Influence Of Accounting Information Systems, Control Internal And Work Motivation On Performance Employees At PT. Selalu Cinta Indonesia

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Abstract: The purpose of this research is to determine the influence of accounting information systems, internal control systems and work motivation on employee performance at PT. Selalu Cinta Indonesia. The research location is at PT. Selalu Cinta Indonesia Semarang. Analysis tools use data reduction, presenting data, and verifying conclusions. The analysis method used is multiple linear regression. Hypothesis testing uses a 5% degree of freedom. The results of the reliability and validity tests show that all question items are reliable and the constructs are valid, besides that the regression meets the model fit. The research results showed that the Accounting Information System (X1) had a significant positive effect on employee performance (Y). Internal Control (X2) has a significant positive effect on employee performance (Y). Work motivation (X3) has a significant positive effect on employee performance (Y).

Keywords: Accounting Information Systems, Internal Control, Work Motivation, Employee Performance

1. BACKGROUND

The development of the times has had a significant impact on technological progress. Technology continues to improve, for example, it is needed for various purposes. Managers use it in temporary processes for employees, this information helps them understand job prospects in the company (Tuerah: 2013).

The phenomenon that occurs within the company PT. Selalu Cinta Indonesia still requires a precise, reliable and accurate information system. A superior company must have a good quality information system. The means to improve company and business performance must have a good information technology system. On the other hand, there is no adequate internal control in the company, this can be seen from the lack of supervision of employees within the company which results in several employees leaving during working hours, of course this will have a negative impact on the company. Because if internal control in a company is bad, it will certainly affect the performance of employees in that company and will directly impact the company's profitability.

Apart from that, a lack of motivation for employees in the company can also reduce employee performance in the company. The job demands that employees receive within the company result in employees feeling dissatisfied with what they have currently obtained, this is one of the causes that can disrupt employee performance and of course will also have an impact on the company's profitability.

In May 2024, employees of PT. Selalu Cinta Indonesia achieves various levels of performance in the production department. In the Hot Press section, it succeeded in

producing 1350, almost reaching the target of 1400 with an achievement rate of 96.43%. In the Inventory section the target was 1200 and succeeded in producing 1250 with an achievement level of 104%, namely exceeding the target. However, the Prestockfit section only produced 1250 of the target set at 1300 with an achievement rate of 96.15% and almost reached the target. In the Stockfit section, stability is achieved according to the target, namely 1100 with an achievement level of 100%. In the Deagreaser section, it exceeded the target and succeeded in producing 1525 of the set target of 1500 with an achievement rate of 101%. And the last part, namely Delivery Assembling, only produced 1550 of the target set, namely 1600 with an achievement rate of 96.88%. This research emphasizes the importance of evaluating the influence of accounting information systems, internal control and work motivation on employee performance. By understanding these factors, PT. Selalu Cinta Indonesia is expected to improve employee performance in the future.

Based on the background above, the researcher is interested in conducting research with the title "The Influence of Accounting Information Systems, Internal Control and Work Motivation on Employee Performance at PT. Selalu Cinta Indonesia.

Formulation of the problem

1. Does the accounting information system have an effect on employee performance at PT. Have you always loved Indonesia?.
2. Does internal control influence employee performance at PT. Have you always loved Indonesia?.
3. Does work motivation influence employee performance at PT. Have you always loved Indonesia?.

Research purposes

The objectives to be achieved are:

1. To find out how the accounting information system affects employee performance at PT. Selalu Cinta Indonesia.
2. To determine the effect of internal control on employee performance at PT. Selalu Cinta Indonesia.
3. To determine the effect of work motivation on employee performance at PT. Selalu Cinta Indonesia.

Benefits of research

It is hoped that the results of the research carried out will be useful and have benefits, including:

1. For Writers to increase knowledge and insight regarding matters that influence employee performance.
2. For PT. Selalu Cinta Indonesia It is hoped that it can be used as information and evaluation material regarding the importance of accounting information systems, internal control, and work motivation to maximize employee performance.
3. For Academics It is hoped that it can add to literature sources in the field of science and can be used as reference and representative material for future researchers.

2. THEORETICAL STUDY

Agency Theory (Agency Theory)

According to Supriyono, (2018), the concept of agency theory is the contractual relationship between the principal and agent. This relationship is carried out for a service where the principal gives authority to the agent regarding making the best decisions for the principal by prioritizing the interests of optimizing company profits so as to minimize burdens including tax burdens by carrying out tax avoidance.

Employee performance

According to Aswin et al (2019) performance is the result of work, a quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. According to Asaloei et al (2023) the definition of employee performance or definition of performance or performance is the result of performance that can be achieved by a person or groups of people in an organization both qualitatively and quantitatively, in accordance with their respective authorities, duties and responsibilities in an effort to achieve the goals of the organization concerned legally, without violating the law and in accordance with morals or ethics.

Accounting Information System

According to Nugraha (2022), an Accounting Information System is a system that provides information from the process of collecting, recording, processing and storing to preparing accounting reports to provide information and decision making for external and internal users. Zamzami et al (2021) is a system that processes financial and non-

financial transactions which influence the transaction process itself. Accounting Information System according to Yunita et al. , (2022) is an organization that is responsible for providing information from the process of collecting and processing data from an agency.

Internal Control

According to Hery (2014), Internal Control is defined as 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 or regulatory provisions and management policies are met. complied with or carried out properly by all company employees.

Motivation

Hafidzi (2019: 52) states that motivation is the provision of driving force that creates enthusiasm for a person's work so that they are able to collaborate, work effectively and be integrated with all their efforts to achieve satisfaction. Motivation is the main thing that drives someone to work.

Framework of Thought

Based on the explanation previously presented, the framework for this research is as follows:
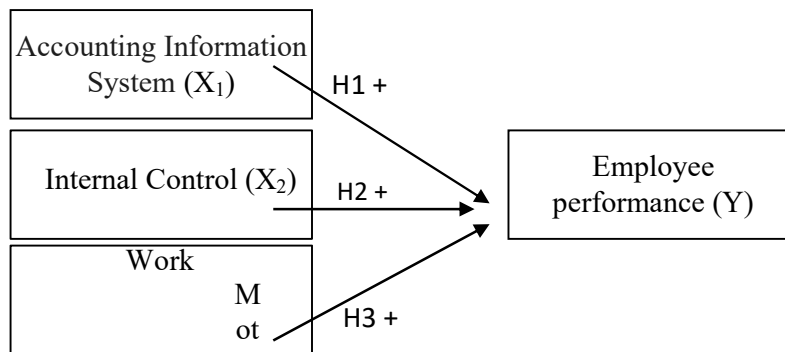
Figure 1 Conceptual Framework

Research Hypothesis

A hypothesis can be defined as a logically predicted relationship between two variables expressed in the form of a logical question. The hypothesis in this research is:

H1: Accounting information systems have a positive effect on employee performance.

H2: Internal control has a positive effect on employee performance.

H3: Work motivation has a positive effect on employee performance.

Research methods

The type of research used in this research uses a quantitative approach in the form of scores on the answers given by respondents to the questions in the questionnaire. Quantitative methods are methods used to present research results in the form of numbers or statistics (Sugiyono, 2018).

Population and Sample

Population is a generalized area consisting of objects or subjects that have certain quantities and characteristics which are applied by researchers to study and then conclusions can be drawn. (Sugiyono, 2018: 57) The population in this study were all employees of PT. Selalu Cinta Indonesia, numbering 1065 people.

According to Sugiyono (2018) the sample is part of the number and characteristics of the population. If the population is large and it is not possible to conduct research on all members of the population, samples taken from that population can be used. The sample in the study was selected using a purposive method, with the following sample criteria:

1. Employees related to the accounting information system process and internal control system of PT. Selalu Cinta Indonesia
2. Employees who have worked for more than 1 year at PT. Selalu Cinta Indonesia Based on the criteria above, the number of research samples obtained using the random sampling method was 85 people.

Data source

In this research, the data used is quantitative data because it is expressed in numbers that show the value of the magnitude of the variable it represents. Data types are divided into 2, namely primary data and secondary data. Primary data is data obtained directly from the object under study. According to Sugiyono (2018) primary sources are data sources that directly provide data to data collectors. This data is obtained by providing a list of questions (questionnaire) which will later be filled in by respondents consisting of employees who work at the company PT.Selalu Cinta Indonesia, regarding

accounting information systems, internal control, work motivation and employee performance. In this research, Likert scale measurements are used, namely:

1. Strongly Disagree

2. Disagree

3. Neutral

4. Agree

5. Strongly Agree

Data collection technique

Collecting the data needed to support this research uses a questionnaire method. The data collection technique uses questionnaires which are carried out by distributing questionnaires directly to respondents at the research location. A questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2018).

Operational Definition of Variables

A research variable is an attribute or trait or value of a person, object or activity that has certain variations determined by the researcher to be studied and conclusions drawn (Sugiyono, 2018).

1. Independent Variable

   Independent variables are variables that influence other variables. The independent variables in this research are accounting information systems (X1), internal control (X2) and work motivation (X3).

2. Dependent Variable

   Dependent Variable is a variable that is influenced by other variables. The dependent variable in this research is employee performance (Y).

This research variable is defined operationally as follows:

Data Analysis Techniques

The method used is multiple regression, because it discusses three independent variables and one dependent variable. To support research results and accuracy, the research data obtained will be analyzed using statistical tools with the help of the SPSS (Statistical Package for the Social Sciences) program.

Several data analysis techniques carried out in this research are:

1. **Descriptive Analysis**

   Descriptive analysis methods are generally used to provide information regarding the characteristics of the main research variables and respondent demographic data (if any). The descriptive analysis method is an activity of summarizing raw data in large enough quantities so that the results can be interpreted. Grouping or separating relevant components or parts of the overall data is also a form of analysis to make data easy to manage.

2. **Data Quality Test**

   a. Validity Test

      Validity is used to measure whether a questionnaire is valid or not. An item is said to be valid if the statement in the questionnaire is able to express something that the questionnaire will measure. So that the data obtained can be relevant/suitable for the purpose of the validity test, the method used is to calculate the correlation between the score of each question item and the score of each construct.

      The method used is to compare the correlation or calculated r values of the research variables with the r table values.

   b. Reliability Test

      Reliability is a measuring tool relating to the degree of consistency and stability of data resulting from the data collection process using instruments. (Sinulingga, Sukaria, 2005)

      Reliability testing is intended to measure how much a measurement measures stably or consistently. An instrument is trusted if the respondent's answers to questions are consistent or stable over time. This test was carried out using the Cronbach alpha coefficient.

      The way to measure reliability is with Cronbach's Alpha with a criterion of more than 0.7 which is reliable.

3. **Classic Assumption Test**

   a. Normality Test

      The normality test aims to test whether the regression model for the dependent variable and independent variables both have a normal distribution or not. The residual normality test was carried out using the Kolmogorov-Sminov test with a significance level of 5%.

b. Multicollinearity Test

The multicollinearity test aims to examine whether in the regression model a correlation is found between the independent variables. A good regression model should have no correlation between the dependent variables. To determine whether or not there are symptoms of multicollinearity, you can see the value of the Tolerance Value and VIP (Variance Inflation Factor) through the SPSS program. The limit of the Tolerance Value is > 0.10 or the VIF value < 10.8

c. Heteroscedasticity Test

The heteroscedasticity test aims to examine whether in the regression model there is an inequality of variance from the residuals of one observation to another (the error value). The method used to assess the presence or absence of heteroscedasticity is to look at the graph plot between the dependent variable value (ZPRED) and the residual value (SRESID). The basis of this analysis is:

1) The dots are spread above and below or around the number 0 and the data must not form a wavy pattern that melts then narrows and melts again.

2) Data points do not collect only at the top or bottom.

4. Multiple Linear Regression Analysis

Multiple linear regression analysis to determine the effect of accounting information systems (X1), internal control (X2), and work motivation (X3) on employee performance (Y). This analysis is to determine the direction of the relationship between the dependent variable and the independent variable, whether each independent variable is positively or negatively related and to predict the value of the dependent variable if the value of the independent variable increases or decreases. The data used is usually on an interval or ratio scale. 31

The regression formula used is:

$Y = a + b1X1 + b2X2 + b3X3 + e$

In this case it is:

a = Constant

X1 = Accounting Information System

X2 = Internal Control

X3 = Work Motivation

Y = Employee Performance

b1, b2, b3 = Regression coefficients for X1, X2, X3

e = Disturbance factor

5. Hypothesis Testing

Hypothesis testing is used to test the truth of a statement statistically and draw conclusions whether to accept or reject the statement. (Laylan Syafina) The purpose of hypothesis testing is to establish a basis so that you can collect evidence in the form of data in determining the decision whether to reject or accept the truth of the statements or assumptions that have been made.

Hypothesis testing consists of several tests, namely as follows:

a. Partial Test (t Test)

The t test or better known as the partial test is a test used to show how far an independent variable individually or partially can explain variations in the dependent variable.

The steps in making decisions for the t test are as follows:

1) If the calculated t value > t table and the Sig value. $t < a = 0.05$ then it can be concluded that H1, H2, and H3 are accepted.

2) If the calculated t value < t table and the Sig value, $t > a = 0.05$ then it can be concluded that H1, H2, and H3 are rejected.

b. Simultaneous Test (F Test)

The F test or better known as the simultaneous test is a test used to show whether all the independent variables included in the model have a joint influence on the dependent variable.

The steps in making decisions for the F test are:

1) If F count > F table and the Sig value. $F < a = 0.05$, it can be concluded that H4 is accepted.

2) If F count < F table and the Sig value. $F > a = 0.05$ so it can be concluded that H4 is rejected.

c. Determinant coefficient (R2)

Determinant Coefficient (R^2) is used to measure how far the model's ability is to explain variations in the dependent variable. The determinant coefficient value is between 0 and 1. A small R^2 value means that the ability of the independent variables to explain variations in the dependent variable is very limited.

3. RESULTS AND DISCUSSION

Data Quality Test

Validity Test

The results of the SPSS data processing test show that the indicators used are valid or relevant as measuring the variables of this research, because they have coefficients greater than the r table. So, this means that all the data obtained is valid and the questionnaire questions from this research can be used again for further research.

Reliability Test

Based on the SPSS data processing test results, the reliability test results show that all variables from this research have a Cronbach's Alpha value > 0.70, so this means that all the concepts used to measure the variables in this research are reliable.

Normality Test

From the SPSS test results, it can be seen that from the normality test of the Influence of Accounting Information Systems, Internal Control, and Work Motivation and Employee Performance using the Kolmogorov-Sminov test, the Asymp.Sig significance value was obtained. (2-tailed) of 0.200 is greater than alpha (0.05) or 5%. Thus it can be said that the data is normally distributed.

Reliability Test

Based on the SPSS data processing test results, the reliability test results show that all variables from this research have a Cronbach's Alpha value > 0.70, so this means that all the concepts used to measure the variables in this research are reliable.

Multicollinearity Test

From the SPSS test results, it can be seen that all the independent variables have a Variance Inflation Factor value < 10 and a tolerance value > 0.10. Therefore, it can be concluded that the regression model is free from multicollinearity.

Heteroscedasticity Test

From the SPSS test results, it can be seen that all research variables have a significance value greater than 0.05 so it can be concluded that heteroscedasticity does not occur in the regression model.From the SPSS test results, it can be seen that all the independent

variables have a Variance Inflation Factor value < 10 and a tolerance value > 0.10. Therefore, it can be concluded that the regression model is free from multicollinearity. Heteroscedasticity Test From the SPSS test results, it can be seen that all research variables have a significance value greater than 0.05 so it can be concluded that heteroscedasticity does not occur in the regression model.

Multiple Linear Regression Analysis

From the SPSS test results, the results of multiple linear regression analysis calculations, the following results were obtained:

$Y = 13.048 + 0.170\ X1 + 0.048\ X2 + 0.038 + e$

Information :

Y = Employee Performance

X1 = Accounting Information System

X2 = Internal Control

X3 = Work Motivation

e = standard error

The regression equation has the following meaning:

1. The constant value shows a positive number of 13.048, indicating that the Accounting Information System, Internal Control, Work Motivation (is considered constant, so the average is 13.048

2. The coefficient value of the Accounting Information System shows a positive number of 0.170, meaning that if the Accounting Information System improves, employee performance will increase and vice versa.

3. The Internal Control coefficient value shows a positive number of 0.048, meaning that if Internal Control increases, employee performance will also increase and vice versa.

4. The work motivation coefficient value shows a positive number of 0.038, meaning that if work motivation increases, employee performance will also increase and vice versa.

Hypothesis Testing

F Test (Model Test)

Based on the results of the F test (Model Test), the significance value is 0.000, which is smaller than 0.05 (0.000 < 0.05). So a regression model can be used to predict the dependent variable (Employee Performance), which means that the variables influencing interest in using the Accounting Information System (X1), Internal Control (X2), Work Motivation (X3) together have a significant effect on Employee Performance (Y). .

t test

Based on the results of the t test, the following conclusions can be drawn:

1) The Influence of Accounting Information Systems on Employee Performance

   Based on table 4.16, it can be seen that the significance value of the influence of the Accounting Information System is 0.000 < 0.05. Thus, it can be concluded that partially the influence of the Accounting Information System (X1) has a significant effect on employee performance. Thus, the first hypothesis in this study, H1, is accepted.

2) The Effect of Internal Control on Employee Performance

   Based on table 4.16, it can be seen that the significance value of the Influence of Internal Control is 0.000 < 0.05. Thus, it can be concluded that internal control (X2) has a significant effect on employee performance, thus the first hypothesis in this study, H2, is accepted.

3) The Influence of Work Motivation on Employee Performance

   Based on table 4.16, it can be seen that the significance value of the influence of work motivation is 0.000 < 0.05. Thus, it can be concluded that partially work motivation (X3) has a significant effect on employee performance, thus the first hypothesis in this study, H3, is accepted.

Coefficient of Determination (R2)

From the results of the Determination test, the Adjusted R Square is 0.814. This indicates that the contribution of the independent variables, namely Accounting Information Systems, Internal Control, Work Motivation, is able to explain the dependent variable, namely Employee Performance, of 81.4%. Meanwhile, the remaining 18.6% is explained by other variables outside the research.

Conclusion

The results of this research are as follows:

1. The Accounting Information System has an effect on employee performance (t = 14.332 > t table 1.991) and the number is significant (0.000<α = 0.05). Thus, the hypothesis H1 that the Accounting Information System has an effect on employee performance is proven.

2. Internal control has a positive effect on employee performance (t = 4.101> t table 1.991) and the results are significant (0.000<α =0.05). Thus, the results of the hypothesis H2 that Internal Control influences employee performance are proven.

3. Work Motivation has a positive effect on employee performance (t table = 4.256 > t table 1.991) and the results are significant (0.000<α = 0.05). Thus, the results of the hypothesis H3 that work motivation influences employee performance is proven.

Suggestion

As a result of the discussion in the previous chapter, the author's suggestions are as follows:

1. The development of accounting information systems is sophisticated and able to meet needs, however at least one or more of the related functions are not carried out simultaneously or carried out by one person, so as to minimize errors or fraud.

2. From the research results it can be seen that Internal Control has a positive and significant influence on Employee Performance. Therefore PT. Jasa Raharja North Sumatra Branch is expected to continue to maintain and pay attention to internal controls within the company.

3. Companies must be able to motivate employees more with existing indicators so that employees can perform better so that the company can progress and develop. Example: giving salaries, allowances and bonuses.

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