

THE INFLUENCE OF SIA, LOCUS OF CONTROL, AND MOTIVATION ON EMPLOYEE PERFORMANCE IN BERWI MULTI-BUSINESS COOPERATIVES

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Abstract

This research aims to test and analyze the influence of Accounting Information Systems, Locus of Control and Work Motivation on Employee Performance. This research was conducted at the Multi-Business Cooperative in Mengwi District with a research sample of 95 respondents taken using a purposive 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 the accounting information system positively affects employee performance in multi-enterprise cooperatives in Mengwi District. It shows that the better or improved the accounting information system, the greater the employee performance at the Multi-Business Cooperative in Mengwi District. Locus of control positively affects employee performance in multi-business cooperatives in Mengwi District. It shows that the better or the more locus of control there is, the greater the employee performance in the multi-business cooperative in Mengwi District. Work motivation positively affects employee performance in multi-enterprise cooperatives in Mengwi District. It shows that the better or increased work motivation, the greater the employee performance at the Multi-Enterprise Cooperative in Mengwi District.

Keywords: Competence, Participation, Leadership, Pro-Social, and Accountability

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INTRODUCTION

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 encouragement received by employees still needs to improve, thus affecting company performance. Therefore, improving employee performance is expected to be oriented towards improving operational systems through the implementation of accounting information systems and increasing employee work motivation. One of the financial institutions that uses an Accounting Information System is a Cooperative (Murti et al., 2018). Considering the benefits obtained by using technology-based information systems to improve employee performance, groups and organizations should consider this. According to the Secretary of the Ministry of Cooperatives and SMEs, Agus Muharram, when opening a seminar entitled Women, Youth, and Technology: The Digital Revolution in Jakarta on Wednesday, October 25, 2017, he revealed that only 10% of cooperatives in Indonesia use technology-based information systems.

The phenomenon in cooperatives within the scope of the Badung Regency government in Bali is that there are credit problems caused by weak credit agreement procedures and management that still need to be revised. The existence of businesses in the form of cooperatives in Badung Regency as a tourism development area is essential. Constitutionally, every person (business actor) has equal access to existing economic resources. One of the cooperatives in Badung Regency is the Jimbaraya Multi-Business Cooperative, located at Jalan Ulun Suwi No. 23, Jimbaran Village, Kuta District, Badung Regency. The governance system of this cooperative is still implemented manually; some examples include managing the cooperative using manual methods. Business management is increasing quickly, so more effective and efficient cooperative governance is needed. Therefore, more organized governance is needed in a short time. By upgrading the governance system from manual to more sophisticated, information technology assistance is needed. With the help of information technology, work has become more effective and efficient, and there are no more problems with loans in multi-business cooperatives in Badung Regency.

The phenomenon that emerged in Mengwi District was that administrative problems in cooperative management still needed to be improved. Payment system problems and purchasing goods or products in cooperatives were still classified as manual methods, thus affecting operational activities and company performance. Therefore, improving the company's operational system and performance is necessary.

One strategy to improve a company's performance and success is through employee performance. According to Edison and Emron (2019), performance results from a process initiated and measured over a certain period based on a predetermined agreement or policy. Employee performance is essential for organizations, companies, and employees themselves. Employee performance can also be influenced by several factors, namely Accounting Information Systems, Locus of Control, Work Motivation, and many more.

Accounting information system. The definition of an accounting information system, according to Romney and Steinbart (2020:10), is "An accounting information system is a system used to collect, record, store, and process data to produce information for decision-making." Accounting Information Systems, according to Sari & Hidayat (2020:26) in their book entitled Accounting Information Systems, is a network of data processing procedures developed within an organization and put together when deemed necessary to provide data to accounting at any time necessary, both internal and external, as a basis for decision-making in order to achieve organizational goals.

Accounting information systems are essential supporting activities in carrying out main activities to make them more effective and efficient. Accounting information systems can make it easier for a company to minimize risks and record errors or calculation errors, which can cause a company to suffer losses. In their research, Farida Fitriani Ismail and Dedy Sudarmadi (2019) stated that the accounting information system positively affects employee performance. Likewise, the research results of Dimas Azharino Wijaya and Hero Priono (2022) stated that the Accounting Information System had a positive and significant effect on employee performance. Meanwhile, the results of research conducted by Suci Gustia Nanda, Mahsina, and Tri Lestari (2020) stated that the Accounting Information System had a negative and insignificant effect on employee performance.

Locus Of Control. Locus of control is defined as an individual's perspective on the success and failure of his efforts or actions (Widya, 2010). External Locus of Control is a success that comes from factors outside the self, such as organizations that rely more on hope to depend on other people and look for and choose profitable situations (Yuling et al., 2010).

Locus of Control is a factor that is often associated with self-esteem, job satisfaction and work ethics. According to Wijayanti (2007), an external locus of control will provide more dysfunctional tolerance for accounting information systems. Research conducted by Ni Kadek Dwi Marina and Ni Wayan Alit Erlina Wati (2021) stated that locus of control positively affects employee performance. Likewise, the research results conducted by Ni Made Sulistiani and Kadek Dewi Padnyawati (2021) stated that locus of control positively and significantly affects employee performance. Meanwhile, the results of research conducted by Citra Dhistia Murti and Evy Rahman Utami (2021) stated that locus of control does not positively affect employee performance.

Work motivation. Hasibuan (2018) states that motivation is the driving force that creates enthusiasm for a person's work so that they can collaborate, work effectively, and integrate all their efforts to achieve satisfaction. Motivation is the main thing that drives someone to work. Robbins (2018) defines motivation as a process that explains an individual's intensity, direction, and persistence to achieve their goals.

Work motivation is also something that can influence the success of employee performance. Work motivation is an essential thing to implement in a company. Work motivation is one way to improve the quality of employee performance. Work motivation can be provided through salary, bonuses, and salary increases. It can encourage the quality of employee performance so that they can be more effective and efficient in completing work. Research conducted by Yustiniani Ningsih and Erni Yanti Natalia (2020) stated that work motivation positively and significantly affects employee performance. Likewise, the

research results of Dewa Ayu Suci Candra Dewi and Ni Wayan Alit Erlina Wati (2021) stated that work motivation positively affects employee performance. Meanwhile, the results of research conducted by Suci Gustia Nanda, Mahsina, and Tri Lestari (2020) stated that work motivation does not positively affect employee performance.

Employee performance. According to Sinambela (2019:480), performance results from work that a person or group can achieve in an organization under their respective authority and responsibilities to achieve ethical organizational goals. Employee performance is a process where efforts are made to improve results during work implementation, or performance can be optimized (Rizaldi et al., 2020).

Cooperatives can help develop MSMEs through multi-business cooperatives (Putri & Saputra, 2022). Multi-business cooperatives, or KSUs, are cooperatives whose business activities are in various aspects of the economy. They do not only function as one business entity but as many businesses or functions in improving Indonesia's welfare and economy (Saputra & Tama, 2017). KSU is also a business activity that involves various consumption services and credit. KSU generally comprises people and cooperative legal entities based on cooperative principles and the people's economic movement.

The low use of information systems in cooperatives in Indonesia, which is only 10%, is not caused by competition with other cooperatives. However, this can happen because the performance of a cooperative could be more optimal, and there are also problems with the system's operational performance within the cooperative. In the cooperative in Mengwi, there is a phenomenon where the performance of the cooperative could be more optimal; this is due to the use of manual operational systems and the company's low encouragement to improve employee performance, resulting in problems with system operational performance.

METHODS

This research was conducted at the Multi-Business Cooperative in Mengwi District with a research sample of 95 respondents taken using a purposive sampling technique. The type of data in this study is quantitative data. Data can be divided into two types: data according to its nature and data according to its source. According to their nature, data can be divided into qualitative and quantitative categories. Meanwhile, according to the source, data can be divided into primary and secondary. This research was conducted using a quantitative data approach, where the primary data type used was primary data. The data analysis technique used to solve the problem in this study is multiple linear regression analysis.

Results AND DISCUSSION

The validity test results show that all correlations between factor scores and total scores are favorable and more excellent than 0.30. Therefore, all these questions can measure the research object validly and consistently.

The normality test results also showed that the Kolmogorov-Smirnov value was $0.200 < 0.05$. Thus, the residuals analyzed are normally distributed. The multicollinearity results show that the significance value for all independent variables is more than 0.05, so it can be explained that the data used in the regression equation is free from symptoms of heteroscedasticity. The results of the heteroscedasticity test show that there are no independent variables with a tolerance value of less than 0.10, and there are also no independent variables with a VIF value < 10 . Therefore, the regression model is free from symptoms of multicollinearity

This analysis model was carried out using the SPSS 26.00 for Windows software program. The test results are shown in Table 2 below.

Table 1. Results of Multiple Linear Regression Analysis

Variable	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	std. Error	Betas		
(Constant)	6.711	2.775		2.418	0.018

Effectiveness of Accounting Information Systems	0.158	0.056	0.217	2.803	0.006
Locus of Control	0.480	0.062	0.603	7.748	0.000
Work Culture	0.204	0.090	0.153	2.278	0.025
R					0,774
R square					0,600
Adjusted R Square					0,586
F Statistic					45,436
F Test Significance					0,000

Source: Data processed (2024)

From the results of the multiple linear regression analysis in Table 1 above, the regression equation can be prepared as follows: $Y = 6.711 + 0.158X_1 + 0.480X_2 + 0.204X_3$

The Accounting Information System regression coefficient value of 0.158 means that there is a positive relationship between the Accounting Information System and Employee Performance in Multi-Enterprise Cooperatives in Mengwi District that the Accounting Information System is directly proportional to Employee Performance in Multi-Enterprise Cooperatives in Mengwi District. It shows that if the Accounting Information System improves or is good, employee performance in the Multi-Enterprise Cooperative in Mengwi District will increase. Vice versa.

The Locus of Control regression coefficient value of 0.480 indicates a positive relationship between Locus of Control and Employee Performance in Multi-Enterprise Cooperatives in Mengwi District, which means that the locus of control is directly proportional to employee performance in multi-business cooperatives in Mengwi District. It shows that the Locus of Control has increased or is good, so employee performance in the Multi-Enterprise Cooperative in Mengwi District will increase. Vice versa.

The Work Motivation regression coefficient value of 0.204 indicates a positive relationship between Work Motivation and Employee Performance in Multi-Enterprise Cooperatives in Mengwi District, which means that work motivation is directly proportional to employee performance in multi-purpose cooperatives in Mengwi District. It shows that if work motivation increases or is good, employee performance in multi-business cooperatives in Mengwi District will increase. Likewise, vice versa.

The coefficient of determination reflects how much variation in the dependent variable can be explained by the independent variable. From the results of testing the coefficient of determination in Table 2, it can be seen that the coefficient of determination (R²) or Adjusted R-Square value is 0.586, indicating that 58.6% of the variance in employee performance in multi-business cooperatives in Mengwi District is influenced by variance in the Accounting Information System, Locus of Control and Work Motivation. The remaining 41.4% is caused by other factors not explained in the regression model.

Accounting Information System on Employee Performance in Multi-Enterprise Cooperatives in Mengwi District. Based on the test results, it is known that the significance value of the t-test is 0.006, which is less than the alpha value of 0.05 with a regression coefficient of 0.158. It indicates that the independent variable, namely the Accounting Information System, has a significant favorable influence on employee performance in Multi-Enterprise Cooperatives in Mengwi District. The first hypothesis (H1), which states that the Accounting Information System positively affects Employee Performance at the Multi-Business Cooperative Office in Mengwi District, can be accepted. It explains that if the Accounting Information System improves or is good, it can improve employee performance in the Multi-Business Cooperative in Mengwi District. It is supported by previous research conducted by Farida Fitriani Ismail, Dedy Sudarmadi (2019), Dimas Azharino Wijaya, and Hero Priono (2022), which stated that Accounting Information Systems positively affect Employee Performance.

Locus of Control on Employee Performance in Multi-Enterprise Cooperatives in Mengwi 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, with a regression coefficient of 0.480. It indicates that the independent variable, namely Locus of Control, significantly influences employee performance in multi-business cooperatives in Mengwi District. The second hypothesis (H2), which states that Locus of Control positively affects employee performance in multi-business cooperatives in Mengwi District, can be accepted. It explains that if Locus of Control increases or is good, it can improve employee performance in multi-business cooperatives in Mengwi District. On the other hand, a decrease in Locus of Control will impact decreasing employee performance in the Multi-Business Cooperative in Mengwi District. These results are supported by previous research conducted by Ni Kadek Dwi Marina and Ni Wayan Alit Erlina Wati (2021), Ni Made Sulistiani, and Kadek Dewi Padnyawati (2021), which stated that Locus of Control has a positive effect on employee performance.

Work Motivation on Employee Performance in Multi-Enterprise Cooperatives in Mengwi District.

Based on the test results, the significance value of the t-test is 0.025, which is less than the alpha value of 0.05 with a regression coefficient of 0.204. It indicates that the independent variable, namely work motivation, significantly influences employee performance in multi-business cooperatives in Mengwi District. The fifth hypothesis (H3) states that work motivation positively affects employee performance in multi-business cooperatives in Mengwi District. It explains that if work motivation increases or is good, it can improve employee performance in multi-business cooperatives in Mengwi District. These results are supported by previous research conducted by Yustiniani Ningsih and Erni Yanti Natalia (2020), Dewa Ayu Suci Candra Dewi, and Ni Wayan Alit Erlina Wati (2021), who stated that work motivation has a positive effect on employee performance.

CONCLUSION

Based on the research that has been conducted, the Accounting Information System positively influences employee performance at the Multi-Enterprise Cooperative in Mengwi District. Implementing a sound accounting information system can increase employee efficiency and productivity. Locus of control has also been proven to positively affect employee performance, indicating that employees with a high level of internal control tend to perform better. Work motivation also positively affects employee performance, confirming that motivated employees tend to be more productive and achieve. Overall, this research confirms the importance of these three factors in improving employee performance in Multi-Enterprise Cooperatives in Mengwi District.

It is advised that Multi-Purpose Cooperatives in Mengwi District make the most of Accounting Information Systems to boost business efficacy and efficiency and enhance worker performance. In addition, increasing employee Locus of Control is essential to encourage work performance. Providing work motivation must also be prioritized so that employee morale continues to increase, which will ultimately improve their performance. It is hoped that future research can increase the number of samples and expand the research area, which is limited to Mengwi District and other sub-districts. 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 and in-depth results.

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