
THE INFLUENCE OF ACCOUNTING INFORMATION SYSTEMS AND WORK ENVIRONMENT ON EMPLOYEE PERFORMANCE AT PT NABILA TIMUR INDONESIA

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Abstract

This study aims (1) to determine the effect of accounting information systems on employee performance. (2) To determine the effect of the work environment on employee performance. The research sample was 30 respondents who were staff working at PT Nabila Timur Indonesia regarding accounting information systems, work environment, and employee performance, the study used multiple linear regression analysis methods with data collection using questionnaires. The results of the study are (1) Accounting information systems have an important influence on the efficiency of employee performance (2) The work environment does not have a significant effect on employee performance.

Keywords: Accounting Information System, Work Environment, Employee Performance

INTRODUCTION

In the era of globalization, all organizations and companies must compete with each other for a superior company position. We must not forget about the possibility of human resource development. This is because of technological advancements, trade and everything is determined by humans as actors and controllers.

In the era of increasingly fierce business competition, employee performance will definitely continue to increase. One of the steps to maintain or improve employee performance can be done by evaluating employees and making a series of improvements aimed at improving the quality of these employees so that the company can develop and excel in competition, or at least survive (Zendroto 2019).

Referring to research conducted (Early 2020) on the impact of accounting information systems on employee performance at the Water Resources, Cipta Karya and Spatial Planning Office of North Sumatra Province. The results of this study show that the information system greatly affects the performance of employees of the Water Resources Office, Cipta Karya, and Regional Spatial Planning of North Sumatra Province. However, the accounting information system is still constrained by network disruptions called poorly coordinated at the level of the Water Resources, Cipta Karya, and Spatial Planning Office of North Sumatra Province.

As for the research conducted (Nandasari and Ramlah 2019) on the Effect of Accounting Information Systems on Employee Performance. The results of this study show that the Accounting Information System has a positive impact on employee performance. However, the lack of use of information technology and lack of human resource development are still obstacles to the use of accounting information systems.

Developments in the field of accounting information have led to an increased need for information by interested parties and the need for quality and efficiency in information production. In addition, many companies today face difficulties in setting up accounting information systems because the process of creating this information appears. The preparation of daily accounting information is carried out in accordance

with the system that applies to each company, and its implementation cannot be separated from problems, such as users who do not understand how to operate the system.

Based on a survey conducted by researchers, PT Nabila Timur Indonesia found that attendance in companies using online attendance services and fingerprint attendance has entered the accounting information system. However, the establishment of an Accounting Information System in the company is considered unlikely to function properly due to the lack of computer skills of the responsible person. This makes employees' monthly attendance reports unable to be completed on time, making it difficult for managers to track employee performance. In accordance with the advantages of accounting information systems, namely timely and accurate loading and presentation of information, the implementation of accounting information systems at PT Nabila Timur Indonesia will make it easier for employees to summarize attendance data in a timely and accurate manner. Where data input can facilitate visualization of employee performance based on daily attendance levels.

Based on the above phenomenon, the purpose of this study is to determine the influence of accounting information systems and work environment on employee performance.

RESEARCH METHODS

This study used the antitative method with a descriptive approach. The data collection method used is a questionnaire. The sampling method used is *purposive sampling* with a minimum of 30 respondents. The sample criteria are executives and employees who use computerized accounting information applications. The data analysis method used is linear regression analysis because it has more than 1 (one) independent variable.

RESULTS AND DISCUSSION

Result

Table 1. Coefficient of Determination Test

Model Summary				
Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.594 ^a	.353	.305	2.841

a. Predictors: (Constant), Work Environment, Accounting Information Systems

b. Dependent Variable: Employee Performance

Source: SPSS data processor 2023

Based on the table above, the adjusted R-squared value is known to be 0.353. This means that the independent variable contributes 35.3% to the dependent variable. The remaining 64.7% was influenced by other variables not included in this regression model.

Table 2. Multiple Linear Regression Analysis

Coefficients^a

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11.127	4.134		2.692	.012		
Accounting Information System	.449	.172	.509	2.601	.015	.625	1.601
Work Environment	.144	.226	.125	.640	.528	.625	1.601

a. Dependent Variable: Employee Performance

Source: SPSS data processor 2023

Based on the linear regression table above, it can be concluded that the results of statistical analysis show that the Accounting Information System variable (X1) has a positive and significant effect on the Employee Performance variable (Y) but the Work Environment variable does not affect employee performance at PT Nabila Timur Indonesia company. Based on the results of multiple linear regression analysis using the SPSS program, the regression equation is obtained as follows:

$$Y = 11.127 + 0.449X1 + 0.144X2 + e$$

Information:

Y = Employee Performance

a = Constant

b1, b2, b3 = Regression Coefficient

X1 = Accounting Information System

X2 = Work Environment

e = Error

Table 3. Test t (Partial)

Coefficients^a

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	11.127	4.134		2.692	.012		
1 Accounting Information System	.449	.172	.509	2.601	.015	.625	1.601
Work Environment	.144	.226	.125	.640	.528	.625	1.601

a. Dependent Variable: Employee Performance

Source: SPSS data processor 2023

The partial test results as in the regression analysis results table show that:

1. Accounting Information System variable (X1) with a calculated value of 2,601 which means $t_{\text{calculate}} > t_{\text{table}}$ ($2,601 > 2,042$) and a probability / significance level of 0.15 and a sig of $< 5\%$ (0.05). Therefore, H_a is accepted and H_o is rejected, which means that the Accounting Information System (X1) variable partially has a significant effect on employee performance variables. This means that accounting information system variables affect employee performance.
2. Work environment variable (X2) with a calculated value of 0.640 which means $t_{\text{calculate}} < t_{\text{table}}$ ($0.640 < 2.042$) with a probability / significance level of 0.528 and sig $> 5\%$ (0.05). Therefore, H_a is rejected and H_o is accepted, which means that the work environment variable (X2) partially has no significant effect on employee performance variables.

Discussion

1. Accounting Information Systems Affect Employee Performance

Based on its usefulness, an information system is a system used to collect, process, and report information regarding the financial aspects of business events. In addition, information systems are commonly used in business operations, especially in data collection, attendance verification, and processing of payroll results issued by businesses to employees.

At PT Nabila Timur Indonesia, the information system used in this company is an employee attendance data input information system, where each employee must fill in attendance data online, making it easier to fill in the attendance list. This online application is designed to make it easier for employees to save time attendance, in addition to not wasting time, so they can make better use of their time to get work done. In addition, accounting information systems also help employee punctuality systems become more accurate and punctual so that company managers can easily track employee performance based on their level of discipline.

Based on the results of the research above, it can be said that accounting information systems have an important influence on employee work efficiency, because basically information systems make employee work easier, coordinated, more rhythmic, accurate, and responsible, at the end of each working period. The annual report must be aligned with the final results and in line with the company's goals, if the company's goals are achieved then the performance of the company's staff can also be assessed as excellent.

From the description above, it can be said that information systems have a great influence on employee performance because every company needs complete and accurate information in the process of doing its work. Accounting information systems are widely used in company activities, such as in inputting employee data, and in online applications of company websites that contain company profiles, company fields, the scope of the company's vision and mission, and its activities. However, many companies use accounting information systems to input data and compile financial statements, this is done to facilitate the calculation of punctuality schedules with salaries or incentives that must be issued by employees, because every company always has consequences for employee absenteeism as we see at PT Nabila Timur Indonesia, if there are employees who regularly do not arrive on time and leave before working hours end or In other words, unilaterally reducing

working hours and/or absenteeism without the approval of leave, benefits will be reduced by several percent to increase employee discipline at work and improve performance. This is known from the online attendance request system used at PT Nabila Timur Indonesia, so there is a chilling effect for employees who are not disciplined at work. The reason is that every employee of PT Nabila Timur Indonesia can work better and obey the regulations made by the company, this is done solely to produce optimal work results and performance and can bring more benefits to themselves in achieving work results. Based on these results, it can be ascertained that the accounting information system has a major effect on the work performance of PT Nabila Timur Indonesia staff.

Based on Decision-Usefulness Theory which proposes what factors should be considered by companies regarding accounting information so that the current scope can meet the needs of decision makers who will use the information. PT Nabila Timur Indonesia in this case has established an employee attendance data input information system, where each employee must fill in attendance data online, making it easier to fill in the attendance list.

The results of this study are in line with Suhud's (2015) research in (Dani 2020) which states that the use of accounting information systems, the quality of accounting information systems, and supporting facilities for accounting information systems have a significant effect on individual performance.

2. Work Environment Has No Effect on Employee Performance

A person's performance is a combination of ability, effort, and opportunity that can be judged by the results of his work. Performance in an organization or business is a response to the success or failure of organizational goals that have been set previously. Therefore, it can be concluded that employee performance in this study is the result of real work or employee behavior shown from various efforts and achieved based on their role in the company's business. Performance is the result of work that can be completed by a person or group in an organization in accordance with the authority and responsibility of each person with the aim of achieving the goals of the organization concerned while still upholding ethics and morality.

The results of the partial test (t-test) show that the work environment does not have a significant effect on employee performance results and is not included in the accumulation analysis because the company only focuses on employee performance and capabilities without paying attention to the importance of the work environment in improving employee performance. So based on the *Decision-Usefulness Theory*, where this theory explains the use of decisions the company PT Nabila Timur Indonesia decided that the work environment has no effect on employee performance because so far all employees have been quite safe and comfortable with their working environment.

This research is in line with the results stated by (Nandasari and Ramlah 2019) about the Effect of Accounting Information Systems on Employee Performance. The results of this study show that the Accounting Information System has a positive impact on employee performance. However, the lack of use of information technology and lack of human resource development are still obstacles to the use of accounting information systems. This study has also shown that the Accounting Information System affects employee performance even though the work environment does not have an important effect on employee performance.

CONCLUSION

Based on the results of research and discussion of the influence of accounting information systems and the work environment on employee performance, at the end of this study researchers draw the following conclusions:

1. Accounting information systems have a positive and significant influence on the efficiency of employee performance.
2. The work environment does not have a significant effect on employee performance.

SUGGESTION

1. For PT Nabila Timur Indonesia, it is better to pay more attention to the accounting information system that is currently operating and the supporting facilities of the accounting information system so that the network connection can be well coordinated without network interference from the company's report data collection application.
2. For previous researchers, this research can be used as a comparison document in the preparation of final projects related to accounting information systems and the work environment on employee performance.
3. For further researchers to add samples, research methods and other variables that can affect the quality of accounting information systems and work environments in improving employee performance.

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