The Role of Social Media in Improving the Effectiveness of Accounting Information Systems and the Organizational Performance of Banking Companies in North Sumatra Province

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ABSTRACT: The main objective of the study is to measure the influence of social media (innovation and knowledge sharing) on the effectiveness of accounting information system, and the effectiveness of accounting information system on organizational performance on banking companies in North Sumatra. Simple random sampling method used and 178 respondents included in this study. SPSS and SmartPLS are used for data analysis for descriptive statistical analysis tests and SEM-PLS analysis. All 3 hypotheses were accepted. Then, the result of this study provide empirical evidence to support the resource based view theory on the variables innovation, knowledge sharing, effectiveness of accounting information system, and organizational performance. All measurement items in the questionnaires have been valid and reliable. The strongest influence is found in the innovation variable. Meanwhile, the weakest influence is found in the knowledge sharing variable. The findings of this study can contribute to the banking and goverment. This study provides empiricial data that can be used as consideration and reference in making future police and strategies. Especially related to innovation, knowledge sahring, effectiveness of accounting information system in improving organizational performance that is increasingly effective in the future.

KEYWORDS: Banking Companies, Effectiveness of Accounting Information Systems, Organizational Performance, Social Media.

PRELIMINARY

Digital technology is improving very quickly these days, as the improvement of communication technology and connections provides good information. The development of digital technology changes the traditional information system strategy and embraces digital information technology with a resource-based strategy (Barney, Ketchen & Wright 2021; Peteraf, 2018).

The implementation of SIA in an organization provides benefits such as, reliable, accurate and timely information. Thus the organization's strategic activities can be carried out effectively and efficiently, improve decision-making, and increase efficiency in SIA processing (Taiwo & Edwin, 2016; Elsharif, 2019).

Basically, the SIA used by the banking world reflects the SIA model of Europe, Asia, Latin America and other countries (Taiwo & Edwin, 2016). The importance of SIA lies in the need and ability to handle banking accounting work (Elsharif, 2019). Iraq, its performance is considered poor in the banking world due to the limitations of SIA and the inability to use information about its management ability (Haitham, Mohammed, Ahmad, Mu'tamam. Mohammad & Ali, 2021). Unlike Jordan, SIA is thriving in banking by maximizing SIA efficiency through cloud accounting, so managers can access accounting information and data from anywhere (Moraes, 2013; Al-Sayyed, Al-Aroud & Zayyed., 2021).

In Indonesia, SIA has been introduced as a priority for banks in recent years (Audit Board of the Republic of Indonesia, 2022). The implementation of SIA in Indonesia is contained in Bank Indonesia regulation number 11/25/PBI/2009 concerning the implementation of risk management for commercial banks.

In practice, Indonesian banks are currently very active in conveying SIA through digital technology such as social networking sites. Selamatta Sembiring, Director of Public Information and Communication Services (IKP), said the most widely used social networks are Facebook and Twitter. Indonesia is the fourth largest Facebook user after the United States, Brazil and India (Kominfo, 2022).

McKinsey has conducted a survey that reports that 65% of banks use social media-based technology to motivate and improve performance (Bughin & Chui, 2010). The results of Hanna's research show that social media is one of the sources of information for 73% in 2021 and 76% in 2020.
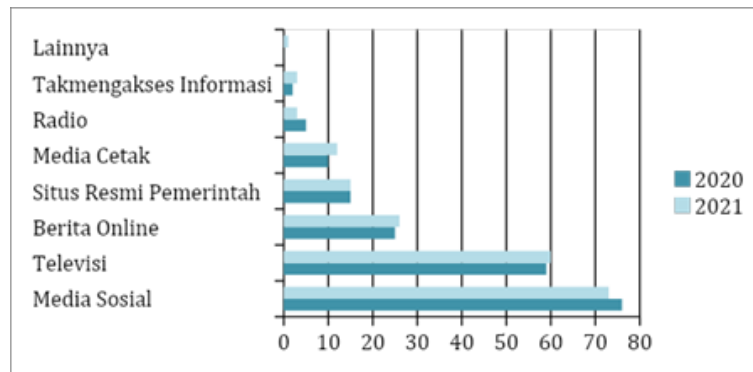

Figure 1.1 Social Media as a Source of Information (2020-2021)
(Source: Katadata, 2022)

RBV theory explains the concept of how organizations improve SIA by using innovation and management knowledge (Barney, 1991; Barney et al., 2021). Basically, this theory explains how organizations develop and implement strategies that result in innovation and management knowledge to achieve the expected performance (Collis, 1991; Klein, 2011; Yang & Konrad, 2011) and create more value than competitors (Barney, 1991; Hult & Arrfelt, 2007; Schroeder, Bates & Junttila, 2002).

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Social media is innovation (INN) and knowledge sharing (KS) (Barney, 1991; Hitt, Ireland & Robert, 2016; Hult & Arrfelt, 2007). The concept of INN (Lawson & Samson, 2001) is defined as the ability to transform knowledge into new products and systems for the benefit of the organization. In addition, KS assists members of the organization in solving problems (Hitt et al., 2016).

Based on Hult and Arrfelt (2017), INN and KS essentially help organizations meet market desires and what is available in the market today. INNs are indicated to affirm an organization's confidence in improving performance (Hult & Arrfelt 2017). KS is a factor related to an organization's ability to process information to create high performance (Hult & Arrfelt 2017). Good KS can increase the effectiveness of SIA and improve organizational performance (Andreeva & Kianto, 2012; Blackman & Kennedy, 2009).

The complexity of social media in banking can motivate banks to improve the effectiveness of SIA and organizational performance. So, the researcher continued the research with the title, "The Role of Social Media in Improving the Effectiveness of Accounting Information Systems and the Organizational Performance of Banking Companies in North Sumatra Province".

THEORETICAL FOUNDATIONS OF RESOURCE BASED VIEW (RBV)

This research uses the foundation of RBV theory. This theory is often used in understanding and managing resources that create a competitive advantage (Barney et al., 2021; Hult & Arrfelt, 2007). RBV can help analyze the impact of an organization's resources and capabilities on the effectiveness of making strategic decisions (Eloranta & Turunen, 2015; Newbert, 2007). The approach in RBV is to understand the mechanism of the relationship between resources, capabilities, competitive advantage and profitability (Wernerfelt, 1995).

RBV provides empirical evidence related to organizational performance and competitive advantage. RBV shows that effectiveness and competitive advantage arise from human resources, machines and technology as well as organizational

capabilities in the form of reputation and governance (Barney et al., 2021; Berman, 2002; Bharadwaj, 2000; Cho & Pucik, 2005; Eloranta & Deriven, 2015; Hatch & Dyer, 2004).

LITERATURE REVIEW

Literature review aims to produce new knowledge about a topic by reviewing, criticizing, and synthesizing representative literature on a topic so that a research framework on that topic is produced (Sekaran & Bougie, 2017).

Innovation

INN is an equipment, system, law, product or service and technology. An INN is composed of a structure that forms a new planning system or program for an organization to adopt (Damanpour & Schneuder, 2009). Technology-based INNs and competitive advantages are often shaped by organizational competence (Victor et al., 2017). It allows companies to use the results of their technological resources (Lengnick-Hall, 1992; Teece, 1986). For Saunila and Ukko (2012), INN capability is an intangible asset that can be used by organizations to produce new INNs continuously.

H1 : Innovation has a positive effect on the effectiveness of Accounting Information Systems (SIA) of banking companies.

Knowledge Sharing

Knowledge is information that a person knows or realizes (Maier & Remus, 2002). Knowledge resources are the intellectual capital of companies to achieve competitive advantage (Hult et al., 2015). Efforts that need to be made are the development of resources and KS to improve human capabilities to produce INN (Wiig, 1997).

H2 : Knowledge Sharing (KS) has a positive effect on the effectiveness of the Accounting Information System (SIA) of banking companies.

Effectiveness of Accounting Information System

The use of SIA reflects how organizations use the system to manage their transactions effectively. The effectiveness of SIA will help develop the ability to manage and understand operations to face challenges in the business environment (Haitham et al., 2021). Romney and Steinbart (2012) stated that SIA is a system that collects, stores, and manages data to produce information for decision-makers. The purpose of the SIA is to present a variety of important information that will influence decision-making. The information will help plan and supervise the running of the organization (Haitham et al., 2021).

H3 : The effectiveness of the Accounting Information System (SIA) has a positive effect on the organizational performance of banking companies.

Organizational Performance

Organizational performance measurement is necessary to improve decision-making and achieve organizational goals. The implementation of an organizational performance measurement system is very important in the implementation of strategies (Khawaja et al., 2020). Organizational performance indicators refer to inventory, customer satisfaction, competitive advantage, service or product delivery time and quality (Nyarku & Ayekple, 2019). Borodin, Shash, Panaedova, Frumia, and Mityushina (2019), conducted performance measurements by looking at customer satisfaction levels, time and service quality to achieve organizational effectiveness.

RESEARCH METHOD

The design of this study includes a quantitative descriptive study (Sekaran & Bougie, 2017). The descriptive method according to Sekaran and Bougie (2017) is a method to collect data that describes the characteristics of people, events or situations. In accordance with the level of data acquisition, this study uses a type of survey. The time period of the study shows that this type of research uses cross-sectional. A cross-sectional study is a study that can be conducted in which data is collected only once, over a period of a few days or weeks or months, to answer a research question (Sekaran & Bougie, 2017).

This research was conducted on banking companies in Medan City. The research time is carried out in stages starting from January 2023 to March 2024. This research was conducted by distributing questionnaires to respondents from banking companies in North Sumatra Province, especially Medan City.

The sampling technique used in this study is simple random sampling. Sekaran and Bougie (2017) argue that every element in the population has the same meaning and opportunity to be selected as a subject in simple random sampling. The data used in this study is primary data. The source of research data comes from respondents by distributing questionnaires online to respondents.

The measurement tool used for descriptive statistical analysis in this study uses SPSS Statistics 23.0. The method used in this study is SEM PLS. Hair et al. (2017) stated that, the purpose of SEM-PLS is to account for all general, specific variations and maximum errors in dependent variables. The reason for using the SEM-PLS method is because the number of samples needed in the analysis is relatively small (Hair et al., 2017).

RESEARCH RESULTS
Descriptive Statistic
Demograpic Profile of Respondents

The results of the questionnaire distribution were 178 respondents. The answer has a demographic profile of the respondents including gender, last education, age, occupation, length of work, social media used, features used, how many times to use social media in a month, when was the last time to use social media, and how long to use social media each day.

Table 1. Demographic Profile of Respondents by Gender

Caracteristic	Information	Frequency	Percentage
Gender	Male	102	58%
	Female	76	42%
	Total	178	100%

Table 2. Demographic Profile of Respondents Based on Education

Caracteristic	Information	Frequency	Percentage
Education	SMA/SMK	0	0%
	Diploma	7	4%
	S1	151	85%
	S2/S3	20	11%
	Total	178	100%

Table 3. Demographic Profile of Respondents By Age

Caracteristic	Information	Frequency	Percentage
Age	21-30 Year	101	57%
	31-40 Year	56	31%
	41-50 Year	21	12%
	> 50 Year	0	0%
	Total	178	100%

Table 4. Demographic Profile of Respondents By Job

Caracteristic	Information	Frequency	Percentage
Job	Accounting Division	17	9%
	Human Capital Division	9	6%
	TI and Operational Division	28	16%
	Heneral Division	31	17%
	Other	93	52%
	Total	178	100%

Table 5. Demographic Profile of Respondents Based on Length of Work

Caracteristic	Information	Frequency	Percentage
Length of Work	1-5 Year	78	43%
	6-10 Year	79	45%
	11-15 Year	21	12%
	16-20 Year	0	0%
	Total	178	100%

Table 6. Demographic Profile of Respondents Based on Social Media

Caracteristic	Information	Frequency	Percentage
Social Media	Instagram	68	38%
	WhatsApp	51	29%
	Youtube	11	6%
	Facebook	53	19%
	Telegram	15	8%
	Total	178	100%

Table 7. Demographic Profile of Respondents Based on the Features Used

Caracteristic	Information	Frequency	Percentage
Features used	Blocking	38	21%
	Activity Log	62	35%
	App Privacy	50	28%
	Sosial Reporting	28	16%
	Total	178	100%

Table 8. Demographic Profile of Respondents Based on Usage

Caracteristic	Information	Frequency	Percentage
Social Media in a Month	1-10 River	0	0%
	11-20 River	5	3%
	21-30 River	173	97%
	Total	178	100%

Table 9. Demographic Profile of Respondents By Duration

Caracteristic	Information	Frequency	Percentage
Social Media Duartion	1-6 Hour	87	49%
	7-12 Hour	91	51%
	13-18 Hour	0	0%
	19-24 Hour	0	0%
	Total	178	100%

Structural Equation Modeling-Partial Least Square Analysis

SEM-PLS analysis of this study was processed using Smartpls 3.0 software using 1 type of model that was applied simultaneously. The reflective model is used on all variables, namely organizational performance, effectiveness of SIA, INN, and KS.

Evaluation of the Outer Model on Reflective Model Variables

To qualify for validity, the outer loading value of each variable indicator must be > 0.7 (Hair, Howard, & Nitzl., 2020). Outer loading in this research was carried out in 2 stages to obtain valid results. The results of the outer loading stage 2 show that all the values of the indicators have a high validity value. It can be said that all indicators can be used in the analysis process.
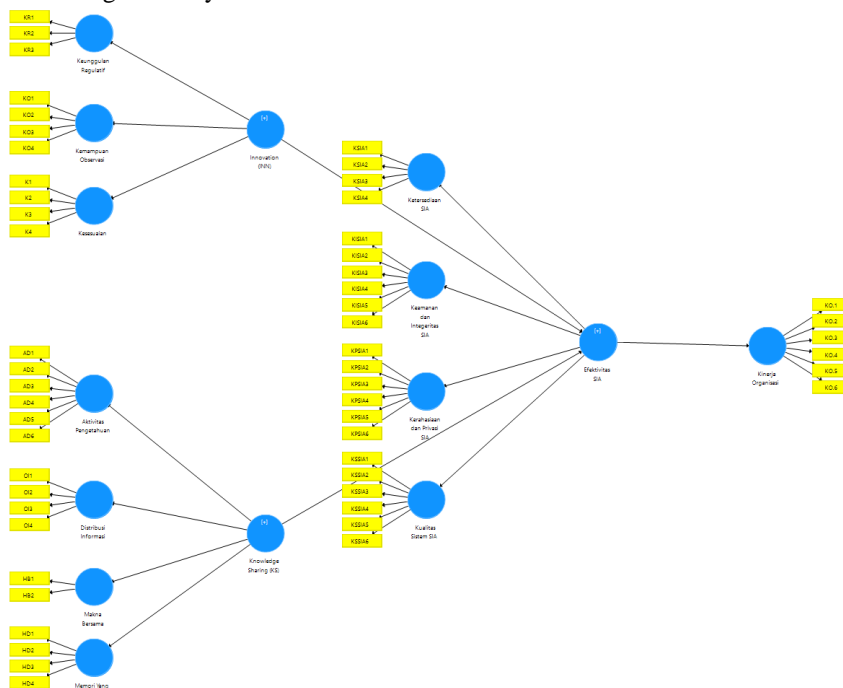
Figure 2. PLS-SEM Statistical Model

Evaluation of the Outer Model on Formative Model Variables

When applying formative models in research, usually the values of outer loading, CR, and AVE are not used and have no meaning in variables whose measurements are not correlated (Tehseen, Sajilan, Gadar & Ramayah, 2017; Wong, 2013).

Evaluation Collinearity

In the collinearity evaluation, it is intended to test whether there is a strong correlation or relationship between organizational performance indicators (Y2) (Hair et al., 2020). In accordance with Hair et al. (2020), the tolerance value is expected to be > 0.2 and the VIF value < 5. It can be seen in table 5.10 that there is no collinearity problem in the organizational performance indicators. It was found that all VIF values < 5.

Table 10. Evaluation of the Formative Collinearity First Order Model
Based on Variance Inflation Factor (VIF)

Indicator Item	VIF
KO1	3,410
KO2	3,186
KO3	3,492
KO5	3,713
KO6	3,847

Evaluation Outer Wieght

Next, an outer weight evaluation will be carried out. According to the evaluation results, it was found that all outer weight values were insignificant, with P-Values > 0.05. Thus, if the indicator is not significant, then it is checked whether the

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outer loading value > 0.5 (Hair et al., 2017). If the outer loading value > 0.5, then the indicator is maintained. It is known that all outer loading values > 0.5, so the indicator is maintained in the analysis process.

Table 11. Evaluation of Formative Variable Outer Loading First Order

Indicator Item	Outer Loading
KO1	0,882
KO2	0,924
KO3	0,936
KO5	0,892
KO6	0,892

Evaluation Inner Models

In this section, the influence of the influence significance test or bootstrapping is explained. This is to see how each measurement item can be represented by its variable (Chin, 1998; Hair et al., 2020). The results of the path coefficients and significance test are as follows:

1. INN (X1) had a positive and significant effect on the effectiveness of SIA (Y1), with coefficient values (original sample column) = 0.368, and P-Values = 0.000 < 0.05.
2. KS (X2) had a positive and significant effect on the effectiveness of SIA (Y1), with coefficient values (original sample column) = 0.358, and P-Values = 0.000 < 0.05.
3. The effectiveness of SIA (Y1) has a positive and significant effect on Organizational Performance (Y2), with coefficient values (original sample column) = 0.680, and P-Values = 0.000 < 0.05.

Table 12. Path Coefficient Test and Significance of Direct Influence

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-Statistic	P-Values
INN (X1) → Effectiveness of SIA (Y1)	0,368	0,374	0,100	3,702	0,000
KS (X2) → Effectiveness of SIA (Y1)	0,358	0,354	0,096	3,737	0,000
Effectiveness of SIA (Y1) → Organizational Performance (Y2)	0,680	0,684	0,054	12,498	0,000

The R-Square value of the effectiveness of SIA (Y1) is 0.439, which means that INN (X1) and KS (X2) are able to explain or affect the effectiveness of SIA (Y1) by 43.9% and the remaining 100% minus 43.9%, which is 56.1% explained outside this research model. In addition, the R-Square value of organizational performance (Y2) is 0.462, which means that the Effectiveness of SIA (Y1) is able to explain or affect organizational performance by 46.2% and the remaining 100% minus 46.2%, which is 53.8% explained outside this research model.

Table 13. R-Square Value

	R-Square	R-Square Adjusted
Effectiveness of SIA (Y1)	0,439	0,433
Organizational Performance (Y2)	0,462	0,459

A Q-Square value greater than 0 indicates that the model has a predictive relevance value. The calculation results show that the predictive relevance value of SIA effectiveness is 0.340 and for organizational performance is 0.379. This shows that the diversity of the research data that can be explained by the research model is 34%, while the remaining 66% is explained by other factors that are outside this research model. According to the results of the research, it can be said that this research model is stated to have a fairly good goodness of fit model.

Table 14. Q-Square Value

	SSO	SSE	Q^2 (=1-SSE/SSO)
Effectiveness of SIA (Y1)	3204,000	2115,042	0,340
Prganizational Performance (Y2)	890,000	552,795	0,379

DISCUSSION

The Influence of Innovation on the Effectiveness of Accounting Information Systems

The results showed that INN (X1) had a positive and significant effect on the effectiveness of SIA so that H1 was accepted. The results of the study successfully answered the research objective that there is an influence of INN on the effectiveness of SIA. The results of this study have supported the RBV theory which states that INN is used to achieve competitive advantage in achieving SIA effectiveness. Furthermore, INN is an important dimension from within achieving the effectiveness of SIA. INN, supporting organizations in using resources and as an integral dimension of organizational strategy (Barney et al., 2021; Hult, 2007). INN is often said to be one of the assets that cannot be replicated (Barney et al., 2021). An INN is also an equipment, system, law, product or service and technology in an organization (Damanpour & Schneuder, 2009). Competitive advantage and INN can create a system or planning that an organization adopts.

The results are in line with previous studies conducted by Abdallah et al. (2022), Rayyakan and Alqatamim (2021), Haitham et al. (2021) and Khawaja et al. (2020). They agreed that INN assists organizations in improving the effectiveness of SIA through understanding, reliability, credibility and comparison (Rayyakan & Alqatamim, 2021).

The Influence of Knowledge Sharing the Effectiveness of Accounting Information Systems

The results of this study show that KS (X2) has a positive and significant effect on the effectiveness of SIA so that H2 is accepted. The results of this study answer the research question that there is an influence of KS on the effectiveness of SIA. The results of this study support the RBV theory which states that KS is a company capability that creates a competitive advantage (Barney et al., 2021). Furthermore, KS creates a sustainable competitive advantage (Hult et al., 2015). KS is often said to be one of the assets that cannot be replicated (Barney et al., 2021). KS is the process of processing information in an organization to achieve organizational goals (Hult et al., 2015; Wiig, 1997). So it can be concluded that according to the RBV theory, KS is the intellectual capital for organizations to achieve competitive advantage.

The results of the study are in line with previous studies conducted by Cong and Patrick (2016), Celebrate and Alqatamim (2021), Haitham et al. (2021), Victor et al. (2017), and Zoelkepli and Yuzniza (2015). The researchers agreed that KS provides efforts for organizations in managing intellectual assets so that it has an impact on increasing the effectiveness of SIA. Furthermore, previous research shows that KS has an impact on the effectiveness of SIA through information acquisition, information distribution, shared trust, and archived memories (Zoelkepli and Yuzniza, 2015).

The Effect of the Effectiveness of Accounting Information Systems on Organizational Performance

The results of this study show that the effectiveness of SIA (Y1) has a positive and significant effect on organizational performance (Y2) so that H3 is accepted. The results answered the research question that there was an effect of SIA effectiveness on organizational performance. The results of this study support the RBV theory which states that the effectiveness of SIA helps develop the ability to manage and understand operations to face challenges in the business environment (Haitham et al., 2021).

As per the RBV theory, the effectiveness of SIA aids the decision-making process that considers all risk actions, facilitating the process of achieving organizational excellence (Al-Hashimy et al., 2019). Based on the theory, the effectiveness of SIA plays a crucial role in managing the performance of an organization and helping current and future organizations (Al-Hashimy et al., 2019). The effectiveness of SIA is often said to be one of the assets that cannot be replicated (Barney et al., 2021).

The results of this study are in line with previous studies conducted by Abdallah et al. (2022), Haitham et al. (2021), Rayyakan and Alqatamim (2021), Romney and Steinbart (2012), and Zoelkepli and Yuzniza (2012). Based on a study by Abdallah et al. (2022), the effectiveness of SIA helps the decision-making process in the organization so that it has an impact on organizational performance.

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