

The effect of AIS and internal control on employee performance

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Abstract

The objective of this study is to assess the impact of Accounting Information Systems (AIS) and internal control mechanisms on employee performance. This study used a purposive sampling method, so it used a sample of one hundred (100) employees who worked on PT. Mukti Jaya Indonesia. During the data collection process, researchers used a questionnaire as a tool for getting the data needed. To analyze the data, this study used multiple linear regressions. The present study provided empirical evidence that the utilization of Accounting Information Systems (AIS) is associated with a favorable impact on the employee's performance. This study could also prove that the implementation of Internal Control exhibits a favorable impact on the performance of employees. These results have implications on companies that companies must be careful on designing company's Accounting Information Systems (AIS) and internal control, since that the better the company's AIS and internal control, the better employee performance.

Keywords: *accounting information system; internal control; employee performance*

Abstrak

Tujuan penelitian ini adalah untuk mengetahui pengaruh sistem informasi akuntansi dan mekanisme pengendalian internal terhadap kinerja karyawan. Penelitian ini menggunakan metode purposive sampling untuk memilih sampel, sehingga didapatkan sampel sebanyak seratus (100) karyawan yang bekerja di PT. Mukti Jaya Indonesia. Dalam pengumpulan data, peneliti menggunakan kuesioner untuk mendapatkan data yang dibutuhkan di penelitian ini. Untuk menganalisa data, penelitian ini menggunakan regresi linier berganda. Penelitian ini menyediakan bukti bahwa penggunaan Sistem Informasi Akuntansi berdampak positif pada kinerja karyawan. Penelitian ini juga dapat membuktikan bahwa pengimplementasian pengendalian internal berdampak positif pada kinerja karyawan. Hasil – hasil ini menghasilkan implikasi pada Perusahaan bahwa Perusahaan harus berhati – hati pada pendesainan Sistem Informasi Akuntansi (AIS) dan pengendalian internal, karena semakin baik AIS dan pengendalian kontrol Perusahaan, semakin baik kinerja karyawan.

Kata kunci: *sitem informasi akuntansi; pengendalian internal; kinerja karyawan*

INTRODUCTION

PT. Mukti Jaya Indonesia is a manufacturing firm specializing in the production of automotive radiators. The individual engages in the manufacture of goods based on market demand, thereafter exporting the entirety of their output to various nations in Europe, Asia, and the Middle East. Based on the findings about commodities that cater to the needs of identified nations, the preservation of quality consistently ensures customer satisfaction. Based on the findings derived from interviews conducted with production department managers, PT. Mukti Jaya Indonesia can enhance its quality maintenance efforts by augmenting the company's productivity. This measure is crucial for sustaining competitiveness within a progressively dynamic business landscape, particularly in international markets. The recommended approach involves a continuous assessment and enhancement of internal controls. In addition to this, the organization endeavors to enhance its current resources, with a particular emphasis on human resources (HR), since these are vital assets that significantly contribute to the company's expansion.

In addition to ensuring the preservation of product quality, it is important to make informed judgments to preserve competitiveness and achieve success in an ever-evolving landscape of collaborative business rivalry. The contemporary landscape of corporate competitiveness presents heightened challenges, necessitating the adoption of prudent decision-making strategies to thrive in the global market. In this regard, companies must prioritize the acquisition of pertinent and substantial information to guide their choices effectively. To facilitate the attainment of organizational objectives, the Accounting Information System (AIS) offers support in the formulation and execution of operational operations inside the firm (Sunarka & Bakhtiar, 2019).

PT. Mukti Jaya Indonesia has successfully integrated information system technology into its operations. The implementation of this information system is anticipated to streamline the operating activities of the organization and enhance its overall efficiency. The implementation of data framework innovation in every division and area necessitates consideration of the client's capacity to innovate the data framework. This ensures that the utilization of the framework aligns with the client's responsibilities and obligations, hence optimizing its effectiveness. Based on interviews conducted with the production manager of PT. Mukti Jaya Indonesia and the IT department manager responsible for various tasks related to information technology utilization, it is evident that the information system in question will undergo numerous modifications and enhancements to streamline work processes. The aforementioned remark is consistent with the findings of Faizaty (2010), who posited that by ongoing evaluation and updating of the system, any shortcomings within the system will become apparent. Consequently, necessary updates may be implemented to enhance the system's ability to facilitate the tasks of its users. Based on insights gathered from production staff and field data entry personnel, it has been observed that several employees in the field are facing difficulties in comprehending the recent system upgrade and its operational mechanisms. Nevertheless, the decline in employee performance might be attributed to a lack of familiarity with the newly implemented technology. Another issue that emerges is the lack of veracity in the stock information within the application when compared to the real stock market. The data was collected from interviews with the production department supervisor of PT. Mukti Jaya Indonesia indicates that a significant number of employees lack comprehension of the updated system. Consequently, there is a failure to input data, and instances of incorrect input occur. As a result, the information stored in the system becomes inconsistent with the actual existing information.

Performance may be defined as the manifestation of accomplishments about a finished action or project, as well as the adherence to established criteria and standards that serve to

comprehend the goals, objectives, vision, and purpose of an organization (Yunas & Dewi, 2018). The attainment of organizational goals and objectives within a corporation is significantly impacted by the performance exhibited by its personnel. The positive performance of employees contributes to the overall improvement of a company, hence enhancing the organization's ability to fulfill its predetermined goals (Sunarka & Bakhtiar, 2019).

Numerous factors can exert an impact on the performance of employees inside a business. This paper examines two factors: the accounting data structure inside an organization and the implementation of internal control measures. These variables are of significant importance as they contribute to the sustainability and competitive advantage of a company (Ervina, 2020).

LITERATURE REVIEW

Agency theory

Agency theory describes the relationship between the principal and the agent. The principal is the party who has the capital and owns the business (Jensen & Meckling, 1976). The agent is the party who operates and manages the company (Jensen & Meckling, 1976).

The link between agency theory and AIS is summarised as follows: 1) Interest Alignment. According to agency theory, the interests of principals and agents must be aligned. AIS helps this alignment by delivering clear and trustworthy financial information, allowing principals to appropriately evaluate agent performance. By guaranteeing that agents' activities are observable and quantifiable, AIS helps to alleviate agency difficulties caused by competing interests. 2) Information Transparency. AIS improves information transparency inside organizations by enabling real-time access to financial data and reports. This openness closes the information gap between principals and agents, hence addressing agency issues linked to information asymmetry. Principals may utilize AIS-generated reports to track agent performance, identify deviations from intended behavior, and take remedial action as appropriate. 3) Monitoring and Control: AIS facilitates the deployment of internal controls designed to monitor and control agent activity. Internal controls inherent in AIS, such as segregation of roles, permission controls, and audit trails, aid in the prevention and detection of fraudulent activity and mistakes. This improves principals' capacity to monitor agent behavior and assure conformity with organizational goals, eliminating agency difficulties (Jensen & Meckling, 1976; Romney & Steibart, 2014).

The D & M information system success model

The D&M model was first propounded in 1992 and was updated with some modifications in 2003. The model provides six interrelated dimensions of Information System success: system quality, information quality, service quality, (intention to) use, user satisfaction, and net benefits (DeLone & McLean, 2003).

The D&M Information System Success Model offers a comprehensive framework for assessing the efficacy and impact of accounting information systems in organizations. Organizations may learn about the performance of their AIS deployments and find opportunities for development by evaluating parameters such as system quality, information quality, service quality, use, user happiness, and net benefits (DeLone & McLean, 2003, Romney & Steibart, 2014).

Accounting information system

According to Untary (2012), an accounting information system refers to data that has undergone certain creation and processing procedures, resulting in a format that possesses a distinct significance for human users. This definition elucidates that the many forms, records,

and methodologies employed in the processing of data about business operations are designed to generate reports that are essential for management to regulate and oversee corporate activities. The term "AIS" refers to a comprehensive system that facilitates the connection, compilation, recording, archiving, and processing of data to provide information that may be utilized to aid in decision-making processes.

According to Romney and Steinbart (2014), this method consists of six indicators, those are (1) individuals who possess authority over the system and execute a multitude of tasks, (2) the procedures including the collection, processing, and storage of data about organizational operations, (3) the dataset encompasses the operational procedures of the organization, (4) the software and hardware utilized for the processing of firm data, (5) the information technology infrastructure encompasses several components such as computers, supporting equipment, and network communication tools, including the internet, wide area network (WAN), and local area network (LAN), (6) the implementation of internal controls and security measures for the archival of Accounting Information Systems (AIS) data.

According to Diana and Setiawati (2011), the primary goals of the accounting information system are as follows: (1) to ensure the safeguarding of firm assets, encompassing cash, goods inventories, and fixed assets, (2) to furnish pertinent data utilized in the process of decision-making, (3) disseminating information to both internal and external stakeholders, (4) furnishing data intended for the evaluation of employee and divisional performance, (5) one important practice in information management is the retention of historical data to conduct audits, (6) furnishing data to facilitate the development and assessment of organizational financial plans, (7) furnish the requisite data for the execution of control planning endeavors.

Internal control

Internal control refers to the collective efforts made by management, the board of directors, and other employees to communicate vital information on intended operating, reporting, and compliance objectives, according to the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013). To guarantee that the operations conducted align with the established frameworks in both governmental and commercial entities, it is imperative for an organization to establish control mechanisms (Lasso, 2016). The primary objective of organizations functioning within the government sector is to deliver optimal service to the community. In contrast, private sector firms have a primary emphasis on the financial gains derived from their operational endeavors. The significance of control within an organization lies in its role as a guiding framework for individual work units to effectively execute their designated roles and responsibilities (Ngumar, 2016).

According to COSO (2013), the aim of internal control may be categorized into (1) Operation. The term "operation" refers to a planned and coordinated series of actions or activities carried out with a certain objective or goal in mind. This pertains to the efficacy and efficiency of an organization in utilizing resources to attain objectives. These objectives encompass operational and financial goals, as well as the protection of assets from loss, and the provision of reliable financial and non-financial information about operations, which serve as crucial factors in the decision-making process. (2) Reporting. The act of conveying information or data, typically in a written or verbal format, to document or disseminate. The reporting objectives pertain to the generation of reports that will be utilized by both internal and external stakeholders about non-financial reporting and financial data. These objectives encompass the principles of dependability, timeliness, and transparency. (3) Compliance. The concept of compliance refers to the act of conforming to rules, regulations, or guidelines that have been established by an authority or Compliance objectives pertain to the extent to which a company adheres to its regulatory requirements.

Employee performance

Performance refers to the outcomes of individuals or groups within an organization, which align with their assigned authority and responsibilities. The primary objective of performance is to successfully attain goals while adhering to regulations, morals, and ethics (Prawirosentono, 2008). Zanur (2010) posits that performance encompasses a collection of work processes executed by an individual, wherein the outcomes of said labor serve as a means of evaluating the quality of their performance. According to Hasibuan (2008), workers may be defined as those who contribute their intellectual and physical efforts in the production of services, and in return, earn predetermined benefits as per the agreed terms.

According to Mangkunegara (2011), persons who exhibit good performance possess the following characteristics: a) demonstrating a high degree of self-responsibility, b) displaying a willingness to undertake and confront risks, c) establishing realistic objectives, d) It is important to develop a well-structured work plan and diligently strive to execute it, e) employing constructive evaluation effectively to assess the undertaken tasks is highly recommended, and f) exercising patience and discernment in determining the opportune timing to implement the established work plan is crucial.

Performance refers to the outcomes that individuals or groups can attain within an organization while aligning with the authority and responsibilities bestowed upon them. The primary objective is to accomplish goals accurately, without contravening regulations, and by moral and ethical principles (Prawirosentono, 2008). Zanur (2010) posits that performance encompasses a sequence of work activities undertaken by an individual, the outcomes of which serve as a means of evaluating the quality of their job. According to Hasibuan (2008), workers may be defined as those who contribute to the production of services by the provision of their intellectual and physical efforts, and in return, they earn predetermined benefits.

According to Mangkunegara (2011), individuals who exhibit good performance possess the following characteristics: a) Demonstrating a high level of self-responsibility b) Displaying a willingness to undertake and confront risks c) Setting realistic goals d) Formulating and executing appropriate work plans e) Utilizing constructive evaluation to enhance the quality of their activities f) Exercising patience in implementing their predetermined work plans, waiting for opportune moments.

Hypotheses formulation

The impact of accounting information systems on employee performance is elucidated by the D&M Information System Success Model. This idea posits that the utilization of accounting information systems is likely to generate user satisfaction, which, in turn, is expected to have a positive influence on staff performance.

The aforementioned theory provides support for the findings of Ismail and Sudarmadi's (2019) research, which suggests that the absence of an accounting information system can pose challenges for companies in managing their activities, consequently impacting employee performance. The results of this study indicate that the implementation of an accounting information system has a positive influence on employee performance. Additional investigation was undertaken by Alannita (2014), who suggested that the utilization of a proficient accounting information system would provide favorable outcomes, hence enhancing staff performance.

Based on the aforementioned theoretical exposition and study findings, it can be inferred that the implementation of an effective accounting information system can assist employees in their tasks, leading to increased efficiency and therefore impacting employee performance. The impact of employee performance can be influenced by the level of satisfaction derived from the utilization of accounting information systems. Based on the above description, a hypothesis has been formulated.

H₁: The utilization of accounting information systems is associated with a favorable impact on the employee's performance.

According to agency theory, which examines the relationship between owners (directors) and agents (employees) who possess divergent interests (Jensen and Meckling, 1976), the implementation of internal control measures is very imperative. Through the use of internal control mechanisms, employees can effectively embody and uphold the values and culture espoused by the organization. According to Ervina (2020), implementing this approach can enhance the managerial oversight of employees and facilitate the evaluation of their performance.

The idea presented in this discourse aligns with the findings of Nanda (2014), who posits that the implementation of internal control mechanisms is crucial for managing employee performance and regulating their actions inside an organization. In addition, the findings of Wiyono (2009) indicate that internal control exerts a favorable impact on employee performance.

Based on the theoretical underpinnings and empirical findings of prior scholarly investigations, it can be expounded that the implementation of internal control mechanisms inside businesses is imperative for enhancing performance. This may be achieved by the use of proficient human resources, the segregation of duties, and the implementation of performance assessments. The implementation of internal control measures is crucial for the effective management and governance of a corporation. Based on the above description, the formulated hypothesis is as follows:

H₂: The implementation of internal control exhibits a favorable impact on the performance of employees.

Research model

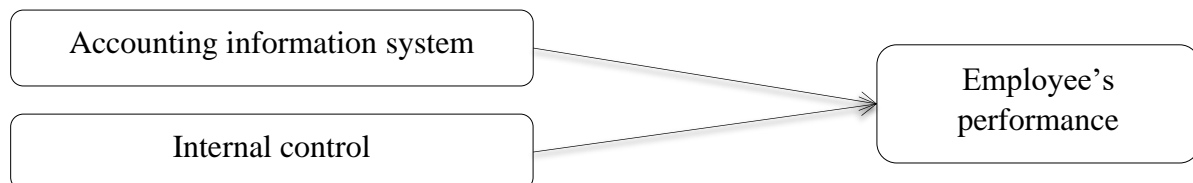


Figure 1. Research model

Source: Processed data

RESEARCH METHOD

The researcher employs a quantitative methodology. Sugiyono (2015:14) defines a quantitative approach as a research methodology grounded in the positivist philosophy. This technique involves the study of a specific population or sample, which is selected randomly. Data collection is conducted using instruments, and subsequent analysis is performed using statistical methods.

The study was conducted in PT. Mukti Jaya Indonesia, located in the MM2100 Industrial Area JL. Sumatra Gandamekar, Mekarwangi, District. West Cikarang., Bekasi Regency, West Java 17520. This company was chosen as the place to take the data, because PT. Mukti Jaya Indonesia has implemented information system technology. Based on a short interview with

the production department manager and IT department manager of PT. Mukti Jaya Indonesia, before doing the research, the information system implemented by this company had many changes and updates, to make the tasks/work. The participants of this study consisted of individuals who were employed as permanent staff members in the production department for a duration exceeding 10 years. The study's participants consisted of personnel working in the manufacturing department of PT. Mukti Jaya Indonesia. The research employed a purposive sampling approach. The sample size for this study consisted of 100 participants. The operational definitions of variables are; according to Stair and Reynolds (2010), an information system is a fundamental component that is inherently interconnected with many elements. It possesses the capability to gather, manipulate, retain, and disseminate data and information, while also offering feedback to facilitate the attainment of organizational objectives. The indicators under consideration are as follows (Romney and Steinbart, 2014): 1) individuals who possess authority over the system, 2) the established set of steps and actions to be followed, 3) information and facts that are collected and analyzed, 4) the technological components, including both software and hardware, 5) information technology infrastructure, 6) internal controls and security control. Besides, internal control refers to a systematic process implemented by the board of directors, management, and other workers to obtain significant information on the attainment of objectives about operations, report, and compliance (COSO, 2013). The key indicators to consider in assessing an organization's effectiveness are (COSO, 2013): 1) control environment, 2) risk assessment, 3) control activities, and 4) information and communication. Furthermore, performance refers to the outcomes produced by individuals or groups within an organization who are aligned with the assigned authority and responsibility. The objective is to progress toward the organization's goals while adhering to ethical standards and regulations, thereby avoiding any violations (Prawirosentono, 2008). The indicators that will be assessed in this study are as follows (Mangkunegara, 2009): quality of work, work quantity, responsibility, and collaboration.

This study employs data-gathering methodologies through the dissemination of questionnaires. Questionnaires were delivered to personnel working in the manufacturing department of PT. Mukti Jaya Indonesia by the researchers. The present study used a measurement tool known as a Likert scale. The research employed regression analysis as the chosen method for data analysis, utilizing the SPSS application.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \text{-----} (1)$$

Where;

Y: Employee's performance

X₁: Accounting information system

X₂: Internal control

RESULTS AND DISCUSSION

Descriptive data

PT. Mukti Jaya Indonesia is a manufacturing firm that commenced production in February 1994, marking its distinction as the first plant to operate beyond the borders of Japan. The firm is situated in the MM2100 Industrial Area JL. Sumatra Gandamekar, Mekarwangi, District. Cikarang Barat., Bekasi Regency, West Java 17520, West Java, Indonesia. It specializes in the production of vehicle radiators, with a particular focus on serving the Asian market. This study

focuses on the examination of personnel employed in the production department of PT. Mukti Jaya Indonesia.

Table 1. Employee data

| Employee status | |
|-----------------|-----|
| Permanent | 200 |
| Contract | 60 |
| Internship | 30 |
| Total | 290 |
| Tenure | |
| < 10 years | 190 |
| > 10 years | 100 |
| Total | 290 |

Source: Production department data (2023)

Out of the whole workforce in the production department, consisting of 290 individuals, a total of 190 people fail to satisfy the initial condition, which entails possessing work experience beyond a duration of 10 years. Additionally, 90 employees do not fulfill the second criterion, which pertains to their employment status as permanent staff members. Based on the provided data, it can be inferred that there exists a group of 100 workers that satisfy the two specific criteria established by the author. Furthermore, all 100 of these individuals have participated as respondents in the present research study. The subsequent table serves as a means to record the responses obtained from the administered questionnaire.

Table 2. Response rate

| Questionnaire disseminated | Total |
|---|-------|
| Total distribution of questionnaires | 100 |
| The number of questionnaires returned | 100 |
| Response rate | Rate |
| Number of unreturned questionnaires | 0 |
| Response rate | 100% |
| The total of questionnaires that can be processed | 100 |
| The total of questionnaires that can not be processed | 0 |

Source: data processed (2023)

The data available for analysis consists of responses gathered from a questionnaire administered to a sample of 100 employees working in the production department of PT. Mukti Jaya Indonesia. By considering the identification of the participant in the research questionnaire, it is possible to gather information and data about the respondent's characteristics, such as their complete name, age, gender, and duration of service. The subsequent passage provides an account of the facts about the respondents.

Table 3. Respondents' characteristics

| No | Description | Total | Percentage |
|----|-------------|-------|------------|
| A. | Gender | | |

| No | Description | Total | Percentage |
|----|-----------------|-------|------------|
| 1 | Male | 90 | 90% |
| 2 | Female | 10 | 10% |
| | Total | 100 | 100% |
| B. | Age | | |
| 1 | 20-30 years old | 4 | 4% |
| 2 | 31-40 years old | 42 | 42% |
| 3 | >40 years old | 54 | 54% |
| | Total | 100 | 100% |
| C. | Tenure | | |
| 1 | 0-5 years | 0 | 0% |
| 2 | 6-10 years | 0 | 0% |
| 3 | > 10 years | 100 | 100% |
| | Total | 100 | 100% |

Source: Data processed (2023)

The table above provides a depiction of the attributes of the research participants. 1) Participants are categorized according to their gender. Given the responses gathered from a sample of 100 participants who completed the survey, the data reveals that 90 individuals, or 90% of the total, identify as male workers. Conversely, 10 individuals, or 10% of the total, identify as female employees. These proportions align with the predetermined criteria established by the researcher for survey completion. 2) Age distribution of respondents. From the analysis of data collected from a sample of 100 respondents who completed the questionnaire, it is evident that the predominant age group among the participants was those aged over 40 years. Specifically, 54 respondents, accounting for 54% of the total employee population, fell into this age category. 3. Participants are categorized based on tenure. Based on the data collected from a sample of 100 respondents who completed the questionnaire, the findings indicate that 100% of the participants who responded have accumulated job experience beyond a decade. According to the criteria provided by the respondents for completing the questionnaire, the specified criteria pertain to workers who have served for less than 10 years.

Validity test results

Table 4. Validity test results of accounting information system questions

| No. Item | Sig | r calculation | r table | Description |
|----------|-------|---------------|---------|-------------|
| 1 | 0,000 | 0,454 | 0,1966 | Valid |
| 2 | 0,000 | 0,584 | 0,1966 | Valid |
| 3 | 0,000 | 0,644 | 0,1966 | Valid |
| 4 | 0,000 | 0,510 | 0,1966 | Valid |
| 5 | 0,000 | 0,705 | 0,1966 | Valid |
| 6 | 0,000 | 0,715 | 0,1966 | Valid |
| 7 | 0,000 | 0,513 | 0,1966 | Valid |

Source: Data processed

Based on the aforementioned test findings, it can be observed that for each statement, the calculated coefficient of correlation (r) exceeds the critical value (r table), and a statistically

significant (sig) value is produced. The value is less than 0.05. To clarify, the Accounting Information System questionnaire consists of seven assertions, each of which has been determined to be valid.

Table 5. Validity test results of internal control questions

| No. Item | Sig | r calculation | r table | Description |
|----------|-------|---------------|---------|-------------|
| 1 | 0,000 | 0,416 | 0,1966 | Valid |
| 2 | 0,000 | 0,558 | 0,1966 | Valid |
| 3 | 0,000 | 0,673 | 0,1966 | Valid |
| 4 | 0,000 | 0,582 | 0,1966 | Valid |
| 5 | 0,000 | 0,423 | 0,1966 | Valid |
| 6 | 0,000 | 0,647 | 0,1966 | Valid |
| 7 | 0,000 | 0,665 | 0,1966 | Valid |
| 8 | 0,000 | 0,459 | 0,1966 | Valid |
| 9 | 0,000 | 0,641 | 0,1966 | Valid |
| 10 | 0,000 | 0,520 | 0,1966 | Valid |
| 11 | 0,000 | 0,605 | 0,1966 | Valid |
| 12 | 0,000 | 0,523 | 0,1966 | Valid |
| 13 | 0,000 | 0,557 | 0,1966 | Valid |

Source: Data processed

Concerning the aforementioned table, it can be observed that for every statement, the calculated correlation coefficient (r) exceeds the critical value (r table), and the acquired significance value (sig value) is less than 0.05. To clarify, the Internal Control questionnaire consists of 13 assertions, each of which has been determined to be valid.

Table 6. Validity test results of employee performance questions

| No. Item | Sig | r calculation | r table | Description |
|----------|-------|---------------|---------|-------------|
| 1 | 0,000 | 0,672 | 0,1966 | Valid |
| 2 | 0,000 | 0,608 | 0,1966 | Valid |
| 3 | 0,000 | 0,787 | 0,1966 | Valid |
| 4 | 0,000 | 0,485 | 0,1966 | Valid |
| 5 | 0,000 | 0,621 | 0,1966 | Valid |
| 6 | 0,000 | 0,630 | 0,1966 | Valid |
| 7 | 0,000 | 0,555 | 0,1966 | Valid |
| 8 | 0,000 | 0,765 | 0,1966 | Valid |
| 9 | 0,000 | 0,597 | 0,1966 | Valid |
| 10 | 0,000 | 0,784 | 0,1966 | Valid |

Source: data processed

Referring to the above table, it can be observed that for every statement, the estimated correlation coefficient (r) exceeds the critical value (r table), and the significance value (sig value) is less than 0.05. To clarify, the Employee Performance Questionnaire consists of 10 assertions, all of which have been deemed valid.

Reliability test results

Table 7. Reliability test result

| Variables | Cornbach's alpha coefficient | Description |
|------------------------|------------------------------|-------------|
| Accounting information | 0,692 | Reliable |

| | | |
|------------------------------------|-------|----------|
| System (X ₁) | | |
| Internal control (X ₂) | 0,819 | Reliable |
| Employee performance (Y) | 0,849 | Reliable |

Source: Data processed

The Cronbach's alpha (α) coefficient is employed as the approach in this study. The reliability of the answer instrument on the questionnaire in this study is determined using a Likert scale. According to Ghazali (2016), a reliability coefficient is considered reliable if the Cronbach's alpha value exceeds 0.70. As we can see from the table above, all variables used in this research are reliable.

Normality test results

Table 8. Kolmogorov-Smirnov test results

| P- value (2-tailed) | Critical value | Decision |
|---------------------|----------------|----------------------|
| 0,070 | More than 0,05 | Normally distributed |

Source: Data processed

Concerning the aforementioned table, the two-tailed significance value of 0.070 is acquired, indicating that the significance value is more than 0.05. The research findings indicate that the data utilized in the study has a normal distribution.

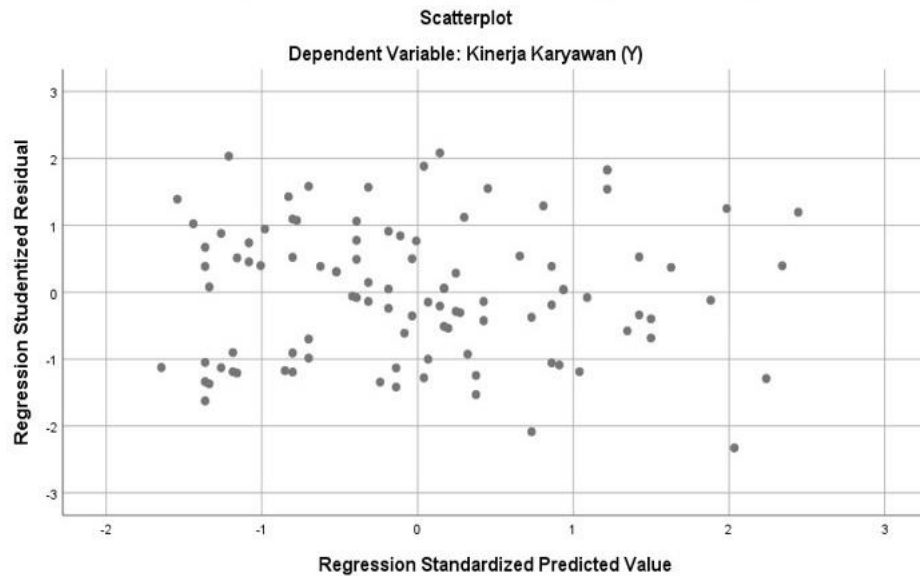
Classical assumption test results

Table 9. Multicollinearity test results

| Variable | Tolerance value | VIF |
|---|-----------------|-------|
| Accounting information system (X ₁) | 0.263 | 3.803 |
| Internal control (X ₂) | 0.263 | 3.803 |

Source: Data processed

Based on the data shown in the table above, it is evident that the tolerance value for the Accounting Information System (X₁) is 0.263, which exceeds the threshold of 0.10. Additionally, the VIF (Variance Inflation Factor) for X₁ is calculated to be 3.803, which falls below the threshold of 10. The tolerance value for Internal Control (X₂) is 0.263, which is above the threshold of 0.10. Additionally, the Variance Inflation Factor (VIF) for Internal Control (X₂) is 3.803, which is below the threshold of 10. Therefore, it may be inferred that no variables exhibit signs of multicollinearity.

**Figure 2. Heteroscedasticity test results**

Source: Data processed

Concerning the provided figure, it is obvious that the dots exhibit a scattered distribution both below and above the Y-axis, without a discernible regular pattern. Based on the available evidence, it can be inferred that the variable exhibits no heteroscedasticity issues.

Regression test results

Table 10. Regression test results

| Variable | B | Standard error | Beta | t | Sig |
|---|--------|----------------|-------|-------|-------|
| Constant | 11.939 | 3.634 | | 3.285 | 0.001 |
| Accounting information system (X ₁) | 0.481 | 0.24 | 0.314 | 2.005 | 0.048 |
| Internal control (X ₂) | 0.277 | 0.136 | 0.319 | 2.034 | 0.045 |

Source: Data Processed

The impact of SIA (X₁) on employee performance is significant. The calculated t value of 2.005 exceeds the critical t value of 1.9847, indicating statistical significance. Additionally, the significance value of 0.048 is less than the predetermined alpha level of 0.05. Based on the findings, it can be inferred that the SIA variable exerts a notable impact on employee performance, with a positive linear influence. Consequently, hypothesis 1 is supported.

The presence of Internal Control (X₂) exerts a notable impact on the level of Employee Performance. The calculated t value of 2.034 exceeds the critical t value of 1.9847, yet the significance value of 0.045 is less than the predetermined threshold of 0.05. Based on the analysis, it can be inferred that internal control factors have significant effects on employee performance. This impact is characterized by a positive influence that is linear, hence confirming the acceptance of hypothesis 2.

Discussions

The impact of accounting information systems on employee performance

Based on the obtained data, it can be concluded that the variable of SIA (X₁) exerts a considerable impact on the variable of employee performance (Y). The utilization of advanced AIS systems has the potential to enhance employee performance. According to Mariana et al. (2018), in addition to its role as a tool for management to gather information, conduct analysis, and make decisions, the Accounting Information System can also serve as a mechanism for

holding individuals accountable for the authority delegated to them by management, both at the managerial level and among subordinates. The establishment of a robust accountability framework relies on the presence of a comprehensive system that facilitates the recording and documentation of all operational processes for each worker, hence ensuring the smooth functioning of accountability mechanisms.

According to the "D&M Information System Success Model," the use of AIS has a significant influence on employee performance. This influence stems from the pleasure experienced by users of AIS, which subsequently affects their performance (Suhud, 2015). The findings of this study are consistent with the research conducted by Ismail and Sudarmadi (2019) titled "The Influence of Accounting Information Systems and Internal Control on Employee Performance of PT. Beton Element Persada." The aforementioned study also concludes that the independent variable SIA has a positive and statistically significant impact on employee performance.

The impact of internal control on employee performance

Based on statistical test results, this study accepts hypothesis 2. It means that Internal control has a positive and significant influence on Employee Performance. According to agency theory, which examines the relationship between a principal (director/owner) and an agent (employee) who possesses divergent interests (Jensen & Meckling, 1976), the use of internal control measures becomes imperative. Through the use of internal control mechanisms, employees can effectively uphold and embody the values and culture espoused by the organization. Implementing this approach can enhance the managerial oversight of employees and facilitate the evaluation of employee performance (Ervina, 2020). These findings align with the study conducted by Puspitasari and Dahlia (2020).

CONCLUSION, LIMITATIONS, AND SUGGESTIONS

The present discourse aims to elucidate the potential impact of AIS and internal control on the performance of production staff at PT. Mukti Jaya Indonesia, drawing insights from the analysis of study findings. Based on the aforementioned findings, it can be inferred that Accounting Information System exerts a substantial and statistically significant impact on employee performance, accounting for 48.1% of the observed variance. The findings of this study also indicate a significant impact of internal control on employee performance within the production department of PT. Mukti Jaya Indonesia, accounting for 27.7% of the variance. This implies that the efficacy of personnel in the production department is directly proportional to the level of implementation of internal control measures.

Throughout the study endeavor, the author experienced several challenges and encountered a diverse range of issues, hence leading to some limitations in the research. The subsequent sections outline the flaws and challenges: 1) the measures employed in this study are broad and restrictive, perhaps leading to biased responses from participants. 2) The distribution of the questionnaire using an online platform like Google Form results in respondents not directly providing answers to the questionnaire. This lack of direct input allows for the potential of mutual influence among respondents, which might compromise the objectivity of the main data obtained from their responses. 3). Further investigation is required to explore additional variables beyond AIS and internal control more comprehensively. The variables included in this study were limited in their capacity to account for the changes seen in the dependent variable, amounting to just 37.3%. The remaining 62.7% of the differences were attributable to unaccounted factors.

Future research should focus on the development of alternative methodologies that may be employed by subsequent scholars. In this study, quantitative techniques were employed to investigate the specified factors. However, for future research, it is suggested that qualitative approaches be utilized to gather more comprehensive and diverse information about comparable variables. To facilitate future research endeavors utilizing the same factors, researchers should consider incorporating additional variables, such as leadership style, good governance principles, and organizational culture. These variables possess the potential to have further effect on employee performance characteristics.

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