Almana : Jurnal Manajemen dan Bisnis
Volume 8, No. 3/ December 2024, p. 581-588
ISSN 2579-4892 print/ ISSN 2655-8327 online
DOI: 10.36555/almana.v8i3.2721

The Influence of Accounting Information System Quality and Work Motivation on Employee Performance

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Abstract: The quality of accounting information systems plays a crucial role in generating accurate accounting information, facilitating companies in their daily operations, and presenting reports effectively and efficiently. In an increasingly competitive environment, employee motivation becomes a primary factor in enhancing their performance, which positively impacts the company's competitiveness. Employees, as key elements, significantly influence the company's progress, prompting every organization to strive for improved performance. This study focused on a population of 355 employees from an electronic equipment distribution company. The sampling method involved distributing questionnaires using simple random sampling techniques, with a total of 110 respondents. The data collected were analyzed using SEM-PLS version 4.1.0.2. The findings indicate that: 1) the quality of the accounting information system has a significant effect on employee performance; 2) work motivation also contributes positively to employee performance. These findings emphasize the importance of improving accounting information systems and work motivation to enhance employee performance, ultimately supporting the sustainability of the company.

Keywords: Employee Performance; Employee Work Motivation; Strategic Decision Making; Quality of Accounting Information Systems

INTRODUCTION

The quality of an accounting information system (AIS) provides a competitive advantage for companies, particularly in generating accurate accounting information. This information is essential for strategic decision-making in the face of increasingly fierce business competition (Puspitawati, 2021). A high-quality information system enables better control over reporting processes, allowing companies to operate more efficiently and deliver timely reports. Conversely, poorly managed systems can hinder business processes and operational activities (Rahmawati, 2018). Employee motivation is also a crucial factor in enhancing performance. Motivation can be improved through positive affirmations, which boost morale and contribute to better employee performance (Safrizal, 2022). In this context, work motivation not only affects individual performance but also significantly impacts overall organizational effectiveness. Research indicates that intrinsic motivation, such as a sense of achievement, has a greater effect on employee performance compared to extrinsic motivation (Deci et al., 2023).

Additionally, a supportive work environment, including recognition of achievements, can enhance motivation and job satisfaction (Zhou & Lee, 2022). Companies aiming to compete in the global market must consider human resources as a primary asset. Highly competent and motivated employees will contribute maximally to achieving company targets (Silaen et al., 2021). Therefore, companies should prioritize the development of high-quality accounting information systems and employee motivation enhancement programs to maintain competitiveness in the market. Recent studies show that integrating technology into accounting information systems, such as the use of big data and analytics, can improve the accuracy and efficiency of financial reporting (Lee et al., 2023). A study in the United States found that companies implementing effective accounting information systems experienced significant

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improvements in productivity and operational efficiency (Davenport, 2019). Furthermore, research in Europe demonstrates that advanced information technology, such as cloud-based accounting systems, assists management in accessing data in real time and supports faster and more accurate decision-making (Kieso et al., 2016). This technology also enhances transparency in accounting processes and strengthens stakeholders' trust in the company (Hidayat, 2023). Research on the impact of cloud computing on accounting information systems has also shown significant results (Zhang & Zhao, 2022). Employee involvement in the development and implementation of accounting information systems has a positive impact. Employees who are involved in the design and application of systems are more likely to feel a sense of ownership, which in turn boosts their motivation and performance (Junaidi, 2022).

Moreover, implementing an objective and measurable performance evaluation system is essential for assessing employee performance. Research indicates that constructive feedback can enhance motivation and employee skills (Setiawan, 2021). A study from Australia supports the importance of structured performance evaluation systems in increasing productivity and performance achievement (Armstrong & Taylor, 2014). Additionally, research by Alavi and Leidner (2023) emphasizes the role of knowledge management in enhancing employee performance, while Mithas and Lucas (2023) found that business processes supported by information technology can contribute to employee performance. Research by Chong and Ooi (2022) highlights motivational factors that improve performance in the service industry. Yazdifar and Askarany (2023) affirm the relationship between the quality of accounting information systems and organizational performance, along with Khan and Ali (2023), who explain the importance of employee motivation in enhancing productivity. Bounfour and Golembiewski (2023) explore the digital transformation of accounting and its impact on employee engagement, while Kuo and Yang (2023) investigate the influence of information technology capabilities on employee performance in small and medium enterprises. Finally, Huang and Cheng (2023) employ advanced analytics to enhance accounting decision-making, and Baker and Matz (2023) discuss motivation strategies to improve performance in accounting firms. Thus, the integration of quality accounting information systems, work motivation, and information technology creates a productive work environment that optimally supports employee performance and contributes to the success of companies in a competitive market.

Hypothesis

H1: The Quality of Accounting Information Systems Has an Impact on Employee Performance

H2: Work Motivation Influences Employee Performance

METHODS

In this study, all variables are measured using an ordinal scale. The data sources utilized in this research consist of primary data obtained through the distribution of questionnaires to employees, as well as secondary data obtained from reports, documents, or other relevant sources. The distributed questionnaire aims to gather direct information from respondents regarding the variables under investigation. Sampling was conducted using probability sampling methods, specifically simple random sampling, where each member of the population has an equal chance of being selected as a sample. This method is employed to avoid bias in respondent selection, thereby ensuring that the research results are more representative. Data processing techniques were performed using statistical modeling with Structural Equation Modeling - Partial Least Squares (SEM-PLS) version 4.1.0.2. SEM-PLS is a statistical analysis method suitable for structural models with latent variables and indicators that are ordinal. This program

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allows for the testing of complex models with smaller sample sizes and non-normal data distribution. This statistical test is conducted to examine the relationships between the latent variables identified in the research model. SEM-PLS is used due to its ability to predict dependent variables and to test the validity and reliability of the developed model. The results from this data processing will be used to test the hypotheses and draw conclusions based on the analyzed data. Thus, this approach enables the researcher to develop a deeper understanding of the relationships among variables in the studied context.

RESULTS AND DISCUSSION

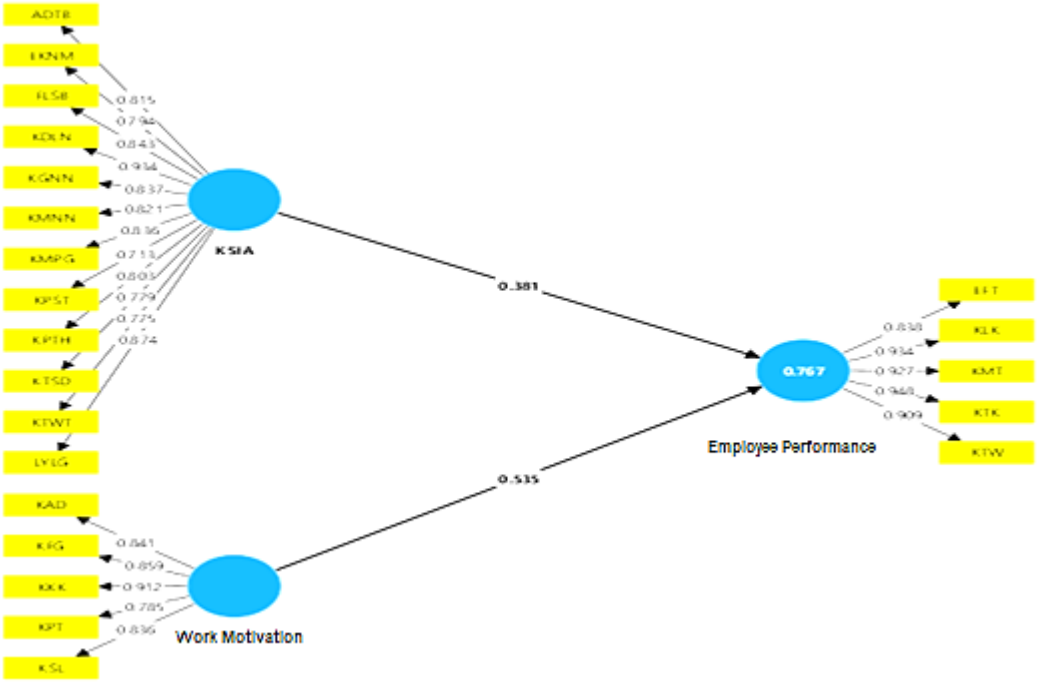

Figure 1. Diagram Path Loading Factor Standardized
Source: Processed data (2024)

Based on the structural model shown, there is a relationship among three main variables: the Quality of Accounting Information Systems, Work Motivation, and Employee Performance. This model illustrates the interaction between these variables through the correlation paths and coefficients indicated

The Quality of Accounting Information Systems

The variable of the quality of accounting information systems consists of twelve dimensions: usefulness, economy, reliability, availability, timeliness, customer service, capacity, ease of use, flexibility, compliance, auditability, and security (Romney & Steinbart, 2018). All of these dimensions are reflective. From the path diagram of the quality of accounting information systems variable above, it can be seen that the value contained in each indicator is derived from the dimensions stemming from the reflective quality of accounting information systems. The results of the measurement model calculations for the quality of accounting information systems variable are as follows:

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Table 1. Results of the Measurement Model Calculation for the Quality of Accounting Information Systems

Item	Loading Factor	Indicator Reliability	t-count	*P*-Value
Usefulness	0,837	0,832	14,909	0,000
Economy	0,794	0,782	9,408	0,000
Reliability	0,934	0,936	48,038	0,000
Availability	0,779	0,776	9,957	0,000
Timesliness	0,775	0,775	10,268	0,000
Customer service	0,874	0,879	29,706	0,000
Capacity	0,713	0,702	7,086	0,000
Ease of use	0,836	0,835	13,954	0,000
Flexibility	0,843	0,843	14,182	0,000
Compliance	0,803	0,809	14,188	0,000
Auditability	0,815	0,822	14,696	0,000
Security	0,821	0,814	11,478	0,000
Average Variance Extracter (AVE)		0,673		
Composite Reliability (CR)		0,961		

Source: Data processed by SEM-PLS (2024)

The outer loading values of the reflective construct for the quality of accounting information systems are all above 0.70, indicating that all indicators meet convergent validity and possess high values. Additionally, the average variance extracted (AVE) value of 0.673, which is above the 0.50 threshold, signifies that the variable quality of accounting information systems fulfills the criteria for convergent validity. Based on the table above, the composite reliability (CR) value of 0.961 exceeds the threshold of 0.70, indicating that the construct of the quality of accounting information systems has a high level of internal consistency.

Work Motivation

According to Agustini (2019), Maslow identified the work motivation variable measured using five dimensions: physiological needs, safety and security needs, social needs, achievement needs, and self-actualization needs. These five dimensions are reflective. The results of the measurement model calculations for the work motivation variable are as follows:

Table 2. Results of the Work Motivation Measurement Model

Item	Loading Factor	Indicator Reliability	t-count	P-Value
Physiological needs	0,859	0,861	17,022	0,000
Safety and security needs	0,912	0,914	32,288	0,000
Social needs	0,836	0,838	14,393	0,000
Achievement needs	0,785	0,775	9,322	0,000
Self-actualization needs	0,841	0,832	11,198	0,000
Average Variance Extracter (AVE)		0,718		
Composite Reliability (CR)		0,927		

Source: Data processed by SEM-PLS (2024)

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The outer loading values for the reflective construct of work motivation are all above 0.70, indicating that all indicators meet the criteria for convergent validity and possess high values. Additionally, the average variance extracted (AVE) is 0.718, exceeding the threshold of 0.50, which confirms that the work motivation variable satisfies the convergent validity requirement. According to the table, the composite reliability (CR) is 0.927, surpassing the acceptable limit of 0.70, demonstrating that work motivation exhibits a high level of internal consistency.

Employee Performance

According to Silaen et al. (2021), Robbins identifies five dimensions used to measure employee performance: quality of work, quantity of work, Timeliness, effectiveness, and commitment. These five dimensions are reflective. The results of the measurement model analysis for the employee performance variable are as follows:

Table 3. Results of the Employee Performance Measurement Model

Item	Loading Factor	Indicator Reliability	t-count	P-Value
Quality of work	0,934	0,936	37,958	0,000
Quantity of work	0,948	0,948	56,201	0,000
Timeliness	0,909	0,910	28,698	0,000
Effectiveness	0,838	0,835	9,226	0,000
Commitment.	0,927	0,928	32,956	0,000
Average Variance Extracter (AVE)		0,832		
Composite Reliability (CR)		0,961		

Source: Data processed by SEM-PLS (2024)

The outer loading values of the reflective construct of employee performance are all above 0.70, indicating that all indicators have met the criteria for convergent validity with high values. Additionally, the average variance extracted (AVE) value of 0.832, which exceeds 0.50, indicates that the employee performance variable also meets convergent validity. Based on the table, the composite reliability (CR) value of 0.961 is above the threshold of 0.70, indicating that the employee performance construct has a high level of internal consistency.

To evaluate collinearity, the variance inflation factor (VIF) is used. In the context of PLS-SEM, a tolerance value below 0.20 or a VIF value above 5 indicates the presence of collinearity issues (Hair et al., 2017:195).

Table 4. Collinearity Assessment

Construct	**VIF**
The quality of accounting information systems	3,113
Work Motivation	3,113

Source: Data processed by SEM-PLS (2024)

From the calculation results, it is known that the VIF value for the variables of accounting information system quality and work motivation is 3.113, indicating that there is no collinearity between the two variables. Therefore, the structural model evaluation can proceed with testing the two established research hypotheses.

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Table 5. Results of Hypothesis Testing

Statistical Hypothesis	Path Coefficient	f-square	T	P-Value	Description
$H_0 : \gamma_{11} = 0$ $H_1 : \gamma_{11} \neq 0$	0,381	0,200	2,372	0,018	H_0 Rejected
$H_0 : \gamma_{12} = 0$ $H_1 : \gamma_{12} \neq 0$	0,535	0,393	3,185	0,001	H_0 Rejected

Source: Data processed by SEM-PLS (2024)

The results of Hypothesis Testing 1

Based on the presented table, the t-calculated value for the variable of accounting information system quality is 2.372, which is greater than the t-critical value of 1.96. This result indicates that in hypothesis test 1, H_0 is rejected, meaning that the quality of the accounting information system has a significant impact on employee performance with an effect size of 0.381.

Additionally, the calculation shows that the f^2 value is 0.200. Since this f^2 value is above 0.15 (the threshold for medium effect size) but below 0.5 (the threshold for large effect size), it can be concluded that the effect size for the impact of accounting information system quality on employee performance is medium.

The results of Hypothesis Testing 2

Based on the table above, the work motivation variable has a t-statistic value of 3.185, which is greater than the critical t-value of 1.96. This indicates that the results of hypothesis test 2 lead to the rejection of H_0. Consequently, the statistical results demonstrate that work motivation has a significant effect on employee performance, with a coefficient value of 0.535. Furthermore, the f^2 value of 0.393 is above the threshold of 0.15 (indicating a medium effect size) but below 0.5 (indicating a large effect size). Therefore, it can be concluded that the effect size of the influence of work motivation on employee performance is medium.

The research findings indicate that the quality of the accounting information system has reached a very good level, but it is still not ideal. The factors contributing to this non-ideal quality are data accuracy and system costs, which show that the data processing and utilization of the accounting information system in the company have not been maximized. Human error, such as employees incorrectly inputting data into the system, as well as system errors, also contribute to the suboptimal performance of the system. Furthermore, the research also finds that employee motivation in the company is at a very good level, although it is still not ideal. The cause of this non-ideal motivation is related to the need for achievement, where recognition for high-performing employees has not been fully provided. This is due to the uneven distribution of rewards among employees.

CONCLUSION

Based on the results of this study, the conclusions are as follows: The quality of accounting information systems significantly affects employee performance. However, the quality of these systems is not yet fully optimal due to challenges related to data accuracy and system costs, which hinder their effective functioning. Additionally, work motivation also impacts employee performance, but it remains suboptimal because achievement needs are not evenly distributed, limiting its overall effectiveness.

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