THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL, AND ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE

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Abstract: Facing competition in the business world requires companies to have strategies such as superior human resources. The superiority of human resources can be increased through several factors that affect employee performance. This study aims to determine the effect of accounting information systems, internal control, and organizational culture on employee performance at CV. Cahaya Mustika Malang. The type of research used is quantitative research, with the research population consisting of all employees in CV. Cahaya Mustika Malang as many as 35 people. The data analysis used for this research is a data quality test, classical assumption test, Multiple Linear Regression Analysis, and hypothesis testing, tested using SPSS. There are four hypotheses in this study. The results are 1) Accounting Information System has a positive and significant effect on employee performance; 2) Internal Control has a positive and does not have a significant effect on employee performance; 3) Organizational Culture has a positive influence and does not have a significant effect on employee performance; 4) Accounting information systems, internal control, and organizational culture have a simultaneous effect on employee performance.
Keywords: Accounting Information System, Internal Control, Organizational Culture, Employee Performance

INTRODUCTION

Competition in an increasingly competitive business world requires companies to be ready to face technological developments. Facing these changes, companies need to have strategies and advantages and companies engaged in the sale of goods and services such as CV. Cahaya Mustika is one of the companies engaged in trade and services in the office equipment, furniture, educational equipment sector, and installation services. In the company, employee performance has a crucial role as a measuring tool for success in business because companies engaged in a trade sector tend to be profit-oriented and cannot be separated from the role of the system. One of the most critical systems is the accounting information system. The accounting information system is a unified structure within the entity (Kusbianti, 2017). The accounting information system consists of many stages, starting from collecting, storing, storing, and managing data to obtaining information for management to make decisions. This system consists of procedures and instructions for data, software, information technology facilities, as well as internal controls and security measures (A.Sultoni et al., 2018).

The running system cannot be separated from the assessment to unite activities to see whether the system is running as it should or still needs to be improved. However, it can be reviewed by carrying out internal control by the opinion of (Sunarka & Bakhtiar, 2019). They argue that internal control is an important thing to do because employee performance can also be influenced by internal control. As for

internal research for companies, according to (Damayanti & Hermanto, 2018), internal control objectives are Financial Information Reliability, Following applicable laws and regulations, Operational effectiveness and efficiency, and Innate limitations in internal control.

The employee environment can also be influenced by other factors such as organizational culture because cultural factors affect system users' interest in using it. If the organizational culture is good, it will affect employee performance (Kusbianti, 2017). Organizational culture is different from other companies, so the creation of organizational culture impacts employees. The culture of each organization is not homogeneous. That is, each company must have a different organizational culture. Therefore, organizational culture has a critical role in employee performance to company performance. According to Robbins (2006), the function of organisational culture is that culture has the determination of boundaries, has the task of adding flavour to organizational members, facilitating follow-up commitments to achieve broader boundaries, and transcending individual boundaries. Culture, culture, culture, and work culture are like forming a sense and control procedures that can share and shape the behaviour of every employee in an organization.

Research on the effect of accounting information systems on performance has been studied by (Wiguna & Dharmadiaksa, 2016). The results obtained indicate that the application of accounting information systems has a positive and significant effect on individual performance. In comparison, the research by (Makatengkeng & Kalangi, 2021) shows that the accounting information system does not affect improving employee performance. Furthermore, the research variable of internal control was also studied by (Sunarka & Bakhtiar, 2019), showing that internal control had a positive and significant effect on employee performance. On the other hand, similar research conducted by (Ruliyanti & Siahaan, 2021) resulted in internal control having no significant effect on employee performance. Finally, the variable organizational culture research by (Sunarka & Bakhtiar, 2019) shows that organizational culture has a positive and significant effect on employee performance. Meanwhile, in (Girsang, 2019) research, the organizational culture variable does not affect employee performance. So in the previous research mentioned, it can be seen that the three variables have a research gap. Based on this, it can be concluded that the variables of accounting information systems, internal control, and organizational culture have an essential role in employee performance.

According to (A.Sultoni et al., 2018), The accounting information system consists of many stages, from collecting, writing, storing, and managing data to obtaining information for management to make decisions. According to Romney et al., a book that has been translated by (A.Sultoni et al., 2018) suggests that internal control is an agenda made by an organization. Business methods are carried out to maintain assets, provide accurate and reliable information, encourage and improve the efficiency of the organization's operations and motivate them to comply with established policies. According to Yasmin (2014) in the journal (Wiguna & Dharmadiaksa, 2016), culture is a habit in an organization that includes behaviour and is followed by members in the organization, which then provides a psychological atmosphere for how they work to how to solve problems is a manifestation of the characteristics of the organization.

According to Listiana (2017), performance results from work that a person or group of people can do in an organization. The work results obtained are by their respective authorities and responsibilities. Achieving the organization's goals involves legality, complying with existing laws, and morals and ethics.

Hypothesis

H1: Accounting information system (X1) affects employee performance (Y)

H2: Internal control (X1) affects employee performance (Y)

H3: Organizational culture (X3) affects employee performance (Y)

H4: Accounting Information System (X1), Internal Control (X2), and Organizational Culture (X3) have a simultaneous effect on employee performance

METHODS

a) Population and Sample

The population in this study consisted of all employees at CV. Cahaya Mustika Malang, totaling 35 people. A sample is a form of the sample that has a relationship interest with a minimum number of 30 respondents. Due to the relatively small population of objects that have been selected in this study, the researchers used the entire population as the sample of this study. (Alatan & Kunto, 2014).

Data Analysis Method

The data analysis method used in this research is the quantitative analysis method. Multiple Linear Analysis will analyze the effect of accounting information systems, internal control, and organizational culture on employee performance. The testing stages consist of the validity test, reliability test, classical assumption test, and coefficient of determination. Hypothesis testing is done through Simultant tests (F Test) and Practical tests (T-Test) using the IBM SPSS application.

Variable Measurement

All variables in this study were measured using a Likert scale, Scale 1 for answers (STS) / strongly disagree to Scale 5 for answers (SS) Strongly Agree. The indicators for each variable are:

Table 1. Research Variables and Indicators

Variables	Indicator
Accounting Information System (X1)	1. Relevant 2. Accurate 3. Punctuality Source: Sutabri (2004:30)
Internal Control (X2)	1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and Communication 5. Monitoring Source: COSO (2013) in the journal (Lasso & Ngumar, 2016)
Organizational Culture (X3)	1. Inovation and Risk Taking 2. Attention to Detail 3. Outcome Orientation 4. People Orientation

Employee Performance (Y)	5.Team Orientation 6.Aggresiveness 7. Stability Source: Robbins (2006:279) 1. Quality of Work 2. Working Quantity 3. Punctuality 4. Presence 5. Ability to Work Together Source: Surgriningsih (2015) in Listiana (2017)

Source*:* data that has been processed by the author (2022)

RESULTS AND DISCUSSION
Test Instrument Data
a) Validity Test

The results of the recapitulation validity test of the questionnaire used in this study by comparing the calculated r-value with the r table. For a sample of 35 people, the value of r table = 0.334. The research results that have been carried out on all the questions on the questionnaire have met the r table so that the indicators used are valid.

b) Reliability Test

The reliability test in this study uses Cronbach's Alpha (α), where a variable can be declared reliable if > 0.60.

Table 2. Test Results of Research Variable Reliability

VARIABLE	Amount	Cronbach Alpha Value	Description
Accounting Information System	7	0,716	Reliable
Internal Control	6	0,741	Reliable
Organizational Culture	8	0,764	Reliable
Employee Performance	8	0,740	Reliable

Source*:* data that has been processed by the author (2022)

Based on the table, the Cronbach's alpha value of the first dependent variable, namely the accounting information system variable, has a significance of 0.716, the internal control variable has a significance of 0.741, the organizational culture variable has a significance of 0.764, and the employee performance variable has a significance of 0.740. All dependent and independent variables have Cronbach's Alpha values greater than 0.6.

Classic assumption test
a) Normality Test Results

This test was conducted to determine whether there were residuals that had a normal distribution or confounding variables in the research conducted on the

regression model. To find out whether the research conducted has a normal distribution or not, it can be tested using a histogram graph:
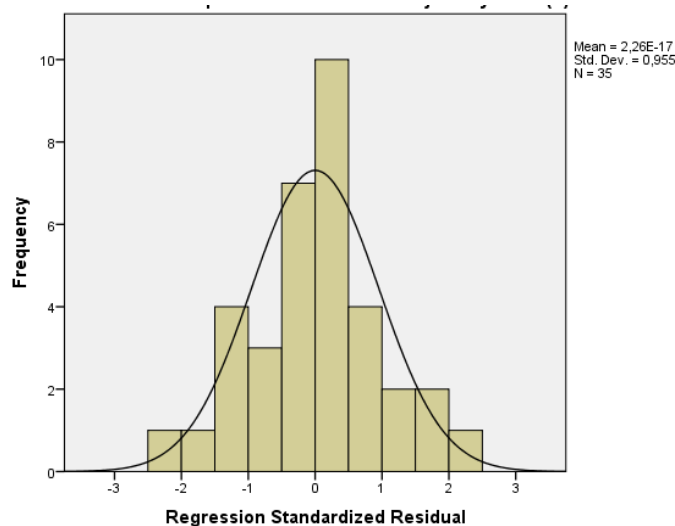

Figure 1. Test Result of normality test
Source: data that has been processed by the author (2022)

The histogram graph display can provide a regular distribution pattern. In addition, it produces a mountain curve, indicating if the regression model is feasible because it has normality assumptions.

b) Multicollinearity Test Results

This test aims to test whether the regression model in the study found a correlation between the dependent and independent variables. If there is no correlation, the regression model is not suitable for the independent variables. Below are the results of the multicollinearity test on the model in the research below:

Table 3 . Test Results of Research Multicolinierity

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Accounting Information System(X1)	,289	3,460
Internal Control (X2)	,553	1,808
Organizational Culture (X3)	,414	2,414

Source: data that has been processed by the author (2022)

The results of the multicollinearity test of each independent variable X1 – X3 show the value of Variance Inflation Factor (VIF), whose value is not more than 10, namely for the Accounting Information System variable 3,460, the Internal Control

variable 1,808, and the Organizational Culture variable 2,414. So it can be concluded that all independent variables are free from multicollinearity in the regression model used in this study.

c) Heteroscedasticity Test Results

A good heteroscedasticity test is a homoscedasticity test, or there is no heteroscedasticity. This test was carried out using a scatterplot graph analysis between the predicted value of the ZPRED variable and the residual SRESID.
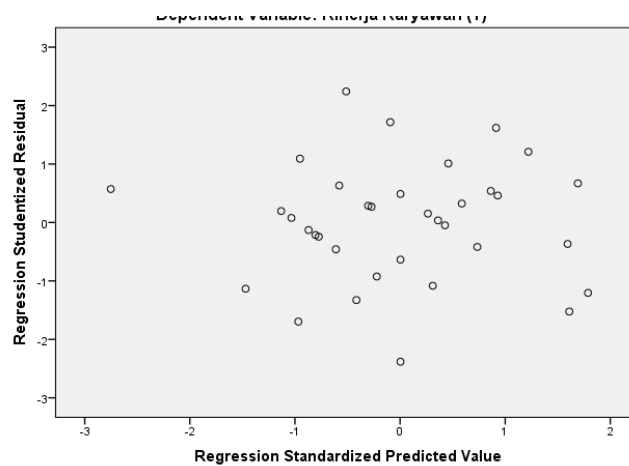

Figure 2. Test Result of Heteroscedasticity Test
Source: data that has been processed by the author (2022)

The scatterplot graph shows if the points spread randomly above the number 0 or below the number 0 on the Y-axis. Therefore, it can be concluded that there is no heteroscedasticity in the regression model of the research being carried out, so the regression model is feasible to use.

Multiple Linear Regression Analysis Test

Table 4 . Test Results of Multiple Linear Regression Analysis Test

		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	4,712	4,600
	Accounting Information System(X1)	,607	,227
	Internal Control (X2)	,034	,261
	Organizational Culture (X3)	,214	,155

Source: data that has been processed by the author (2022)

Based on the table, it can be seen that the multiple linear regression equation is:

$$Y = 4{,}712 + 0{,}607X_1 + 0{,}034X_2 + 0{,}214X_3 + e$$

The results of the equations that have been obtained are:
a. Constant (a) = 4.712 shows a constant value with positive parameters, where if the

value of the independent variable consisting of accounting information systems, internal control, and organizational culture is equal to zero, then the employee performance variable (Y) is equal to 4.712.

b. The coefficient of X1(b1) = 0.607, indicating that the Accounting Information System variable (X1) has a positive effect on employee performance (Y). Therefore, if the Accounting Information System is improved, the employee's performance will also increase by 0.607 (60.7%).

c. The coefficient of X2 (b2) = 0.034, indicating that the Internal Control variable (X2) has a positive effect on employee performance (Y). Therefore, if Internal Control is improved, employee performance will also increase by 0.034 (3.4%).

d. The coefficient of X3 (b3) = 0.214, indicating that the variable Organizational Culture (X3) has a positive effect on employee performance (Y). If the organizational culture is improved, the employee performance will also increase by 0.214 (21.4%).

e. Standard error (e) indicates the level of nuisance error.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is a value that measures the ability of the independent variables used in the regression equation. If the value of the coefficient of determination (R^2) is close to one means that the independent variables provide almost all the information needed to predict dependent variable variation. The results of data processing regarding the coefficient of determination can be seen in the table:

Table 5 . Test Results of Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,777a	,604	,565	1,866	2,093

a. Predictors: (Constant), organizational culture (x3), internal control (x2) accounting information system (x1)

b. Dependent Variable: employee performance (Y)

Source*:* data that has been processed by the author (2022)

In the table above, it can be seen that the coefficient of determination is located in the R-Square column. It is known that the coefficient of determination is 0.565. This value means that the accounting information system, internal control, and organizational culture simultaneously or together can explain the employee's performance by 56.5%, and other variables outside the research model influence the remaining 43.5%.

Hypothesis test
Partial Effect Test (T-Test)

Table 6 . Test Results of Partial Effect Test (T-Test)

Model		t	Sig.
1	(Constant)	1,024	,314
	Accounting Information System(X1)	2,680	,012
	Internal Control (X2)	,131	,897
	Organizational Culture (X3)	1,379	,178

Source*:* data that has been processed by the author (2022)

Based on the table above, the partial test results state that the accounting information system variable (X1) has a significance value of 0.012, more diminutive than 0.05. The Internal Control Variable (X2) has a significance value of 0.897, which is greater than 0.05, and the variable organizational culture has a significance value of 0.178, which is greater than 0.05. So it can be concluded that only the Accounting Information System variable significantly influences employee performance.

Simultant Effect Test (F Test)

Table 7 . Test Results of Simultant Effect Test (F Test)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	164,369	3	54,790	15,739	,000b
	Residual	107,917	31	3,481		
	Total	272,286	34			

a. Dependent Variable: employee performance (Y)
b. Predictors: (Constant), organizational culture (x3), internal control (x2) accounting information system (x1)

Source*:* data that has been processed by the author (2022)

Based on the table above, it can be seen that the variables of accounting information systems, internal control, and organizational culture simultaneously or jointly have a significant effect on employee performance, which is indicated by a significant value of 0.000. If the statistical significance value of F < 0.05, then H0 is rejected, and Ha is accepted. According to the results obtained, the independent variables in the study have a simultaneous influence on the dependent variable.

DISCUSSION
1. The Effect of Accounting Information Systems on Employee Performance
Based on the results of hypothesis testing that has been carried out, it is concluded that in the study of accepting Ha and rejecting Ho, the accounting information system variable (X1) has a positive effect on employee performance. The results of the T-test state that the accounting information system variable (X1) has a significance value of 0.012, which is smaller than 0.05, so that the accounting information system variable has a significant effect on employee performance. Based on these results, the hypothesis states that the accounting information system variable has a significant effect.

On employee performance or H1 is accepted. This is in line with previous

research conducted by (Wiguna & Dharmadiaksa, 2016). The results obtained indicate that the application of accounting information systems has a positive and significant effect on individual performance. Organizational culture strengthens the influence of applying accounting information systems on employee performance. The results of the study stated that if the accounting information system on CV. Cahaya Mustika Malang has been going well. According to indicators, an example of a company's accounting information system is a relevant, accurate, and timely information system.

2. The Effect of Internal Control on Employee Performance

Based on the results of hypothesis testing that has been carried out, it is concluded that the Internal Control variable (X2) has a positive effect on employee performance. The results of the T-test state that the Internal Control Variable (X2) has a significance value of 0.658, which is greater than 0.05, so the internal control variable does not have a significant effect on employee performance. Based on these results, the hypothesis that the Internal Control variable does not affect employee performance or H2 is rejected. This is in line with previous research by (Ruliyanti & Siahaan, 2021), resulting in internal control not having a significant effect on employee performance. The test results on hypothesis 2 state that internal control cannot affect employee performance based on variable indicators, namely the control environment, risk assessment, control activities, information and communication, and monitoring.

3. The Influence of Organizational Culture on Employee Performance

Based on the results of the hypothesis testing that has been done, it is concluded that the organizational culture variable (X3) has a positive effect on employee performance. The results of the T-test state that if the organizational culture variable has a significance value of 0.181, it has a value greater than 0.05, so it can be concluded that the organizational culture variable has no significant effect on employee performance. Based on the results of this study, the hypothesis states that the organizational culture variable does not affect employee performance, or H3 is rejected. It is in line with research conducted by (Girsang,2019) organizational culture variable does not affect employee performance.

Testing on hypothesis 3 states that organizational culture cannot influence employee performance based on several indicators such as innovation and risk-taking, attention to detail, orientation to results, orientation to individuals, team orientation, aggressiveness, and stability within the company.

4. Simultaneous Influence of Accounting Information System, Internal Control, Organizational Culture on Employee Performance

Based on the hypothesis test results, it can be concluded that the Accounting Information System, Internal Control, and Organizational Culture simultaneously or jointly affect the dependent variable, namely statistical employee performance. Therefore, the results concluded that the hypothesis, which states that accounting information systems, internal control, and organizational culture simultaneously affect employee performance or H4, is accepted. It is in line with research conducted by (Maresti, 2018) if the research results on organizational culture variables and accounting information systems have a significant effect. Simultaneously on employee performance.

CONCLUSION

The conclusion clearly describes the results obtained and the advantages and disadvantages. The conclusion must be in the form of a paragraph, and it must not be in the form of points, bullets or numbering.

Based on the results of data analysis and processing in the research conducted, the authors can make several conclusions regarding the influence of accounting information systems, internal controls, and organizational culture on employee performance at CV. Cahaya Mustika Malang as follows:

1. The Accounting Information System has a significant and positive effect on the performance of CV. Cahaya Mustika Malang. With these results, H1 is accepted.

2. Internal control does not have a significant and positive effect on the performance of CV. Cahaya Mustika Malang. With these results, H1 is rejected.

3. Organizational culture does not have a significant and positive effect on the performance of CV. Cahaya Mustika Malang. With these results, H1 is rejected.

4. Accounting information systems, internal control, and organizational culture have a simultaneous effect on the performance of CV. Cahaya Mustika Malang With these results, H4 is accepted.

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