

How to Improve Employee Performances

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Abstract-- The purpose of this research was to investigate the employee performance is one of the successful company factors. There are many ways that companies have to improve the employee's performance, for example, for increasing the accounting information system. Therefore, increasing the accounting information system is expected to improve the employee's performance. The aim of this study was to determine the influence of accounting information system on the performance of employees at Gapensi Jabar. The method used in this study is descriptive and verification methods. The method is used to explain the accounting information system on employee performance variables while verification is used to determine the influence accounting information system on employee performance. In order to test the research hypothesis, it is using Simple Linear Regression by using SPSS 23 software. The results of this study showed that the accounting information system had a significant effect in improving the employee's performance at Gapensi Jabar.

Keywords : Accounting, employee, performance, system

I. INTRODUCTION

In the development of the business world today the company is required to maintain the quality of work of its employees. This is so that the company can compete with other companies because if the quality of employee work is getting better than it is expected to be able to increase company mobility.

Human resources have an important role in company activities, because after all the progress and success of a company cannot be separated from the role and ability of good human resources. In a company's operational system, the potential of human resources is essentially one of the capital and holds the most important role in achieving the company's goals. Therefore, companies need to manage human resources as well as possible. At this time there are still many companies that are not paying attention to their employees, which has an impact on the performance of

their own employees, this can lead to a decrease in productivity of the company.

One important factor in the company's progress is how the company can manage the company's finances well. Of course, if the company's finances can be managed properly, the quality of the finance and accounting department is needed. One way to improve the performance of employees of the finance and accounting department is by applying an accounting information system [1]. With the implementation of an accounting information system, it is expected to improve employee performance. Because if a job is integrated with the system, it can certainly improve the work efficiency of employees and the work done can be carried out more quickly [2].

In the present phenomenon there are still many companies that wrongly choose employees or can be called the employee occupying positions that are not suitable in the company so that they must carry out retraining and this will result in the addition of company expenses. Such a thing is certainly not possible so that the company must recruit employees who have the ability to carry out their work so that the company must be more selective in selecting employees in the recruitment process [3,4,5]. Especially with the implementation of accounting information systems, it is required to have employees who can quickly adapt to technological developments. If employees cannot adapt to technological developments, even though the accounting information system has been implemented it will not provide significant changes in improving the efficiency and effectiveness of employees in completing their work.

This research is in accordance with previous research which explains that AIS can improve employee performance. Accounting information systems have a significant effect on individual performance. accounting information system has significant and positive influence to the performance of the employees [6]. accounting information systems, leadership style and task complexity and significant influence on employee performance. The application of accounting information systems has a positive and significant effect on employee performance. It is found that there is positive and statistically significant relation between the use of AIS and educational status of managers [7]. Moreover, as the number of employees rises, the use of AIS also increases. Furthermore, a positive



relationship found between the use of AIS and growth (Sale, Customer and Revenue). Findings suggest AIS alignment is related to managerial knowledge, use of accounting and auditing firm's consultancy, internal IT employee's consultants and firm's size [8,9,10].

According to Elly Satrianah one of the employees of GAPENSI JABAR explained that there were still many employees who were unable to adapt to technological developments or GAPTEK (Technology Stuttering) and there were still no accounting information systems applied. So that corporate financial management still uses manual methods. Based on the background and phenomena that have occurred, the author will take the title "**HOW TO IMPROVE EMPLOYEE PERFORMANCE**". This study aims to determine how much influence the accounting information system has on employee performance in GAPENSI JABAR.

II. METHOD

The research method in this study uses descriptive and verification methods with a quantitative approach [11]. The population in this study were 30 employees in the financial section of Gapensi, from 30 employees taken overall using saturated sampling. Data sources in this study are using primary data sources. Technique Data collection in this study is to use Observation, Interview or Interview, Questionnaire, and Documentation. in this study using simple linear regression analysis [12]. to analyze the relationship between accounting information systems and employee performance, a correlation test was used to test the two relationships. The coefficient of determination is used to see how much influence the information system has on employee performance [13].

III. RESULTS AND DISCUSSION

TABLE 1. HARDWARE INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q1	Very Agree	5	12	40%	60	300
	Agree	4	17	56,70%	68	
	Doubt	3	1	3,3%	3	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Q2	Very Agree	5	0	0%	0	300
	Agree	4	4	13,30%	16	
	Doubt	3	11	36,70%	33	
	Disagree	2	15	50%	30	
	Very Disagree	1	0	0%	0	
Total Skor					210	
Score Persentasi					70%	

Based on the table 1, the hardware indicator has a percentage of the response score of 70% which is in the good category. This proves that the hardware facility in Gapensi Jabar is complete, there is rarely a technical obstacle so that it can help in the process of accounting information systems that have an impact on employee performance that is getting better.

TABLE 2. SOFTWARE INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q3	Very Agree	5	4	13,3%	20	300
	Agree	4	5	16,7%	20	
	Doubt	3	5	16,7%	15	
	Disagree	2	16	53,3%	32	
	Very Disagree	1	0	0%	0	
Q4	Very Agree	5	6	20%	30	300
	Agree	4	14	46,7%	56	
	Doubt	3	5	16,7%	15	
	Disagree	2	2	6,6%	4	
	Very Disagree	1	3	10%	3	
Total Skor					195	
Score Persentasi					65%	

Based on the table 2, the software indicator has a percentage of the response score of 65% which is in the category enough. This proves that accounting information system support software in Gapensi Jabar cannot support the accounting information system process. Judging from the answers of respondents who still answered disagree with a percentage of 53.5% which means that Gapensi Jabar still does not use software that can support or facilitate the accounting information system process.

TABLE 3. BRAINWARE INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q5	Very Agree	5	3	10%	15	300
	Agree	4	12	40%	48	
	Doubt	3	7	23,3%	21	
	Disagree	2	8	26,7%	16	
	Very Disagree	1	0	0%	0	
Score Persentasi					67%	

Based on the table 3, the Brainware indicators have a percentage of response scores of 67% which are included in the category enough. This proves that human resources in West Java Conference are still lacking in the implementation of accounting information systems which can be seen in the answers of respondents who still answered a lot, disagreeing as much as 26.7%.

TABLE 4. PROCEDURE INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q6	Very Agree	5	3	10%	35	150
	Agree	4	12	40%	44	
	Doubt	3	7	23,3%	9	
	Disagree	2	8	26,7%	18	
	Very Disagree	1	0	0%	0	
Persentasi Skor Tanggapan					71%	

Based on the table 4, the procedure indicator has a percentage of response score of 71% which is in the good category. This proves that the accounting information system procedure in Gapensi Jabar has gone well and in



accounting with financial accounting standards, but there are still respondents who assume that the accounting information system procedure in Gapensi Jabar is not in accordance with financial accounting standards of 9 respondents or 30% respondent.

TABLE 5. DATABASE INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q7	Very Agree	5	12	40%	60	150
	Agree	4	16	53,3%	64	
	Doubt	3	2	6,7%	6	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Score Percentation					86,6%	

Based on the table 5, the Database indicators and database management systems have a percentage of the response score of 86.6% which is in the very good category. This proves that the database and database management system in Gapensi Jabar has been running very well which can be seen in the answers of majority respondents answered agree 53.3%, which means Gapensi employees in West Java have inputted data very well and rarely make mistakes.

TABLE 6. TELECOMMUNICATION NETWORK TECHNOLOGY INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q8	Very Agree	5	16	53,3%	80	150
	Agree	4	14	46,7%	64	
	Doubt	3	0	0%	6	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Score Percentation					90,6%	

Based on the table 6, the Telecommunication network technology indicators have a percentage of response scores of 90.6% which is in the very good category. This proves that telecommunication network technology in Gapensi Jabar has been running very well which can be seen in the answers of the majority respondents answered strongly agree 53.3% which means that Gapensi Jabar has provided excellent telecommunications network facilities such as fast internet, telephone networks well and etc.

TABLE 7. TECHNICAL ABILITY INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q9	Very Agree	5	0	0%	0	450
	Agree	4	15	50%	30	
	Doubt	3	7	23,3%	21	
	Disagree	2	8	26,7%	16	
	Very Disagree	1	0	0%	0	
Q10	Very Agree	5	2	6,7%	10	450
	Agree	4	15	50%	60	
	Doubt	3	6	20%	18	
	Disagree	2	7	23,3%	14	
	Very Disagree	1	0	0%	0	

Q11	Very Agree	5	2	6,7%	10	450
	Agree	4	15	50%	60	
	Doubt	3	4	13,3%	12	
	Disagree	2	9	30%	18	
	Very Disagree	1	0	0%	0	
Total Skor					269	
Score Percentation					60%	

Based on the table 7, the Technical ability indicators have a percentage of response scores of 60% which are included in the category quite well. This proves that Gapensi Jabar's technical ability is good enough. But based on the responses of respondents to the three questions above there are still those who answered disagree that is equal to 26.7%, 23.3% and 30% which means that Gapensi employees in West Java still lack much understanding in accounting science, accounting information systems so that the quality of financial statements that presented not well.

TABLE 8. CONCEPTUAL ABILITY INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q12	Very Agree	5	5	16,7%	25	600
	Agree	4	19	63,3%	76	
	Doubt	3	6	20%	18	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Q13	Very Agree	5	10	33,3%	50	600
	Agree	4	20	66,7%	80	
	Doubt	3	0	0%	0	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Q14	Very Agree	5	9	30%	45	600
	Agree	4	21	70%	84	
	Doubt	3	0	0%	0	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Q15	Very Agree	5	2	6,7%	10	600
	Agree	4	18	60%	72	
	Doubt	3	4	13,3%	12	
	Disagree	2	6	20%	12	
	Very Disagree	1	0	0%	0	
Total Skor					484	
Score Percentation					81%	

Based on the table 8, the conceptual ability indicator has a percentage of response score of 81% which is in the good category. This proves that the conceptual ability of Gapensi Jabar employees is good but based on respondents' responses to the first and fourth questions above there are still those who answer doubtfully and disagree that is 20% which means that many Gapensi employees in West Java still have performance that is not in accordance with standards provided by the company and there are still many employees who are always late in completing their work.



TABLE 9. INTERPERSONAL RELATIONSHIP INDICATOR

Question	Answer	Score	F	f(%)	Total Score	Ideal Score
Q16	Very Agree	5	12	40%	60	150
	Agree	4	18	60%	72	
	Doubt	3	0	0%	0	
	Disagree	2	0	0%	0	
	Very Disagree	1	0	0%	0	
Score Percentage					88%	

Based on the table 9, the Interpersonal relationship indicators have a percentage of the response score of 88% which is in the very good category. This proves that Gapensi Jabar employees' interpersonal relationships have been very good which can be seen from the responses of the majority of respondents who answered agree at 60% and strongly agree at 40% which means that Gapensi Jabar employees always prioritize cooperation between colleagues so that each job can run well and can be implemented quickly.

TABLE 10. CORRELATION

		Y (EP)	X (AIS)
Pearson Correlation	Y (EP)	1,000	,661
	X (AIS)	,661	1,000
Sig. (1-tailed)	Y (EP)		,000
	X (AIS)	,000	
N	Y (EP)	30	30
	X (AIS)	30	30

Based on table 10, the relationship of accounting information systems to employee performance is equal to 0.661 which is included in the strong category. And the relationship between accounting information systems and employee performance is positive, which means that if the accounting information system increases, it will be followed by increased employee performance. And if the accounting information system declines, employee performance will decrease.

Can be seen in table 1, the influence of the accounting information system on employee performance is $(0.661) 2 \times 100\% = 43.6\%$ which means that the accounting information system variable is not too dominant in influencing employee performance variables seen there is still a difference of 56.4% which is where there are other variables that can affect performance variables, such as motivation, ability, and etc

TABLE 11. COEFFICIENTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
(Constant)	4,146	2,647		1,567	,128
X (SIA)	,644	,138	,661	4,658	,000

Based on the value obtained tcount of 4.658. Because the value of tcount (4.658) is greater than t table (2.048) then the error rate of 5% was decided to reject H_0 and accept H_a . And P-Value 0,000 is smaller than 0.005 meaning that with a 95% confidence level it can be concluded that the accounting information system has a significant positive

influence on the performance of employees in Gapensi Jabar

Based on the results of the study it can be seen that one of the factors that can improve employee performance is the accounting information system. Accounting information systems have a positive and significant influence on employee performance in Gapensi Jabar which means that if the accounting information system is good then employee performance will be good too, while if the accounting information system is bad, employee performance will be bad too.

This research answers the phenomenon that has happened before. that employees at the Gapensi Jabar gap still do not have the ability to implement a good information system, so that it can affect performance. This research is in accordance with previous research which explains that AIS can improve employee performance. Accounting information systems have a significant effect on individual performance. accounting information system has significant and positive influence to the performance of the employees. accounting information systems, leadership style and task complexity and significant influence on employee performance. The application of accounting information systems has a positive and significant effect on employee performance. It is found that there is positive and statistically significant relation between the use of AIS and educational status of managers. Moreover, as the number of employees rises, the use of AIS also increases. Furthermore, a positive relation is found between the use of AIS and growth (Sale, Customer and Revenue). Findings suggest AIS alignment is related to managerial knowledge, use of accounting and auditing firm's consultancy, internal IT employee's consultants and firm's size.

IV. CONCLUSION

Accounting information systems have a positive and significant influence on employee performance in Gapensi Jabar which means that if the accounting information system is good then employee performance will be good too, while if the accounting information system is bad, employee performance will be bad too. Accounting information systems are not too dominant, which means that there are many other variables that can affect employee performance such as motivation, work ability, information technology, etc.

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