POLITEKNIK NEGERI BALI

# THE INFLUENCE ON THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM, TECHNICAL ABILITIES OF THE ACCOUNTING INFORMATION SYSTEM, AND WORK MOTIVATION TO EMPLOYEE PERFORMANCE

# (STUDI KASUS PADA THE WESTIN RESORT NUSA DUA, BALI)

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*Abstract:* *An accounting information system for a company is very important in managing financial data and assisting management in making decisions. Effectiveness, ability of accounting information systems and work motivation are very important in improving employee performance. This form of studies is quantitative studies. This research was conducted at The Westin Resort Nusa Dua, Bali in June-July 202. This study aims to look at the variables that have an influence on the effectiveness of the accounting information system, the technical ability variable of the accounting information system, and the work motivation variable on the employee performance variable. . The sampling method used in this study is a purposive sampling method, namely taking samples by setting certain criteria. The sample used is 55 employees who work at The Westin Resort Nusa Dua Bali who have used accounting information systems. The analysis tool used is SmartPLS with the analysis method SEM (Structural Equation Modeling). The results of this study demonstrate the effectiveness of accounting information systems, technical ability of accounting information systems and work motivation have a positive and significant effect on employee performance at The Westin Resort Nusa Dua Bali.*

*Keywords: the effectiveness of accounting information systems, technical ability of accounting information systems, work motivation, employee performance*

## Introduction

The rapid growth of science and technology, especially information technology, can make it easier to get information. Especially in this Covid-19 pandemic where we are required to work with technology. Accounting Information System for companies is very important to manage the company's financial data and also helps management and employees make decisions. In terms of making a decision, Accounting Information System is able to increase effectiveness and efficiency which allows companies to gain a competitive advantage. The effectiveness of the use of information system technology in a company can be judged from the ease of use in terms of recognizing data, accessing data, and interpreting the data. The successful performance of the system, users (users), and sponsors will have an impact on the effectiveness of information systems.

In this case, The Westin Resort Nusa Dua, Bali, is used as the object of research. Researchers are interested in re-examining the indicators that influence employee performance, however, with the object of research The Westin Resort Nusa Dua, Bali. It is well known that almost all activities at the hotel, especially The Westin Resort Nusa Dua, Bali, currently use an accounting information system.

Technological developments can make company employees work more effectively where the performance of the employees themselves will increase if accompanied by a good work system. The effectiveness of your accounting information system plays a key role in improving employee performance. Several researchers have examined the

impact of SIA effectiveness on employee performance. In this research, there are variables of AIS effectiveness, the user's technical skill variable which can be seen in terms of knowledge, ability, and skill and work motivation variable.

## Method

This study uses quantitative research. The study was conducted at The Westin Resort Nusa Dua, Bali from June to July 2022. The population of this study was 86 employees, for a sample of 55 employees using a non-probability technique, namely is purposive sampling. Data collection techniques are conducting questionnaires distributed online through social media. The independent variables in this study are the effectiveness of the accounting information system and the technical skills of the users of the accounting information system, and work motivation, for the dependent variable is employee performance. For analysis data techniques using PLS-SEM, the analysis has two submodels. That is, it is also known as the measurement model or external model, and it is also known as the structural model or internal model.

## Result and Discussion

This study uses the Altman z score method as a measure of the bankruptcy of PT AirAsia Indonesia Tbk. In measuring bankruptcy using 5 ratios, the research results obtained is:

• **Descriptive Statistical Analysis**

**Table 1 Descriptive Statistical Analysis**

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| SIA Effectiveness | 55 | 14 | 20 | 18,16 | 1,718 |
| SIA User Technical Capability | 55 | 14 | 20 | 17,63 | 1,567 |
| Work motivation | 55 | 14 | 20 | 17,56 | 1,761 |
| Employee performance | 55 | 12 | 20 | 17,70 | 1,930 |
| Valid N (listwise) | 55 | | | | |

Source: (Appendix 2: Respondent Data)

The results of analysis on the results above, show that with a total sample of 55, it can be explained as follows: The variable of information system effectiveness with a standard deviation of 1.718, is able to have a maximum value of 20, while the minimum is 14, and the average is 18.16 . The variable technical ability of SIA users with a standard deviation of 1.567, is able to have a maximum value of 20, with a minimum of 14, and an average of 17.63. The work motivation variable with a standard deviation of 1.761, is able to have a maximum value of 20, a minimum value of 14, and an average of 17.56. The employee performance variable with a standard deviation of 1.930, is able to have a maximum value of 20, a minimum value of 12, and an average of 17.70.

• **Description of Respondents' Answers**
  - **Effectiveness of Accounting Information Systems**

**Table 2 Description of Respondents' Answers to Variables**
**Effectiveness of Accounting Information Systems**

| No | Statement | STS | TS | KS | S | SS | Average | Criteria |
|---|---|---|---|---|---|---|---|---|
| 1 | Statement Item 1 (X1.1) | | | 1 | 14 | 40 | 4,709 | Strongly agree |
| 2 | Statement Item 2 (X1.2) | | | | 20 | 35 | 4,636 | Strongly agree |

The "STS TS KS S SS" columns are grouped under the header "Frequency of Respondents' Answers".

| | | STS | TS | KS | S | SS | | |
|---|---|---|---|---|---|---|---|---|
| 3 | Statement Item 3 (X1.3) | | | | 30 | 25 | 4,455 | Strongly agree |
| 4 | Statement Item 4 (X1.4) | | | | 30 | 23 | 4,364 | Strongly agree |
| | Overall Average | | | | | | 4,541 | Strongly agree |

Source: (attachment 3: Results of Respondent Questionnaire Data)

The table above shows the effectiveness of the AIS variable which is overall the average variable of the AIS effectiveness is 4.541. The highest average value in the statement item ". The lowest average value in the statement item "accounting information systems can make it easier to work".

- **Technical Ability of Accounting Information System Users**

**Table 3 Description of Respondents' Answers to Variables of Technical Ability of Accounting Information System Users**

| No | Statement | Frequency of Respondents' Answers | | | | | Average | Criteria |
|---|---|---|---|---|---|---|---|---|
| | | STS | TS | KS | S | SS | | |
| 1 | Statement Item 1 (X1.1) | | | 1 | 32 | 22 | 4,382 | Strongly agree |
| 2 | Statement Item 2 (X1.2) | | | | 26 | 29 | 4,527 | Strongly agree |
| 3 | Statement Item 3 (X1.3) | | | 2 | 23 | 31 | 4,545 | Strongly agree |
| 4 | Statement Item 4 (X1.4) | | | | 44 | 11 | 4,182 | Agree |
| | Overall Average | | | | | | 4,409 | Strongly agree |

Source: (attachment 3: Results of Respondent Questionnaire Data)

The table shows the variable of technical ability of SIA users which overall the average variable of technical ability of SIA users is 4.409. The highest average value in the statement item ". The lowest average value in the statement item "Able to do tasks using the accounting information system provided by the company".

- **Work motivation**

**Table 4 Description of Respondents' Answers to Work Motivation Variables**

| No | Statement | Frequency of Respondents' Answers | | | | | Average | Criteria |
|---|---|---|---|---|---|---|---|---|
| | | STS | TS | KS | S | SS | | |
| 1 | Statement Item 1 (X1.1) | | | | 18 | 37 | 4,673 | Strongly agree |
| 2 | Statement Item 2 (X1.2) | | | 1 | 30 | 24 | 4,418 | Strongly agree |
| 3 | Statement Item 3 (X1.3) | | | 11 | 28 | 17 | 4,127 | Agree |
| 4 | Statement Item 4 (X1.4) | | | 1 | 35 | 20 | 4,345 | Strongly agree |
| | Overall Average | | | | | | 4,391 | Strongly agree |

Source: (attachment 3: Results of Respondent Questionnaire Data)

The table above shows the variables of work motivation which overall the average variable of work motivation is 4.391. The highest average value in the statement item ". The lowest average score is on the statement item "I get a decent need for work".

- **Employee performance**

**Table 5 Description of Respondents' Answers to Employee Performance Variables**

| No | Statement | | | Frequency of Respondents' Answers | | | | | Average | Criteria |
|----|-----------|--|--|------|-----|-----|-----|-----|---------|----------|
| | | | | STS | TS | KS | S | SS | | |
| 1 | Statement Item 1 (X1.1) | | | | | 4 | 36 | 15 | 4,200 | Agree |
| 2 | Statement Item 2 (X1.2) | | | | | 1 | 26 | 28 | 4,491 | Strongly agree |
| 3 | Statement Item 3 (X1.3) | | | | | 3 | 22 | 31 | 4,527 | Strongly agree |
| 4 | Statement Item 4 (X1.4) | | | | | 2 | 25 | 29 | 4,491 | Strongly agree |
| | Overall Average | | | | | | | | 4,427 | Strongly agree |

Source: (attachment 3: Results of Respondent Questionnaire Data)

The table above show the employee performance variables, which overall average variable from employee performance is 4,427. The highest average value is on the statement item ". The lowest average score is on the statement item "I am willing to be responsible for the work I do".

- **Research Instrument Testing Results**
  - **Evaluation of Measurement Model (Evaluasi Outer Model)**

    The instrument of research test is done by test validity and reliability test. The validity test in smart PLS is that there is convergent validity consisting of a loading factor and average variance extract (AVE) and there is also discriminant validity. Based on validity tests, each question item for each questionnaire variable was found to have a larger correlation coefficient a value, and the questionnaire questions used were declared valid. In addition to the validity test, there is also a reliability test in Smart Pls which can be seen from the composite reliability that is > 0.7 and Cronbach's alpha > 0.6 in this study.
  - **Evaluation of Structural Model (Inner Model Test)**

**Table 6 R-Square**

| | R.Square | R.Square Adjusted |
|--|----------|-------------------|
| Y (Kinerja Karyawan) | 0,659 | 0,639 |

Source: (attachment 5: Results of Data Analysis)

In this table, the R-squared value of the employee performance variable is 0.659. This indicates that SIA effectiveness, technical skills of SIA users, and work motivation account for 65.9% of the impact on employee performance, with the remaining 34.1% being influenced by other factors. I'm here.

**Table 7 Path Coefficient**

| | Y (Kinerja Karyawan) |
|--|----------------------|
| X1 (Efektivitas SIA) | 0,450 |
| X2 (Kemampuan Teknis Pengguna SIA) | 0,350 |
| X3 (Motivasi Kerja) | 0,236 |

Source: (attachment 5: Results of Data Analysis)

The table above proves that the path coefficients are positive. This means that the SIA effectiveness variable has a 0.450 or 45% impact on the employee performance variable. Therefore, we can say that effectiveness has a 45% positive impact on employee performance. Technical proficiency of SIA users has

a 0.350 impact on employee performance variable with a proportion of 35%, but we can say that technical proficiency of SIA users has a positive effect of 35% on employee performance . The job motivation variable has a 0.236 or 23.6% impact on the employee performance variable, so we can say that job motivation has a positive impact on employee performance of 23.6%.

## Conclusion

The research was conducted on employees working for companies at The Westin Resort Hotel Nusa Dua Bali. The main study participants were female and the proportion (52.7%) was female. In this research, a percentage of employees (58.1%) came from diploma level. The survey had the highest percentage of respondents aged 36-45 (45.4%). The following conclusions were drawn regarding the final analysis of this study:

• effectiveness of SIA has a positive and significant relationship with employees. This data proves that the higher the effectiveness of SIA in a company, the better the performance of its employees.

• SIA users' technical skills have a positive impact on employee performance. This will improve her ability to use SIA at work and increase her level of productivity.

• Work motivation has a positive effect on employee performance. This means that if you have motivated employees, these employees will perform better.

## Acknowledgment

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