

CHAPTER V

CONCLUSIONS AND IMPLICATIONS

5.1. Conclusion

Based on the analysis and discussion of the hypotheses and the results of research in chapter 4, it can be concluded that:

- a. The result of testing on the first hypothesis shows that the involvement of users in the development of information systems has no effect on the performance of accounting information systems.
- b. Result of testing on the second hypothesis shows that the ability of personal engineering accounting information system has no effect on the performance of accounting information systems.
- c. The result of the third hypothesis testing shows that top management support affect the performance of accounting information system.
- d. The result of the fifth hypothesis testing shows that the training program and the user does not affect the performance of accounting information system.

5.2. Implications

Based on the results of the analysis of variable in this study, only the formalization of the development of information system variables significantly affects the performance of accounting information systems in the Ministry of Education and Culture. This means that top management should pay more attention related to other factors that did not have a significant effect and focus on the top management support. The Ministry of

Education and Culture should bring financial staff from the Directorate General of State Treasury to conduct guidance in the field of accounting information systems used. So, the Ministry of Education and Culture can improve the performance of accounting information system by continuously evaluating and actively conveying information on obstacles faced to the Directorate General of Treasury at the Ministry of Finance for the development of the system in accordance with the internal environment of government organizations and established procedures, in accounting management such as the Molk application for absorptive power that has been used.

5.3. Limitations

This study can not be separated from the limitations such as :

- a. The research on factors influencing the performance of accounting information system in Ministry of Education and Culture is not done in all accounting work units, and only done in 4 (four) main units, namely: Secretariat General, Inspectorate General, Agency for Development and Language Development, and Directorate General Teachers and Education Personnel. So the results can not be generalized to other organizations of either the same or the like.
- b. This study uses questionnaires as the research instrument, and one of disadvantages of this method is risky to get biased results.

5.4. Suggestion

Referring to the conclusion of the research, then the suggestions for further research are:

- a. To extend the object of research, not only in 4 (four) main units, but also on the whole main unit and work unit under it, so that more can be made reference for the interest of generalization of problem. Also need to increase the research population so that more complex data can be read easily.
- b. To add adequate interview methods at the time of data collection to avoid the possibility of bias or not objective of the respondents in filling questionnaires.