

Analysis of the Effect of the Effectiveness of the Implementation of Accounting Information Systems, Organizational Citizenship Behavior, and Compensation on Employee Performance (Adiwana Arya Villa Case Study)

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Abstrak: Perkembangan dunia bisnis pada bidang industri pariwisata mengalami peningkatan dari tahun ke tahun dikarenakan bidang ini memegang peranan penting dan memberikan dampak signifikan bagi kehidupan perekonomian di Bali. Bidang perhotelan, merupakan salah satu pendukung pariwisata, merasakan dampak positif dari pertumbuhan ekonomi yang baik. Penggunaan sistem informasi akuntansi yang menjadi sebuah kebutuhan penting bagi manajemen dalam mengelola laporan keuangan di Adiwana Arya Villa. Kinerja merupakan faktor utama dalam mencapai keberhasilan suatu perusahaan, salah satunya adalah *organizational citizenship behaviour* (OCB). Dengan adanya sistem OCB perusahaan mengharapkan karyawan untuk meningkatkan kinerjanya. Apabila kinerja karyawan baik, maka perusahaan akan lebih mudah untuk mencapai tujuannya. Keinginan karyawan untuk memenuhi kebutuhan membuat karyawan sangat mendambakan kompensasi dalam bekerja.

Penelitian ini bertujuan untuk mengetahui pengaruh efektivitas penerapan sistem informasi akuntansi, *organizational citizenship behaviour*, dan kompensasi terhadap kinerja karyawan di Adiwana Arya Villa. Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini adalah sebanyak 30 responden. Data yang digunakan merupakan data primer dari kuesioner yang disebarluaskan kepada karyawan di Adiwana Arya Villa. Analisis yang digunakan dalam penelitian ini adalah analisis linier berganda.

Hasil penelitian ini menunjukkan secara simultan, efektivitas penerapan sistem informasi akuntansi, *organizational citizenship behaviour*, dan kompensasi berpengaruh signifikan terhadap kinerja karyawan di Adiwana Arya Villa. Efektivitas penerapan sistem informasi akuntansi, *organizational citizenship behaviour*, dan kompensasi secara parsial berpengaruh positif dan signifikan terhadap kinerja karyawan di Adiwana Arya Villa.

Kata Kunci: Efektivitas Penerapan Sistem Informasi Akuntansi, Organizational Citizenship Behaviour, Kompensasi dan Kinerja Karyawan

Abstract The development of the business world in the tourism industry has increased from year to year because the tourism industry plays an important role and has a significant impact on economic life in Bali. One of the supporters of the tourism sector is the hospitality sector is one that feels the positive impact of good economic growth. In the era of the industrial revolution 4.0 in supporting operations at Adiwana Arya Villa, namely the use of an accounting information system which is an important requirement for management in managing financial reports. Performance is a major factor in achieving the success of a company, one of which is organizational citizenship behavior (OCB). With the OCB system, the company expects employees to improve their performance. If the employee's performance is good, the company will find it easier to achieve its goals. The desire of employees to meet their needs, employees really crave compensation at work.

This study aims to determine the effect of the effectiveness of the application of accounting information systems, organizational citizenship behavior, and compensation on employee performance at Adiwana Arya Villa. This type of research is quantitative research. The sample in this study were 30 respondents. The data used are primary data from questionnaires distributed to employees at Adiwana Arya Villa. The analysis used in this research is multiple linear analysis.

The results of this study indicate that simultaneously the effectiveness of the application of accounting information systems, organizational citizenship behavior, and compensation have a significant effect on employee performance at Adiwana Arya Villa. Effectiveness of the application of accounting information systems, organizational citizenship behavior, and compensation partially have a positive and significant effect on employee performance at Adiwana Arya Villa.

Keywords: Effectiveness of Accounting Information System Implementation, Organizational Citizenship Behavior, Compensation and Employee Performance

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Introduction

The development of the world of business in the tourism industry has increased from year to year, because this field plays an important role and has a significant impact on economic life in Bali. The tourism sector is one of the strategic sectors that must be utilized for national development. The hospitality sector is one of the supporters of the tourism sector, which is a means of accommodation to serve tourists. Hotels have now developed into a major industry as a very promising source of foreign exchange earners. Some hotels or villas use digital-based accounting information systems to remain competitive in the era of the industrial revolution 4.0. Accounting information system (AIS) can facilitate administrative work, can be faster, more precise, accurate, and efficient so it is a must for a company. The accounting information system at the hotel can make it easier to analyze the financial system, and provide more accurate results. This can be used as a basis for developing or improving the company's performance in the future.

In general, performance is the main factor in achieving the success of a company. One of the factors that drive performance improvement is *Organizational citizenship behavior (OCB)*. According to Ramadhan, (2018) OCB is the voluntary behavior of a worker who is willing to do tasks or work outside his responsibilities or obligations for the advancement and benefit of his organization. Through the OCB system, the company expects employees to always be ready to accept additional work, obey existing rules, and be able to help fellow employees do their main tasks. A harmonious relationship between fellow employees and employees with the leadership has a positive impact on the progress of the company. Harmonious relationship between human resources can show positive competition. Employees are one of the main factors in increasing company profits because they play a very important role in achieving goals. If employee performance increases, company goals will be easily achieved. Employees want to fulfill their needs so they crave compensation at work.

Compensation is very important for employees, because the size of compensation is a measure of employee job satisfaction. Compensation is what an employee receives in return for the work he provides, either hourly wages or periodic salaries designed and managed by the personnel department (William B. Wether & Keith Davis in Zulkarnaen Herlina, 2018). Employees will expect rewards in the form of compensation as income to meet their daily needs. Every company has an assessment or measurement of employee performance, such as assessing employee work targets, employee work quality, adaptability, communication between employees and *team work*, discipline and time, and the ability to manage work and self-development.

Method

This study uses quantitative data. This study also uses primary data sources obtained through distributing questionnaires using google form to respondents. This research was conducted at Adiwana Arya Villa which is located at Gg. Sandalwood, Jln Raya Tebongkang, Singakerta Village, Gianyar. This research was conducted in March 2022. Respondents. The determination method used in this study is the saturated sample method. The analysis technique in this study uses IBM SPSS Statistical Method Version 25. Statistical Method IBM SPSS version 25 is used in processing descriptive analysis data, classical assumption test, simple linear regression analysis, hypothesis testing and coefficient of determination test.

Result and Discussion

1. Characteristics Respondent

Table 1. Characteristics Respondent

Description	Total	Percentage (%)
Gender		
Male	7	23,3%
Female	23	76,7%
Age		
20-25 years	26	86,7%
26-30 years	2	6,7%
31-35 years	2	6,7%
>35 years	0	0%
Working Period		
1-3 years	21	70%
3-5 years	5	16,7%
>5tahun	4	13,3%

Source: Primary data processed, 2022

From the processed data, it can be concluded that the employees of Adiwana Arya Villa Ubud are predominantly female and the dominant age is 20-25 years, then the tenure of service is dominant 1-3 years.

Table 2 Descriptive Analysis of Accounting Information System Variables (X)

Questions	STS	TS	RR	S	SS	information
Manager always analyzes and reviews the information generated by the accounting information system in making decisions	0	0	0	17	13	Very good
The tools used in accounting information systems can be said to be effective in protecting company assets	0	0	1	20	9	Very good
Every transaction is recorded and supported by proof of transaction	0	0	0	7	23	Very good
All transactions made are recorded in the form of every transaction made	0	0	0	12	18	Very good
All transaction data is stored in the computer	0	0	2	13	15	Very Good

Source: Primary Data Processed, 2022

Descriptive Statistical Analysis of Accounting Information System Variables shows that employees at Adiwana Arya Villa consider the accounting information system easy to understand and use and can increase job satisfaction. This shows that not all the information needed can be found in the information system used.

Table 3 Descriptive Analysis of Organizational Citizenship Behavior (OCB) Variables (X)

Questions	STS	TS	RR	S	SS	Description
I Willing to help new employees who face difficulties during orientation	0	0	0	18	12	Very good
I am willing to replace the duties of other employees if they are not can carry out their duties	0	1	5	21	3	Very good
I always finish work before the deadline	0	0	1	15	14	Very good
I always obey company regulations even though no one is supervising	0	0	2	14	14	Very good
I always remind my co-workers when there is a tendency to cause problems at work	0	0	2	16	12	Very good

Source: Primary Data Processed, 2022

Descriptive Statistical Analysis of Organizational Citizenship Behavior Variables shows that employees at Adiwana Arya Villa consider organizational citizenship behavior well implemented so that it can improve employee performance.

Table 4 Descriptive Analysis of Compensation Variables (X)

Questions	STS	TS	RR	S	SS	information
The salary I receive is in accordance with the current state of the company	0	0	4	19	7	Very good
I am protected by health insurance in working at the company	0	0	1	14	15	Very Good
I get appreciation from the leadership for satisfactory work	0	0	5	12	13	Very good
The amount of work accident insurance is in accordance with the risks of the work	0	0	3	17	10	Very good
The company pays attention to meeting the needs and facilities for office equipment and employees	0	0	1	15	14	Very good

Source: Primary Data processed, 2022

Descriptive Statistical Analysis of Compensation Variables shows that employees at Adiwana Arya Villa consider the amount of compensation obtained to be comparable to employee performance.

Table 5 Descriptive Analysis of Employee Performance Variables (Y)

Questions	STS	TS	RR	S	SS	Description
I am able to work to achieve/exceed the target	0	0	0	16	14	Very good
I am able to complete work with high accuracy	0	0	3	18	9	Very good
I can use my time effectively and efficiently	0	0	0	20	10	Very good
I am able to work well without supervisory supervision	0	1	3	17	9	Very good
I am able to minimize errors in completing work	0	0	1	19	10	Very good

Source: Primary Data processed, 2022

Descriptive Statistical Analysis The Compensation variable shows that the employees at Adiwana Arya Villa are comparable to the performance that has been done.

Tabel 6 Reliability Test

No.	Variable	<i>Cronbach Alpha</i>	Information
1	Accounting Information System	0.741	Reliable
2	<i>Organizational Citizenship Behavior</i>	0.702	Reliable
3	Compensation	0.717	Reliable
4	Employee Performance	0.661	Reliable

Source: Primary data processed, 2022

Based on the *output IBM SPSS Statistics* version 25 table 4.9, it is known that the *Cronbach Alpha* of the Accounting Information System variable (X1) is 0.741, the *Organizational Citizenship Behavior* (X2) variable is 0.702, the Compensation variable (X3) is 0.717 and Employee Performance variable (Y) is 0.661. The *Cronbach Alpha* of each variable has exceeded 0.60 so that all the variables contained in this study are reliable.

2. Uji Asumsi Klasik

Tabel 7 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	0,59626243
Most Extreme Differences	Absolute	0,118
	Positive	0,118
	Negative	-0,093
Test Statistic		0,118
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Primary data processed, 2022

Based on the output results of IBM SPSS Statistics version 25 table 4.10 it is known that the probability (Asymptotic Significance) with a significance value of $0.200 > 0.05$. Then it is concluded that the residual value is normally distributed.

Table 8 Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2,136	1,364		1,565	0,130		
	Sistem Informasi Akuntansi	0,337	0,135	0,372	2,498	0,019	0,175	5,727
	Organizational Citizenship Behavior	0,303	0,135	0,327	2,246	0,033	0,182	5,480
	Kompensasi	0,278	0,114	0,298	2,444	0,022	0,261	3,827

a. Dependent Variable: Kinerja Karyawan

Source: Primary Data processed, 2022

Based on the output results of IBM SPSS Statistics version 25 Table 4.11 it is known that the Accounting Information System variable (X1) with a VIF value of 5.727 and a Tolerance value of 0.175, Organizational Citizenship Behavior (X2) variable with a VIF value of 5.480 and the Tolerance value is 0.182, and the Compensation variable (X3) with a VIF value of 3.827 and a Tolerance value of 0.261. All independent variables with a VIF value of less than 10.00 and a Tolerance value of more than 0.10, it can be concluded that there is no multicollinearity problem.

Table 9 Heteroscedasticity Test

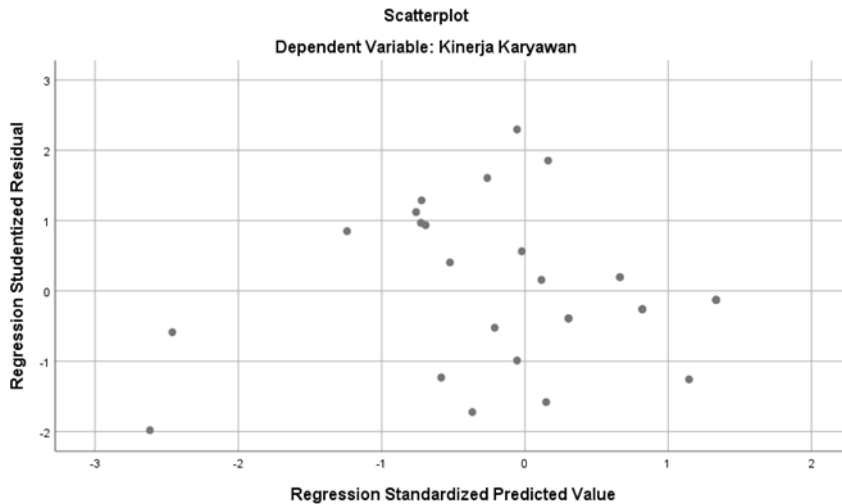
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,353	0,734		3,206	0,004
	Sistem Informasi Akuntansi	-0,080	0,073	-0,457	-1,105	0,279
	Organizational Citizenship Behavior	0,013	0,073	0,071	0,176	0,862

Kompensasi	-0,017	0,061	-0,094	-0,279	0,782
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a. Dependent Variable: ABS_RES

Source: Primary data processed, 2022

Based on the output results of IBM SPSS Statistics version 25 Table 4.12 it is known that the significance value of the Accounting Information System variable (X1) is 0.279, the Organizational Citizenship Behavior (X2) variable is 0.862 and the Compensation variable (X3) is 0.782.



Source: Primary Data Processed, 2022

Figure 1 Heteroscedasticity Test with Scatterplot Heteroscedasticity

test from the glejser test can be seen from the significance value of each independent variable more than 0.05 and the scatterplot also does not have a clear pattern, so it can be concluded that the data being tested in this study did not experience heteroscedasticity and could be analyzed further.

3. Multiple Linear Regression Analysis

Table 11 Multiple Linear Regression Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,136	1,364		1,565	0,130
	Sistem Informasi Akuntansi	0,337	0,135	0,372	2,498	0,019
	Organizational Citizenship Behavior	0,303	0,135	0,327	2,246	0,033
	Kompensasi	0,278	0,114	0,298	2,444	0,022

a. Dependent Variable: Kinerja Karyawan

Source: Primary Data Processed, 2022

Based on the results of the output of IBM SPSS Statistics version 25, Table 4.13 can be arranged multiple linear regression equations as follows:

$$Y = 2,136 + 0,337X_1 + 0,303X_2 + 00,278X_3$$

Conclusion

Based on the results of the analysis and discussion that have been described, it can be concluded as follows.

1. Partial test results show that the variable effectiveness of the implementation of accounting information systems has a positive effect on employee performance. This can be seen from the significance value greater than or above the probability value of 0.05, which is $0.19 < 0.05$. This means that if the effectiveness of the application of accounting information systems at Adiwana Arya Villa increases, it can also improve employee performance.
2. Based on the results of the partial test, it can be concluded that Organizational Citizenship Behavior has a positive and significant effect on employee performance. This can be seen based on the results of the t-test $>$ t-table, namely $2.498 > 2.048$. This means that the higher or better the Organizational Citizenship Behavior, the higher and better the employee performance at Adiwana Arya Villa.
3. Based on the results of the partial test, it can be concluded that compensation has a positive and significant effect on employee performance. This can be seen based on the results of the t-test $>$ t-table, namely $2.444 > 2.048$. This means that an increase in compensation can lead to an increase in employee performance.
4. The effectiveness of the application of accounting information systems, organizational citizenship behavior, and compensation together (simultaneously) has a significant positive effect on employee performance, which when the accounting information system variables, organizational citizenship behavior, and compensation are constant or worth 0 then employee performance increases by 2.136 unit. This means that in implementing an accounting information system with negative or positive organizational citizenship behavior and the high achievement of the company's target to obtain compensation in the form of bonuses, the higher the employee performance that occurs

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