



The Effect Of The Implementation Of Accounting Information Systems And Work Motivation On Employee Performance (Study At The Implementation Center For Housing And Residential Area Provision In Java II)

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Abstract

The implementation of accounting information systems and work motivation can support in improving employee performance. The implementation of an effective accounting information system can support the smooth process of data processing, the delivery of accurate information, and facilitate organizational operational activities. In addition, high work motivation also plays an important role in increasing employee enthusiasm, responsibility, and productivity in carrying out their duties. Therefore, the implementation of an efficient accounting information system and high work motivation can directly improve employee performance in achieving organizational goals. Good employee performance will provide benefits to the organization, both in improving work efficiency, productivity, and the quality of services provided. This study aims to determine the effect of the implementation of accounting information systems and work motivation on employee performance at the Implementing Center for Housing and Settlement Area Provision in Java II. The research method uses a random sampling sample by distributing questionnaires to 37 respondents from a total population of 77. The data were then analyzed statistically using the *Structural Equation Model* method based on *Partial Least Square* (SEM-PLS) through SmartPLS software version 4.1.1.8. The results of this study are expected to be a solution to problems related to employee performance at the Implementation Center for Housing and Settlement Area Provision in Java II. The results of this study indicate that: (1) the application of accounting information systems has an effect on employee performance, and (2) work motivation has an effect on employee performance.

Keywords: Implementation Of Accounting Information Systems, Work Motivation, Employee Performance .

1. Introduction

In an era of increasingly fierce business competition, organizations are required to have accurate, relevant, and timely information management systems as a basis for decision-making. Accounting information systems play a strategic role because they can provide the financial and non-financial information needed by management to plan, control, and evaluate organizational performance. The implementation of an effective accounting information system is expected to improve work process efficiency, minimize errors, and accelerate the flow of information between organizational units (Suprihatin, 2021:5).

Furthermore, Endaryati (2021:9-10) added that organizational competition in the modern era demands management have accurate, relevant, and timely information as a basis for decision-making. Accounting Information Systems play a crucial role in helping organizations collect, process, and present financial information and ensure effective asset control.

Mutmainah (2024) further stated that developments in information and communication technology have brought about significant changes in the way organizations operate. In today's digital era, companies must be able to increase efficiency and effectiveness in managing resources, particularly information.

Furthermore, Halim (2022) stated that the success of implementing an Accounting Information System is influenced not only by the technology used but also by the human factors operating the system. A good Accounting Information System will provide optimal benefits if supported by employees who possess a high level of understanding, commitment, and work motivation.

The phenomena related to the reliability dimension of Accounting Information Systems proposed by Agustina (2021) and the reality on the ground indicate a serious gap. This phenomenon is reinforced by the increasing number of uncovered fraud cases, as well as the impact of accounting information system effectiveness and role stress on employee performance during the 2019 COVID-19 pandemic. Performance essentially reflects the work results achieved by human resources or employees within an organization. This demonstrates the crucial and

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strategic role of human resources, as their contributions directly influence success and determine the direction and future of the organization.

According to McAnally (2024:123), work motivation is a force both internal and external to an individual that influences how strongly, in what direction, and how consistently a person behaves at work. Self-determination theory highlights the importance of fulfilling three primary psychological needs: autonomy, competence, and relatedness, which play a role in fostering high-quality intrinsic motivation. This motivation ultimately has a positive impact on employee job satisfaction and performance.

Furthermore, Adha et al. (2019:47) stated that motivation is the driving force that creates work enthusiasm so that employees are willing to work effectively, cooperatively, and in an integrated manner to achieve organizational goals. Thus, motivation is the primary driving force that influences a person's willingness to work and strive to achieve expected performance. A leader plays a crucial role in fostering this motivation by providing support, encouragement, and encouragement to employees to keep them energized and productive at work. Highly motivated employees tend to demonstrate optimal performance, strive to complete tasks to the best of their ability, and are less easily overwhelmed by work.

Suswati (2021:46) further stated that work motivation is the force that drives individuals to actively engage in their work to achieve goals set by the organization and themselves. Work motivation involves aspects of needs, the desire for achievement, and internal and external stimuli that influence the enthusiasm, direction, and intensity of a person's work behavior.

The phenomenon related to work motivation in the responsibility dimension was stated by (Editorial Team, 2025) that 2024 will be a challenging time for many Generation Z, especially those who have just entered the workforce. According to a report by Intelligent, an education and career consulting platform, many companies are experiencing problems with young employees from this generation. Around six out of ten companies surveyed even admitted to having fired new graduates they recruited throughout the year. The main reasons behind this high rate of dismissal include low work motivation, lack of professionalism, and weak communication skills. This condition indicates a gap between the expectations of the world of work and the readiness of the younger generation to adapt to professional demands. This phenomenon also illustrates the importance of work motivation, professional ethic, and interpersonal skills in building a sustainable career. Without these, even new graduates with good academic qualifications can struggle to survive and thrive in an increasingly competitive workplace.

According to Rahman (2026), employee performance is the work results achieved by employees in carrying out their duties and responsibilities in accordance with the regulations established by the company. The quality and quantity of work results, punctuality, attendance rate, and employee ability are all included in employee performance.

Mangkunegara (2017) further stated that employee performance is influenced by two main factors: ability and motivation. Performance will reach optimal levels when an individual possesses abilities appropriate to their job and is supported by a strong drive to achieve. In other words, ability, without motivation, is the primary driver that directs and sustains a person's behavior at work.

Furthermore, Antaiwan et al. (2021) explain that employee performance is a series of measures related to the quality and quantity of an individual's work results, in carrying out their duties according to established standards and criteria for the job, in order to achieve organizational goals. Performance is influenced not only by technical skills but also by motivation, work discipline, the work environment, and managerial support. Good performance will impact increased productivity, efficiency, and the achievement of overall organizational goals.

The phenomenon related to employee performance in the dimension of work quality (Quality of Work) as stated by Firdaus (2025) based on survey results that more than 50% of the workforce in Indonesia experiences chronic fatigue. This condition indicates a decline in the quality of employee performance, especially in the dimension of work quality, which includes aspects of precision, accuracy of results, consistency, and the ability to complete tasks according to company standards. This phenomenon shows that although companies strive to improve performance through high targets and fast work systems, without paying attention to the welfare and psychological condition of employees, work quality can actually decline.

2. Research Methods

This study uses a quantitative approach with descriptive and verification methods to analyze the effect of the implementation of accounting information systems and work motivation on employee performance at the Balai P3KP Jawa II. The research design was systematically structured, starting from problem identification, developing a conceptual framework, formulating hypotheses, determining methods, collecting data, and analyzing data to obtain valid and scientific empirical evidence (Abdullah, 2021; Wibowo, 2021). The research variables consist of the implementation of accounting information systems as the first independent variable, work motivation as the second independent variable, and employee performance as the dependent variable (Mukhyi, 2023). Operational variables are structured based on dimensions and indicators measured using an ordinal scale through a questionnaire instrument with a five-level rating scale (Sugiyono in Raihan et al., 2017).

The research data sources consisted of primary and secondary data. Primary data were obtained through questionnaires, non-participant observation, and direct interviews with relevant parties, while secondary data were obtained from documents, reports, official websites, and agency social media (Abdullah et al., 2021; Nurdin & Hartati, 2019). The study population consisted of 77 employees of the Java II P3KP Center. The sampling technique used probability sampling with simple random sampling. Based on SEM-PLS power analysis at a significance level of 5% and an R^2 value of 0.25, the minimum sample size used was 33 respondents (Hair et al., 2021).

The data analysis technique used Structural Equation Modeling-Partial Least Squares (SEM-PLS) because it is suitable for small sample sizes and predictive research models (Hair et al., 2021). The analysis included evaluation of the outer and inner models through validity and reliability tests, collinearity assessment, path coefficients, coefficient of determination R^2 , and effect size f^2 to empirically test the research hypotheses (Solihin & Ratmono, 2020).

Hypothesis testing was conducted using bootstrapping techniques by examining the t-statistic and p-value for each relationship between variables. The first hypothesis examined the effect of accounting information system implementation on employee performance, while the second hypothesis examined the effect of work motivation on employee performance. A reflective measurement model was applied to all research constructs, consisting of several indicator dimensions. Model evaluation was conducted in stages through data collection, data screening, model estimation, and interpretation of results to ensure the model had a good level of fit and was able to explain the relationships between variables objectively, systematically, and in accordance with the research's theoretical foundation (Hair et al., 2021). The results of the analysis were then compiled into a scientific research report.

3. Results And Discussion

A. Overview Of The Java II P3KP Center

The Implementation Center for Housing and Settlement Area Provision in Java II (P3KP) is a technical implementation unit under the Directorate General of Housing of the Ministry of Public Works and Housing (PUPR) which is tasked with implementing the development, provision, and management of housing and settlement areas in the Java II working area. This center is located in Bandung City and was established based on the Regulation of the Minister of Public Works and Housing Number 16 of 2020 which was later updated through the Regulation of the Minister of Public Works and Housing Number 26 of 2020. In general, the P3KP Center in Java II functions to carry out the construction of flats, special houses, and houses for low-income communities, supervise housing projects, prepare technical development plans, coordinate with local governments, and support the provision of decent and affordable housing for the community.

Based on the results of distributing questionnaires to 37 respondents, the characteristics of the respondents show that the majority of respondents are male, 22 people or 59.5%, while 15 people or 40.5% are female. In terms of education, the majority of respondents have a bachelor's degree (35 people or 94.6%), while the rest have a master's degree (2 people). Based on age, the majority of respondents are under 30 years old (27 people or 73%), while 10 people or 27% are aged 30–40 years. Based on sections or divisions, the most respondents come from the General and Administration Subsection (27%), followed by the PPK Self-Help Housing, Public and Commercial Housing, and Residential Areas (18.9%). The data shows that the respondents to the study are predominantly productive-age employees with a bachelor's degree.

The composition of respondents shows that the employees of the Balai P3KP Jawa II have educational backgrounds and are spread across various work sections, so they are considered capable of providing information regarding the implementation of accounting information systems, work motivation, and employee performance conditions in the study.

1. Descriptive Research Results

Descriptive analysis was used to describe respondents' responses to the implementation of accounting information systems, work motivation, and employee performance at the Java II P3KP Center. Score categorization used the guidelines of Riyanto and Hatmawan (2020) with a value range of 3.41–4.20, which is considered good. The results showed that all variables received a good rating based on the average score of respondents' answers.

The accounting information system implementation variable obtained a grand mean of 3.77, thus categorized as good. These results indicate that the accounting information system at Balai P3KP Jawa II has been running effectively in supporting the organization's work activities. The data dimension obtained the highest score with an average of 3.99, indicating that the accounting information produced is considered accurate and complete. The internal control and security dimension also received a good rating with a score of 3.97 because the system is considered capable of maintaining data security and restricting user access according to authority. In addition, the procedure and instruction dimension obtained a score of 3.91, indicating that the system usage procedures are easy for employees to understand. The software dimension obtained a score of 3.70, while the officer dimension obtained a score of 3.57, indicating that users have adequate skills in operating the system. The information

technology infrastructure dimension obtained the lowest score of 3.49, although it remains in the good category because supporting facilities and internet networks are considered adequate.

The work motivation variable obtained a grand mean of 3.77 and was categorized as good. These results indicate that employees have high work enthusiasm and drive in carrying out organizational tasks. The physiological needs dimension obtained the highest score of 3.88, indicating that work facilities, incentives, and organizational support were deemed adequate. The socialization needs dimension obtained a score of 3.81 because relationships between employees and a sense of togetherness in the work environment were running well. Furthermore, the achievement needs dimension obtained a score of 3.77, while the job security and safety needs obtained a score of 3.72, indicating that employees feel safe and have job security. The self-actualization needs dimension obtained a score of 3.66 and remained categorized as good, although there is still a need for increased opportunities to develop employee abilities and potential.

The employee performance variable obtained a grand mean of 3.76 and is categorized as good. This indicates that most employees are able to work effectively, disciplined, and responsibly. The responsibility dimension obtained the highest score of 3.84, indicating that employees are committed to completing work and are willing to be accountable for work results. The punctuality dimension obtained a score of 3.81 because employees are able to complete work on schedule. The work quantity dimension obtained a score of 3.78 and work quality obtained a score of 3.76, while the effectiveness dimension obtained a score of 3.70. Overall, the results of this descriptive study indicate that the implementation of a good accounting information system and work motivation contribute to the creation of optimal employee performance at the Balai P3KP Jawa II.

The majority of respondents agreed or strongly agreed with almost all research indicators. This indicates that the organization has been able to create a work environment that supports the optimal use of accounting information systems, increases employee motivation, and encourages good performance. These descriptive results also demonstrate a positive relationship between the research variables, thus providing a basis for further testing using verification analysis and SEM-PLS in this study, objectively, systematically, and in accordance with the stated research objectives.

2. Verification Research Results

The results of the verification research are used to demonstrate the truth or prove it through data obtained from the researched agency. The results of the verification research related to the effect of the implementation of accounting information systems and work motivation on employee performance at the Balai P3KP Jawa II are as follows.

1) The Influence Of Accounting Information System Implementation And Work Motivation On Employee Performance

An analysis was conducted in accordance with the research objectives to obtain results regarding the proposed model for addressing employee performance issues. Next, a hypothesis test was conducted to determine the extent of the impact of the implementation of accounting information systems and work motivation on employee performance.

Structural Equation Modeling software has two types of models: structural models and measurement models. The purpose of using PLS is to obtain the value of each research variable through its indicators so that the data can be processed more optimally. The measurement model is used to determine the most dominant indicator in forming the latent variable. This model describes the proportion of variance of each manifest variable that can be explained by the latent variable. After analyzing the measurement model on each independent latent variable (exogenous latent variable) against the dependent latent variable (endogenous latent variable).

fit index (GFI) of the outer model was analyzed using a measurement model. Model fit testing included convergent validity and discriminant validity. Convergent validity was demonstrated through the loading factor value, which describes the proportion of variance in the manifest variable that can be explained by the latent variable. The indicator that best represents the latent variable is indicated by the highest loading factor value. Dimensions with loading factor values less than 0.5 are recommended not to be included in the model. In addition, a t-value greater than 1.96 indicates that the manifest variable is able to reflect the latent variable well. In the discriminant validity test, the AVE and CR values were used to assess the ability of the manifest variable to represent its latent variable. The CR value is declared good if it is greater than 0.7 ($CR > 0.7$), while the AVE value is declared good if it is greater than 0.5 ($AVE > 0.5$).

This study uses a variance-based Structural Equation Modeling (SEM) method known as PLS-PM (Partial Least Square Path Modeling) to test the research hypothesis regarding the causal relationship between latent variables. The selection of the PLS method is based on the relatively small sample size of the study. In the data processing process, the researcher used SmartPLS software version 4.1.1.8 to estimate the parameters of the PLS-PM model. The analysis stage begins by calculating the score of each dimension based on the value of the indicator variables in each dimension. Next, based on these results, model parameter estimation is carried out using the PLS method processed through SmartPLS software version 4.1.1.8. The results of the model parameter estimation include:

Factor Loading Values

Dimensions	Variables		
	Implementation of Accounting Information Systems (PSIA)	Work Motivation (MK)	Employee Performance (KK)
Officer	0.900		
Procedures and Instructions	0.773		
Data	0.820		
Software	0.863		
Information Technology Infrastructure	0.827		
Internal Control and Security	0.808		
Physiological Needs		0.893	
Occupational Safety and Security Needs		0.883	
Socialization Needs		0.770	
Need for Achievement		0.797	
Self-Actualization Needs		0.880	
Quality of Work			0.869
Quantity of Work			0.905
Punctuality			0.832
Effectiveness			0.840
Responsibility			0.799

The estimated model parameter values shown in the table above show that no indicator has a value below 0.70. For dimensions with more than one indicator, the researcher determined one indicator deemed representative for use in the research model. After selecting the indicator, the model estimation process was repeated, and the final results are displayed in the following path diagram.

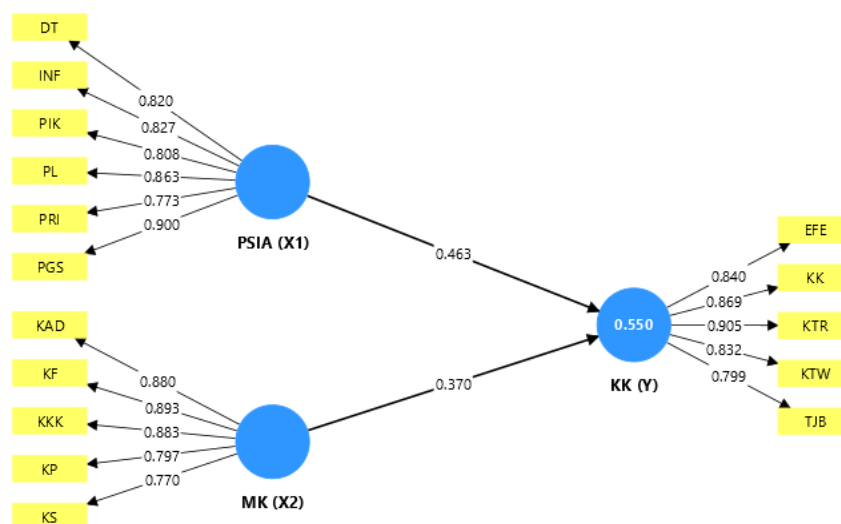


Figure 1. Standardized Loading Factor Path Diagram

2) Evaluation Of Measurement Model

The purpose of evaluating the measurement model is to test the level of construct validity and reliability and ensure the suitability of the indicators in the path model used. The main criteria in this evaluation include indicator reliability, composite reliability, which indicates internal consistency (internal consistency reliability), and convergent validity. Convergent validity is measured through the Average Variance Extracted (AVE) value and is supported by discriminant validity, which is when the indicator loading value on other constructs.

Furthermore, measurement model analysis also provides information on the relationships between dimensions within the research variables. The dimension with the highest factor loading value indicates the most dominant contribution to the formation of the construct under study.

3) Measurement Model For The Implementation Of Accounting Information Systems

The accounting information system implementation variable is measured using six dimensions: personnel, procedures and instructions, data, software, information technology infrastructure, internal control, and security. These six dimensions are reflective. The figure below shows the parameter estimation results for this measurement model.

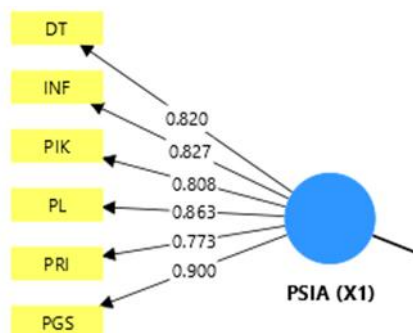


Figure 2. Path Diagram for Implementing Accounting Information Systems

Table 3. Results Of The Calculation Of The Measurement Model For The Implementation Of The Accounting Information System

Item	Loading Factor	Reliability Indicator	T- count	p-value
Officer	0.900	0.903	46,966	0,000
Procedures and Instructions	0.773	0.768	11,213	0,000
Data	0.820	0.813	12,784	0,000
Software	0.863	0.863	20,146	0,000
Information Technology Infrastructure	0.827	0.824	14,374	0,000
Internal Control and Security	0.808	0.804	13,753	0,000
Average Variance Extracted (AVE)	0.694			
Composite Reliability (CR)	0.926			

Outer loading value of the reflective construct of the implementation of the accounting information system is above 0.70, so that all indicators are stated to have met the convergent validity criteria and are able to present the construct well.

Furthermore, the Average Variance Extracted (AVE) value exceeding 0.50 indicates that the accounting information system implementation variable has an adequate level of convergent validity. Based on Table 4.23, the Composite Reliability (CR) value is 0.926, which is above the threshold of 0.70. This indicates that the accounting information system implementation construct has a high level of internal consistency.

Table 3. Cross Loading (Accounting Information System Implementation Construct)

Item	Implementation of Accounting Information Systems	Work motivation	Employee performance
Officer	0.990	0.527	0.687
Procedures and Instructions	0.773	0.431	0.526
Data	0.820	0.428	0.492
Software	0.863	0.491	0.654
Information Technology Infrastructure	0.827	0.536	0.495
Internal Control and Security	0.808	0.494	0.474

4) Work Motivation Measurement Model

Work motivation variables are measured using five dimensions: physiological needs, job security and safety needs, socialization needs, achievement needs, and self-actualization needs. These dimensions are reflective. The results of the parameter estimation of the measurement model for these variables are shown below.

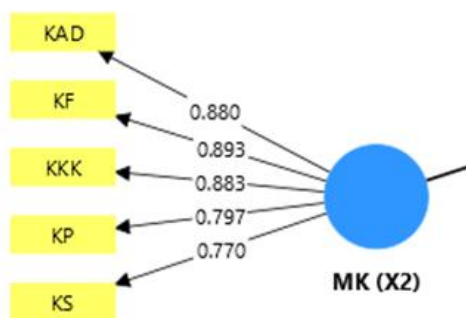


Figure 3. Work Motivation Path Diagram

Table 4. Results of the Work Motivation Measurement Model Calculation

Item	Loading Factor	Reliability Indicator	T- count	p-value
Physiological Needs	0.893	0.893	30,627	0,000
Occupational Safety and Security Needs	0.883	0.883	29,322	0,000
Socialization Needs	0.770	0.770	11,781	0,000
Need for Achievement	0.797	0.797	10,067	0,000
Self-Actualization Needs	0.880	0.880	25,824	0,000
Average Variance Extracted (AVE)	0.716			
Composite Reliability (CR)	0.926			

Outer loading values of the reflective work motivation construct are all above 0.70, so that all indicators are stated to have met the convergent validity criteria and are able to present the construct well.

Furthermore, the Average Variance Extracted (AVE) value exceeding 0.50 indicates that the work motivation variable has an adequate level of convergent validity. Based on Table 2.5, the Composite Reliability (CR) value is 0.926, which is above the threshold of 0.70. This indicates that the work motivation construct has a high level of internal consistency.

Table 5. Cross Loading (Work Motivation Construct)

Item	Implementation of Accounting Information Systems	Work motivation	Employee performance
Physiological Needs	0.480	0.893	0.630
Occupational Safety and Security Needs	0.529	0.883	0.596
Socialization Needs	0.521	0.770	0.535
Need for Achievement	0.432	0.797	0.345
Self-Actualization Needs	0.487	0.880	0.520

5) Employee Performance Measurement Model

Employee performance variables are assessed across five dimensions: work quality, work quantity, timeliness, effectiveness, and responsibility. These five dimensions are reflective, with parameter estimates for the measurement model for these variables shown in the figure below.

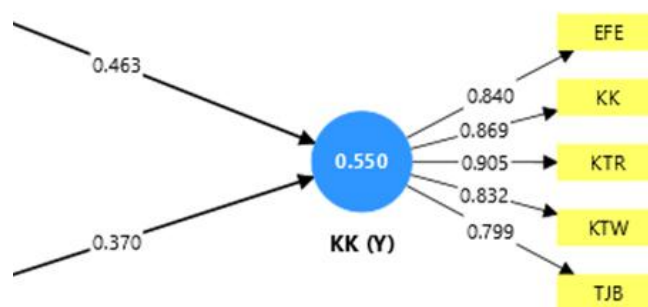


Figure 4. Employee Performance Path Diagram

Table 6. Results of Employee Performance Measurement Model Calculations

Item	Loading Factor	Reliability Indicator	T- count	p-value
Effectiveness	0.840	0.836	17,703	0,000
Quality of Work	0.869	0.866	22,826	0,000
Quantity of Work	0.905	0.903	34,866	0,000
Punctuality	0.832	0.832	17,730	0,000
Responsibility	0.799	0.799	15,499	0,000
Average Variance Extracted (AVE)	0.722			
Composite Reliability (CR)	0.928			

Outer loading values of the reflective construct of employee performance are all above 0.70, so that all indicators are stated to have met the convergent validity criteria and are able to present the construct well.

Furthermore, the Average Variance Extracted (AVE) value exceeding 0.50 indicates that the employee performance variable has an adequate level of convergent validity. Based on Table 2.7, the Composite Reliability (CR) value is 0.928, which is above the threshold of 0.70. This indicates that the employee performance construct has a high level of internal consistency.

Table 7. Cross Loading (Employee Performance Construct)

Item	Implementation of Accounting Information Systems	Work motivation	Employee performance
Effectiveness	0.650	0.565	0.840
Quality of Work	0.582	0.570	0.869
Quantity of Work	0.614	0.559	0.905
Punctuality	0.526	0.517	0.832
Responsibility	0.491	0.497	0.799

6) Structural Model Analysis

a. Collinearity Testing

A structural model describes the causal relationships between variables in a study. Analysis of the structural model is part of the research hypothesis testing process. Before the analysis is conducted, the structural model must be tested to ensure there are no collinearity problems. This is important because the path coefficient estimates in the structural model are obtained through OLS regression on constructs related to the endogenous latent variable. If there is a high level of collinearity among the predictor constructs, the path coefficient estimates in multiple regression can be biased. Collinearity testing is performed using the *Variance Inflation Factor* (VIF) value. In the PLS-SEM method, a tolerance value of 0.20 or less and a VIF value of 5 or more indicate collinearity problems (Hair Jr et al., 2021). Thus, it can be concluded that the model is free from collinearity problems if the VIF value is above 0.20 and below 5 ($5 < \text{VIF} < 0.20$).

Table 8. Collinearity Assessment

Construct	VIF
Implementation of Accounting Information Systems	1,511
Work motivation	1,511

In this study, the structural model was tested for collinearity. This model shows the relationship between the latent variables of accounting information system implementation and work motivation, as well as the predictors for the latent variable of employee performance. Table 8 shows the results of the VIF calculation for each variable of accounting information system implementation and work motivation. The table shows that the VIF value is less than 5 and more than 0.20, indicating no significant level of collinearity between the two predictor variables. Thus, an evaluation of the structural model can be conducted, which consists of testing two research hypotheses.

7) Structural Model Evaluation

Each latent variable has a relationship described in the structural model. This model generates two hypotheses stating the causal relationship between each exogenous latent variable: the implementation of accounting information systems and work motivation, and one endogenous latent variable: employee performance. The following figure shows the results of calculating *standardized path coefficients* for the structural model regarding the effect of the implementation of accounting information systems and work motivation on employee performance.

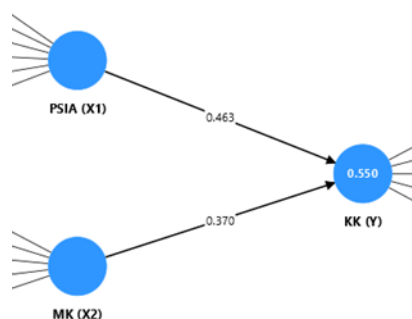


Figure 5. Standardized Coefficients of Structural Model

3. Hypothesis Testing

Statistical hypothesis 1

$H_0 : \gamma_{11} = 0$ The implementation of accounting information systems has no effect on employee performance.

$H_0 : \gamma_{11} \neq 0$ The implementation of accounting information systems has an effect on employee performance

Statistical hypothesis 2

$H_0 : \gamma_{12} = 0$ Work motivation does not affect employee performance

$H_0 : \gamma_{12} \neq 0$ Work motivation has an effect on employee performance

Table 9. Hypothesis Testing Results

Statistical Hypothesis	Path Coefficient	t-count	p-value	Information
$H_0 : \gamma_{11} = 0$ $H_0 : \gamma_{11} \neq 0$	0.463	2,956	0.003	H_0 Rejected
$H_0 : \gamma_{12} = 0$ $H_0 : \gamma_{12} \neq 0$	0.370	2,064	0.039	H_0 Rejected

1) Hypothesis Testing Results 1

In Table 9, the t-count of the accounting information system implementation variable has a value of (2.956), which when compared to the t-critical (1.96), the t-count has a greater value. The results of this study illustrate that in the hypothesis test 1 H_0 is rejected or the implementation of the accounting information system has a significant influence on employee performance. The magnitude of the influence of the implementation of the accounting information system on employee performance is 0.463.

The calculation results show that the f^2 value is 0.316. Because the f^2 value is above 0.15 (the medium effect size limit) but below 0.5 (the large effect size limit), it can be concluded that the effect size for the influence of the implementation of accounting information systems on employee performance.

2) Results of Hypothesis 2 Testing

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Based on table 4.30, the work motivation variable has a t-count value (2.064) which when compared to the t-critical (1.96) then the t-count has a greater value. The results of this study illustrate that in the hypothesis test H_0 is rejected. Thus, the statistical results show that work motivation has a significant influence on employee performance of 0.370.

Then the f^2 value (0.202) is above 0.15 (medium effect size limit) but below 0.5 (large effect size limit), so it can be concluded that the effect size on the variable of work motivation's influence on employee performance is medium.

R^2 (coefficient of determination) is an additional measure for evaluating the structural model. In this study, the structural model consists of one submodel that aims to explain the relationship between the variables of accounting information system implementation and work motivation on the endogenous latent variable, namely employee performance. The calculation result of the coefficient of determination (R) of 0.550 indicates that the variables of accounting information system implementation and work motivation contribute 55.0% of the employee performance variable.

B. Discussion

Empirical results related to the problem formulation and hypotheses are explained in this section. Based on the descriptive and verification analysis, the research findings are then compared with theory and previous research findings. In answering the research questions, we used not only data from the questionnaire but also open-ended information provided by respondents to supplement additional recommendations for solutions to the research problems.

The theory used as the basis for developing the hypothesis was retested in this research. The hypothesis was formulated based on theoretical foundations, logical explanations, and empirically proven previous research results.

The results of the outer model fit test specified through variable operations with a reflective orientation indicate that convergent validity has been met. The correlation between construct scores and item scores is in the range of 0.7-0.9, which indicates that the manifest variables have a good ability to reflect the latent variables. In addition, the test results show that the calculated t-value is greater than the critical t-value of 1.96.

In discriminant validity testing, construct validity is assessed through the Average Extracted Amount (AVE) value. All variables have AVE values in the range of 0.694–0.722, thus meeting the recommended criteria of $AVE > 0.5$.

Evaluation of the measurement model (outer model) is also demonstrated through the composite reliability (CR) value, where all variables have values above 0.70, meeting the expected criteria. The higher the Goodness of Fit (GFI) value, the better the resulting model's suitability.

Meanwhile, the results of the inner model test indicate that the research hypothesis is accepted because the t-test value is greater than the t-critical value, which is 1.96. The hypothesis has been tested and supported by theory. If the results of a hypothesis in the same study but with different samples remain consistent over time and from tester to tester, the theory will remain until another theory comes along to change it, then the research can develop and build a new theory.

1. The Impact of Implementing Accounting Information Systems on Employee Performance

Research conducted at the Java II P3KP Center shows that the implementation of an accounting information system impacts employee performance. The accounting information system supports employees in carrying out their tasks more efficiently, quickly, and in an organized manner. This is evident in the system's ability to assist with the recording, processing, and presentation of information required for daily activities.

The implementation of the accounting information system at the P3KP Center in Java II can be seen through several dimensions, namely personnel, procedures and instructions, data, software, information technology infrastructure, and internal control and security. Based on observations and questionnaire distribution, the majority of respondents believed that the implemented accounting information system was functioning well. Employees could understand how to use the system, the system procedures were considered quite clear, and the software used could simplify work and make it more efficient. In addition, supporting facilities such as computers and internet connections were also considered adequate to support work activities.

This situation demonstrates that the implementation of an accounting information system at the Java II P3KP Center has facilitated smooth employee operations. An integrated system accelerates data processing, reduces the risk of recording errors, and allows accounting information to assist the organization in managing data and creating relevant information to support decision-making and improve work effectiveness.

Furthermore, employee performance at the Java II P3KP Center also demonstrated positive results. This was evident in the quality of work, quantity of work, punctuality, efficiency, and commitment to completing tasks. Most employees were able to complete tasks according to set targets, worked meticulously, and used their time efficiently. Furthermore, employees felt a sense of responsibility for the tasks they were assigned.

The results of this study indicate that as the implementation of a good accounting information system increases, employee performance at the Java II P3KP Center will also improve. An effective accounting information system

can support employees in completing tasks more quickly, accurately, and efficiently, thereby increasing work productivity. These results align with research conducted by (Ramadhan et al., 2024). which states that the implementation of an accounting information system has a positive effect on employee performance because the system can speed up data processing and simplify work activities.

Thus, it can be concluded that the implementation of the accounting information system at the P3KP Center for Java II has been running well and has had a positive influence on improving employee performance.

2. The Influence of Work Motivation on Employee Performance

Research conducted at the Java II P3KP Center shows that work motivation influences employee performance. Motivation at work is a crucial element that drives employees to operate effectively, orderly, and responsibly in completing tasks entrusted to them by the organization.

Employee work motivation at the Java II P3KP Center can be seen from several dimensions, namely physiological needs, work safety and security needs, socialization needs, achievement needs, and self-actualization needs. Based on the research results, the majority of respondents believe that work motivation in the Java II P3KP Center environment is quite good. This is reflected in the fulfillment of basic employee needs such as adequate work facilities, a sense of security in the workplace, good working relationships between employees, and opportunities for employees to develop their abilities and potential.

Furthermore, well-established social relationships among employees create a comfortable work environment and foster collaboration in completing tasks. Employees feel a sense of solidarity and mutual support in carrying out their work. Opportunities to participate in training and develop job skills also boost employee morale and improve work performance.

Employee performance at the Java II P3KP Center has shown positive results, as evidenced by their ability to complete tasks on time, maintain work quality, and be accountable for assigned responsibilities. Employees are also assessed for their ability to work efficiently and achieve the organization's established work targets.

The results of this study indicate that high work motivation can improve employee performance. Highly motivated employees are typically more enthusiastic about their work, more obedient, and have a desire to achieve the best possible results. Conversely, if work motivation decreases, employee performance can also decline.

The results of this study align with Mangkunegara's (2017) opinion, which states that motivation is a key factor influencing employee performance. Furthermore, the findings of this study also support research by Tifani et al. (2022), which found that work motivation has a positive and significant impact on employee performance because it can increase enthusiasm, productivity, and a sense of responsibility in completing tasks.

Thus, it can be concluded that work motivation at the Java II P3KP Center is in the good category and has a positive influence on employee performance.

4. Conclusion

The problem formulation, hypotheses, research findings, and discussion form the basis for drawing conclusions from this study. Based on the research findings regarding the impact of accounting information system implementation and work motivation on employee performance at the Java II P3KP Center, the following conclusions can be drawn:

- 1) The implementation of an accounting information system has an impact on employee performance at the Balai P3KP Jawa II with dimensions of officers, procedures and instructions, data, software, information technology infrastructure, and internal control and security. The implementation of an accounting information system supports employees in completing tasks more efficiently, quickly, and in a planned manner in order to improve the quality and productivity of employee work. However, employee performance at Balai P3KP Jawa II has not been fully maximized because in the data and information technology infrastructure dimensions there are still several obstacles, such as the potential for errors in data input and network stability that is not yet fully evenly distributed compared to other aspects.
- 2) Work motivation influences employee performance at Balai P3KP Jawa II with dimensions of physiological needs, needs for work safety and security, needs for socialization, needs for achievement, and needs for self-actualization. High work motivation can increase employee enthusiasm, sense of responsibility, and discipline in carrying out their duties, thus positively impacting their performance improvement. However, employee performance at Balai P3KP Jawa II is still not fully optimal because the need for achievement dimension has a score that tends to be lower compared to other dimensions, especially those related to opportunities for recognition and employee career development.

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