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 with a research sample of 98 respondents taken using a purposive random sampling technique. All data obtained from the questionnaire distribution is suitable for use, then analyzed using multiple linear regression, hypothesis testing (t test and f test). The results of the research 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. This shows that the better or increased the effectiveness of the Accounting Information System, the greater the employee performance at the LPD in Kuta District. (2) Locus of Control has a positive and significant effect on Employee Performance at the LPD in Kuta District. This 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 has a positive and significant effect on Employee Performance at the LPD in Kuta District. This 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

INTRODUCTION

Technological developments are currently experiencing rapid increases and progress and 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 which are designed in a sophisticated way to make it easier to share information with the wider 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 world is that there are still employees who are not fluent in using computers in managing accounting information systems. The incentives that employees receive are still not 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. The use of information system technology to support information systems has an influence on 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. 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, as well as awakening the spiritual and entrepreneurial spirit of its managers, this potential LPD will be able to 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 have certified human resources. Like 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 don't have to come to the LPD but all transactions can be done via cellphone.

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

In reality, there are many fundamental problems that cause this to happen in Village Credit Institutions, the main factors are the performance of employees in using information systems, as well as the behavior and work culture that exists within each existing institution. The effectiveness of using a reliable information system is greatly influenced by the company, 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 (in 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. Computer-based systems will process data into useful information through input, process and output stages. (Bodnar 2006: 3) defines an accounting information system as a collection of resources, both human resources and equipment, whose function is to process financial information into reliable and useful information. for decision making in organizations.

Locus of Control. Locus of Control is a personality variable which is defined as an individual's belief in whether or not he is able to control his own destiny (Atmadja & Saputra, 2018). Locus of control is divided into two, namely internal locus of control and external locus of control (Saputra, 2014). Rotter states that internal locus of control refers to the extent to which a person expects that the reinforcement of the outcome of their behavior depends on their own judgment or personal characteristics, in contrast to external locus of control where a person expects that the reinforcement or outcome is a function and chance, luck, or fate is being under the control of someone else's power or other language being powerless (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. ideals, opinions and actions that manifest as "work" or "work". Work culture plays an important role for a person and also for the company where he works. A good work culture makes human resources able to explore the potential of other resources owned by the company and help the company achieve its goals. This shows that work culture is also beneficial for the company (in Siregar, 2020).

Employee Performance. The development of an organization cannot be separated from the existence of performance, it is mandatory for every employee to achieve good performance so that the main goals of the company can be achieved, this of course cannot be separated from the quality and capacity of employees in carrying 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 in achieving the goals they are working on.

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 as the right way. to understand, think and feel related to these problems. (in Melasari, SE., M.Si & Lestari, 2019). Employee

performance is a benchmark for an employee in completing assigned tasks within a company or organization. according to Sjahirul Alim (2021) The term performance is a benchmark for employees in carrying out all tasks targeted at employees, so efforts to assess performance in an organization are the most important thing.

This 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 & Adi, 2022) it is stated that the effectiveness of accounting information systems has a positive and significant influence on employee performance. This means that the higher the effectiveness of the accounting information system, the higher the employee performance will be. In previous research conducted by Sjahirul Alim (2021) stated that Locus of Control has a significant positive influence on 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 data source in this research is primary data obtained by distributing questionnaires. The data analysis technique used is multiple linear regression analysis.

RESULT 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 normally distributed. The results of the multicollinearity test show that there are no independent variables whose tolerance value is smaller than 0.1 or variance inflation factor (VIF) 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 occur 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					0,708
R square					0,502
Adjusted R Square					0,486
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 (X1) 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. This 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 (X2) value of 0.235 means that there is a positive relationship between Locus of Control and Employee Performance at LPD in Kuta District. This means that Locus of Control is directly proportional to Employee Performance at LPD in Kuta District. This shows that the Locus of Control has increased or is good, then the performance of employees at the LPD in Kuta District will increase. Vice versa.

The Work Culture regression coefficient value (X3) of 0.476 means that there is a positive relationship between Work Culture and Employee Performance at LPD in Kuta District. This 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.

From the results of testing the coefficient of determination, the value of the coefficient of determination (R2) or Adjusted R-Square 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 while 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. Based on the test results, it is shown that the significance value of the t test is 0.035, which is less than the alpha value of 0.05. This indicates that the independent variable, namely the Effectiveness of the Accounting Information System, has a significant positive influence on 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. This 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 have an impact on decreasing employee performance at the LPD in Kuta District. This is supported by previous research conducted by (Melasari, SE., M.Si & Lestari, 2019), (Marina and Wati, 2021), (Monita & Adi, 2022) which stated that the effectiveness of accounting information systems has a positive effect on performance Employee.

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. This indicates that the independent variable, namely Locus Of Control, has a significant positive influence on Employee Performance at LPD in Kuta District. The second hypothesis (H2) which states that Locus of Control has a positive effect on Employee Performance at LPD in Kuta District can be accepted. This 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. This indicates that the independent variable, namely work culture, has a significant positive influence on employee performance at LPD in Kuta District. The fifth hypothesis (H3) states that work culture has a positive effect on employee performance at LPD in Kuta District. This 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, SE., M.Si & Lestari, 2019), (Monita & Adi, 2022) which stated that work culture has a positive effect on employee performance.

CONCLUSION

Based on the research that has been conducted, it can be concluded that the effectiveness of the Accounting Information System has a positive and significant influence on Employee Performance at LPD in Kuta District. This shows that the more effective the accounting information system is implemented, the better employee performance will be. Apart from that, Locus of Control has also been proven to have a positive and significant effect on employee performance, indicating that employees who have strong internal control over their work tend to show higher performance. Lastly, a positive and significant work culture also has a good impact on 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.

To improve employee performance at LPDs in Kuta District, it is recommended that LPDs maximize the use of Accounting Information Systems to increase the efficiency and effectiveness of company performance. Apart from that, it is important to increase employees' locus of control so that they are more motivated and achieve. Creating a good and enjoyable work culture will also contribute positively to 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 there are still other independent variables that 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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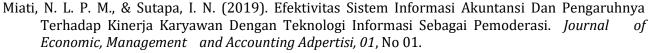
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