THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS, MANAGEMENT SUPPORT, AND EMPLOYEE TRAINING ON TRANSACTION PROCESS EFFICIENCY

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Abstract

Efficiency in the context of Accounting Information Systems (AIS) is the ability of a system to process financial data (input) into report information (output) at minimal cost, in the fastest time, and with zero error rate. Currently, 24 regional development banks in Indonesia have digital banking services with transaction volume growth reaching 48.2% year-on-year. This study found that the increase in transaction volume related to teller activities could pose risks. The purpose of this study was to obtain empirical evidence of the influence of accounting information systems, management support, and employee training on transaction process efficiency. This study used a quantitative associative approach. The sampling method used in this study was non-probability sampling with census sampling technique. The research location was at the Bali Regional Development Bank (BPD Bali) Main Branch in Denpasar with 54 employee samples who used AIS in their duties. The test results showed that accounting information systems, management support, and employee training had a positive effect on transaction process efficiency. Theoretically, this study reinforces the Technology Acceptance Model (TAM) and Theory of Planned Behavior (TPB) by proving that accounting information systems, management support, and employee training have a positive effect on transaction process efficiency. Practically, these results recommend that the management of BPD Main Branch Denpasar implement an integrated approach through the optimization of OLIBS features, the allocation of real resources, and continuous training to maximize transaction speed and accuracy.

Keywords : Transaction process efficiency, accounting information systems, management support, and employee training

INTRODUCTION

The development of information technology has had a significant impact across various sectors, including the banking industry. The banking sector plays a fundamental role as one of the main pillars of a country's economic structure by carrying out its function as a financial intermediary. This intermediation mechanism is implemented through the collection of funds from the public (third parties) in the form of deposits, which are subsequently redistributed to the community through credit distribution and other financing activities. Ultimately, these activities aim to improve societal living standards. In line with this, the Financial Services Authority (OJK, 2023) states that this strategic position places banks as drivers of economic growth, guardians of financial system stability, and facilitators of efficient and secure payment systems. Therefore, public trust constitutes an essential foundation for

optimal banking operations, requiring high accountability in all transactions and operational activities.

Efficiency is defined as the ability to generate maximum output using available inputs. In the context of Accounting Information Systems (AIS), transaction process efficiency refers to the system's capability to transform financial data (inputs) into reporting information (outputs) at minimal cost, in the shortest time, and with zero error rates. Transaction process efficiency is no longer merely associated with operational cost savings; rather, it has evolved into a firm's strategic capability to manage real-time data. Efficiency in the modern business environment also encompasses timeliness and data reliability, enabling rapid investment decision-making (Vo et al., 2025). However, pursuing efficiency without adequate awareness of control risks and human behavior may create opportunities for systemic errors and fraud.

According to Bank Indonesia data from the 2023 Assistance Program for the Implementation of Non-Cash Transactions/Electronification of Government Transactions (ETP) on Regional Revenues, 24 Regional Development Banks (BPDs) in Indonesia currently provide digital banking services, with transaction volumes growing by 48.2% year-on-year. As regional banks and agents of development, BPDs must continuously be encouraged to provide non-cash services to local governments, either independently or through partnerships.

Established on June 5, 1962, Bali Regional Development Bank (BPD Bali) has undergone various transformations, including its conversion into a Limited Liability Company (PT) in 2004 and its upgrade to Foreign Exchange Commercial Bank status in the same year. Competition among banks has intensified due to evolving customer needs and continuously updated services, motivating BPD Bali to consistently deliver superior services to its customers.

BPD Bali utilizes a core banking system to support its operational activities. On March 3, 2008, BPD Bali signed a cooperation agreement with PT Collega Inti Pratama for the use of the Online Integrated Banking System (OLIBS) Devisa application and module development. Since 2008, BPD Bali has implemented OLIBS as its core banking system. OLIBS serves as a critical accounting information system for BPD Bali by centralizing all branch transactions in real time. The integration of deposits, transfers, and credit payments enables OLIBS to directly process transactions into structured financial information, thereby improving efficiency, reducing redundancy, and accelerating the preparation of accurate financial reports (Kariasa et al., 2023).

One of the main pillars in achieving operational efficiency is the implementation of Accounting Information Systems (AIS). Romney and Steinbart (2018) define AIS as a system that collects, records, stores, and processes data to produce information for decision-makers. This study is grounded in the Technology Acceptance Model (TAM). Within TAM, perceived usefulness is a key factor influencing users' intentions and behaviors toward technology adoption. The greater an individual's perception of technological benefits, the stronger their intention to use it. These perceptions include direct benefits such as increased efficiency and productivity, as well as indirect benefits such as improved quality of life and social relationships. Perceived ease of use also plays a critical role: the easier a technology is perceived to be, the more likely it is considered useful, thereby strengthening users' willingness to adopt it.

Efficiency in business processes is defined as the ability to achieve maximum outputs using minimal inputs (Heizer, Render, & Munson, 2020). Transaction process efficiency measures how quickly, accurately, and cost-effectively a system or procedure completes a transaction from start to finish. In this context, efficiency extends beyond transaction completion alone. Rapid processing times, low operational costs, and high accuracy with minimal manual intervention characterize efficient transaction processes. Consequently,

transaction process efficiency directly contributes to profitability through cost reductions and indirectly enhances customer loyalty through fast and reliable services.

One factor influencing transaction process efficiency is the accounting information system. AIS processes data and transactions to generate useful information for planning, controlling, and operating business activities (Budiman et al., 2024). The implementation of AIS automates the accounting cycle, from transaction data input to real-time financial reporting. Centralized and integrated data reduce redundancy, accelerate processing, and improve information accuracy. This is supported by Siregar and Firdaus (2024) and Thuan et al. (2022), who found that integrated AIS significantly improves operational efficiency. Vo et al. (2025) further demonstrate that AIS significantly enhances investment outcomes and efficiency.

Another determinant of transaction process efficiency is management support. Management support refers to top management involvement in planning, implementing, and supervising AIS, including strategic policymaking and resource provision (Saraswati & Yuliarti, 2025). Supportive management ensures that users receive adequate training and access to necessary facilities, enabling optimal system utilization (Hutahayan, 2020). Accordingly, managerial support not only promotes operational efficiency but also enhances productivity and organizational responsiveness to market challenges. Amalia et al. (2025) found that management support positively and significantly affects employee performance, while Djonu et al. (2023) reported similar findings. However, Salsabila and Suwandi (2024) found no significant effect on financial performance, and Dewantari and Putra (2022) reported no significant influence of top management support on AIS performance.

Employee training is another critical factor affecting transaction process efficiency. Training represents a systematic and organized educational program guided by professionals to enhance job-related competencies. It improves employees' attitudes, behaviors, skills, and knowledge in alignment with organizational objectives (Median, 2023). Taek and Assery (2022) found that employee training has a positive and significant effect on work productivity. Similarly, Sukoco et al. (2022), Median (2023), and Janti (2022) reported significant positive impacts on employee performance, whereas Darmawan et al. (2022) found no significant effect.

This study replicates Ari and Juliarsa (2023), entitled "System Quality, Technological Sophistication, Personal Technical Ability, and Accounting Information System Effectiveness," using a quantitative approach. Although studies on transaction process efficiency involving AIS, management support, and employee training are abundant in commercial banking, empirical evidence within Regional Development Banks remains limited. Previous research has often examined AIS in general terms. This study specifically investigates the impact of the OLIBS core banking system, which serves as the operational backbone of BPD Bali.

RESEARCH METHOD

This study employs a quantitative associative design to analyze causal relationships among accounting information systems, management support, employee training, and transaction process efficiency. The research was conducted at BPD Bali Main Branch Denpasar due to increased transaction volumes relevant to the study objectives. The dependent variable is transaction process efficiency, while AIS, management support, and employee training serve as independent variables operationalized through measurable indicators (Sugiyono, 2017; Sugiyono, 2022; Romney & Steinbart, 2018; Istinfarani, 2020; Lestari & Dura, 2025; Sumarsono & Syaiful, 2025; Saraswati & Yuliarti, 2025; Adilla et al., 2025).

The population consisted of all 54 employees at BPD Bali Main Branch Denpasar who utilize OLIBS. A census sampling technique was applied, whereby all population members were included as respondents. Quantitative data comprised questionnaire scores, while

qualitative data consisted of indicator statements. Primary data were collected directly from respondents via questionnaires, and secondary data included employee counts and bank transaction volumes (Sugiyono, 2022).

Data collection employed five-point Likert-scale questionnaires tested for validity and reliability. Data analysis was conducted using SPSS, incorporating descriptive statistics and multiple linear regression, preceded by classical assumption tests including normality, multicollinearity, and heteroscedasticity. Hypothesis testing involved F-tests for model feasibility, t-tests for partial effects, and coefficients of determination to assess the explanatory power of independent variables on the dependent variable (Sugiyono, 2022; Ghozali, 2018).

RESULT AND DISCUSSION
Overview of the Research Location
This study was conducted to examine the effect of accounting information systems, management support, and employee training on transaction process efficiency at the Main Branch of BPD Denpasar. The BPD Denpasar Main Branch is located on Jalan Gajah Mada, North Denpasar District, Denpasar City, Bali 80232.

PT Bank Pembangunan Daerah Bali (hereinafter referred to as Bank BPD Bali or the Bank) was established under Deed No. 131 dated June 5, 1962, drawn up before Ida Bagus Ketut Rurus, Regional Secretary of Bali Province acting concurrently as Notary. In accordance with Law No. 13 of 1962 concerning the Fundamental Provisions of Regional Development Banks (State Gazette of the Republic of Indonesia Year 1962 No. 59, Supplement No. 2490), the Bali Provincial Government changed the Bank's legal status from a Limited Liability Company to a Regional Government-Owned Enterprise through Letter No. 6/DPRDGR/65 dated February 9, 1965, which was ratified by the Minister of Home Affairs under Decree No. Des.9/21/28-128 dated July 14, 1965.

Subsequently, Bank BPD Bali obtained its business license through the Decree of the Minister for Central Bank Affairs/Governor of Bank Negara Indonesia No. Kep.110/UBS/65 dated November 2, 1965. The Bank later reconverted its legal status from a Regional Government-Owned Enterprise to a Limited Liability Company. This change was stipulated in Bali Provincial Regulation No. 2 of 2002 concerning the Transformation of Bank BPD Bali from a Regional Enterprise into a Limited Liability Company (PT Bank BPD Bali), promulgated on March 5, 2002 (Bali Provincial Gazette Year 2002 No. 6 Series D No. 3).

In 2004, PT Bank Pembangunan Daerah Bali upgraded its operational status from a Commercial Bank to a Foreign Exchange Commercial Bank following approval from the Senior Deputy Governor of Bank Indonesia under Decree No. 6/32/KEP.DGS/2004 dated November 11, 2004. To support business expansion, the Bank's initial authorized capital of IDR 75,000,000,000 was increased to IDR 250,000,000,000 and subsequently raised to IDR 1,000,000,000,000 (one trillion rupiah) through an Extraordinary General Meeting of Shareholders in 2004, formalized under Deed No. 49 dated August 31, 2004.

Furthermore, based on Deed No. 24 concerning the Minutes of the Annual General Meeting of Shareholders dated March 11, 2015, drawn up by I Made Widiada, Bachelor of Law and Notary in Denpasar, the Bank amended its articles of association, increasing authorized capital to IDR 4,000,000,000,000 (four trillion rupiah).

Description of Research Results
Questionnaire Distribution

Table 1. Details of Direct Questionnaire Distribution

Description	Number	Percentage
Distributed questionnaires	54	100
Unreturned questionnaires	3	5,6
Returned questionnaires	51	94,4
Invalid questionnaires	0	0
Questionnaires analyzed	51	100
Response Rate	**(51/54) x 100%**	**=94,4**

Source: Processed Primary Data, 2025

Based on Table 1, a total of 54 questionnaires were distributed to respondents, of which 3 were not returned. All returned questionnaires were examined, and all were deemed suitable for analysis..

Respondent Characteristics

Table 2. Respondent Characteristics

No	Criteria	Classification	Respondents	
			Total (People)	Percentage (%)
1	Gender	Male	26	50,98
		Female	25	49,02
	Total		51	100
2	Age	26-30 years	8	15,69
		31-35 years	12	23,53
		36-40 years	12	23,53
		>40 years	19	37,25
	Total		51	100
3	Highest education	Elementary school	0	0
		Junior high school	0	0
		Senior high school/vocational	3	5,88
		Diploma	0	0
		Bachelor's Degree	46	90,20
		Master's Degree	2	3,92
	Total		51	100
4	Position/Division	BOF Division	5	9,80
		DJA Division	6	11,76
		DOC Division	10	19,61
		Kredit Division	8	15,69
		HAK Division	4	7,84
		PNB Division	16	31,37
		PNK Division	2	3,92
	Jumlah		51	100

Source: Processed Primary Data, 2025

1) Gender

Gender was classified into male and female categories. Table 2 shows that male respondents slightly dominated the sample, totaling 26 individuals (50.98%), while female respondents numbered 25 individuals (49.02%). This indicates that most employees utilizing the accounting information system in their daily tasks were male.

2) Age

Respondents' age reflects maturity, particularly in thinking and decision-making. Table 2 indicates that the majority of respondents were over 40 years old, totaling 19 individuals (37.25%). This was followed by ages 31–35 years and 36–40 years, each with 12 respondents (23.53%), and ages 26–30 years with 8 respondents (15.69%). These characteristics suggest that respondents aged over 40 demonstrated the highest perception of transaction process efficiency compared to other age groups.

3) Educational Background

Educational level serves as an indicator of respondents' intellectual capacity and knowledge. Table 2 shows that the majority of respondents held a bachelor's degree, totaling 46 individuals (90.20%). Respondents with senior high school education numbered 3 individuals (5.88%), while those with a master's degree totaled 2 individuals (3.92%). No respondents had elementary, junior high, or diploma-level education. These results indicate that respondents with bachelor's degrees exhibited the highest perception of transaction process efficiency.

4) Position/Rank

Position or rank represents an employee's duties, responsibilities, authority, and rights within the organization. Table 2 shows that respondents in the PNB division accounted for the largest proportion, totaling 16 individuals (31.37%), followed by DOC (10 respondents; 19.61%), Credit (8 respondents; 15.69%), DJA (6 respondents; 11.76%), BOF (5 respondents; 9.80%), HAK (4 respondents; 7.84%), and PNK (2 respondents; 3.92%). These findings indicate that employees in the PNB division constituted the largest group utilizing the accounting information system in their work.

Instrument Testing Results

Validity Test

Table 3. Summary of Instrument Validity Test Results

Transaction Process Efficiency (Y)	r count	p value	N	r table	Description
Y1	0,572	0,000	51	0,273	Valid
Y2	0,403	0,003	51	0,273	Valid
Y3	0,530	0,000	51	0,273	Valid
Y4	0,412	0,003	51	0,273	Valid
Y5	0,314	0,025	51	0,273	Valid
Y6	0,423	0,002	51	0,273	Valid
Y7	0,587	0,000	51	0,273	Valid
Y8	0,445	0,001	51	0,273	Valid
Y9	0,531	0,000	51	0,273	Valid
Accounting Information System (X1)	r count	p value	N	r table	Description
X1.1	0,644	0,000	51	0,273	Valid
X1.2	0,627	0,000	51	0,273	Valid
X1.3	0,638	0,000	51	0,273	Valid
X1.4	0,470	0,001	51	0,273	Valid
X1.5	0,440	0,001	51	0,273	Valid
X1.6	0,596	0,000	51	0,273	Valid
X1.7	0,527	0,000	51	0,273	Valid
X1.8	0,437	0,001	51	0,273	Valid
Management Support (X2)	r count	p value	N	r table	Description
X2.1	0,605	0,000	51	0,273	Valid

	r count	p value	N	r table	Description
X2.2	0,374	0,007	51	0,273	Valid
X2.3	0,620	0,000	51	0,273	Valid
X2.4	0,680	0,000	51	0,273	Valid
Employee Training (X3)	r count	p value	N	r table	Description
X3.1	0,656	0,000	51	0,273	Valid
X3.2	0,678	0,000	51	0,273	Valid
X3.3	0,685	0,000	51	0,273	Valid
X3.4	0,670	0,000	51	0,273	Valid

Source: Processed Primary Data, 2025

The validity test results indicate that all research instruments used to measure accounting information systems, management support, employee training, and transaction process efficiency have calculated correlation coefficients exceeding the critical r-value (r-calculated > r-table). This confirms that all questionnaire items are valid and appropriate for use as research instruments.

Reliability Test

Table 4. Summary of Instrument Reliability Test Results

Variable	Cronbach's Alpha	Description
Y	0,835	Reliable
X1	0,762	Reliable
X2	0,779	Reliable
X3	0,795	Reliable

Source: Processed Primary Data, 2025

Based on Table 4, all research instruments exhibit Cronbach's Alpha values greater than 0.70, indicating that the instruments used to measure each variable are reliable and demonstrate internal consistency..

Research Data Analysis Results
Descriptive Statistical Analysis

Table 5. Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
Y	51	36	45	41,65	1,864
X1	51	29	40	37,14	2,307
X2	51	16	20	18,57	1,044
X3	51	12	20	17,12	1,996

Source: Processed Primary Data, 2025

Based on the descriptive statistics presented in Table 5, the following conclusions can be drawn:

1) Transaction Process Efficiency

The transaction process efficiency variable was measured using nine statement items. This variable recorded the highest mean value of 41.65 out of a maximum score of 45, indicating that respondents generally perceived the transaction process as highly efficient. Furthermore, the relatively low standard deviation (1.864) suggests that respondents' answers were consistent and homogeneous.

2) Accounting Information System

The accounting information system variable was measured using eight statement items and obtained a mean score of 37.14, indicating a favorable assessment by respondents. However, this variable exhibits the highest standard deviation (2.307) among all variables, implying greater variability in respondents' perceptions of the accounting information system.

3) Management Support

Management support was measured using four statement items and achieved a mean score of 18.57 out of a maximum of 20. This reflects a very positive perception of management support. This result is reinforced by the lowest standard deviation (1.044), indicating highly consistent responses and strong agreement among respondents regarding management support.

4) Employee Training

Employee training was measured using four statement items and obtained a mean score of 17.12, indicating that employee training was also perceived positively. The standard deviation of 1.996 suggests a moderate level of response variation.

Classical Assumption Tests

Classical assumption tests were conducted to ensure that the regression model met the required assumptions, including tests for normality, multicollinearity, and heteroscedasticity..

1) Normality Test

Table 6. Normality Test Results

	Unstandardized Residual
N	51
Kolmogorov-Smirnov	0,102
Asymp. Sig. (2-tailed)	0,200

Source: Processed Primary Data, 2025

Table 6 shows that the Asymp. Sig. (2-tailed) value is 0.200, which exceeds the significance level of 0.05. This indicates no significant difference between the residual distribution and a normal distribution. Therefore, the residuals in this regression model are normally distributed. The Kolmogorov–Smirnov statistic of 0.102 further suggests minimal deviation from normality, confirming that the regression model satisfies the normality assumption.

2) Multicollinearity Test

Table 7. Multicollinearity Test Results

	Tolerance	VIF
X1	0,413	2,420
X2	0,388	2,578
X3	0,786	1,272

Source: Processed Primary Data, 2025

Table 7 indicates that all tolerance values exceed 0.10 and all VIF values are below 10, demonstrating the absence of multicollinearity among the independent variables. This confirms that the predictors are not highly correlated and can be jointly included in the regression model..

3) Heteroscedasticity Test

Table 8. Heteroscedasticity Test Results

Variable	sig.
X1	0,696
X2	0,321
X3	0,223

Source: Processed Primary Data, 2025

Table 8 shows that the significance values of all independent variables exceed 0.05, indicating no relationship between the independent variables and the absolute residuals. Thus, the regression model is free from heteroscedasticity. Overall, the classical assumption tests

confirm that the regression analysis meets all required assumptions and is suitable for further interpretation..

Multiple Linear Regression Analysis

Table 9. Multiple Linear Regression Results

Variabel	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	12,922	2,445		5,284	0,000
TOTAL X1	0,328	0,090	0,406	3,628	0,001
TOTAL X2	0,714	0,206	0,400	3,462	0,001
TOTAL X3	0,192	0,076	0,205	2,532	0,015

Source: Processed Primary Data, 2025

The regression equation derived from Table 9 is as follows:

Y = 12,922+0,328X1+0,714X2+0,192X3+ ε

The interpretation of the regression coefficients is as follows:

1. The constant coefficient of 12.922 indicates that when accounting information systems, management support, and employee training are held constant at zero, transaction process efficiency equals 12.922 units.
2. The accounting information system coefficient of 0.328 implies that a one-unit increase in AIS, holding other variables constant, increases transaction process efficiency by 0.328 units.
3. The management support coefficient of 0.714 indicates that a one-unit increase in management support increases transaction process efficiency by 0.714 units, ceteris paribus.
4. The employee training coefficient of 0.192 suggests that a one-unit increase in employee training increases transaction process efficiency by approximately 0.192 units, assuming other variables remain constant.

Coefficient of Determination (R^2)

Table 10. Coefficient of Determination Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.870[a]	0,757	0,741	0,948

Source: Processed Primary Data, 2025

Table 10 shows an Adjusted R^2 value of 0.741, indicating that 74.1% of the variation in transaction process efficiency is explained by accounting information systems, management support, and employee training, while the remaining 25.9% is influenced by other variables not included in this model.

Model Feasibility Test (F-Test)

Table 11. Model Feasibility Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	131,373	3	43,791	48,686	.000[b]
	Residual	42,274	47	0,899		
	Total	173,647	50			

Source: Processed Primary Data, 2025

The F-test results show an F-value of 48.686 with a significance level of 0.000 (< 0.05), indicating that accounting information systems, management support, and employee training collectively have a significant effect on transaction process efficiency. Therefore, the regression model is considered appropriate..

Hypothesis Testing (t-Test)

Table 12. Hypothesis Testing Results

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	12,922	2,445		5,284	0,000
X1	0,328	0,090	0,406	3,628	0,001
X2	0,714	0,206	0,400	3,462	0,001
X3	0,192	0,076	0,205	2,532	0,015

Sumber : Data Primer Diolah, 2025

1) H1: Effect of Accounting Information Systems on Transaction Process Efficiency

The accounting information system variable shows a significance value of 0.001 and a positive coefficient of 0.328. Since 0.001 < 0.05, H_0 is rejected and H_1 is accepted. This indicates that accounting information systems have a positive and significant effect on transaction process efficiency.

2) H2: Effect of Management Support on Transaction Process Efficiency

Management support exhibits a significance value of 0.001 with a positive coefficient of 0.714. As 0.001 < 0.05, H_0 is rejected and H_2 is accepted, confirming that management support positively and significantly affects transaction process efficiency.

3) H3: Effect of Employee Training on Transaction Process Efficiency

Employee training shows a significance value of 0.015 and a positive coefficient of 0.192. Since 0.015 < 0.05, H_0 is rejected and H_3 is accepted. This demonstrates that employee training has a positive and significant effect on transaction process efficiency.

Discussion of Research Findings

Effect of Accounting Information Systems on Transaction Process Efficiency

The test results indicate that the accounting information system variable has a significance value of 0.001 and a positive coefficient of 0.328. Since 0.001 < 0.05, H_0 is rejected and H_1 is accepted, indicating that accounting information systems have a positive and significant effect on transaction process efficiency.

These findings support the Technology Acceptance Model (TAM), demonstrating that employees at BPD Denpasar Main Branch perceive tangible benefits from using the accounting information system. They recognize that OLIBS enhances their performance, which is reflected in improved transaction process efficiency. This perceived usefulness encourages higher system usage. The more employees perceive OLIBS as beneficial, the more frequently they use it, ultimately leading to measurable improvements in transaction process efficiency.

These results are consistent with studies by Maharaja and Lubis (2024), Siregar and Firdaus (2024), Quoc Thuan et al. (2022), Thi Thu Ha Vo et al. (2025), and Tobing and Firdaus (2024), all of which report that accounting information systems positively and significantly influence efficiency.

Effect of Management Support on Transaction Process Efficiency

The results show that management support has a significance value of 0.001 and a positive coefficient of 0.714. Since 0.001 < 0.05, H_0 is rejected and H_2 is accepted, indicating that management support positively and significantly affects transaction process efficiency.

These findings support the Theory of Planned Behavior. Management support, manifested through the provision of tangible resources and facilities, is interpreted by employees as positive control beliefs, which directly enhance their Perceived Behavioral Control (PBC). Higher PBC strengthens employees' intentions to use the accounting information system efficiently and ensures that these intentions are translated into actual efficient usage behavior. When aggregated across individuals, such efficient behaviors contribute directly to overall transaction process efficiency.

This result aligns with studies by Saputra et al. (2024) and Mudrikah and Luthfi (2020), which confirm that top management support significantly contributes to accounting information system performance. Djonu et al. (2023) found that management support positively and significantly affects employee performance, while Cahyadi et al. (2020) reported a significant effect of management support on AIS quality. Similarly, Puspitawati and Wisdayanti (2020) found that management support positively and significantly influences employee performance.

Effect of Employee Training on Transaction Process Efficiency

The test results show that employee training has a significance value of 0.015 and a positive coefficient of 0.192. Since 0.015 < 0.05, H_0 is rejected and H_3 is accepted, indicating that employee training positively and significantly affects transaction process efficiency.

These findings also support the Theory of Planned Behavior. Employee training enhances skills, competencies, and self-efficacy. This increased self-efficacy directly improves employees' Perceived Behavioral Control (PBC), which subsequently strengthens their intention to use the accounting information system efficiently and facilitates the translation of intention into actual efficient system usage behavior. When combined across individuals, these efficient behaviors result in improved transaction process efficiency.

This finding is consistent with studies by Taek and Assery (2022) and Sari et al. (2024), which report that employee training positively affects work productivity. Furthermore, Sukoco et al. (2022), Median (2023), and Janti (2022) also found that employee training has a positive and significant impact on employee performance.

CONCLUSION

Based on the research findings and discussion, the following conclusions are drawn:

1. Accounting information systems have a positive effect on transaction process efficiency, indicating that better implementation of accounting information systems leads to higher levels of transaction process efficiency within organizations.
2. Management support positively influences transaction process efficiency, demonstrating that stronger managerial support contributes to improved transaction efficiency.
3. Employee training positively affects transaction process efficiency, indicating that more effective training programs enhance efficiency across transaction processes.

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