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THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS, WORK MOTIVATION AND UTILIZATION OF INFORMATION TECHNOLOGY ON EMPLOYEE PERFORMANCE

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ABSTRACT

A company is said to be successful by reviewing based on employee performance. In addition, in the face of very tight competition, companies must be able to use their **20** sources effectively and efficiently. This is also observed from the work produced by employees. This study aims to analyze the effect of accounting information systems, work motivation and the use of information technology on employee performance. Sampling was done by distributing questionnaires to 80 employees. The analysis tool is **6** multiple linear regression. The results of this study state that the accounting **6** formation system has a positive and significant effect on employee performance. Work motivation **6** s a positive and significant effect on employee performance. Utilization of information technology has a positive and significant effect on employee performance.

Keywords: accounting information system, motivation, technology utilizing, employee performance.

INTRODUCTION

In this era of economy that is in the process of developing, many companies are competing to achieve company goals and to obtain maximum profit. One of the strategies taken by the company to achieve company goals is to make human resources or employees who are responsive, responsive and qualified in the field of work assigned to them (Fatimah, 2018). Employee performance is very important in the company's operational activities. A company can develop very rapidly if it has competent human resources in its field (Khasanah et al., 2010). Conversely, if the human resources working in the com**23**y are not qualified, the company's development will also be hampered (Ahmad et al., 2014). Performance is a result of work t**13** can be achieved by a person or group of people in the company who can complete the work in accordance with their respective authorities and responsibilities **13**s so that efforts to achieve organizational goals can be achieved legally or without violating the law and do not conflict with morals and ethics. Wahyudi et al., 2006).

All organizations and companies will always look for ways to optimize employee performance to achieve the company's vision and mission goals (Sinambela & Darmawan, 2021). Employee performance is very important for the organization because the success of the organization is influenced by the performance of the employees themselves (Baskoro, 2002; Darmawan, 2012). The performance of an employee can be seen from the work done by the individual in completing the tasks assigned to him, the task is based on the skills, experience and skills used by the individual in completing his work.

Employee performance plays an important role in a company information system. One of the information systems used ²⁹ companies is an accounting information system. Romney and Steinbart (2015) argue that the accounting information system is a useful system for collecting, recording, storing and managing data in order to produce information that can assist in the decision-making process.

The accounting information system is the basis for obtaining accurate and fast information. Accurately shows that the data is really useful and can be trusted. Fast means that accounting information can enable companies to operate effectively, because accounting activities in companies or organizations become faster and produce useful information in the decision-making process.

Trust in accounting information systems is very necessary for users of information systems so that they believe that the new information system can improve the personal performance of the activities carried out within the organization (Arifin & Sinambela, 2021). An accounting information system that is trusted by individuals will provide better performance for each individual. A high-quality system will affect users' confidence that by using this system they can complete existing tasks more quickly and easily (Mardikaningsih et al., 2015). Because the task is relatively easy and fast, it is expected that employee performance can also ²⁹ increase. Thus, the achievement of employee performance is closely related to the suitability of the accounting information system applied to the tasks, needs, and abilities of individuals. Conformity is shown so that employees who use information systems do not experience difficulties which result in employee output results.

One of the success factors of an employee's performance is work motivation. Every organization will always strive to achieve the greatest goals that have been determined previously. To achieve this main goal, human resources are needed who are able to work well, but ¹⁶ encourage employees to work well, they must be motivated. According to Hutomo (2011), motivation is a condition in a person's personality that encourages the individual ²⁰ of employees to carry out certain activities to achieve goals. Work motivation ³⁸ a factor that causes, distributes, and supports human behavior, in order to make them want to work hard and be enthusiastic to achieve optimal results. Giving encouragement or motivation to employees will be able to provide a stimulus to the performance of each individual in a company, so that the goals of the company can be achieved.

Another factor that also affects employee performance is the use of information technology. Information technology is a set of tools that can help work processes related to information processing. This explains that information technology is a link between computer technology and communication technology, so information technology can help companies to solve problems and make companies more effective in using them.

Information technology is part of the information technology system used in conveying and processing information (Darmawan, 2012). Information technology has brought fundamental changes to both private and public organizations. Lucas and Spilter (1999) state that information technology can be used effectively so that it can contribute to performance, then employees in the company must be able to use the technology well, this will have an impact on a large investment return if employees can use it optimally according to with its capabilities. One of the important

aspects to understand the use of technology is to understand the factors that can affect the use of the technology. Good use of information technology will greatly affect the success of individual employees. The benefits provided by the use of information technology are speed and information processing. The use of information technology will greatly help accelerate the processing of transaction data and the display of financial statements so that they can be presented in a timely manner. According to Thompson et al. (1991) the use of technology is the benefit expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, the frequency of utilization and the number of applications or software used.

Based on this background, the aim of this study is to analyze the effect of accounting information systems, work motivation and the use of information technology on employee performance.

RESEARCH METHODS

This type of research is a research using a comparative causal method which aims to determine the cause and effect of the influence between two or more variables. This study uses a quantitative research method which can be interpreted as a research method based on the philosophy of positivism which is used to observe a particular population or sample. This study seeks to explain the effect of accounting information systems, work motivation and the use of information technology as independent variables on employee performance as the dependent variable. Observations were made at a company in the city of Surabaya. The sampling technique in this study is total sampling, which means that the information to be taken comes from a deliberately selected source. The following criteria used in this sampling are respondents in this study are employees of the Collection Division, Operations Division and IT Support. Sampling of the data needed by this researcher was obtained by distributing questionnaires to 80 employees consisting of 24 employees from the collection division, 46 employees from the operational division and 10 employees from the IT support division.

The source of data used in this research is primary data. In this study, the primary data used is the distribution of questionnaires to respondents. The data collection technique used in this research is the survey method. The questionnaire was given directly to the respondent as well as the return it was picked up by the researcher according to the specified time. This study uses a quantitative approach and data analysis using SPSS 26 (Statistical Product and Service Solution) aims to determine the effect of accounting information systems, work motivation and use of technology on employee performance.

RESULTS AND DISCUSSION

In this study, the questionnaire contained 20 statements which were divided into five statements each representing each variable, namely accounting information systems, work motivation, utilization of information technology, and employee performance. Then the results of the statement were measured using a Likert scale for each of the dependent and independent variables. The results of the respondents' answers were asked to rate their views on accounting information systems, work motivation, use of information technology and employee performance with a score of 1 to 5. Respondents' answers were given a score of 1 = Strongly Disagree (STS), 2 = Disagree (TS), 3 = Neutral (N), 4 = Agree (S), 5 = Strongly Agree (SS).

This validity test is used to measure the validity or reliability of a questionnaire. This test was conducted with a trial sample of 80 people. This study shows the results of the validity test of the SPSS output. The results obtained that all statement items from each variable can be said to be valid, because they have $r_{count} > r_{table}$.

In this study, the reliability test is used to measure an answer to the questionnaire which has indicators of variables. A questionnaire answer is said to be reliable if the answer to the statement is constant or stable from time to time. The technique used in this reliability test uses Cronbach's Alpha (α) of each variable. In this study, the results of the reliability test in Table 1 are as follows.

Table 1. Reliability Test Results

Variables	Cronbach's Alpha	Status
Information System (X.1)	0.762	Reliable
Work Motivation (X.2)	0.719	Reliable
Information Technology (X.3)	0.668	Reliable
Employee Performance (Y)	0.754	Reliable

Source: SPSS output

Table 1 shows the alpha value, namely that the accounting information system is 0.762, work motivation is 0.719, the use of information technology is 0.668, and employee performance is 0.754. In this study, it was concluded that the results of the questionnaire data showed that the measurement of the data was said to be reliable, because the value of Cronbach's Alpha in each variable was greater than 0.60.

The data normality test was used to test whether the regression model between the dependent variable and the independent variable or both was normally distributed or not. To detect the normality of the data, by looking at the Probability Plot. The normality test of the data can be seen in Figure 1 below.

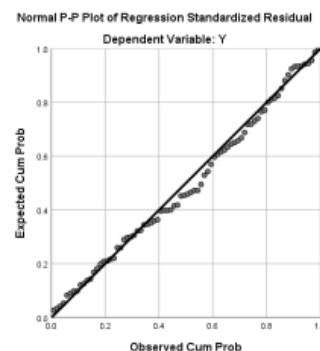


Figure 1. Normality Test

Based on Figure 1 Normal P-P Plot Regression Standardized above that the points spread around the diagonal line, it is said that the regression model meets the assumption of normality. The results of the multicollinearity test can be seen in Table 2.

Based on Table 2, it is known that the tolerance value shows that all independent variables have a Tolerance value > 0.10 and the results of the Variance Inflation Factor (VIF) calculation show

that all independent variables have a VIF value < 10. It is concluded that the model is said to be free from symptoms of multicollinearity between variables. The results of the heteroscedasticity test can be seen in Figure 2 below.

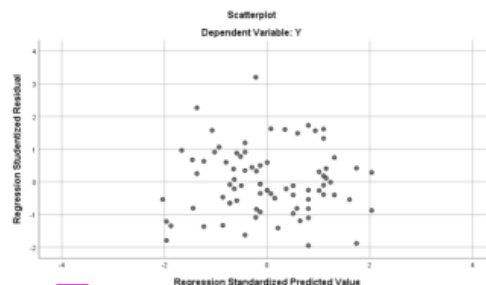


Figure 2. Heteroscedasticity test

Based on Figure 2 above, the scatterplot shows that the points spread above and below the number 0 on the Y axis, and the data points do not form a clear pattern. Thus, it can be concluded that this research does not occur heteroscedasticity in this researcher's regression model.

The results of the autocorrelation test also do not prove there is a problem because the Durbin Watson value = 1.435. This value is still in the range of negative 2 and positive 2.

Multiple linear regression analysis to find out how big the factors in the research model are about accounting information systems, work motivation and the use of information technology on employee performance.

Table 2. Multiple Linear Regression

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	24.042	3.277		7.335	.000		
	X.1	2.509	.452	.448	5.553	.000	.673	1.486
	X.2	2.144	.545	.317	3.930	.000	.672	1.489
	X.3	1.470	.364	.283	4.037	.000	.889	1.125

Source: SPSS output

Based on Table 2, the results of the multiple regression equation can be determined as follows: $Y = 24,042 + 2,509X_1 + 2,144X_2 + 1,470X_3 + e$

The regression equation can show the variables of accounting information systems, work motivation and the use of information technology which have positive sign coefficients. From the equation above, it can be explained that: (1) the coefficient of the accounting information system variable is 2,509, it indicates that the better the increase, the better the employee's performance and vice versa if the variable of the accounting information system is getting worse, it will decrease the employee's performance, (2) the work motivation coefficient of 2,144 identifies that the better the improvement it will improve the employee's performance and vice versa if the work motivation gets worse it will decrease the employee's performance, (3) the coefficient of utilization of information technology of 1.470 identifies that the better the improvement it will

improve the employee's performance and vice versa if the use of information technology gets worse then will reduce employee performance.

From the calculation of hypothesis testing in Table 2, they are as follows: (a) the accounting information system has a positive effect on employee performance, this is evidenced by a significant level of $0.000 < 0.05$, (b) work motivation has a positive effect on employee performance, this is evidenced with a significant $0.000 < 0.05$, (c) the use of information technology has a positive effect on employee performance, this is evidenced by a significant $0.000 < 0.05$.

The F test has the aim of knowing whether or not there is a significant and simultaneous influence of the independent variable on the dependent variable. The test criteria is a significant value < 0.05 . SPSS output results are shown in Table 3 below.

Table 3. Summary Results for F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1946.162	3	648.721	50.755	.000 ^b
	Residual	971.388	76	12.781		
	Total	2917.550	79			

Source: SPSS output

In Table 2 it can be concluded that the calculated F value is 50.755 with a significant level of 0.000. Because the significant probability is much smaller than < 0.05 , it shows that there is a simultaneous and significant effect of the accounting information system variables, work motivation and the use of information technology on employee performance.

Coefficient of Determination (shows the proportion of the variance explained by the regression equation to the total variance. The test results are as in Table 4 below.

Table 4. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.817 ^a	.667	.654	3.575	1.435

Source: SPSS output

In Table 4, the coefficient of determination which shows the Adjust R Square value is 0.654 or 65.4%. This shows that the contribution of accounting information system variables, work motivation and the use of information technology to explain employee performance variables is 65.4% and the remaining 34.6% is influenced by other factors that are not included in the equation model.

The results of the first study indicate that the accounting information system has a positive and significant effect on employee performance. The results of this study are in line with research conducted by Sinambela & Basjari (2012); and Khaerunnisah (2018) state that accounting information systems have a significant effect on employee performance. In addition, trust in the new accounting information system can reflect the attitude of each user towards the advantages of the current accounting information system with the previous system. This belief arises because the new system can help work and can better evaluate individual performance. This is in accordance with Romney and Steinbart (2011) who state that the application of accounting information

systems in companies can provide added value for users in providing financial information sharing for planning, controlling, and corporate decision-making activities which ultimately have an impact on improving overall company performance. The complexity of the accounting information system process demands the experience of a financial manager in accounting information systems in AIS training, both of which are constructs that determine the successful implementation of information systems. With the accounting information system, companies can improve the quality of billing services, improve the quality of accounting information obtained and improve client data processing through this system (Sinambela & Darmawan, 2020).

The results of the second study indicate that work motivation has a positive effect on employee performance. The results of this study are in line with research conducted by Lestari (2014); Hariani (2016); Arifin et al. (2017); Darmawan (2022); Pramudya (2022) states that work motivation has a significant effect on employee performance. This is in accordance with Griffin (2003), motivation refers to a person's internal and external forces that generate enthusiasm and resistance to perform a certain course of action. Employee motivation affects performance, and part of a manager's job is to channel motivation towards achieving organizational goals (Snowati et al., 2021). It further emphasizes that the motivation that exists in a person is a driving force that will utilize a behavior in order to achieve the goal of self-satisfaction (Infante & Darmawan, 2022). Motivational factors have a direct relationship with individual employee performance because of their position and relationship, so it is appropriate if development of individual employee performance starts from increasing work motivation. Employees play a major role in running the company's life cycle.

The results of the third study indicate that this researcher shows that the use of information technology has a positive effect on employee performance. The results of this study are in line with research conducted by Muzakki et al. (2016) stated that the use of information technology has a significant effect on employee performance. This is in accordance with Wilkinson (2000) which states that the information system supports the function of providing information for the management, as well as a means of supporting the daily operational activities of the company. Therefore, if the application of information technology can be used appropriately and in accordance with the tasks carried out, it can have a positive impact on personal performance. In this case, the better higher performance is to use information technology support to complete a series of tasks. Higher performance involves a combination of efficiency, effectiveness, productivity and quality improvement (Darmawan, 2019; Ernawati et al., 2022). Every company must use information technology effectively in order to contribute to performance, therefore company employees must be able to use the technology properly (Jamaluddin et al., 2013; Ishak, 2016). If employees can take full advantage of information technology, it will have an impact on a large investment return if employees can make maximum use of it according to their capabilities. Information technology can provide opportunities and support companies to improve their capabilities. This technology can store, analyze, and distribute any kind of information, including text, numbers, and images. Utilizing good information technology is the right choice for companies and company employees.

CONCLUSION

Based on the research and discussion that has been described previously, it can be concluded as follows: (1) The results of this study state that the accounting information system has a positive and significant effect on employee performance. The application of accounting information systems in companies can provide added value for users in providing financial information sharing for planning, controlling, and corporate decision-making activities which ultimately have an impact on improving overall company performance. (2) The results of this study indicate that work motivation has a positive and significant effect on employee performance. Motivation is the activity of giving encouragement to someone or oneself to take a desired action. So motivation means to arouse someone or oneself to do something in order to achieve a satisfaction and purpose. With the motivation of every employee will make the company progress because every employee who has motivation in doing work. They can complete the tasks that exist within the company, although not overall produce a perfect job, but in a certain period of time employees will carry out their work better. (3) The results of this study state that the use of information technology has a positive and significant effect on employee performance. The application of information technology can have a positive impact on individual performance which if this technology can be used appropriately and has a match with the task being carried out. The better and higher performance in this case is in the achievement of a series of tasks using information technology support. Higher performance involves a combination of efficiency, effectiveness, productivity and quality improvement.

Based on the researchers who have carried out the discussion and conclusions above, the researcher has several suggestions, including: (1) for further researchers it is hoped that they can use other methods to obtain complete data, for example conducting interviews to improve understanding of respondents' answers; (2) for further researchers can increase the number of samples; (3) for further researchers can examine by including other variables so that it can affect employee performance.

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