

## The Influence of Accounting Information Systems on Employee Performance at PT. Samudera Indonesia Tbk

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**Abstract.** *Employee performance must be improved continuously. To improve employee performance, an accounting information system is needed that can assist employees in completing each job and produce financial information that is used in the company's important decision-making process. This research was conducted to determine the effect of accounting information systems on employee performance at PT. Samudera Indonesia Tbk. The sample consisted of 40 employees who used an accounting information system. The analytical tools used are validity test, reliability test, Spearman rank correlation analysis, simple regression analysis, coefficient of determination, and t-test. The research results show that the accounting information system has a positive and significant effect on employee performance.*

**Keywords:** *Accounting Information Systems, Employee Performance, Financial Information.*

### INTRODUCTION

In this era of globalization, information technology is developing very rapidly. The development of information technology is one of the impacts of the times. This makes competition in the business world even tighter. Information technology is needed to develop existing information systems in a company. Information system development will provide sources of information quickly, accurately, and relevantly. So that the company's operational activities can run effectively and efficiently.

Companies need an information system that is able to create, capture, and produce information for internal and external parties more effectively. Information systems must be utilized optimally by companies to increase the productivity of their employees. One of the information systems used by a company is an accounting information system. The accounting information system is the most important part of the management accounting

system. The accounting information system is basically the integrity of the various transaction processing systems that exist in a company.

The accounting information system is used to make it easier for employees to complete their tasks quickly and not do them manually. This explanation explains that implementing an accounting information system is believed to be able to improve employee performance in a company. The implementation of an accounting information system will have a positive impact on the performance of a company's employees. Information systems can provide benefits to employee performance if the information system that has been implemented can be easily understood by its users. This can be interpreted as meaning that the implementation of an accounting information system in a company will affect the performance of employees in that company.

## **LITERATURE REVIEW**

### **Resource-Based View Theory**

This theory holds the view that when a company wants to achieve sustainable competitive advantage, the company must obtain and manage resources and competencies that are valuable, difficult to obtain or rare, cannot be duplicated and cannot be replaced and there must be a company or organization that can mobilize and utilize it well (Nasution et al 2021). Then, according to Barney (1991), to gain a sustainable competitive advantage a company must use methods that utilize the company's internal strengths, by responding to external opportunities along with neutralizing incoming threats and ignoring internal weaknesses. Company resources are all assets owned by the company including competencies, organizational processes, company characteristics, understanding, information, and others that are under the company's control and can then be utilized in implementing strategy (Nasution & Muda, 2020). In connection with this study, the RBV theory is commonly used in research that examines the use of information systems. Researchers use RBV theory to help define corporate resources as a company's information technology capabilities and explain the business value of information technology (Nasution & Ramadhan, 2019). Furthermore, the RBV theory creates value for the company based on the resources owned by the company such as ERP, where ERP is an information system that has economic value, is relatively rare, difficult to copy or

imitate, and is tied to the company (Barney, 1991; Hedman & Kalling, 2003). This is supported by Fosser et al. (2008); Hedman & Kalling (2003), which states that ERP is part of an information technology resource that can create competitive advantage.

### **Accounting Information Systems**

According to Nasution (2019), an accounting information system is a collection of resources, such as people and equipment, which are designed to convert financial data and other data into information that will be communicated to various decision-making parties. This collection of resources must work in harmony to produce reliable information. According to Nasution & Erlina (2019) the accounting information system aims and functions to present company assets, produce all types of decision-making information, produce information in evaluating employee performance, and obtain information to prepare, evaluate the company's budget and be able to obtain the information needed to plan and control organizational activities. Accounting information systems and company performance are related to each other. The manifestation of the relationship between the two can be seen from the quality of the financial reports produced. An effective AIS provides information in the form of financial data, raw information or other information which is then processed by management into a reliable company annual report Nasution (2019). The implementation of an effective accounting information system guarantees the availability of reliable financial information and reporting, besides that information in the form of financial records can also be relied on as a basis for making decisions that will have implications for company performance (Nasution, 2019).

### **Employee Performance**

According to Nasution et al (2020) assumes that performance is a result or achievements obtained by someone, in this case an employee, according to the rules that apply above occupation. Company performance is one of the important parameters that is not can be simply put aside, its role is very crucial not only for management but is also beneficial for investors and/or potential investors, performance is also a barometer of the success of the company's vision and mission, apart from that, performance is a reflection of how agents can manage the capital they have (Dalimunthe et al., 2019; Sayyida, 2013). According to Hung et al. (2020), three things related to performance, namely, financial

performance, operational performance and market performance. The three go hand in hand and cannot be separated. The profitability ratio assesses the company's competency to generate profits and provide rewards from the assets owned, growth is a benchmark for the past so that the company can expand its business, and market value represents the opinions or views of external parties and the company's hopes for the future (Nasution, 2019). The role of the accounting information system is to provide data and information that can be relied upon by stakeholders (management and shareholders) in order to provide guidance for decision making. Therefore, implementing AIS can help companies improve their financial and non-financial performance and help companies provide reliable and trustworthy financial information.

## **RESEARCH METHODS**

The population in this study were all employees at PT. Samudera Indonesia Tbk. With a non-probability sampling technique, namely purposive sampling or a technique for determining samples with certain considerations. Based on the sample taken, the criteria for selecting the sample in this research are employees who have direct involvement in using accounting information systems and employees who use reports on evidence of operational activity transactions.

In this research, the validity test is used to measure whether a statement on the questionnaire is valid or not. Reliability testing is used to see the consistency or regularity of data if measured at different times and the data remains the same. Spearman Rank Correlation Analysis is used to see the relationship between the independent variable and the dependent variable if the data is in ordinal form. Simple Linear Regression Analysis is used to see the effect of the dependent variable if the independent variable is increased and decreased. Coefficient of Determination Used to see the magnitude of the influence of the independent variable and dependent variable in percentage form. The t test is used to see partial relationships between independent variables.

## **FINDINGS AND DUSCUSSION**

In this research, validity testing was carried out for all variables because each question item needed to be tested for validity. Based on the calculation results of all the accounting information system variable statement items (X) and employee performance (Y) above, all statements are declared valid because the calculated R value is greater than

the R table (0.312). As has been determined, if the correlation coefficient (R-value) is > 0.312 (R table) then it can be said that the question instrument is valid and can be used in research.

Reliability testing is carried out after validity testing and is only carried out on valid data. Of the 24 valid statement items, their reliability can then be tested. Based on the reliability test table for variable ). So it can be said to be feasible in measuring what you want to measure and can produce the same data in research with the same object.

Correlation analysis techniques are used to measure the degree of relationship between the independent variable of the accounting information system and the dependent variable of employee performance. Based on data processing carried out using the SPSS for Windows version 25.00 (Statistics Program for Social Science) program, the magnitude of the relationship between variable X and variable Y is obtained which can be seen in the following table:

**Table 1. Spearman Rank**

Spearman's rho	Accounting Information Systems	Correlation Coefficient	1,000	,791**
		Sig. (1-tailed)	.	.000
		N	40	40
	Employee Performance	Correlation Coefficient	,791**	1,000
		Sig. (1-tailed)	.000	.
		N	40	40

\*\* . Correlation is significant at the 0.01 level (1-tailed).

Simple linear regression analysis is used to determine how much influence the accounting information system (X) has on employee performance (Y). To see the value of simple linear regression, you can see the Coefficients table in the Unstandardized Coefficients column below:

**Table 2. Simple Linear Regression Analysis**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,236	4,579		2,672	,011
	Accounting Information Systems	,817	,097	,807	8,419	000

a. Dependent Variable: Employee Performance

Based on these results, it can be seen that the constant value (a) is 12.236 and the regression coefficient value (b) is 0.817. Determination coefficient analysis is used to see the degree of dependence or determination between the accounting information system (X) on employee performance (Y), to see the degree of dependence between the independent variable and the dependent variable, the coefficient of determination formula can be used. To determine the determination value. The value of the determination can be seen in the following table:

**Table 3. Analysis of the Coefficient of Determination (R<sup>2</sup>)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.807 <sup>a</sup>	,651	,642	2,82288

The t-test is used to determine whether the independent variable (X) partially has a significant effect on the dependent variable (Y). In this case, the t-test is carried out using a one-way test or right-hand test with the following hypothesis:

- a. Ho is rejected, Ha is accepted: if  $t \text{ count} \geq t \text{ table}$
- b. Ho is accepted, Ha is rejected: if  $t \text{ count} < t \text{ table}$

To calculate t-table, a rate of 5% and degrees of freedom (df) = (n-k-1) are used. Where n = the number of respondents, while k = the number of independent variables. Next, see if t-count is greater than ttable ( $t\text{-count} > t\text{-table}$ ), then there is a significant influence. So in this study  $dk = 40-1-1 = 38$ , then we get t-table 1.685 (attached t-table) and t-count 8.419. The results of the t-test hypothesis can be seen in the following table:

**Table 4. t-Test Hypothesis**

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta	t	Sig.
1	(Constant)	12,236	4,579		2,672	,011
	Accounting Information Systems	,817	,097	,807	8,419	,000

Based on the table above, the influence of the accounting information system on employee performance shows a significance result of 0.000 with a t-table value of 1.685 where the t-count value is greater than t-table ( $8.419 > 1.685$ ), so  $H_0$  is rejected and  $H_a$  is accepted and it can be concluded that the accounting information system has a significant effect on employee performance.

## CONCLUSION AND RECOMMENDATION

Information system at PT. Samudera Indonesia, Tbk has been used according to SOP where the accounting information system has been supported by interconnected components to produce a system that is able to help employees complete their work. The performance of employees at PT. Samudera Indonesia, Tbk has been running effectively and efficiently in accordance with the rules set within the company.

There is a positive and significant influence between accounting information systems and employee performance at PT. Samudera Indonesia, Tbk. This shows that the better an accounting information system is implemented in a company, the better the employee performance in that company will be.

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