. The population of this research is 155 Village Credit Institutions in Badung Regency. As for the sample, 75 Village Credit Institutions in Badung were taken by random sampling. It can be concluded that: culture has a significant effect on self-confidence in computers; culture has a significant effect on perceived ease of use; culture has a significant effect on the use of AIS; self- confidence in computers has a significant effect on the use of AIS; Perception of ease of use has a significant effect on the use of AIS.

Keywords: *Digital Accounting, Accounting Information System, New Normal*

INTRODUCTION

Technology that continues to develop has a significant impact on various processes in human life. These impacts can be in the form of positive impacts, which encourage an increase in the effectiveness and efficiency of human activities, or even negative impacts, namely in the form of misuse of technology for personal gain and creating losses for other parties. These two sides of the impact of technology demand a paradigm shift towards technology based on wise considerations to ensure that technological progress really becomes an instrument that makes it easier for humans to carry out their activities. Entering the digitalization era which is often called the industrial revolution 4.0, the phenomenon of the collaboration of cyber technology and automation technology or often called "cyber physical system". In other words, Industry 4.0 is all about how smart, connected technologies will be embedded in companies, assets and people, and is characterized by the development of analytics, robotics, cognitive technology, artificial intelligence, quantum computing, Internet of things and other things. One of the most important parts of these new technologies is that they will change the way data and information is used and how this will enable companies to

be more efficient. (Cotteleer & Sniderman, 2017). The industrial revolution 4.0 forces us to adapt to technology.

Assisted by information technology in the application process, the involvement of human labor in the process can be reduced. Thus, the effectiveness and efficiency in a work environment automatically increases. In the industrial world, this has a significant impact on the quality of work and production costs. But in fact, not only industry, all levels of society can also benefit from this system in general. Azzahra (2020) concludes that several experts in the business field are of the opinion that the industrial revolution currently being experienced by the world's population can replace many roles of human work. This is inseparable from the emergence of various highly sophisticated technologies such as artificial intelligence and the entry of the disruptive era.

Responding to the negative impact of the 4.0 industrial revolution, new ideas have emerged from Japanese civilization, namely society 5.0 (Firdaus, 2020). As information has circulated about Society 5.0, the concept that has been developed by Japan is focused on humans (human-centered) on a technology basis (Firdaus, 2020). Society 5.0 was created to be a development of the industrial revolution 4.0 which is considered capable of eroding the role of humans (Mayasari, 2019). The balance between economic progress and solving social problems through the integration of the real world with the virtual world is something that is promoted by Society 5.0. (Firdaus, 2020). One of the professional fields that can take advantage of this technology is the accounting profession. Groșanu et al. (2020) state that new storage technologies and media that are revolutionizing today's market can substantially change the accounting and auditing environment and practices. In fact, for a long time, information technology has played a large role in facilitating the accounting system of companies and organizations (Groșanu et al., 2020). Various benefits such as time, cost and efficiency savings are the main reasons for using technology (Groșanu et al., 2020). Effective output so as to produce good and correct financial reports is also another reason for its implementation.

Big data analytics is a new breakthrough that can lead companies or auditors to process and produce information that avoids errors in recording financial statements, fraud, and human error. The presence of big data analytics can present development trends that are of interest to the public and assist companies in allocating budget costs in real-time.

The expected impact of technological advances on various institutions is in the form of easier and faster implementation of various accounting processes, as well as more accurate information generated from these processes. However, this can only be achieved if the parties involved in the accounting process have the capability to utilize technology products optimally and with positive goals.

The basic competencies that must be possessed should also be more qualified in the digital era, they must have good analytical power for the process. This digital era is the entry or process of recording financial information using technology or computerized systems with software developed today. Of course, the potential of a student in this era must be more adequate not only in accounting knowledge, but also in information technology. Everything must begin with awareness to be able to have quality or skills with mastery of using systems or software and always follow the times because the benchmark for becoming an accounting profession later both accountants and lecturers must have skills and qualities that are qualified in their time. Not only mastering one system, but all systems should be mastered.

The majority of accountants believe that accounting will change massively in the next few years due to technological changes (Ransbotham & Kiron, 2017). Experts expect significant changes, especially in terms of examining historical financial information and information technology systems (Groșanu et al., 2020). Therefore, it is important for accountants to continue to innovate and add new insights about the integration between accounting practices and technology in order to survive in the digital economy era (Mujiono, 2021). Armed with four digital principles that are upheld, namely digital skills, digital culture, digital ethics and digital safety, they can help accountants in maintaining the sustainability of their profession (Mujiono, 2021). Therefore, the role of technology in the accounting profession in the digital era is important to be identified more deeply and comprehensively.

Computer-based and digital information systems play an important role in developments in the business world, as well as in the world of accounting. Where (FASB, Bodnar and Hopwood: 1990) explains that accounting as an information system is seen from the purpose of accounting is to provide information for decision making. every company or other business people are always faced with decision-making problems. Sufficient, accurate, timely and accurate information is a solution that is needed to be produced by a computer-based and digital-based Information System. The success of a digital-based accounting information system cannot be separated from the user or user factor where the user or the user himself is a human. Therefore, cultural factors in the acceptance and use of accounting information systems greatly affect human behavior and practices in carrying out their activities. Cultural factors are important factors in shaping the context of technology utilization and performance have long been recognized (Lippert and Volkmar, 2007). One of Hofstede's cultural dimensions: individualism-collectivism affects people in forming beliefs that may affect people's willingness to believe in Information Technology-based Information Systems (Doney et. al.: 1998). Cultural values can influence the characteristics and beliefs associated with information technology.

The success of digital-based accounting information systems is illustrated by the satisfaction felt by users of digital-based accounting information systems, or can be described by the continuous use of digital-based accounting information systems by users. The model used to determine whether the digital-based accounting information system is well received is the Technology Acceptance Model (TAM). analyze the use of digital-based accounting information systems that express success Digital-based accounting information systems using perceived ease of use are added and integrated with external variables, namely self-confidence in computers is an external variable that shows individual differences that can affect use Digital-based accounting information system. When associated with technological advances that have reached the digital level as it is today, the capabilities of individuals in utilizing digital technology products can be a strong driver for carrying out fraud. Moreover, the application of digital technology that is still uneven due to the knowledge and ability to operate the technology which is still not owned by all business entities, including the public sector, presents a great opportunity to commit fraud.

Fraud can be broadly classified into three types of actions, namely asset misappropriation, false statements in financial statements, and corruption (Sihombing, Erlina, Rujiman, & Muda, 2019). LPD is one of the institutional elements of *Pakraman* Village that carries out the financial function of *Pakraman* Village to manage the financial potential of *Pakraman* Village. This institution has the potential and is very proven in advancing the welfare of the people in *Pekraman* Village and fulfilling the interests of *Pekraman* Village. The Village Credit Institution (LPD) has undergone very rapid changes because it has greatly benefited *Pekraman* Village itself and its members, along with that new needs have arisen regarding the existence of institutions, management elements, activities and operations. so that more accurate arrangements are needed to ensure legal certainty and protection for the existence and activities of the LPD and the existence of *Krama Desa* which are members. Not only big businesses are forced to adapt and have an understanding of digitization in this digitalization era. Financial institutions are also required to follow the current digitalization trend.

In addition to the TAM model which functions in analyzing the success of using digital-based accounting information systems, culture also greatly influences how quickly a person can adapt to new things. Thus, this research is interesting and important to do in Bali with regard to the acceptance and use of digital-based accounting information systems as an expression of the success of digital-based accounting information systems whose focus is to examine and analyze the direct influence of culture on the use of digital-based accounting information systems as an expression of system success. digital-based accounting information at the Village Credit Institution in Bali.

LITERATURE REVIEW

Industrial Revolution 4.0 and Society 5.0

Philbeck & Davis (2019) defines the fourth industrial revolution as a conceptual design regarding changes in technology, societal patterns, industry, which occur very rapidly in the 21st century caused by the development of automation and interconnectivity. The fourth industrial revolution can be identified with the increasing level of digitization of manufacturing. This is driven by four factors, namely the increase in the amount of data, computing power, and connectivity. Then, the emergence of analysis of business, capacity, and level of intelligence, the emergence of new correlations between machines and humans, and the increase of digital transfer instructions to the physical world, such as three-dimensional printing and robotics (Mujiono, 2021).

The concept of society 5.0 is a continuation of the previous four stages of society, namely hunting and gathering in society 1.0, agriculture in society 2.0, industry in society 3.0, and information in society 4.0. (Mujiono, 2021). If the focus of industry 4.0 is on industrial development, the focus of the concept of society 5.0 is changing the way people live (Mujiono, 2021). Another thing that becomes the foundation of society 5.0 is the balancing of economic development from all aspects of the need for energy, food, and equitable welfare with the resolution of social problems such as the influence of industrialization on job availability, quality of human competence, changes in the affected environment and so on) properly integrated (Faruqi, 2019).

Information Technology in the Industrial Revolution 4.0 Era and Society 5.0

At this time, technological developments and the industrial revolution through the development of Robotics, Big Data, Artificial Intelligence, Internet of Things and Automation are directing humans towards society 5.0 (Faruqi, 2019). Industry 4.0 emphasizes the idea of consistent digitization and connecting all productive units in an economy. There are several forms of technology that act as support for Industry 4.0, including vertical and horizontal system integration, cloud, simulation, augmented reality, robots, internet of things, big data analytics, additive manufacturing, and cyber security (Bahrin et al., 2016).

Cloud Computing

Cloud computing is one of the products resulting from the digitization process in the accounting field (Setiawan et al., 2020). Or in other words, cloud accounting is one of the applications of cloud computing technology in accounting which is applied by someone who works as an accountant. Cloud accounting has become a breakthrough to present financial reports in the form of a dashboard display that can be accessed anytime and anywhere in real-time by accountants. Accountants' duties have been greatly assisted in the administrative sphere where they can carry out communication, collaboration, and sharing of data and information more easily with other accountants or with other interested parties without the need for paper (Setiawan et al., 2020).

Cloud accounting software utilizes the cloud in accounting data storage. This makes it easier for owners and employees to access financial information anywhere with an Internet connection. Cloud Computing can be very beneficial to the accounting firms that use it, enabling immediate analysis of very large volumes of data and possibly reducing the burden of compiling semi-annual or annual reports in the process. With clients who can do their own bookkeeping and tax work, the implementation of cloud computing can increase the role and services of accountants to become trusted business advisors (Khanom, 2020).

Internet of Things (IoT)

The mention of the Internet of Things generally refers to the process flow by which network connections and computing capabilities extend to everyday objects, sensors, and objects not normally associated with computers, enabling these tools to produce, exchange, and use highly human-assisted information. little (Mujiono, 2021). However, there is no

single, universal definition. Three important things that are business priorities in building an IoT architecture are privacy and security, resource efficiency, and basic architecture (Mujiono, 2021).

Big Data

Big data refers to the definition of data volumes that are very large and difficult to manage using traditional methods (Mujiono, 2021). Big data is a term for a massive data set that has a large, more varied and complex structure with difficulty to store, analyze and visualize for further processing or results. The process of researching large amounts of data to uncover hidden patterns and secret correlations is known as big data analytics (Sagiroglu & Sinanc, 2013). Big data is generated from a growing number of sources, including internet clicks, mobile transactions, user-generated content, and social media as well as content that is intentionally generated through censorship networks or business transactions such as sales queries and purchase transactions (George et al., 2014).

Technology Acceptance Model (TAM) Theory

One theory of technology integration that is quite popular is the technology acceptance model (TAM). The theory of technology integration is a theory that analyzes and understands the factors that influence the acceptance of the use of computer technology.

TAM describes that there are two factors that dominantly affect technology integration. The first factor is the user's perception of the benefits of technology. While the second factor is the user's perception of the ease of use of technology (ease of use). Both of these factors affect the willingness to use technology (usefulness). Furthermore, the willingness to use technology will affect the actual use of technology. User perception of the benefits of technology can be measured from several factors as follows:

1) The use of technology can increase user productivity
2) The use of technology can improve user performance
3) The use of technology can increase the efficiency of user processes.

The above factors will affect the user's perception of the benefits of technology. In general, technology users will have a positive perception of the technology provided.

Negative perceptions will arise as a result of using the technology. This means that negative perceptions develop after users have tried the technology or users have bad experience with the use of the technology. This bad experience can be in the form of experience using similar technology or experience after using the technology provided. This causal factor is actually closely related to the second factor of TAM, namely the user's perception of the ease of using technology. User's perception of the ease of using technology is influenced by several factors. The first factor focuses on the technology itself, for example user experience with the use of similar technologies. The good user experience of similar technology will affect the user's perception of the new technology provided, and vice versa.

The second factor is the reputation of the technology earned by the users. A good reputation that is heard by users will encourage user confidence in the ease of use of the technology, and vice versa. The technology in question is not only the technology to be adopted but also other technologies similar to the technology to be adopted. The third factor that influences user perceptions of the ease of using technology is the availability of reliable support mechanisms. A trusted support mechanism will affect user confidence in the convenience of technology, for example, users feel confident that there is a reliable support mechanism if they have difficulty using technology, it will encourage user perceptions to be more positive. Vice versa.

Intelligence

Azzahra (2020) explained that when compared to humans, AI systems used to extract information were rated three times more consistent and twice more efficient in document review. In the area of anomaly detection, AI is designed in such a way that it has the ability to detect outliers that appear in the data and provide warnings in those areas. Routine accountant activities can be assisted by the application of AI, including data handling and

processing can be done automatically, data acquisition can be done quickly, and all information can be categorized into various accounts by yourself.

A very important conclusion is that more AI applications should be further investigated in accounting and auditing (Baldwin et al., 2006). Stancheva-Todorova (2018) explains that strong AI turbulence will bring about changes in the roles and functions of the profession. A strategy that has a good chance of success is to embrace various technological challenges and adapt by developing new competencies. Baldwin et al. (2006) explained that the gap between the business, accounting, computer science and AI domains should be bridged through more cross-disciplinary research. Stancheva-Todorova (2018) also explained that based on data obtained from the US Department of Labor, automation technology provides several potential effects, namely robots and computers increasing the ability to complete activities, such as cognitive abilities in making judgments, feeling emotions or driving vehicles. The use of AI capabilities brings several challenges to accountants who will work in tandem with intelligent systems. Accountants need to respond to this with capabilities that are in line with deeper technological developments (Stancheva-Todorova, 2018).

Accountants can use intelligent systems to solve three problems (ICAEW 2017). Intelligent systems can be used to support decision making by presenting better and cheaper data, providing deeper analysis results and can provide a new perspective on the business world, focusing on tasks that are more valuable due to the application of AI applications. Accounting activities that have the potential to be replaced by AI applications are bookeeping activities, fraud prevention and detection, income forecasting (forecasting), financial accounting and reporting, analysis of many unstructured data. Smart technologies such as artificial intelligence and machine learning are actively providing information that is near real-time. Artificial Intelligence and automation can significantly reduce the level of manpower requirements and can be integrated with accounting and auditing (Gulin et al., 2019).

One part of AI is Natural Language Generation (NLG). NLG is a technology capable of generating detailed narrative reports from previously analyzed data as humans can. In a simpler definition, NLG is a technology that can process raw data into narrative reports which can then be used as guidelines in preparing recommendations. In the consultation process when making decisions, the report prepared by NLG can be used as a better financial input provider to the board of directors as is done by an accountant (Azzahra, 2020).

Machine Learning

Large public accounting firms are focused on providing their customers with the expertise needed to apply machine learning algorithms in business to accelerate and improve business decisions while lowering costs (Chu & Yong, 2021). In May 2018, PricewaterhouseCoopers announced a joint venture with eBravia, a contract analytics software company, to develop machine learning algorithms for contract analysis. The algorithm can be used to review documents related to lease accounting and revenue recognition standards and other business activities, such as mergers and acquisitions, financing, and divestments. While large CPA firms may have the financial resources to invest in machine learning, small CPA firms can leverage this technology solution and use pre-built machine learning algorithms to develop expertise through their own implementations on a smaller scale (Chu & Yong, 2003). 2021).

The use of automation, big data, and other technological advancements such as machine learning will continue to grow in accounting and auditing, producing critical Business Intelligence (BI) tools that provide historical, current and predictive views of business operations in interactive data visualizations. BI systems enable accounting professionals to make better decisions by analyzing huge volumes of data from all lines of business, resulting in increased productivity and better accuracy and insight to make more informed decisions (Chu & Yong, 2021). The automated analysis process will help facilitate the work of accountants and auditors in analyzing large amounts of data thereby increasing the efficiency of the time used (Deniswara et al., 2020).

Confidence in Computer

Self-efficacy is an individual's perception of the ease or difficulty of performing a behavior or belief in one's own ability to perform. Individuals will tend to be more satisfied with the behaviors they feel capable of doing and tend to dislike them for the behaviors they cannot master. Computer self-efficacy is an external variable from TAM that affects other TAM constructs.

Perception of Ease of Use

Perceived ease of use is the second construct in the TAM method, perceived ease of use has a definition as the extent to which a person believes that using a technology will be free from effort. This construct is also a belief about the decision-making process, if a person believes that an information system is easy to use then he will use it, otherwise if someone does not find it easy to use then he will not use it.

Organizational Culture

Organizational Culture According to Robbins and Judge (2017) defines organizational culture as a system of shared meanings held by members of an organization that distinguishes the organization from other organizations. Meanwhile, according to Falikhatum (Sunyoto, 2017) organizational culture is the habits, traditions, and general procedures for doing something and most of them come from the founders of the organization.

Research Design

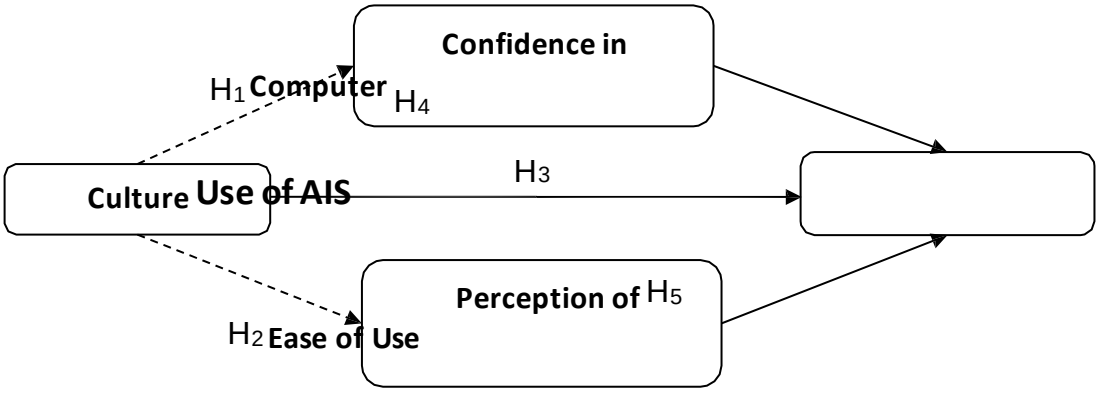

Figure 1. Research Framework

This study will test five hypothesis that show the influence of the independent variable on the dependent variable. The research hypothesis is as follows:
H1: Cultural variables affect self-confidence on computers
H2: Cultural variables affect the perception of ease of use
H3: Cultural variables affect the use of AIS
H4: The variable of self-confidence on computers has an effect on the use of AIS
H5: The perceived ease of use variable affects the use of AIS

METHOD

The type of data used in this research is the type of quantitative data. Using primary data sources, by distributing questionnaires to all Village Credit Institutions throughout Badung Regency. The population of this research is 155 Village Credit Institutions in Badung Regency. As for the sample, 75 Village Credit Institutions in Badung were taken by random sampling.

RESULT AND DISCUSSION

Table 1. Variable Reliability Test

VAB	Cronbach's Alpha	Description R/UR	
Culture	0,932	consistent	reliable
Confidence in Computer	0,936	consistent	reliable
Perception of Ease of Use	0,945	consistent	reliable
Digital-based Information System (AIS)	0,935	consistent	reliable

Source: Data Processed, 2022

Can be concluded that R≥0,6000 with the following description:

Culture ≥ 0,932 of R≥ 0,600
Confidence in Computer ≥ 0,936 of R≥ 0,600
Perception of Ease of Use ≥ 0,945 of R≥ 0,600
Digital-based Information System (AIS) ≥ 0,935 of R≥ 0,600

From the description above, it can be seen that of all the cultural variables, self-confidence in computers, perceptions of convenience and accounting information systems tested for reliability, they are declared real because they have a Cronbach Alpha ≥ 0,600.

Table 2. Variable Significance Test

			Estimate	S.E.	C.R.	P	Label
Self Confidence	<---	Culture	1,027	,136	7,540	***	par_22
Convenience	<---	Culture	1,031	,143	7,206	***	par_23
Use of AIS	<---	Self Confidence	,338	,153	2,204	,028	par_20
Use of AIS	<---	Convenience	,323	,144	2,253	,024	par_21
Use of AIS	<---	Culture	,425	,205	2,080	,038	par_24
Culture 8	<---	Culture	1,000				
Culture 7	<---	Culture	1,173	,147	8,006	***	par_1
Culture 6	<---	Culture	1,114	,136	8,207	***	par_2
Culture 5	<---	Culture	1,314	,153	8,560	***	par_3
Culture 4	<---	Culture	1,222	,145	8,447	***	par_4
Culture 3	<---	Culture	,992	,129	7,689	***	par_5
Culture 2	<---	Culture	1,121	,142	7,888	***	par_6
Culture 1	<---	Culture	1,132	,141	8,057	***	par_7
Self Conf. 1	<---	Self Confidence	1,000				
Self Conf. 2	<---	Self Confidence	1,052	,113	9,311	***	par_8
Self Conf. 3	<---	Self Confidence	1,122	,125	8,962	***	par_9
Self Conf. 4	<---	Self Confidence	1,117	,123	9,045	***	par_10
Self Conf. 5	<---	Self Confidence	,860	,112	7,684	***	par_11
Convenience 5	<---	Convenience	1,000				
Convenience 4	<---	Convenience	1,026	,126	8,119	***	par_12
Convenience 3	<---	Convenience	,964	,109	8,836	***	par_13
Convenience 2	<---	Convenience	1,014	,113	9,007	***	par_14
Convenience 1	<---	Convenience	,989	,127	7,814	***	par_15
Use of AIS 1	<---	Use of AIS	1,000				
Use of AIS 2	<---	Use of AIS	1,024	,132	7,751	***	par_16
Use of AIS 3	<---	Use of AIS	1,100	,128	8,568	***	par_17

Use of AIS 4	<---	Use of AIS	1,027	,129	7,971	***	par_18
Use of AIS 5	<---	Use of AIS	,904	,125	7,241	***	par_19

Source: Data Processed, 2022

Table 3. Regression Weight (Loading Factor)

			Estimate
Self Confidence	<---	Culture	,912
Convenience	<---	Culture	,903
Use of AIS	<---	Self Confidence	,338
Use of AIS	<---	Convenience	,329
Use of AIS	<---	Culture	,379
Culture 8	<---	Culture	,711
Culture 7	<---	Culture	,761
Culture 6	<---	Culture	,782
Culture 5	<---	Culture	,813
Culture 4	<---	Culture	,801
Culture 3	<---	Culture	,733
Culture 2	<---	Culture	,752
Culture 1	<---	Culture	,768
Self Conf. 1	<---	Self Confidence	,766
Self Conf. 2	<---	Self Confidence	,811
Self Conf. 3	<---	Self Confidence	,795
Self Conf. 4	<---	Self Confidence	,797
Self Conf. 5	<---	Self Confidence	,691
Convenience 5	<---	Convenience	,735
Convenience 4	<---	Convenience	,756
Convenience 3	<---	Convenience	,826
Convenience 2	<---	Convenience	,837
Convenience 1	<---	Convenience	,728
Use of AIS 1	<---	Use of AIS	,698
Use of AIS 2	<---	Use of AIS	,737
Use of AIS 3	<---	Use of AIS	,822
Use of AIS 4	<---	Use of AIS	,763
Use of AIS 5	<---	Use of AIS	,692

Source: Data Processed, 2022

From the two tables above, it can be seen that all indicators of latent variables have standardized estimates (regression weight) in the form of loading factor or lamda (λi) > 0,50, critical value C.R >2000 and has a probability less than 0,05 (***). Thus it can be said that all indicators of the latent variable are significant/valid.

Table 4. Goodness of Fit

Goodness of fit index	Cut-of value	Hasil Model	Description
Chi-square(x2)	Expected small	257,065	Not Good
Relative Chi-square	≤3,00		
Probability	>0,05	0.070	Not Good
RMSEA	≤0,08	0.035	Good
GFI	≥0,90	0.840	Not Good
AGFI	≥0,90	0.804	Good

TLI	≥0,95	0.980	Good
CFI	>0,95	0.982	Good

Source: Data Processed, 2022

Table 5. Square Multiple Correlation

	Estimate
Convenience	,815
Self Confidence	,832
Use of AIS	1,008
Use of AIS 5	,479
Use of AIS 4	,582
Use of AIS 3	,675
Use of AIS 2	,543
Use of AIS 1	,488
Convenience 1	,529
Convenience 2	,700
Convenience 3	,682
Convenience 4	,571
Convenience 5	,540
Self Confidence 5	,478
Self Confidence 4	,636
Self Confidence 3	,632
Self Confidence 2	,658
Self Confidence 1	,587
Culture 1	,589
Culture 2	,565
Culture 3	,537
Culture 4	,641
Culture 5	,662
Culture 6	,611
Culture 7	,579
Culture 8	,506

Source: Data Processed, 2022

Based on the data in the table above, it can be explained that the effect:

1) The direct effects Culture variable on self-confidence in computers have a standardized estimate value (regression weight) of 0.136, with C.R. (critical ratio = identical to the value of t-count) of 7.540 and probability = ***. Value C.R = 7,540 > 2,000 and probability = ***< 0,05, shows that the influence of Culture on self-confidence in computers is significant.
2) The direct effects of the Culture variable on User Ease of Perception have a standardized estimate (regression weight) value of 0.143, with C.R. (critical ratio = identical to the value of t-count) of 7.206 and probability = ***. Value C.R = 7,206 > 2,000 and probability = ***< 0,05, shows that the influence of Culture on User Ease of Perception is significant.
3) The direct effects of the Cultural variable on the use of AIS have a standardized estimate (regression weight) value of 0.205, with C.R. (critical ratio = identical to the value of t-count) of 2.080 and probability = 0.038. Value C.R = 2,080 > 2,000 and probability = 0,038< 0,05, shows that the influence of Culture on the use of AIS is significant.
4) The direct effects of the computer confidence variable on the use of AIS have a standardized estimate (regression weight) value of 0.153, with C.R. (critical ratio = identical to the value of t-count) of 2.204 and probability = 0.028. Value C.R = 2,204 > 2,000 and probability = 0,028< 0,05, shows that the effect of self-confidence on computers on the use of AIS is significant.

5) The direct effects of User Ease of Perception on the Use of AIS have a standardized estimate (regression weight) value of 0.144, with C.R. (critical ratio = identical to the value of t-count) of 2.253 and probability = 0.024. Value C.R = 2,253 > 2,000 and probability = 0,024< 0,05, shows that the effect of User Ease of Perception on the Use of AIS is significant.

From the description above, it can be stated that the five variables have a significant positive effect as stated as follows:

1) Hypothesis 1: The influence of culture on self-confidence on the information system is proven correct
2) Hypothesis 2: The influence of culture on the perception of ease of use is verified.
3) Hypothesis 3: Culture has an effect on the use of proven accounting information systems.
4) Hypothesis 4: The effect of self-confidence on computers on the use of accounting information systems has been verified.
5) Hypothesis 5: The effect of perceived ease of use on the use of AIS has been verified.

While the results of the Mediation Model Testing for the variables of self-confidence on computers and perceptions of user convenience in the influence of culture on AIS are as follows:

1) The direct influence of the influence of culture on the use of AIS is statistically significant with a coefficient of 0.43
2) The influence of culture on self-confidence on computers is statistically significant with a coefficient of 0.24.
3) The effect of computer self-confidence on the use of vain is statistically significant with a coefficient of 0.34.

The variable perception of user convenience as a mediating variable in the influence of Culture on AIS, in the results of this study it is proven that the perception of user convenience as a mediating variable in the influence of Culture on AIS because the requirements for the mediation effect are met, namely:

1) The direct influence of the influence of culture on the use of AIS is statistically significant with a coefficient of 0.43.
2) The influence of culture on the perception of user convenience is statistically significant with a coefficient of 0.03.
3) The effect of User Ease of Perception on the use of AIS is statistically significant with a coefficient of 0.32.

Discussion

The Influence of Culture on Confidence in Computers

Self-confidence in computers is a characteristic of individuals who are confident in their ability to perform tasks in the use of accounting information systems (Suardikha, 2012). By having confidence, a person can improve his skills and useful for effective use of computers and strengthen everyone's confidence in their performance. In other words, someone who has confidence in computers will be more capable and confident in using information technology.

The researchers stated that culture is an important variable that relates and interacts in the acceptance and use of IS/IT. There is an interaction between culture, especially national culture, and the process of technology acceptance (McCoy et al. 2007).

Cultural Influence on Perceived Ease of Use

Perceived usefulness is the extent to which a person believes that using a technology will improve his or her performance. If someone believes that the system is useful, then he will use it. Conversely, if someone believes that the information system is not useful, then he will not use it. In the research of Nazar (2008) and Suardikha (2012) found that perceived

usefulness has a positive effect on intentions to use information technology/information systems.

Culture affects the use of Accounting Information Systems

Suardikha's research (2011) found that culture had a direct effect on AIS use and an indirect effect on AIS use mediated by self-belief on computers and perceptions of usefulness. The results of Tunnell IV's research (2013) show that national culture influences the implementation of information systems. Likewise, research by Rahayu (2012) concludes that organizational culture influences the implementation of AIS. Hwang (2005) found that uncertainty avoidance has a positive effect on ease of use. On the other hand, Parboteeah et al. (2005) found that masculinity has a positive relationship with perceived technology usefulness and uncertainty avoidance has a negative relationship with perceived technology usefulness.

Cultural Influence on AIS Use mediated self-confidence in computers and perceived ease of use of AIS

There is an interaction between two phenomena, namely the acceptance process and national culture (McCoy et al. 2007). Masculinity/femininity culture and individualism/collectivism directly affect personal innovativeness, self-confidence in computers, and culture influences AIS use mediated self-belief in computers, personal innovativeness, perceived usefulness, and perceived ease of use.

The Influence of Perceived Ease of Use on the Use of AIS

Perceived usefulness and perceived ease of use influence actual use (Davis 1989; Davis et al. 1989; Adam et al. 1992; Igbaria et al. 1997; Suardikha 2011). Perceived usability affects system usage. However, ease of use had no effect (Starub et al. 1995; Szajna 1996). Perceived usefulness has a positive effect on perceived use. However, perceived ease of use only has an indirect effect on perceived use (Igbaria et al. 1995; Igbaria et al. 1996). Perceived usefulness is significantly associated with IT use. Perceived ease of use is not directly related to IT use (Ndubisiet al. 2005). Perceived use positively affects IT use, while perceived usefulness does not affect IT use (Srite et al. 2008). Perceived usefulness does not affect actual use (Wiyono 2008).

Influence of self-confidence on computers on the use of Accounting Information Systems

Self-confidence in computers is an individual characteristic that reflects confidence in their ability to perform tasks in the use of accounting information systems (Suardikha, 2011). By having confidence, a person can improve his skills and is useful for effective use of computers and strengthens everyone's confidence in their performance. In other words, someone who has confidence in computers will be more capable and confident in using information technology

CONCLUSION

Self-confidence in computers is an individual characteristic that reflects confidence in their ability to perform tasks in the use of accounting information systems (Suardikha, 2012). By having confidence, a person can improve his skills and be useful for the effectiveness of using computers and strengthen everyone's confidence in their performance. In other words, someone who has confidence in computers will be more capable and confident in using information technology.

The researchers stated that culture is an important variable that relates and interacts in the acceptance and use of IS/IT. There is an interaction between culture, especially national culture, and the process of technology acceptance (McCoy et al. 2007).

Perceived usefulness is the extent to which a person believes that using a technology will improve his or her performance. If a person feels confident that the system is useful then

he will use it. Conversely, if someone believes that the information system is less useful then he will not use it. In the research of Nazar (2008) and Suardikha (2012) found that perceived usefulness has a positive effect on intentions to use information technology/information systems. work in LPD.

Perceived ease of use plays an important role in increasing user motivation to use AIS and mediates the influence of THK culture on AIS use as AIS success. This is shown by this research. Therefore, LPD management in Bali needs to try to take actions that can foster trust so that perceptions of usefulness and perceived ease of use can be improved so that SIA users feel confident that AIS is useful and easy to use in decision making and in completing tasks for achieve the expected goals.

Information technology innovations that were present during the era of the industrial revolution 4.0 and at the beginning of the era of society 5.0 have had a massive impact and fundamental changes to the patterns, ways, and habits of the world of work and various professions. Work that was originally done manually and traditionally has turned into a digital one with a faster and more systematic process, including work in the accounting field. An accountant needs to have the ability to adapt to digital advances and apply information technology to achieve success in the digital era.

REFERENCE

Azzahra, B. (2020). Akuntan 4.0: roda penggerak nilai keberlanjutan perusahaan melalui artificial intelligence & tech analytics pada era disruptif. *Jurnal Riset Akuntansi Dan Keuangan*, *16*(2), 87–100. 10.21460/jrak.2020.162.376

Bodnar, G.H. and Hopwood, W.S. 1990. *Accounting Information Systems*, Fourth Edition, Allyn Bacon, Boston.

Chu, M. K., & Yong, K. O. (2021). Big data analytics for business intelligence in accounting and audit. Open Journal of Social Sciences, 9, 42–52. https://doi.org/10.4236/jss.2021.99004

Cotteleer, Mark & Sniderman, Brenna, 2017. Forces of change: Industry 4.0. Published: 18.12.2017. Available: https://www2.deloitte.com/insights/us/en/focus/industry-4-0/overview.html Retrieved: 21.2.2019

Davis, F. D. 1989. Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information System Technology. *MIS Quarterly*, *13* (3), 319-340.

Davis, F. D., R. P. Bagozzi, dan P. R. Warshaw.1989. User Acceptance of Computer Technology: A Comparison of Two Theoretical Models. *Management Science*, *35* (8), 982- 1003.

Deniswara, K., Handoko, B. L., & Mulyawan, A. N. (2020). Big data analytic: literature study on how big data works toward accountant millennial generation. International Journal of Management, 11(5), 376–389.

Doney, Patricia M.; Cannon, Joseph P.; and Mulen, Michael R. 1998. Understanding the Influence of National Culture on the Development of Trust, *The Academy of Management Review,* Vol. 23, No. 3, July, p. 601-620.

Firdaus, F. (2020). *Mengenal society 5.0 "sebuah upaya Jepang untuk keamanan dan kesejahteraan manusia."* https://ee.uii.ac.id/2020/07/06/mengenal-society-5-0-sebuah-upaya-jepang-untuk-keamanan-dan-kesejahteraan-manusia/

Groșanu, A., Fülöp, M.-T., Cordoș, G.-S., & Raita, G. (2020). Challenges and trends for the incorporation of big data in the accounting profession: from the traditional approach

to the future professional accountant. *CECCAR Business Review*, *1*(12), 64–72. https://doi.org/10.37945/cbr.2020.12.08

Hwang, Y. 2005. Invertigating Enterprise Systems Adoption: Uncertainty Avoidance, Intrinsic Motivation, and The Technology Acceptance Model.

Igbaria, M., S. Parasuraman, dan J. J. Baroudi. 1996. A Motivational Model of Microcomputer Usage. *Journal of Management Information Systems, 13* (1), 127-143.

Igbaria, M., N. Zinatelli, P. Cregg, dan A.L.M. Cavaye. 1997. Personal Computing Acceptance Factors in Small Firms: A Structural Equation Model. *MIS Quarterly*, *21* (3), 279-302.

Khanom, T. (2020). Cloud accounting: a theoretical overview. IOSR Journal of Business and Management (IOSR-JBM), 19(6), 31–38. https://doi.org/10.9790/487X-1906053138

Mayasari, D. (2019). *Mengenal society 5.0, transformasi kehidupan yang dikembangkan Jepang*. https://www.timesindonesia.co.id/read/news/197889/ mengenal-society-50-transformasi-kehidupan-yang-dikembangkan-jepang.

McCoy, Scott; Galletta, Dennis F.; and King, William R. 2007. Applying TAM Across, Culture: The Need for Cauton, *European Journal of Information Systems,* Vol. 16, p. 81–90

Mujiono, M. N. (2021). The shifting role of accountants in the era of digital disruption. *International Journal of Multidisciplinary: Applied Business and Education Research*, *2*(11), 1259–1274. http://www.babmrjournal.org/index.php/ijmaber/article/view/198/136

Ransbotham, S., & Kiron, D. (2017). *Analytics as a source of business innovation*. https://sloanreview.mit.edu/projects/analytics-as-a-source-of-business-innovation/

Sadha Suardikha, I Made. 2013. "*Budaya Tri Hita Karana terhadap penggunaan sistem informasi Akuntansi Dimediasi Persepsi Kegunaan"*.

Setiawan, A., Praptiningsih, P., & Matondang, N. (2020). Studi literatur tentang cloud accounting. Equity, 23(2), 189–200. https://doi.org/10.34209/equ.v23i2.2236

Srite, M., J. B. Thacher, dan E. Galy. 2008. Does Within-Culture Variation Matter? An Empirical Study of Computer Usage. *Journal of Global Information Management, 16* (1), 1-25.