



The Influence of Accounting Information Systems, Work Motivation, and Internal Control on Employee Performance

(Study at Taspen Ltd, Samarinda Branch Office)

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Abstract - This research aims to determine and analyze the influence of accounting information systems, work motivation and internal control on the performance of Taspen Ltd Samarinda Branch Office employees. Quantitative methods were used in this research. Data was collected using a questionnaire involving 29 PT Taspen employees as respondents. Data analysis uses multiple linear regression, reliability and normality tests, classical assumption tests and hypothesis tests with the Statistical Product and Service Solution (SPSS) program. The results of the research show that the accounting information system has a significant effect on employee performance, work motivation has a significant effect on employee performance, internal control has a significant effect on employee performance, and overall it shows that the variables of the accounting information system, work motivation and internal control have a significant effect on performance. employee.

Keywords— *accounting information system, work motivation, internal control, performance*

I. INTRODUCTION

1.1 Background

Taspen Ltd is a government-owned company operating in the financial services sector. Its business focus is providing services to all retired civil servants in Indonesia. Taspen Ltd has many branch offices spread throughout Indonesia, including Taspen Ltd Samarinda Branch Office.

The company strives to provide the best service to retirees by managing human resources to produce continuously improving employee performance [1]. Performance is the work results achieved by a person or group of people in an organization in accordance with their duties, authority and responsibilities, as an effort to achieve organizational goals legally, without breaking the law, in accordance with morals and ethics [2].

Employee performance is the result of carrying out assigned tasks as a manifestation of the employee's skills, experience and ability to do their job [3]. Improving employee performance can help companies survive in the face of business competition [4]. However, improving employee performance is a big challenge for managers.

There are several ways that companies can take to improve employee performance, for example through education, training, providing adequate compensation, creating a conducive work environment, providing work motivation from leaders and supported by an adequate information system [5][6]. However, the focus of this research focuses more on the variables of accounting system implementation, work motivation and internal control.

Implementing manual accounting often creates risks and allows errors in recording or calculations, resulting in incorrect information. This condition can cause errors in decision making by company managers [7]. The shift from manual accounting systems to advanced algorithms, digital accounting, and automated accounting systems is the result of technological advances in the business sector. Large business organizations that focus on improving business strategies and improving accounting transparency systems are adopting various technological advances [8]. Therefore, the use of computerized accounting information system applications is an urgent need. The expected impact is to facilitate task completion, produce accurate information, and improve employee performance [8]. The ability to implement a good accounting information system in a company can provide added value for its users.

Work motivation is a very important factor for employees in carrying out their activities in a company. Someone who carries out their activities is driven by a force within themselves as the driving force [4]. Employee work motivation can influence their performance [9]. Therefore, company managers must try to increase employee work motivation in various ways. This is something very important to do.

Internal control has an important role in controlling the operations of a company efficiently, including controlling employees [10]. Internal controls not only affect reported profits; this also affects the quality of internal management reports and management guidelines [11]. Internal control includes supervision and evaluation carried out by management, and is expected to increase employee accuracy and expertise in carrying out work [12]. Through good internal control, it is hoped that employee performance can be improved.

Based on the results of an interview with one of the employees named Yuli, it illustrates that employee performance is not always in the expected state. He said that employees in carrying out their daily work use a computerized System Application and Processing (APS) system. The use of APS has a broad impact on work, such as speeding up and making work completion easier. However, this work is often disrupted due to network outages in the System Application and Processing (APS) system. Apart from that, employee motivation is not always at its peak, which can reduce employee performance. Working conditions feel boring, making employees less enthusiastic about carrying out their work, and support for employees in carrying out their duties is felt to be not optimal. This is one of the causes that can disrupt employee performance. Likewise, internal control in the company has not been fully implemented properly. This situation can be seen from the lack of supervision of employees which results in several employees leaving during working hours, of course this will have a negative impact on Taspen Ltd.

The description of Taspen Ltd's previous condition encourages the need for research to uncover company problems caused by a combination of various factors, including: accounting system infrastructure, people and internal control in influencing employee performance. Apart from that, academic measurements to find out how much influence these variables have on employee performance need to be carried out.

A.1 Problem Statement

Based on the background description, the problem statement in this research is:

PS1: The implementation of the work was less than optimal due to technical problems with the Application and Processing System (APS), such as a breakdown in the internet network.

PS2: Employee motivation is not always at its peak, which can reduce employee performance.

PS3: Internal control in the company has not been fully implemented properly.

PS4: Disruptions to the Application and Processing (APS) System, employee motivation not always at its peak, and internal controls that have not been fully implemented properly, occurring simultaneously can significantly reduce employee performance.

I.2 Research Question

RQ1: Does the accounting information system affect employee performance?

RQ2: Does work motivation influence employee performance?

RQ3: Does internal control affect employee performance?

RQ4: Do accounting information systems, work motivation and internal control have an effect on employee performance?

I.3 Research Objective

RO1: To find out and analyze the influence of accounting information systems on employee performance?

RO2: To find out and analyze the influence of work motivation on employee performance?

RO3: To find out and analyze the influence of internal control on employee performance?

RO4: To determine and analyze the influence of accounting information systems, work motivation and internal control on employee performance.

II. LITERATURE REVIEW

B. Theoretical

B.1 Accountancy

In general, "Accounting is the science of information used to collect, classify, and manipulate financial information for companies, individuals, charities, and other entities." Accounting is the process of recording, reporting and systematically analyzing the financial activities (transactions) of a person, business or organization. In business, it allows companies to analyze their financial performance" [13].

Accounting is the most important part of a business information system, because accounting provides a summary and synergy of data and information from, and about, all activities in the organization and its environment [14]. Accounting, originates from the basic needs of society (the law of added value), and on the other hand, by providing information, it allows appropriate decisions to be made to meet these needs [14].

B.2 Information System

An information system is a series of procedures organized to collect, enter and process and store data, manage, control and report information in such a way that an organization can achieve its stated goals [15]. Information systems involve a framework in which resources (human and computer) are coordinated to convert input (data) into output (information), in order to achieve company goals.

B.3 Accounting Information System

An accounting information system is a collection of people and capital sources in an organization, which is responsible for collecting, processing transaction data and distributing it to interested parties. This information is useful for all levels of management for planning and controlling organizational activities.

The use of an accounting information system can provide accurate and fast information. Accurate means that the data produced meets the elements of reliability. Fast means that accounting information can be received and used as soon as possible, so that the company can operate effectively and productively. Furthermore, it has an impact on the speed of company managers in the decision-making process [17].

B.4 Work Motivation

In the world of work, employees must have a high level of initiative and enthusiasm at work. This is a factor in increasing company performance. In other words, enthusiasm is an indicator of work motivation [9][18].

Work motivation is an encouragement that a person gets to be able to direct his energy and thoughts to do something he wants [4]. Work motivation is motivation that occurs in work situations and environments in an organization or institution. Motivation is formed based on dimensions, namely the principle of participation, the principle of communication, the principle of recognition, the principle of delegation of authority, the principle of attention, and reciprocity [9].

Humans always want good things, so the driving force that motivates their work enthusiasm depends on the hope that will be obtained.

B.5 Internal Control

Internal control is a set of policies and procedures to protect company assets or wealth from all forms of misuse, guarantee the availability of accurate company accounting information, and ensure that all legal/legislative provisions and management policies have been complied with or carried out properly by all company employees [11].

Internal control is a process influenced by the entity's board of directors, management and other personnel which is designed to provide reasonable certainty regarding the achievement of targets in the following categories: operational efficiency and effectiveness, reliability of financial reporting and compliance with applicable laws and regulations [10]. Internal Control is policies and procedures designed to provide management with reasonable assurance that the company can achieve its goals and objectives [19].

B.6 Employee Performance

It is important to establish a definition of performance that can provide a comprehensive understanding. The word performance can be synonymous with work performance, work effectiveness, work results, goal achievement, work productivity, and various other terms. In fact, even though there are similarities in the definition of performance with these various terms, there are differences in the basic understanding and process [9].

Employee performance is related to the extent of the employee's ability to carry out the tasks assigned to him which is reflected in quality, quantity and timeliness [9][18]. Performance is the work result that can be achieved by a person or group of people in an organization in accordance with their respective authority and responsibilities, in order to achieve the goals of the organization in question legally, without breaking the law and in accordance with the desired morals and ethics [4].

B. Hyphoteses

The hypotheses proposed in this research include:

H₁ : Accounting information systems influence employee performance.

H₂ : Work motivation influences employee performance.

H₃ : Internal control influences employee performance.

H₄ : Accounting information systems, work motivation and internal control influence employee performance

III. METHOD

This study uses a quantitative approach. The data source in this research is primary data, namely data obtained directly from respondents. The type of method used is descriptive analysis, namely summarizing large amounts of raw data activities so that they can be detailed. The population and sample in this study were employees who worked at Taspen Ltd Samarinda Branch Office. Data were collected using a questionnaire distributed to all respondents and then data was tabulated to create a description of the respondents' answers. This research uses the SPSS program as data analysis, which consists of validity test, reliability test, normality test, multicollinearity test, heteroscedasticity test and multiple linear regression analysis. Meanwhile, hypothesis testing in this research consists of a partial significant test (T test), a simultaneous significant test (F test), and the coefficient of determination (R²):

IV. RESULT AND DISCUSSION

A. Result

1) T test (Partial)

TABLE 1. MULTIPLE LINEAR REGRESSION TEST RESULTS

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.601	1.131		-2.301	0.030
	Accounting information system	.556	.075	.535	7.411	0.000
	Work motivation	.381	.082	.333	4.626	0.000
	Internal control	.211	.051	.201	4.099	0.000

a. Dependent Variable: Employee Performance

Source: data processed with SPSS

Based on Table 1, it is known that the coefficient values of the regression equation from the SPSS output can be made into a regression equation as follows:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

$$Y = - 2.601 + 0.556 X_1 + 0.381 X_2 + 0.211 X_3 + e$$

Information :

- Y = Employee Performance
- a = Constant
- b₁, b₂, b₃ = Regression Coefficients
- X₁ = Accounting Information System
- X₂ = Work Motivation
- X₃ = Internal Control
- e = Standard Error

2)f test (Simultaneous)

TABLE 2. F TEST RESULTS

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	246.568	3	82.189	242.702	.000 ^b
	Residual	8.466	25	.339		
	Total	255.034	28			

a. Dependent Variable: Employee Performance
b. Predictors: (Constant), Accounting information system, Work motivation, Internal control

Source: data processed with SPSS

Based on Table 2, the calculated f value is 242.702 and f table is 3.37, so it can be seen that the $f_{count} > f_{table}$ value = (242.702 > 3.37) and the significant value of 0.000 is smaller than 0.05.

$$= \text{df for the quantifier} = (N1) = k - 1$$

$$= 4 - 1$$

$$= 3$$

$$= \text{df for the denominator} = (N-K) = (29 - 3)$$

$$= 26$$

then the result of the ftable is equal 3,37

3) Coefficient of Determination Test (R^2)

TABLE 3 DETERMINATION COEFFICIENT TEST RESULTS
(R SQUARE/ R^2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.983 ^a	0.967	0.963	0.58193

a. Predictors: (Constant), Accounting information system, Work motivation, Internal control
b. Dependent Variable: Employee Performance

Source: data processed with SPSS

Based on Table 3, it can be stated that the Adjust R Square value is 0.963 or 96.3%. While the remaining 3.7% (100% - 96.3%) can be influenced by other variables outside this regression model.

B. Discussion

1) The Influence of Accounting Information Systems on Employee Performance

Based on statistical testing that has been carried out on the hypothesis (H1), it is found that the accounting information system (X1) has an effect on employee performance (Y). This can be proven by the results of the t test with $t_{count} > t_{table}$. The t_{count} value for the accounting information system variable is 7.411 and the t_{table} value is 2.059, namely (7.411 > 2.059). The significance value of 0.000 is smaller than 0.05. The regression coefficient value is 0.556 which has a positive direction. This shows that the better the accounting information system, the better the employee performance.

Accounting information systems have an important influence on employee performance, because having an accounting information system that is easy to understand can enable employees to use the system in their daily work so that employees can work more effectively and efficiently. It can be concluded that the better the accounting information system, it can be said that it will produce better employee performance.

The results of this research show that the accounting information system variable has a positive and significant effect on employee performance at Taspen Ltd Samarinda Branch Office. The results of this study are not in accordance with research [20 and [19] which states that the accounting information system has no significant effect on employee performance. However, the results of this study are in accordance with research conducted by [17] dan [23] which states that accounting information systems have a positive and significant effect on employee performance.

2) The Influence of Work Motivation on Employee Performance

Based on statistical testing that has been carried out on the hypothesis (H2), it is found that work motivation (X2) influences employee performance (Y). This can be proven by the results of the t test with $t_{count} > t_{table}$. The t_{count} value for the work motivation variable is 4.626 and the t_{table} value is 2.059, namely $(4.626 > 2.059)$. The significance value of 0.000 is smaller than 0.05. The regression coefficient value is 0.381 which has a positive direction. This shows that the more work motivation increases, the more employee performance will increase.

Work motivation greatly influences employee performance, this shows that good work motivation will result in maximum employee performance. The performance of a company depends on the work of its employees so that the high and low performance of employees will be closely related to providing work motivation to employees. It can be concluded that the greater the work motivation given, it will encourage and produce better employee performance, and the lack of work motivation will result in decreased employee performance.

The results of this research show that the work motivation variable has a positive and significant effect on employee performance at Taspen Ltd Samarinda Branch Office. The results of this study are not in accordance with research [24] which states that work motivation has no effect on employee performance. However, the results of this study are in accordance with research conducted by [20] which states that work motivation has a positive and significant effect on employee performance. With the same results stated by [19], [12] dan [25] that work motivation has a significant effect on employee performance.

3) The Effect of Internal Control on Employee Performance

Based on statistical testing that has been carried out on the hypothesis (H3), it is found that internal control (X3) has an effect on employee performance (Y). This can be proven by the results of the t test with $t_{count} > t_{table}$. The t_{count} value for the work motivation variable is 4.099 and the t_{table} value is 2.059, namely $(4.099 > 2.059)$. The significance value of 0.000 is smaller than 0.05. The regression coefficient value is 0.211 which has a positive direction. This shows that the more effective internal control is, the more employee performance will increase.

Internal control greatly influences employee performance. This shows that the company has good internal control which can encourage its employees to contribute to the company so that employee performance becomes efficient and effective. It was concluded that the better the implementation of internal control, the greater the employee performance.

The results of this research show that the internal control variable has a positive and significant effect on employee performance at Taspen Ltd Samarinda Branch Office. The results of this study are not in accordance with research [19] shows that internal control does not have a significant effect on employee performance. However, the results of this study are in accordance with research conducted by [8] which shows that internal control influences employee performance. With the same results stated by [24] that internal control has a significant positive effect on employee performance. The effect of internal control on employee performance.

4) The Influence of Accounting Information Systems, Work Motivation, and Internal Control on Employee Performance

Based on statistical testing that has been carried out on the hypothesis (H4), it was found that the results of the accounting information system, work motivation and internal control have an influence on employee performance. This can be proven by the results of the f test, the calculated f value is 242.702 and the f table is 3.37, so it can be seen that the value of $f_{count} > f_{table} = 242.702 > 3.37$ and the significant value of 0.000 is smaller than 0.05. The coefficient value for the accounting information system variable is 0.556, the work motivation variable is 0.381, the internal control variable is 0.211 in a positive direction. This proves that the accounting information system, work motivation and internal control have a positive and significant effect on employee performance at Taspen Ltd Samarinda Branch Office. The research results on the coefficient of determination (R²) can be seen from the Adjusted R Square of 96.3% influenced by accounting information system variables, work motivation and internal control while the remaining 3.7% (100% - 96.3%) can be influenced by other variables outside this regression model. This shows that the accounting information system variables, work motivation, and internal control influence employee performance at Taspen Ltd Samarinda Branch Office.

V. CONCLUSION

Based on the results of the research that has been carried out, several conclusions can be drawn up as follows:

1. The accounting information system has a significant influence on employee performance at Taspen Ltd Samarinda Branch Office. This shows that the better the accounting information system, it can be said that it will produce better employee performance. So the results of this research explain that accounting information system variables influence employee performance at Taspen Ltd Samarinda Branch Office.
2. Work motivation has a significant influence on employee performance at Taspen Ltd Samarinda Branch Office. This shows that the greater the work motivation provided, the more it will encourage and produce better employee performance. So the

results of this research explain that work motivation variables influence employee performance at Taspen Ltd Samarinda Branch Office.

3. Internal control has a significant influence on employee performance at Taspen Ltd Samarinda Branch Office. This shows that the better the implementation of internal control, the more employee performance will increase
4. In this research, accounting information systems, work motivation and internal control simultaneously and significantly influence employee performance at Taspen Ltd Samarinda Branch Office.

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