How Does the Use of Accounting Information Systems and Internal Control Affect Employee Performance? A Moderation Analysis of Work Motivation

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ABSTRACT

This study investigates how accounting information systems (AIS) and internal control systems affect employee performance. Work motivation is used as a moderating variable. Accounting information systems are very important for companies, especially in the era of globalization and increasingly rapid technology. In the era of globalization and rapid technological development, companies including Savings and Loan Cooperatives in Surakarta face challenges in improving employee performance in order to remain competitive. For this reason, an effective and efficient accounting information system (AIS) and a strong internal control system are needed, because both are believed to help in decision making, supervision, and work planning. However, the effectiveness of these two systems in improving employee performance cannot be separated from the work motivation possessed by individuals. In other words, the level of work motivation is an important key in strengthening the influence of AIS and internal control on employee performance. Information such as orders, sales, and payments are recorded in this system, which is needed by managers and employees for control and planning. Good performance can be seen from an increase in employee quality and productivity, and a decrease in absenteeism. A good accounting information system helps decision-making and satisfies users. Quality internal controls increase productivity and protect company assets. Employee motivation also affects performance, and perceived needs are important for motivation. This research focused on Surakarta City Savings and Loan Cooperative. Quantitative methods were used to collect primary data from a survey conducted on 100 employees working in various positions in the company. The results showed that the desire to work increases according to the two independent variables and employee performance, or the process the greater the work motivation, the greater the performance of workers affected by internal control and AIS. This research shows that a strict internal control system and proper use of accounting information technology are essential to increase employee productivity.

ARTICLE INFO

INTRODUCTION

For a company, accounting information systems have many significant roles. In this modern era of globalization, rapid technological advances cause changes in business competition. Every business must be prepared to face technological developments and intense competition. Must improve the performance of its employees to deliver excellence, if a company wants to survive. Information such as sales orders, purchase orders, sales in units, receipt of goods, payment of salaries, money, cash collectors, and working time are tracked in the accounting information system. Many parties, involved both outside and inside the company are in need of accounting information systems. Managers and employees inside the company need this information for control, planning, and supervision, and employees outside the company can use it to see their career opportunities. AIS enables people's businesses to gain a competitive advantage by helping them make decisions faster and more efficiently.

In the era of globalization and rapid development of information technology, companies and financial institutions, including cooperatives, are faced with the need to improve efficiency, transparency, and competitiveness. One aspect that has become a major concern is the improvement of employee performance, given that their role is crucial in maintaining the sustainability and growth of the organization. Savings and Loan Cooperatives in Surakarta City is one form of financial institution that has a strategic role in encouraging the economic growth of the community, especially for micro and small businesses. However, in practice, many cooperatives face serious challenges such as unruly financial management, reporting systems that are not yet technology-based, and weak internal controls. These problems have the potential to disrupt member confidence, hamper operations, and disrupt organizational performance.

In this context, the Accounting Information System (AIS) becomes an important instrument to produce reliable, relevant, and timely information. This information is needed by management and employees to make decisions, plan, and control operations. According to the Technology Acceptance Model (TAM) theory, acceptance of technology by users is strongly influenced by their perceptions of its usefulness and ease of use. Therefore, the successful implementation of AIS is not only determined by the system itself, but also by the acceptance and active participation of employees in its use.On the other hand, the existence of a good internal control system is very necessary to ensure that all business processes run according to procedures, minimize the risk of errors or preservation, and maintain the integrity of financial statements.

Increased employee quality, decreased employee turnover increased productivity, and decreased absenteeism are all signs of effective performance (Rahayu & Sutrischastini, 2022). Since employee performance affects business success, employee performance can be measured by comparing employee performance with company standards. The company can achieve the expected success and complete performance through the achievement of each individual's performance (Febriansyah, 2018). AIS is a series of systems ranging from collecting to processing financial and non-financial transaction data to collecting data, will be processed into information.

Most people believe that a good system can improve performance, especially in the decision-making process. Better AIS quality, which includes features that are easy to use, flexible, and secure, will make users satisfied (Hidayat et al., 2024). To achieve long-term or long-term goals in the company can be helped by employee performance. It is the ultimate goal and how managers ensure that the actions taken are in accordance with company goals is the performance of their employees. Achieving company can be achieved through the supervision of human resource potential, so that desired company goals are achieved. supervision of HR capacity based on employee performance.

In addition, since the main objective of the internal control serves to unify what the company's employees do, this system has the potential to affect employee performance. It is clear that if the company's internal control system is of high quality, then employee productivity and performance will increase (Natalia et al., 2023). The internal control system is an essential component management and operating structure of the company. These systems help company managers and administrators protect their assets, prevent accidents, and unify the economy as a whole transactions that happens in business.

Companies can make sure that the existing strength or resources are used correctly and efficiently to achieve goals, with this they use an internal control system. High performance is achieved through the implementation of good controls. An organization's failure to achieve its goals can be caused by an imperfect internal control process. Internal control can help companies achieve their desired goals, one of which is to improve employee performance; this will show how much the goals can be achieved. Control helps business, internal control is a series of processes that provide sufficient assurance about the achievement of objectives against applicable regulations and compliance with laws, in operating effectiveness, and the suitability of financial statements (Setyaningsih &

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Handayani, 2017)

An efficient and effective AIS shows a good internal control system, especially in terms of reporting information that suits the needs of management and other parties. AIS is a collection, records and reports that are organized properly and correctly so that they can provide various kinds of financial information needed by management during its operations. AIS must also be appropriate so that the decisions made are correct.

Effective internal control will help the company achieve its goals. Companies really need accounting information systems to carry out their activities, and employee performance increases by using them. Employees' work motivation can also affect their performance. Work Motivation is a factor that determines how a person acts in a given situation way in an effort to meet their needs. Internal control is very important to improve employee performance, because a company depends on how well its employees work. To ensure that the resources owned are used effectively to achieve goals, companies need to use internal control. High performance is achieved through the implementation of effective controls. If the company cannot achieve its goals, it can be caused by errors at one or more stages of the internal control process (Irawan, 2023).

Work motivation is a factor that can determine how good or bad a business in achieving its vision and mission in achieving overall company goals. Employee interactions form work motivation, which is part of the psychological behavior of employees. The needs of life must be the basis of the goal in doing work. Therefore, it can be concluded that without a need that can be felt, there will be no motivation to do a job (Septiana et al., 2021). Based on this phenomenon, this study was conducted to analyze how Accounting Information Systems (AIS) and internal control systems affect employee performance, with work motivation as a moderating variable, especially at Savings and Loan Cooperatives in Surakarta City. This research is expected to contribute both theoretically and practically in human resource management and information system development in the cooperative sector.

Hypothesis Development
The Effect of Accouting Information System on Employee Performance
The collection and processing of data required in the structure of the AIS system to produce appropriate information that helps in making a decision. This system consists of data, software, individuals, internal controls, security measures, and IT infrastructure (Romney & Steinbart, 2018)These results suggest that there is a difference between the possibility of using AIS and how it is used. The absence of effect may be caused by the lack of instruction and understanding by employees of the system, inaccurate employee education, or a lack of integration of accounting information system that uses company's business procedures. An investigation conducted by Sagala (2020), which states that AIS affects worker performance. In addition to research conducted by research that has been done (Wedari et al., 2024) & (Santoso et al., 2024), states that employee performance is not affected by accounting information systems. This is likely because there is no training implementation in using accounting information systems. The following hypothesis formulation is obtained from the explanation above

H1: Accounting information system will directly positively affect employee performance

The Effect of Internal Control on Employee Performance
Managers can use the internal control system to maintain wealth and improve organizational efficiency and performance. This control environment affects how aware each employee is of the company's of the actions, policies and procedures that have been established to improve their performance to improve their performance, which is something that can affect overall internal performance. Internal control is used by a company to ensure that its resources are used effectively to achieve company goals. Effective implementation

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of controls can result in high performance, and employee performance can show how much the goal can be done (Septiana et al., 2022). The study was carried out by Alawaqleh (2021), suggests that the internal control system improves employee performance. In other words, when there is a strong internal control system, there will be high performance and quality work results. The hypothesis formulation obtained from the above explanation can be found below:

H2:   Internal control will directly positively affect employee performance

The Effect of Accouting Information System on Employee Performance with Moderated Work Motivation Variables

Motivational factors that have a major impact on the organization of the company and improve employee performance are the most important. Motivated employees will stay in the workplace and help them achieve their goals. If employees feel they are working effectively, they are more likely to retain them for a long period of time (Kristanto et al., 2018). A computerized accounting information system clearly benefits employees more. Previous studies conducted by Sefianti (2020), which states that work is driven reduce the impact of AIS on employee achievement. This theory formulation is obtained from the above explanation:

H3:   Work motivation will have a moderating role in the effect of internal control on employee performance.

The Effect of Internal Control System on Employee Performance with Moderated Work Motivation Variables

Internal control serves as a tool to measure discrepancies and weaknesses in achieving objectives and can also help integrate applicable regulations. Three important factors shape a worker's performance: the worker's ability and interest; their ability and acceptance of tasks and roles; and their level of motivation. Motivation is the state that motivates someone to do their best. With high work motivation, employees will be able to achieve company goals quickly and efficiently, and the relationship between employee performance and internal control will be strengthened. Previous studies made by Amalia et al. (2024) which states that motivation can control how the internal control system and affect employee performance. This hypothesis can be built with the following data:

H4:   Work motivation will have a moderating role in the effect of accounting information system on employee performance

METHODS

Quantitative methods and primary data were used in this study. According to (Faruk Ulum & Rinaldi Muchtar, 2018), quantitative data is a variety of data obtained from sources. Population is the whole of the research subject. The sum of all possible values, both quantitative and qualitative counting or measurement results, as well as the specific characteristics associated with a group of objects is called the population. There are 53 saving and loan cooperatives that have been registered in Surakarta (BPS, 2023). The number and characteristics of the population are referred to as the sample. To make conclusions that can be applied to the population, a sample that can describe the characteristics of the population is a good sample. In this study, impossible sampling was used. Impossible sampling technique, also known as convenience sampling, involves selecting respondents or research objects based on their ease of access, without considering statistically representative elements. with a total of 530 employees. Data using multiple linear regression analysis through the SmartPLS 4.0 application.

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RESULTS AND DISCUSSION

Research Results

Table 1. Respondent Characteristics

Characteristics	Frequency	Frequency
Gender		
Male	45	45
Female	55	55
Age		
20 – 30 Tahun	54	54
35 – 50 Tahun	45	45
>50 Tahun	1	1
Education		
SMA/SMK	20	20
Diploma	19	19
Bachelor	61	61
Length of Service		
1 – 2 Tahun	26	26
3 – 5 Tahun	67	67
>5 Tahun	7	7
Position		
Treasurer	3	3
Cashier	29	29
Staff	67	67

Source: Data Processed 2025

According to the table above, it is obtained that employees who are female have 55% of the 100 employees at the Surakarta City Savings and Loan Cooperative. Age characteristics show that most employees are within twenty to thirty years of age. The education characteristics show that employees with the most recent education are Bachelor with 61%. In the characteristics of the working period, most employees have a working period with a vulnerable time of 3 to 5 years. And for job characteristics, employees with staff positions are the most positions at a level of 68%.

Findings obtained from research results must be written down and published clearly. No data was agreed on over and over, the results were supported by well- prepared and illustrated data.
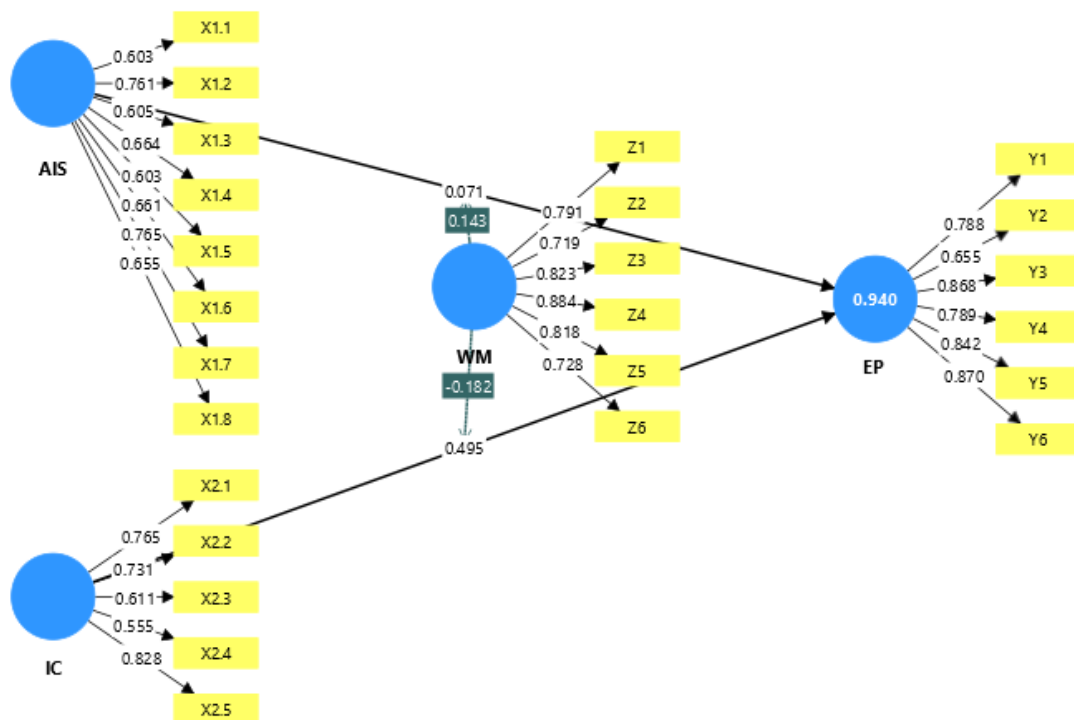
Figure 1 Reliability Item
Source: SmartPLS 4.0 Self Processing 2025

Since all values are more than 0.5, as shown in the figure above, assigning weights is not necessary. Therefore, latent variables such as having metrics that are able to explain that the internal control system, work motivation, employee performance, and AIS are the right steps.

From the table above, we lift the indicators of each variable as follows:

1) System Information Accounting
   Accounting information system indicators, according to (Delone & Mclean, 2003):
   a. System quality
   b. Information quality
   c. Service quality
   d. User satisfaction.

2) Internal Control
   With indicators according to Committee of Sponsoring Organizations of the Treadway Commission (COSO), in (Saputra & Novita, 2023):
   a. Control environment
   b. Risk assessment
   c. Control activities
   d. Information and communication
   e. Monitoring.

3) Employee Performance
   With indicators according to (Kaplan Robert S, 1996) :
   a. Quality
   b. Quantity
   c. Timeliness
   d. Effectiveness

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e. Efficiency.

4) Work Motivation
   With indicators according to (Patraini et al., 2021):
   a. Physical needs
   b. Occupational safety needs
   c. Social needs
   d. Appreciation needs.

Table 2. Factor Loading

	EP	WM	AIS	IC
X1.1			0.603	
X1.2			0.761	
X1.3			0.605	
X1.4			0.664	
X1.5			0.603	
X1.6			0.661	
X1.7			0.765	
X1.8			0.655	
X2.1				0.765
X2.2				0.731
X2.3				0.611
X2.4				0.555
X2.5				0.828
Y1	0.788			
Y2	0.655			
Y3	0.868			
Y4	0.789			
Y5	0.842			
Y6	0.870			
Z1		0.791		
Z2		0.719		
Z3		0.823		
Z4		0.884		
Z5		0.818		
Z6		0.728		

Source: Data Processed 2025

An indicator of validity, or item credibility. The standard addition factor value can be used to determine how reliable the item (validity indicator) is. This protective factor value shows the magnitude of the relationship that exists between the construct of each indicators as well as the indicators themselves. If elements of reinforcement has values that exceed 0.7, then indicators may be considered ideal to calculate its construct. Standardized loading factor values above 0.5 remain acceptable; however, values below 0.5 may be excluded from the Chin (1998) model.

Table 3. Average Variance Extracted (AVE)

	Average variance extracted (AVE)
EP	0.649
WM	0.634
AIS	0.445
IC	0.497

Source: Data Processed 2025

AVE values for are shown in Table 3 above employee performance is 0.649 and the

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AVE value for work motivation is 0.634; accounting information system is 0.445; and internal control system is 0.497. For the AIS and IC variables, the value is <0.5, but both variables have an AVE that is above 0.5 so that the construct has good convergent validity where the latent variable can explain an average of more than half the variance of its indicators.

Table 4. Cross Loading

	EP	WM	AIS	IC	WM x IC	WM x AIS
X1.1	0.284	0.284	0.603	0.265	0.040	-0.048
X1.2	0.858	0.791	0.761	0.790	-0.423	-0.375
X1.3	0.348	0.351	0.605	0.391	-0.132	-0.125
X1.4	0.262	0.259	0.664	0.200	-0.159	-0.117
X1.5	0.284	0.284	0.603	0.265	0.040	-0.048
X1.6	0.254	0.266	0.661	0.175	-0.190	-0.128
X1.7	0.754	0.701	0.765	0.718	-0.241	-0.277
X1.8	0.266	0.247	0.655	0.221	-0.125	-0.103
X2.1	0.699	0.590	0.516	0.765	-0.209	-0.184
X2.2	0.757	0.694	0.763	0.731	-0.221	-0.269
X2.3	0.469	0.395	0.255	0.611	-0.162	-0.273
X2.4	0.385	0.315	0.293	0.555	-0.100	-0.258
X2.5	0.759	0.592	0.569	0.828	-0.208	-0.134
Y1	0.788	0.707	0.775	0.755	-0.259	-0.323
Y2	0.655	0.552	0.447	0.534	-0.070	-0.064
Y3	0.868	0.782	0.634	0.781	-0.395	-0.281
Y4	0.789	0.651	0.601	0.766	-0.302	-0.197
Y5	0.842	0.721	0.609	0.781	-0.352	-0.213
Y6	0.870	0.896	0.669	0.729	-0.363	-0.345
Z1	0.694	0.791	0.532	0.566	-0.270	-0.242
Z2	0.578	0.719	0.450	0.500	-0.098	-0.123
Z3	0.742	0.823	0.568	0.635	-0.330	-0.305
Z4	0.853	0.884	0.682	0.709	-0.318	-0.323
Z5	0.755	0.818	0.621	0.660	-0.312	-0.341
Z6	0.638	0.728	0.642	0.549	-0.127	-0.293
WM x IC	-0.373	-0.316	-0.301	-0.264	1.000	0.619
WM x AIS	-0.305	-0.347	-0.301	-0.298	0.619	1.000

Source: Data Processed 2025

The previous table shows that, when compared to other variables, discrimination validity scores, also known as filler factors, have a greater correlation with their own variables. That also applies to the indicators for each variable. This indicates that the indicators for each variable are correctly placed.

Table5. Cronbach's Alpha Test

	Cronbach's alpha
EP	0.890
WM	0.883
AIS	0.855
IC	0.749

Source: Data Processed 2025

The EP, WM, and AIS constructs have With Cronbach's alpha above 0.85, the indicators in the these constructs have strong internal consistency. Meanwhile, IC has a value of 0.749, which is still in the good category, but lower than the others. This means that it is still acceptable, but there may be indicators that are less consistent.

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Table6. Composite Reliability Test

	Composite reliability (rho_a)
EP	0.900
WM	0.894
AIS	0.921
IC	0.780

Source: Data Processed 2025

According to this chart, we can conclude, employee performance, work motivation, and accounting information system have CR > 0.9, which indicates very high performance. This means that the indicators in these constructs have very strong internal consistency. Internal control has a CR of 0.780, which is still in the good category but close to the minimum limit (0.7). This shows that the indicators in SPI are quite reliable, but there may be some indicators that need to be reviewed to improve their performance. In conclusion, overall, your Composite Reliability results show that the research instruments are quite strong and reliable.

Table7. Coeffisien Determination Test

	R-square	R-square adjusted
EP	0.940	0.937

Source: Data Processed 2025

The table above shows the effect of X to Y and the r-squared value of 0.940, which shows that the difference in value X explains 94% of the variation in the value of Y; in other words, this model is substantial (positive), and other variables affect 6.0%.

Table8. GoF Test

Construct	
AVE	0,55
R_2	0,98
GoF	0,71

Source: Data Processed 2025

It was shown that the fit of the research model is very goodas can be seen from the calculation results GoF = 0.71, which shows the ability of the research model to explain well the relationship that exists between the variables, so the results are reliable.

Hypothesis Testing Results:

Part research hypotheses into direct and indirect effects. The results are displayed in the following line coefficient table:

Tabel 7 Path Coeffisien

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
AIS -> EP	0.071	0.075	0.041	1.742	0.082
IC -> EP	0.495	0.495	0.059	8.405	0.000
WM x IC -> EP	-0.182	-0.182	0.046	3.996	0.000
WM x AIS -> EP	0.143	0.144	0.042	3.387	0.001

Source: SmartPLS 4.0 Self Processing 2025

The table above provides the basis for the following conclusions hypothesis testing is as follows, the path coefficient of 0.464 shows effects of the desire to work is related on

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worker performance in Surakarta City Savings and Loan Cooperative. Work motivation impacts employee performance, with a probability (p-values) of 0.000 <0.05. It is shown that the performance of employees of Savings and Loan Cooperatives in Surakarta City is not influenced by the AIS, with a likelihood value of 0.082 and a trajectory coefficient of 0.071 which is greater than 0.05. This shows that employee performance is not influenced by the AIS. The probability value (p-value) 0.000 and path coefficient 0.495 are less than 0.05, indicating that the internal control greatly interferes with the performance of employees of Savings and Loan Cooperative located at Surakarta City. With path coefficient equal to 0.143 and probability value of 0.001 if the value is greater than 0.05, then It is possible that employee performance can be influenced by internal control at the Surakarta City Savings and Loan Cooperative through work motivation. With a path amounting to -0.182 and a probability value of 0.000 less than 0.05, then internal control has the ability to reduce the effect of AIS.

DISCUSSION

The Effect of AIS on Employee Performance

As shown by the analysis of hypothesis test results, AIS not affect how employees work from Surakarta City Savings and Loan Cooperative. The p-value of 0.082 and the path coefficient of 0.071 are each greater than 0.05. The collection and processing of data required for the structure of the AIS system to produce appropriate information that assists decision-making. This system consists of data, software, individuals, internal controls, security measures, and IT infrastructure (Romney & Steinbart, 2018). These results suggest that there is a difference between the possibility of using AIS and how it is used. The absence of effect may be caused due to lack of employee instruction and understanding of the system, inaccurate employee education, or a lack of integration of accounting information system that uses company's business procedures. The findings of this study are in line with previous research by (Wedari et al., 2024) & (Santoso et al., 2024), stating that accounting information systems have no influence on employee achievements.

The Effect of Internal Control on Employee Performance

With The path coefficient is 0.495 and the probability value of 0.000 is equal to 0.05, the results of the hypothesis test analysis show that The performance of Surakarta City employees is influenced by the internal control system Savings and Loan Cooperative. Managers can use the internal control system to maintain wealth and improve organizational efficiency and performance. This control environment affects how aware each employee is of the company's of the actions, policies and procedures that have been established to improve their performance to improve their performance, which is something that can affect overall internal performance. Internal control is used by a business to ensure that the resources owned are used to achieve their goals. The findings of this study are consistent with the findings of previous research by (Septiana et al., 2022)& Azzaroh et al. (2023), finding that the Employee performance is strongly influenced by internal control system.

The Effect of AIS on Employee Performance Moderated by Work Motivation Variables

The results of hypothesis testing show that, with a path coefficient of 0.143 and a probability of 0.001 which is greater than 0.05, work motivation can reduce its influence on the performance of AIS of cooperative employees in Surakarta City. The most important thing is motivation factors that has a significant impact on the company's organization and improves employee performance. Motivated employees will remain in their workplace longer and will be more likely to retain it help them achieve their goals.

According to Kristanto et al. (2018), when employees feel they are working effectively, they will stay in their jobs for a long time. This study confirms previous research findings by Sefianti (2020) & Yamawati & Dewi (2021) which states that its influence of AIS on employee productivity can take the form of reduced by increasing morale.

The Effect of Internal Control on Employee Performance Moderated by Work Motivation Variables

According to the hypothesized research results, that with path coefficient -0.182 and probability value 0.000 equal to 0.05, Work motivation may have less impact on internal control than on employee performance savings and loan cooperatives in Surakarta City. Internal control serves as a tool to measure discrepancies and weaknesses in achieving objectives and can also help integrate applicable regulations. Three important factors shape a worker's performance: the employee capabilities and desires; their ability to accept and complete tasks and roles; and their level of motivation. Motivation is a condition that creates the desire and drive in a person to do their best. With high work motivation, employees will be able to achieve company goals quickly and efficiently, and the relationship between employee performance and internal control will be strengthened. The results of this study are in line with those conducted by Amalia et al. (2024) which states how employee performance is affected by the internal control system can be reduced by work motivation.

CONCLUSION

Technological developments and the demands of global competition require companies, including Savings and Loan Cooperatives (KSP) in Surakarta City, to improve efficiency and employee performance. However, many still face obstacles in financial management, weak accounting information systems (AIS), non-optimal internal control, which can have an impact on decreasing productivity and member confidence. AIS plays an important role in providing accurate information for decision making. Therefore, this study aims to analyze the effect of AIS and internal control on employee performance, with work motivation as a moderating variable, at KSP in Surakarta City. The performance of employees of the Surakarta City Savings and Loan Cooperative is influenced by their work motivation, in other words, employees who have high motivation can increase their enthusiasm and performance at work. The accounting information system of the Surakarta City Savings and Loan Cooperative has no effect on the way employees work. This is because the implementation of the company's accounting information system will enable the creation of more accurate and efficient financial reports that will be useful for everyone who needs financial information. Performance is influenced by the internal control system of Surakarta cooperative employees, which indicates that good and quality performance will be produced. Work motivation can reduce the influence of the Internal Control System on employee performance at savings and loan cooperatives in Surakarta City. This indicates that work motivation is a moderating variable that strengthens the relationship between worker performance and internal control variables. In addition, employee performance at Savings and Loan Cooperatives in Surakarta City can be influenced by work motivation. This shows that work motivation is a factor that strengthens the relationship between AIS and worker performance.

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