

EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS, LOCUS OF CONTROL AND WORK CULTURE ON EMPLOYEE PERFORMANCE AT LPD KUTA

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Abstract

This research aims to test and analyze the influence of Accounting Information System Effectiveness, Locus of Control and Work Culture on Employee Performance. This research was conducted at the LPD in Kuta District, and a research sample of 98 respondents was taken using a purposive random sampling technique. All data obtained from the questionnaire distribution is suitable for use and is then analyzed using multiple linear regression and hypothesis testing (t-test and f-test). The research results show that (1) the effectiveness of the accounting information system has a positive and significant effect on employee performance at the LPD in Kuta District. It shows that the better or more effective the accounting information system is, the greater the employee performance at the LPD in Kuta District. (2) Locus of Control positively and significantly affects employee performance at the LPD in Kuta District. It shows that the better or increased the locus of control, the greater the employee performance in motorized vehicles at the LPD in Kuta District. (3) Work Culture positively and significantly affects Employee Performance at the LPD in Kuta District. It shows that the better or improved the work culture, the greater the employee performance at the LPD in Kuta District.

Keywords: Effectiveness of Accounting Information Systems, Locus of Control, Work Culture and Employee Performance

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Page: 28 - 33

INTRODUCTION

Technological developments are currently experiencing rapid increases and progress that have a positive impact on a company. One of the results of the development of technology is information systems. As is the case with the development of information technology through computer devices and other software designed to make it easier to share information with the broader community, the more sophisticated the system used by the company, the greater the company's opportunity to progress.

The current phenomenon in the banking and non-banking worlds is that employees still need to be more fluent in using computers to manage accounting information systems. The incentives that employees receive still need to be satisfactory. Therefore, employee performance must be oriented towards improving work culture so that professional employees will be created. One financial institution that uses an Accounting Information System is LPD. Considering the benefits obtained by using technology-based information systems to improve employee performance, groups and organizations should consider this. Information system technology to support information systems influences almost all aspects of financial management, both banking and non-banking (Krishnadewi et al., n.d.). Nyoman Giri Prasta (2023) stated that Village Credit Institutions (LPD) are a very strategic economic pillar of Traditional Villages. Technology: In the era of information technology, which is characterized by very tight levels of competition, LPD, as a driver of the rural economy, must continue to improve its quality.

By improving human resources (HR) at various levels, utilizing technology in business processes and management, and awakening its managers' spiritual and entrepreneurial spirit, this potential LPD will realize its vision and mission as a pillar and driver of the economy in traditional villages. "By inaugurating the Badung Regency BKS-LPD management for the 2023-2028 term of office, complete with its structure, we want the LPD to improve its management and spirituality. We also want the LPD in Badung to have online-based operations and certified human resources, such as certification, which is proof of the competence of LPD HR. Furthermore, the LPD digitalization program not only makes it easier for LPDs to operate but is also an effort to demonstrate LPD transparency to customers and

optimal service. So, customers do not have to come to the LPD, but all transactions can be made via cell phone.

Kuta sub-district is a 17.52 km² sub-district in Badung district, Bali, Indonesia. This area is one of the most famous tourist destinations in foreign countries. There are 6 LPDs in the Kuta District, each spread across the Kelan, Kedonganan, Tuban, Kuta, and Seminyak areas. Six LPDs in the Kuta District use an accounting information system in their operational activities.

In reality, many fundamental problems cause this in village credit institutions. The main factors are the performance of employees in using information systems and the behavior and work culture within each existing institution. The company dramatically influences the effectiveness of using a reliable information system, especially in processing data that has changed from a manual system to a computer system. In the opinion of Luciana Spica (2007), the effectiveness of accounting information systems is influenced by several factors, namely user involvement in information system development, personal technical abilities, SIA training and education programs, the existence of an SIA controlling committee, and the location of the SIA department (Sulistiani & Padnyawati, 2020). Locus of Control is a factor that is often associated with self-esteem, job satisfaction and work ethics.

Effectiveness of Accounting Information Systems. A system is a series of two or more interconnected components that are interrelated and interact to achieve a goal. Processing: Computer-based systems process data into useful information through input, processing, and output stages. Bodnar (2006) defines an accounting information system as a collection of human and equipment resources whose function is to process financial information into reliable and valuable information for organizational decision-making.

Locus Of Control. Locus of Control is a personality variable defined as an individual's belief in whether or not he can control his own destiny (Atmadja & Saputra, 2018). The locus of control is divided into two, namely, the internal locus of control and the external locus of control (Saputra, 2014). In contrast to external locus of control, which refers to an individual's expectation that chance, fate, or other external factors are beyond their control or that they are powerless, Rotter defines internal locus of control as the degree to which an individual expects that the reinforcement of the behavior's outcome depends on their judgment or personal characteristics (in Sulistin, 2019).

Work Culture. According to Khairul Umam (2010: 151), work culture is a philosophy based on a view of life as values that become traits, habits and driving forces, entrenched in the life of a community group or organization, then reflected in attitudes into behavior, beliefs, ideals and beliefs. Ideas, opinions, and actions that manifest as "work" Work culture is vital for a person and the company where he works. A good work culture allows human resources to explore the potential of other company-owned resources and help the company achieve its goals. Work culture also benefits the company (Siregar, 2020).

Employee performance. The development of an organization cannot be separated from the existence of performance; every employee must achieve good performance so that the company's main goals can be achieved. It must be balanced with the quality and capacity of employees to carry out work that has become their responsibility (Rivaldo, 2022). According to Riniwati (2016), performance is the process of people's behavior in carrying out work, which produces a thought or product that helps them achieve their goals.

According to Schein (2014), work culture is a pattern of basic assumptions created, discovered, or developed by a particular group as learning to overcome problems of external adaptation and internal integration that occur within the company and, therefore, taught to new members correctly. think about, understand, think about, and feel related to these problems. M.Si. (in Melasari, SE., M.Si., & Lestari, 2019). Employee performance is a benchmark for an employee's ability to complete assigned tasks within a company or organization. According to Sjahirul Alim (2021), performance is a benchmark for employees in carrying out all tasks targeted at employees, so efforts to assess organizational performance are the most important thing.

It is supported by previous research conducted by Miati and Sutapa (2019), which stated that the effectiveness of accounting information systems has a positive and significant influence on employee performance. In research conducted by Monita and Adi (2022), it is stated that the effectiveness of accounting information systems has a positive and significant influence on employee performance, which means that the higher the effectiveness of the accounting information system, the higher the employee performance will be. Previous research by Sjahiril Alim (2021) stated that the locus of control significantly influences employee performance.

METHODS

This research was conducted at LPDs in Kuta District, Bali Province. The population in this study focuses on LPDs in Kuta District. There are 6 LPDs in Kuta District, with 231 employees. Sampling in this research used a purposive sampling method. The type of data used in this research is primary data obtained from LPD in Kuta District. The primary data source in this research is obtained by distributing questionnaires. The data analysis technique used is multiple linear regression analysis.

Results AND DISCUSSION

The results of the normality test show that the Kolmogorov-Smirnov value is 0.200, which is greater than 0.05, indicating that the data used in this study is usually distributed. The results of the multicollinearity test show that there are no independent variables whose tolerance value is smaller than 0.1 or whose variance inflation factor (VIF) is less than 10, so it is concluded that there is no multicollinearity between the independent variables in the regression model. Meanwhile, the results of the heteroscedasticity test did not indicate heteroscedasticity in the regression model. The analysis model in this research was carried out using the SPSS 26.00 for Windows software program in Table 1 below:

Table 1. Multiple Linear Regression Analysis

Variable	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
(Constant)	7.558	3.300		2.290	0.024
Effectiveness of Accounting Information Systems	0.125	.167	.615	2.135	0.035
Locus of Control	0.204	.239	.1310	2.899	0.005
Work Culture	0.376	.384	.846	5.695	0.000
R					.708
R square					.502
Adjusted R Square					.486
F Statistic					31,551
F Test Significance					0,000

Source: Data processed (2024)

Table 1 above can be structured as follows: $Y = 7.558 + 0.179X_1 + 0.235X_2 + 0.476X_3$

The regression coefficient value of Accounting Information System Effectiveness (X_1) is 0.179, which means that there is a positive relationship between Accounting Information System Effectiveness and Employee Performance at LPDs in Kuta District, that Accounting Information System Effectiveness is directly proportional to Employee Performance at LPDs in Kuta District. It shows that if the effectiveness of the Accounting Information System increases or is good, then the performance of employees at the LPD in Kuta District will increase. Vice versa.

The Locus of Control regression coefficient (X_2) value of 0.235 means that there is a positive relationship between the Locus of Control and Employee Performance at LPD in Kuta District. This means that the Locus of Control is directly proportional to Employee Performance at LPD in Kuta

District. If the Locus of Control has increased or is good, then the performance of employees at the LPD in Kuta District will increase, and vice versa.

The Work Culture regression coefficient value (X3) of 0.476 indicates a positive relationship between Work Culture and Employee Performance at LPD in Kuta District, which means that work culture is directly proportional to employee performance at LPD in Kuta District. This shows that if work culture improves or is good, employee performance at LPD in Kuta District will increase, and vice versa.

The results of testing the coefficient of determination show that the coefficient of determination (R²) or Adjusted R-Square value is 0.486, indicating that 48.6% of the variance in Employee Performance at LPD in Kuta District is influenced by variance in the Effectiveness of the Accounting Information System, Locus of Control and Work Culture. In contrast, the remaining 51.4% is caused by other factors not explained in the regression model.

Effectiveness of Accounting Information Systems on Employee Performance at LPD in Kuta District. The test results show that the significance value of the t-test is 0.035, which is less than the alpha value of 0.05. It indicates that the independent variable, namely the Effectiveness of the Accounting Information System, significantly influences Employee Performance at the LPD in Kuta District. The first hypothesis (H1), which states that the effectiveness of the Accounting Information System has a positive effect on Employee Performance at the LPD Office in Kuta District, can be accepted. It explains that if the effectiveness of the Accounting Information System increases or is good, it can improve employee performance at the LPD in Kuta District. On the other hand, if there is a decrease in the effectiveness of the Accounting Information System, it will decrease employee performance at the LPD in Kuta District. This is supported by previous research conducted by (Melasari et al., 2019), (Marina & Wati, 2021), (and Monita & Adi, 2022), which stated that the effectiveness of accounting information systems has a positive effect on employee performance.

Locus of Control on Employee Performance at LPD in Kuta District. Based on the test results, the significance value of the t-test is 0.005, which is less than the alpha value of 0.05. It indicates that the independent variable, namely locus of control, significantly influences employee performance at LPD in Kuta District. The second hypothesis (H2), which states that Locus of Control positively affects Employee Performance at LPD in Kuta District, can be accepted. It explains that if the Locus of Control increases or is good, it can improve employee performance at the LPD in Kuta District. On the other hand, if there is a decrease in Locus of Control, it will have an impact on reducing employee performance at the LPD in Kuta District. These results are supported by previous research conducted by (Marina & Wati, 2021), (Sulistiani & Padnyawati, 2020) (Sjahirul Alim, 2021), which stated that Locus of Control has a positive effect on employee performance.

Work Culture on Employee Performance at LPD in Kuta District. Based on the test results, the significance value of the t-test is 0.000, which is less than the alpha value of 0.05. It indicates that the independent variable, namely work culture, significantly influences employee performance at LPD in Kuta District. The fifth hypothesis (H3) states that work culture positively affects employee performance at LPD in Kuta District. It explains that if work culture improves or is good, it can improve employee performance at LPD in Kuta District. On the other hand, if there is a decline in work culture, it will have an impact on reducing employee performance at the LPD in Kuta District. These results are supported by previous research conducted by (Melasari & Lestari, 2019) (and Monita and Adi, 2022), which stated that work culture positively affects employee performance.

CONCLUSION

Based on the research that has been conducted, the effectiveness of the Accounting Information System has a positive and significant influence on Employee Performance at LPD in Kuta District. It shows that the more influential the accounting information system is implemented, the better employee performance will be. Apart from that, Locus of Control has also been proven to positively and significantly affect employee performance, indicating that employees with robust internal control over

their work tend to show higher performance. Lastly, a positive and significant work culture also positively impacts employee performance, showing that a supportive and collaborative work environment can increase employee productivity and effectiveness. Overall, this research confirms the importance of these three factors in improving employee performance at LPD in Kuta District.

It is advised that LPDs in Kuta District make the most of accounting information systems to boost business performance's efficacy and efficiency and enhance staff performance. It is also essential to increase employees' locus of control to be more motivated and achieve. Creating a good and enjoyable work culture will also positively affect employee performance. Future research should increase the number of samples and expand the research area, not only limited to Kuta District but also include other districts. Apart from that, considering that other independent variables still influence employee performance, it is hoped that future research can develop and explore these other variables to obtain more comprehensive results.

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