

The Effect of Accounting Information Systems, Organizational Commitment and Work Discipline on Employee Performance

Tiwuk Puji Hariyanti* & Rachmad Gesah Mukti Prabowo

Universitas Tulungagung, Tulungagung, Indonesia

Abstract

This study aims to determine and analyze the Accounting Information System on the Performance of SKPD Employees in Surabaya City simultaneously and partially, as well as Organizational Commitment and Work Discipline on Employee Performance in the organization to achieve goals. The object of this research is financial management employees at SKPD in Surabaya City as a subject with a total of 54 respondents. The data used in this research is primary data obtained from employees through the distribution of questionnaires obtained from SKPD offices in Surabaya City. The method of analysis of this research is multiple linear regression analysis with the help of the SPSS statistical program. The results showed that the variables of Accounting Information Systems, Organizational Commitment and Work Discipline simultaneously had a positive and significant effect and partially on the performance of SKPD employees in Surabaya City.

Keywords: Accounting Information System, Organizational Commitment, Work Discipline, Employee Performance.

1. Introduction

To create organizational performance, it is necessary to start from improving employee performance in an organization which is a long process. Therefore, this process does not occur by itself but rather must be cultivated, directed and supervised. The characteristics of employees who have high work performance can be shown, among others; (1) have knowledge (education), (2) have skills, (3) mental attitude and good behavior (4) a high sense of responsibility to their duties, (5) and are able to work well and efficiently. To create employees who have high work performance, it requires abilities that are in accordance with their duties, skills that meet work needs, a lot of experience and always developing and the provision of incentives that can stimulate high morale. Improving employee performance in various agencies is expected to improve services to the community. The results of the interim survey from various data, there are still some problems, especially in the SKPD in the city of Surabaya, including the condition of employees is still far from what was expected, where the quality of civil servants in Indonesia so far is still unsatisfactory due to the low work productivity displayed. The low productivity of civil servants is due to the lack of skills.

However, on the other hand, what happens to SKPD in the city of Surabaya, employee development often receives less attention. The existence of obstacles regarding the development of employee abilities causes the quality of work tends not to be realized. The quality of employee work is still less visible in terms of accuracy and speed and the results of the work carried out have not been in accordance with what was expected. Surabaya Mayor Mohammad Ramdhan Pomanto assessed that there were many things that were awkward in the performance of the regional apparatus work unit (SKPD) in his government. He saw that his regional apparatus could not work optimally so that government programs were not running well. This shows the neglect of the efficient aspect and of course also ineffective. Realizing this, employees need to be developed or fostered on an ongoing basis so that they can consistently contribute according to the expected professional level and have more organizational commitment and reliable work discipline. The performance of employees shown so far is still far from expectations so that it needs to be improved, especially the quality in the work process and the quality in completing tasks on an ongoing basis. This is based on the fact that there are still employees whose level of education is not in accordance with their duties, the discipline that employees have

* Corresponding author.

E-mail address: r.gesah.mp@gmail.com

is still low. Therefore, a strong commitment from the government is needed, especially in determining the amount of compensation that can be accounted for.

According to Bodnard and Hopwood (2000) that an accounting information system is a collection of resources such as people and equipment that are organized to convert data into information. Furthermore, according to Baridwan (2006: 4) an accounting information system is an organizational component that collects, classifies, processes, analyzes and communicates financial information relevant for decision making to outside parties (such as tax inspections, investors and creditors) and internal parties (especially management). Therefore, the indicators used in this study to measure the accounting information system are: collecting, classifying, processing, analyzing and communicating the SKPD accounting information system in the city of Surabaya. The role of accounting information systems for SKPD in the city of Surabaya is very important. Because the accounting information system together with other information systems can provide information needed by management as a basis for decision making in carrying out its actions. The role of the accounting information system is considered effective if it has made a major contribution to the SKPD management in the city of Surabaya in decision making. Therefore, the accounting information system needs to be studied in this study so that it can be known its effect on the managerial performance of SKPD in the city of Surabaya. Commitment is the willingness to work hard and provide energy, as well as time for a job (Job) or Hornby activity (2000). It is emphasized by Lee and Olshfski (2002) that the commitment to implementing a multi-dimensional construct that deals with various individual ways to lead to something superior, working group, organization, and ultimately serving society.

Research related to commitment as an independent variable conducted by Natalia Dwinta Putri 2010. Examining the influence of organizational commitment and the role of regional device managers with hypothesis testing results shows that the influence of organizational commitment on the managerial performance of regional device work units has a positive effect of 1,975 at the required significance level of 0.05, so it can be concluded that high organizational commitment can improve the managerial performance of regional device work units. According to Budi Setiyawan and Waridin (2006) discipline as an ideal state in supporting the implementation of tasks according to the rules in order to support work optimization. One of the conditions for discipline to be cultivated in the work environment is the complete division of labor to the lowest employee or officer, so that everyone knows consciously what their duties are, how to do it, when the work starts and finishes, what kind of work results are required, and to whom to account for the results of the work (Budi Setiyawan and Waridin, 2006). For this reason, discipline must be developed in order to grow order and efficiency. Without good discipline, do not expect the existence of an ideal superior or employee as expected by the community and government agencies. According to Budi Setiyawan and Waridin (2006), and Aritonang (2005) employee work discipline is part of the performance factor. The results of his research show that work discipline has a positive influence on employee work performance.

Furthermore, performance is a very important activity because it can be used as a measure of the success of an organization in achieving its goals. To improve employee performance, it is necessary to cultivate the effective leadership pattern of Soehartono (2004). One of the important aspects that reflect the quality of human resources is the behavior of individuals or groups, ranging from leaders to subordinates in an organization. The behavior pattern of a subordinate will be colored a lot by the behavior of his superiors as leaders because they are always interacting. Skinner in (Sainaghi et al., 2019) analogously states that a superior is a person who changes behavior (Behaviour Change Agent), adjusts, helps and motivates and improves the ability of subordinates to achieve better performance. Performance is defined as the success that a person achieves carrying out a job. The success in question cannot be equated in all people, but rather the result achieved by a person according to the applicable measure according to the work he is engaged in (Van den Branden et al., 2022). Performance is closely related to goals, as a result of one's work behavior ((Leffel, 2022) Performance behavior can be traced down to specific factors such as ability, effort and task difficulty (Leffel, 2022). Performance is a real behavior that employees display as work achievements produced in accordance with their role in the company (Riella et al., 2019) this activity can improve personnel decisions and provide feedback to employees about the implementation of their work. Performance appraisal has the following objectives: improvement of work performance, adjustment of compensation, placement decisions, training needs and development of planning and career development, as well as fair employment opportunities and external challenges.

In order for the role of employees in an organization to be meaningful and quality, it is necessary to make efforts to develop employee capabilities. Effective and managed employee development into an integrated system is expected to be able to improve the work performance of employees which ultimately has an impact on improving organizational performance. Effectiveness can be formulated as the degree of success of an organization in its efforts to achieve what is the goal of the organization (Fatima & Elbanna, 2020). While the system can be interpreted as a collection of subsystems that are interconnected with each other and work together harmoniously to achieve one specific goal ((Suhányiová et al., 2015). (Kiran & Diljit, 2012) states that the quality of accounting information systems has a

moderate influence on performance. (Ekmekçi, 2014), states that accounting information systems have an influence on individual performance. The results showed that organizational commitment had a positive but insignificant effect on the work performance of employees of the Surakarta Cleaning and Landscaping Service, while work discipline and organizational motivation had a positive and significant effect on the work performance of employees of the Surakarta Cleaning and Landscaping Service. Furthermore, the research conducted by (Aydin et al., 2015) states that motivation has a positive effect on performance, and in this study the relationship between motivation and performance is directly proportional, meaning that the higher the motivation of employees at work, the resulting performance is also high. Thus the formulation of the problem in this study is as follows: (1). Whether the accounting information system affects employee performance; (2). Whether organizational commitment affects employee performance; (3). Whether work discipline affects employee performance; (4). Whether accounting information systems, organizational commitment and work discipline affect employee performance.

Contingency Theory in part goals explains how leadership behavior in affects the satisfaction and work performance of its subordinates or followers. In this connection, (Hébert, 1994) imposes two dimensions of the leadership approach in general, namely: Initiating Structure, which is a leadership behavior that dominates the relationship between itself and members of the working group or its followers and tries to establish organizational patterns well, open lines of information communication and behave in accordance with methods, procedures and systems. Consideration is to be indicative of friendly relations, mutual trust and respect and build close or close relationships with each other. Overall, the influence of leadership applied by leaders within the organizational scope is expected to be able to encourage and motivate employees as subordinates to improve their work performance. Another factor that affects work performance is the existence of an accounting information system owned by an organization so that it can be a reference for someone to improve work discipline, which will be the basis for improving one's work performance and is an encouragement to do something related to the goals to be achieved, both intermediate goals and the final goal. Various indicators that can foster a person's motivation include the desire to progress, the desire to develop, the desire to get something in his life, the desire to excel and many other desires. All of this can be done if you have the opportunity or opportunity and the abilities and skills you have. Organizational commitment indicates the potential of a person to carry out work. This commitment may be closely related to the totality of thinking power and physical power that a person has to carry out work, so it means that everyone's commitment is not necessarily able to do every job. Every organization is required to always improve performance. This encourages an organization to utilize accounting information systems in the implementation of daily tasks. The application of information systems in the organization will facilitate and accelerate the completion of tasks by each individual. This condition is certainly expected to improve the performance of individuals in the organization. In addition, organizational commitment is also something that needs to be considered in an organization, because organizational commitment as a psychological bond of employees that will have a direct impact on organizational goals. To determine the influence of accounting information systems, organizational commitment, leadership, and work attitudes (work discipline) on the performance of financial management employees.

1) Effect of Accounting Information System on the Performance of SKPD Financial Management Employees in the City of Surabaya

Accounting information system is a part of the organization that collects, classifies, processes, analyzes and communicates financial information for decision making to outside the company (government, tax authorities, and prospective shareholders) and parties in the company in this case shareholders (Baridwan, 2004: 4). This accounting information system is designed by an enterprise to fulfill its function in order to produce relevant, timely and trustworthy accounting information. According to Romney and Steinbart (2008), there are five components in accounting information systems, namely: people, procedures, data, software and information technology infrastructure. An accounting information system contains elements of control, so it greatly affects the management function in carrying out internal control. The function of the accounting information system plays a very important role in the company's control (Lamoreaux, 2016). One of the objects of company control with an accounting information system is the performance of company employees. In a study conducted by Kadek Wahyu Indralaksana (2014) with the title *The Effect of Implementing Accounting Information Systems on Individual Performance in Small and Medium Enterprises in Nusa Penida*. Accounting Information Systems have a significant effect on individual performance variables. The accounting information system variable of 34.5% affects individual performance variables in SMEs in Nusa Penida District.

H1: Accounting Information System has a positive and significant effect on the Performance of Financial Management Employees at SKPD in the City of Surabaya.

2) *The Effect of Organizational Commitment on the Performance of SKPD Financial Management Employees in the City of Surabaya*

Commitment to the Organization according to Alwi, (2001) is the attitude of employees to remain in the organization and be involved in efforts to achieve the mission, values and goals of the organization. Spencer (1993:86) says there are four general behavioral indicators of commitment to the organization, namely: (1) there is a willingness to help colleagues complete their tasks; (2) unify the activities and priorities owned to meet the needs of the organization; (3) understand the need for cooperation to achieve larger organizational goals; and (4) choosing appropriate organizational needs rather than following some professional interests. In a study conducted (Sansing & Yetman, 2006) entitled Analysis of the Effect of Manager Commitment and Competence on the Implementation of Management Control System and Garden Performance (Study on Tea Plantations PTP Nusantara VIII West Java). The commitment and competence of managers positively affects the implementation of the Management Control System, both partially and simultaneously Commitment, which includes three dimensions, namely: (1) Affective Commitment, (2) Continuance and (3) Normative Commitment, which is a dimension that is the orientation of manager commitment that can improve the Management Control System and garden performance. The commitment and competence of the manager positively affects the performance of the garden, both partially and simultaneously

H2: Organizational Commitment has a positive and significant effect on the Performance of Financial Management Employees at SKPD in the City of Surabaya.

3) *The Effect of Work Discipline on the Performance of SKPD Employees in the City of Surabaya*

(Hope et al., 2017) states that in everyday life, wherever humans are, regulations and provisions are needed that will regulate and limit every activity and behavior. But these regulations will be meaningless if they are not accompanied by sanctions for violators. Work discipline is one of the components that also determines the good and bad of a person's performance. Employees who are disciplined to work will tend to carry out all their activities in accordance with the rules, standards and duties and responsibilities that are their obligations. In a study conducted by (Tsvetkova et al., 2022) with the title the influence of Work Discipline on Employee Performance in the Office of the Religious Affairs Department of Karanganyar Regency. Work discipline has a positive and significant effect on employee performance. The discipline variable has a 32.5% influence on employee performance.

H3: Work Discipline has a positive and significant effect on the Performance of Financial Management Employees at SKPD in the City of Surabaya.

4) *Influence of Accounting Information System, Organizational Commitment and Work Discipline on the Performance of SKPD Financial Management Employees in the City of Surabaya*

Work discipline affects employee performance, any changes that occur in work discipline, will increase changes in employee performance. In organizations or companies, efforts to improve performance can be seen from discipline, the greater the discipline given to employees, the more increased the performance produced. So it is with organizational commitment . Where organizational commitment also affects employee performance, efforts to improve performance become an encouragement also where the company makes efforts to retain existing employees, convince employees to stay afloat and cooperate with each other. Likewise with the accounting information system, it will also improve the performance of individuals in the organization. In a study conducted by (Kallaher et al., 2020) with the title Work Ethic, Work Discipline and Organizational Commitment Its Effect on Employee Performance at PT. Eternal Desire Manado Branch. The results showed that simultaneously work ethic, work discipline and organizational commitment have a positive and significant effect on employee performance while partially work ethic does not affect employee performance on the contrary, work discipline and organizational commitment affect employee performance.

H4: Accounting Information System, Organizational commitment, and Work discipline simultaneously have a positive and significant effect on the Performance of Financial Management Employees at SKPD in the City of Surabaya.

2. Method

The object of this study was conducted at the SKPD Office in the City of Surabaya with the consideration that the existence of SKPD in the City of Surabaya as a government organization in the city with a fairly large number of

employees, but in terms of quality is still low. All of these are apparatus resources that have their respective duties and functions that are expected to improve work performance in carrying out tasks and responsibilities in the field of infrastructure development in urban areas. While the research has been carried out for 3 months, namely August to October 20 22. The type and source of data in the study is primary data. Data collection and research will be carried out in several ways, including: Data collection techniques used in this study, using primary data. Where data collection is carried out through the survey method using questionnaires. This research questionnaire was handed over directly to respondents or asked for the help of one of the employees to coordinate the distribution and collection of questionnaires to all Financial Management employees at SKPD in the City of Surabaya.

The calculation in this study is all financial management employees who are members of the SKPD organization in the city of Surabaya. The sample used was 52 SKPD in the city of Surabaya. Because the number is very limited and it is assumed that the population is homogeneous, the researchers used the population as respondents in this study or used the census method. This means that all financial management employees have the opportunity to be respondents in this study. The list of SKPD in the city of Surabaya can be seen on Table 1.

Table 1. List of Regional Apparatus Work Unit Units in the City of Surabaya

No.	Agency Name
1	Department of Education and Culture
2	Health Office
3	Hospital
4	Department of Public Works
5	Department of Housing and Local Government Buildings
6	Fire Service
7	Department of Spatial Planning and Building
8	Bappeda
9	Department of Transportation
10	Regional Environment Agency
11	Department of Landscaping and Hygiene
12	Department of Population and Capil
13	Women's Empowerment and Child Protection Agency
14	Family Planning Agency
15	Social Services
16	Implementing Elements of the Disaster Management Agency
17	Department of Labor
18	Office of Cooperatives and SMEs
19	Integrated Licensing and Investment Agency
20	Youth and Sports Service
21	Civil Service Police Unit
22	National and Political Unity Agency
23	Regional Secretariat
24	DPRD Secretariat
25	Financial and Asset Management Agency
26	Regional Revenue Service
27	Regional Inspectorate
28	BKD
29	Education and Training Agency
30	Daily Executor (LAKHAR) of Narcotics Agency
31	Secretariat of the Management of the Indonesian Employee Corps (KORPRI)
32	Office of Food Security
33	Community Empowerment Agency
34	Archives, Libraries and Data Processing Agency
35	Department of Communication and Informatics
36	Department of Tourism and Creative Economy
37	Marine, Fisheries, Agriculture and Animal Husbandry Service
38	Department of Industry and Trade

The statistical method used to test the hypothesis is to use multiple regression with the help of SPSS for windows software, after all the data in this study is collected, then further data analysis is carried out consisting of: Descriptive Statistical Test by looking at the average value (mean), standard deviation, variance, maximum, minimum, sum, range, kurtosis and skewness (Ahmad et al., 2022) Data Quality Test, namely by conducting validity tests and reliability tests using Pearson Correlation > 0.60. The Multicollinearity test with a VIF value criterion of less than 10 shows that correlations between independent variables can still be tolerated (Cook & Thompson, 2000). Normality Test; The Hypothesis Test consisting of the Multiple Linear Regression Equation Test with its equation Model can be described as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e_i$$

Information:

- Y : Performance of Financial Management Employees
- X1 : Accounting Information System
- X2 : Organizational Commitment
- X3 : Work Discipline
- α : Constants
- β_1, β_3 : Regression coefficient
- e : Error

The R2 (Coefficient of Determination) test with the criteria of R2 value has an interval between 0 to 1 ($0 \leq R^2 \leq 1$). Statistical Test t is by looking at the significance value of t. Each of the variables contained in the output of the regression results uses SPSS. If the probability value is less than 0.05 (for significance level = 5%), then independent variables individually affect the dependent variables. Meanwhile, if the probability value is greater than 0.05, then independent variables one by one have no effect on the dependent variable. In an effort to equalize perceptions of research variables, several operational definitions of variables and indicators are described as follows:

Performance is the result of work achieved by financial management employees within a certain period of time. The indicators are the ability to improve achievements, try to reduce work, carry out work in accordance with work procedures, understand the responsibilities of functions and tasks, try to improve the quality of work.

Accounting Information System is a structure that is integrated in an entity, which uses physical resources and other components, to convert accounting transaction data into accounting information with the aim of meeting the need for information from users or users.

Organizational Commitment is the existence of the power of feeling to stay to work in the organization. The indicators are feeling belonging, feeling attached, feeling a meaningful life, feeling good at work, and feeling proud of the organization.

Labor discipline is the observance and observance of all applicable rules both written and unwritten. The indicators are to comply with working time, comply with every written and unwritten rule, be responsible for tasks, complete tasks on time, and do not do other work outside of working hours.

All variable indicators in this study were measured on the Likert scale with the smallest value of 1 and the highest with a value of 5. (Score 1 = Strongly disagree; Score 2 = Disagree; Score 3 = Disagree; Score 4 = Agree; Score 5 = Strongly Agree).

3. Result and Discussion

3.1. Characteristics of Respondents By Gender

Table 2. Respondent's Gender

No	Gender	Count	Percentage
1	Man	20	37,04%
2	Woman	34	62,96%
	Total	54	100%

The 54 respondents who are SKPD financial management employees in the city of Surabaya consisting of 20 employees or 37.04% are male, while women are 34 employees or 62.96%.

3.2. Characteristics of Respondents By Education Level

Table 3 shows that most of the SKPD financial management employees in the city of Surabaya who were respondents in this study had a high school education level of 3 employees or 5.56% of the number of respondents, a D3 education level of 8 employees or 14.81% of the total respondents, an S1 education level of 35 employees or 64.82% of the total respondents, while S2 was 8 employees or 14.81% of the total respondents.

Table 3. Respondent's Education Level

No	Education Level	Count	Percentage
1	High School	3	5,56%
2	D3	8	14,81%
3	S1	35	64,82%
4	S2	8	14,81%
Total		54	100%

3.3. Validity Test Results

Table 4. Validity Test Results

Question Item	Pearson Correlation	Sig (2-Tailed)	Information	
X1	SIA1	0,507**	0,000	VALID
	SIA2	0,709**	0,000	VALID
	SIA3	0,794**	0,000	VALID
	SIA4	0,645**	0,000	VALID
	SIA5	0,522**	0,000	VALID
X2	KO1	0,744**	0,000	VALID
	KO2	0,749**	0,000	VALID
	KO3	0,741**	0,000	VALID
	KO4	0,713**	0,000	VALID
	KO5	0,707**	0,000	VALID
X3	DK1	0,732**	0,000	VALID
	DK2	0,651**	0,000	VALID
	DK3	0,697**	0,000	VALID
	DK4	0,523**	0,000	VALID
	DK5	0,650**	0,000	VALID
Y	KP1	0,665**	0,000	VALID
	KP2	0,741**	0,000	VALID
	KP3	0,784**	0,000	VALID
	KP4	0,709**	0,000	VALID
	KP5	0,674**	0,000	VALID

Based on table 4, it is known that the variables of the accounting information system, organizational commitment, work discipline and performance of financial management employees have a significant value smaller than 0.05 so that it can be concluded that all question items in the study are valid.

3.4. Reliability Test Results

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Information
Accounting Information System (X1)	0,644	Reliable
Organizational Commitment(X2)	0,776	Reliable
Work Discipline (X3)	0,664	Reliable
Employee Performance (Y)	0,761	Reliable

Table 5 shows that the variables of accounting information systems, organizational commitment, work discipline and performance of financial management employees have a value of Cronbach's alpha greater than 0.6. This shows that

the question items in this study are reliable. So that each question item used will be able to obtain consistent data and if the question is asked again, it will get a relatively similar answer to the previous answer.

3.5. Classical Assumption Test Results

3.5.1. Normality Test Results

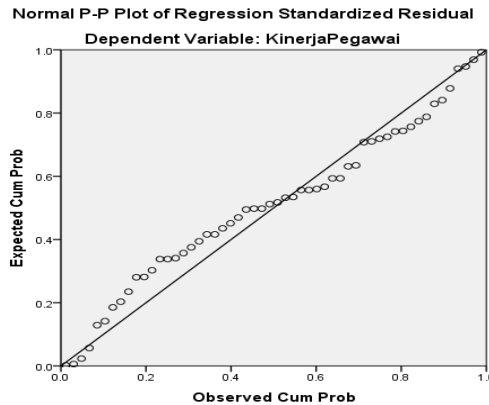


Figure 2. Normality Test Results

Based on figure 2, it can be seen that the dots spread around the diagonal line, as well as the direction of their spread follows the direction of the diagonal line. This suggests that the regression model is feasible because it meets the assumption of normality.

3.5.2. Multicollinearity Test Results

Table 6. Multicollinearity Test Results

Coefficients^a

Type	Collinearity Statistics	
	Tolerance	VIFs
1 (Constant)		
SystemInfoAccounting	.917	1.090
Organizational Commitment	.940	1.064
Work Discipline	.928	1.078

a. Dependent Variable: Employee Performance

Based on table 11, it can be seen that the variables of accounting information systems, organizational commitment and work discipline have tolerance values above 0.1 and VIFs smaller than 10. This means that in the regression equation model there are no symptoms of multicollinearity so the data can be used in this study.

3.5.3. Heteroskedasticity Test Results

Based on figure 3 the scatterplot graph shows that the data is spread on the Y axis and does not form a clear pattern in the spread of the data. This shows that there is no heteroskedasticity in the regression model, so the regression model is feasible to be used to predict the performance of financial management employees with influencing variables, namely accounting information systems, organizational commitment and work discipline.

3.5.4. Simultaneous Test Results (Test F)

Simultaneous tests used to test the presence or absence of the influence of free variables as a whole on bound variables were performed using the F test α . Provided that, if the significance of F count < from 0.05 then the proposed hypothesis is acceptable. The test results are as shown on Table 7.

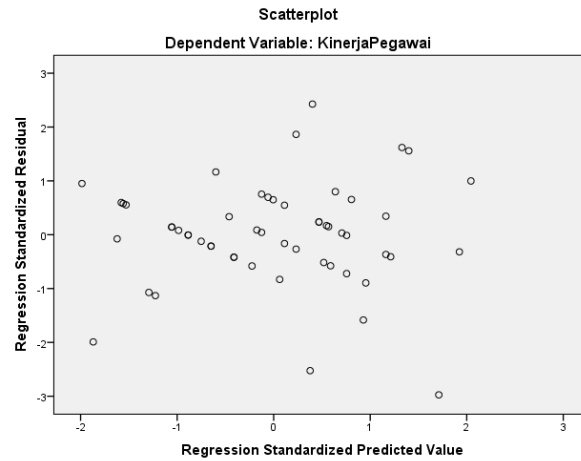


Figure 3. Heteroskedasticity Test Results

Table 7. Simultaneous Test Results (Test F)

ANOVA^a

	Type	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	79.442	3	26.481	13.361	,000b
	Residual	99.095	50	1.982		
	Total	178.537	53			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), DisciplineWork, Organizational Commitment, SystemInfoAccountingAccounting

Table 7 shows that the level of significance is less than 0.05, this means that H4 is accepted so it can be said that accounting information systems, organizational commitment and work discipline simultaneously (together) have an influence on the performance of financial management employees, with a probability of 0.000. Because the probability is much smaller than the significant value of 0.05, the regression model can be used to predict the level of performance of financial management employees.

3.6. Multiple Linear Regression Analysis

After the results of the classical assumption test are carried out and the overall results show that the regression model meets the classical assumptions, then the following stage is to evaluate and interpret the multiple regression model.

Table 8. Regression Equation Model

Coefficients^a

	Type	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8.001	5.274		-1.517	.136
	System Info Accounting	.290	.130	.245	2.225	.031
	Organizational Commitment	.351	.116	.330	3.032	.004
	Work Discipline	.788	.132	.654	5.984	.000

a. Dependent Variable: Employee Performance

Based on the table above, the regression equation formed in this regression test is:

$$Y = -8,001 + 0.290 X1 + 0.351 X2 + 0.788 X3$$

The model can be interpreted as follows:

The constant value is -8.001 this indicates that, if the independent variable (accounting information system, organizational commitment and work discipline) is zero (0), then the value of the dependent variable (performance of financial management employees) is -8,002 units.

The regression coefficient of the accounting information system (b1) is 0.290 and is positively marked. This means that the value of the variable Y will increase by 0.295 if the value of the variable X 1 increases by one unit and the other independent variable is of a fixed value. The positively marked coefficient indicates a unidirectional relationship between the accounting information system variable (X1) and the financial management employee performance variable (Y). The better the accounting information system, the performance of financial management employees will increase.

The regression coefficient of the organizational commitment system (b2) is 0.351 and is positively marked. This means that the value of the variable Y will increase by 0.351 if the value of the variable X 2 increases by one unit and the other independent variable is of a fixed value. The positively marked coefficient indicates a unidirectional relationship between the organizational commitment variable (X2) and the financial management employee performance variable (Y). The better the organization's commitment, the performance of financial management employees will increase.

The regression coefficient of labor discipline (b3) is 0.788 and is positively marked. This means that the value of variable Y will increase by 0.788 if the value of variable X 3 increases by one unit and the other independent variable is of a fixed value. The positively marked coefficient indicates a unidirectional relationship between the work discipline variable (X3) and the financial management employee performance variable (Y). The higher the discipline of accounting work, the performance of financial management employees will increase.

3.7. Partial Test Results (t-test)

Through t-test statistics consisting of Accounting Information Systems (X 1), Organizational Commitment (X2) and Work Discipline (X3) can be partially identified their effect on the Performance of Financial Management Employees (Y).

First Hypothesis Testing (H1) Table 8 shows that the accounting information system variable has a significant rate of 0.031 i.e. less than 0.05. This means that H1 is accepted so that it can be said that the accounting information system has a significant effect on the performance of financial management employees. A value of t valued at +2.225 indicates a positive effect on the dependent variable.

Second Hypothesis Testing (H2) Table 8 shows that the organizational commitment variable has a significant rate of 0.004 i.e. less than 0.05. This means that H2 is accepted so that it can be said that organizational commitment has a significant effect on the performance of financial management employees. A value of t valued at +3.032 indicates a positive influence on the dependent variable.

Third Hypothesis Testing (H3) Table 8 shows that the labor discipline variable has a significant rate of 0.000 i.e. less than 0.05. This means that H3 is accepted so that it can be said that work discipline has a significant effect on the performance of financial management employees. A value of t valued at +5.984 indicates a positive effect on the dependent variable.

3.8. Test R2 (Coefficient of Determination)

Table 9. R Test Results

Model Summary^b

Type	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.667a	0.445	0.412		1.4078

a. Predictors: (Constant), DisciplineWork, Organizational Commitment, SystemInfoAccountingAccounting

b. Dependent Variable: Employee Performance

From table 9, there is an R number of 0.667 which shows that the relationship between the performance of financial management employees and the three independent variables is strong, because it is in the definition of very strong whose number is above 0.6. While the R square value of 0.445 or 44.5% indicates that the performance variables of financial management employees can be explained by the variables of accounting information systems, organizational commitment and work discipline of 44.5% while the remaining 55.5% can be explained by other variables that are not contained in this study.

3.9. Discussion of Research Results

3.9.1. *The Effect of Accounting Information System on the Performance of SKPD Financial Management Employees in the City of Surabaya*

The results of this study show that the accounting information system has a positive and significant effect on the performance of financial management employees. This finding explains that if the accounting information system is getting better, then employee performance will also increase. In other words, if the accounting information system is good, then employee performance will also increase so that employees will be more able to complete their duties and responsibilities which will further lead to improved performance of both individuals and organizations. The results of this study are in line with the theory expressed by Fahmi Rizaldi (2015) who said that the better the accounting information system applied in a company, the more the performance of employees in the company will increase. The results of this study also prove that Rismayanti's research (2010) is known to have a positive influence between accounting information systems on employee performance at Formal Education Institutions or schools in the Depok area. In line with that, Anwar (2011) also proved that the implementation of accounting information systems partially has a positive and significant impact on the performance of company employees. Accounting information systems play an important role in managing the finances of an organization. Accounting information systems are very useful in collecting data on the activities of an organization and then processing it into useful information for internal and external parties. The ability to manage information effectively in a government organization is very important because it can be the basis for obtaining Good Government Governance. A decent accounting information system is the main requirement for good financial management. Which is an indispensable part of any organization. Thus, it can be ensured that accounting information systems are very important in encouraging their efforts to work optimally in achieving certain goals. Therefore, the organization in this case the leadership needs to make efforts to improve the accounting information system better so that it can have an impact on work results or performance.

3.9.2. *The Effect of Organizational Commitment on the Performance of Financial Management Employees at SKPD in the City of Surabaya*

Organizational commitment is the partiality of an employee to the organization to achieve the goals of the organization, in general, organizational commitment is the relationship between the work of employees in the organization. Thus the hypothesis says partially organizational commitment (X2) has a significant effect on the performance of financial management employees at SKPD in the city of Surabaya. It is clear that organizational commitment has a significant influence on employee performance. The path coefficient shows that increased organisational commitment has a significant effect on the performance of financial management employees. Employees who have a high commitment to the organization will give maximum effort to achieve organizational goals, are willing to sacrifice for the benefit of the organization and have a strong desire to stay in the organization. The results of this study show that organizational commitment has a positive and significant effect on the performance of financial management employees. These results are consistent with Dewi's research (2008) which states that organizational commitment affects employees. It also supports zabil's research, Johari (2003). Theoretically, it is stated that organizational commitment is a trait of an individual's relationship with the organization that allows a person to have a high attachment by exposing to: 1) a strong desire to remain a member of the organization, 2) a willingness to try their best or work hard for the benefit of the organization, and 3) strong trust and full acceptance of the goals and values of the organization. This is inseparable from everything that is supported around employees that can influence themselves in carrying out their duties and responsibilities. The problems faced by employees are always his responsibility. The problems faced by employees are always a shared or corporate responsibility and vice versa. From this, employees feel happy to have a career in the organization and have emotional ties with all elements of the company which ultimately makes the organization have its own meaning for employees and creates a strong organizational commitment to all employees, so that employee performance increases.

3.9.3. *The Effect of Work Discipline on the Performance of Financial Management Employees at SKPD in the City of Surabaya*

Discipline comes from the word discipline meaning to obey, obey, be patient, or be willing to follow norms or rules. Thus discipline is the observance, obedience, awareness and willingness of a person to follow all the rules that the organization makes as well as social norms that apply both special and of a general nature. Awareness means the attitude of a person who voluntarily obeys all the rules and is aware of his duties and responsibilities. So, they will obey and do all their duties properly without any coercion from superiors or from anyone. People who have a high awareness of their duties will work earnestly and people who work earnestly will produce high work achievements and vice versa. Meanwhile, willingness is an attitude, behavior, and deed of a person in accordance with organizational regulations, both written and unwritten. So, a person will be willing to obey all the rules as well as carry out his duties, either voluntarily or by force. Discipline is also defined as if a person comes and goes home on time, does all his work well, complies with all the rules of the organization and the prevailing social norms. That is why in the discipline of employees are treated regulations and penalties. Regulations in discipline are very necessary to provide guidance and counseling for employees in creating good discipline in the organizational environment. Because with good discipline, morale, work morale, efficiency, and effectiveness of employee work will increase. This will support the achievement of organizational goals. In other words, the organization is very difficult to achieve its goals if the employee does not comply and complies with all the regulations that the organization makes. Therefore, discipline is said to be good, if most employees obey and are aware of carrying out all existing regulations. Punishment is necessary in order to improve discipline and educate employees to comply with all organizational regulations. Therefore, the provision of punishment must be fair and strict to all employees without exception. With fairness and firmness, the goal of sentencing will be achieved. The results of research conducted by researchers show that discipline partially has a positive and significant effect on the performance of financial management employees at SKPD in the city of Surabaya. This means that to produce optimal performance according to their abilities and skills, every employee in carrying out their duties and functions must always be willing and aware of themselves, upholding applicable work discipline. Awareness of the responsibilities given means being willing to carry out these responsibilities in accordance with the provisions that have been set by the organization. This research is in line with what previous researchers have stated that work discipline will produce good achievements and good work performance is a reflection of compliance with regulations and punishments and awareness of responsibility to oneself. This research is in line with research conducted with Ivonne Sajangbati (2013) from the results of regression analysis showing that work discipline variables positively significantly affect employee performance. Discipline is the most important and very important operative function of human resource management because the better the discipline of employees, the higher the work performance it can achieve, without good employee discipline, it is difficult for the organization to achieve optimal results. Good discipline is a reflection of the magnitude of a person's responsibility to the tasks assigned to him. This encourages passion, morale, and the realization of the goals of the organization, employees and society. Therefore, every leader always tries to make his subordinates have good discipline. A leader is said to be effective in his leadership, if his subordinates are highly disciplined. To maintain and improve good discipline is a difficult thing, since many factors affect it. Discipline must be enforced in an organization. Without the support of good employee discipline, it is difficult for the organization to realize its goals. So discipline is the key to the success of an organization in achieving its goals. However, please note that there are several indicators that affect the level of discipline of employees in an organization (Hasibuan, 2008: 194), namely; (1) The objectives to be achieved must be clear so that the workload given to the employee is in accordance with the ability concerned, in order to be able to work seriously and be disciplined in doing it.

4. Conclusion

In accordance with the results of the statistical test, it partially shows that the Accounting Information System (X1) variable has a positive and significant effect on the performance of financial management employees at SKPD in the City of Surabaya. This means that the better the accounting information system, the positive impact on improving performance. The Organizational Commitment variable has a positive and significant effect on the performance of financial management employees at SKPD in the City of Surabaya. That is, the better the organizational commitment held by each individual, the better the performance of the individual. The Work Discipline variable has a positive and significant effect on the performance of financial management employees at SKPD in the city of Surabaya. This means that the better the work discipline owned by employees, the impact will have an impact on improving performance, which means that performance will be better. And the labor discipline variable is the dominant most influential variable. Simultaneously, the variables of accounting information system, organizational commitment, and work discipline affect the performance of financial management employees at SKPD in the city of Surabaya. This means that the four free variables as stated above will be able to improve employee performance, especially at SKPD in the city of Surabaya. And the variables that need to be improved are the variables of the accounting information system, then followed by

organizational commitment, and for the variables of work discipline from the results of the discussion have been assessed as good and do not need to be improved.

From the description of the research results and discussions as previously explained, researchers can provide some suggestions that may be useful in the development of human resources in the future, especially at SKPD in the City of Surabaya as follows: Every organization is required to always improve performance. This encourages organizations to always utilize accounting information systems in the implementation of daily tasks. One of them is to always implement an accounting information system in the organization to facilitate and speed up the completion of tasks by each individual. then the better the accounting information system is applied in an organization / company, the more the performance of employees in the organization / company increases. To maintain a task or work on an ongoing basis, it is necessary to build organizational commitment by building good cooperation. A strong organizational commitment is built on the basis of common interests reflected in mutual respect, tolerance, an element of justice in tasks, and mutual trust in each other. If this is realized, it will give birth to high performance. Obeying and obeying every rule both written and implied is a responsibility that must be shouldered by all members of the organization or employees. Therefore, to realize good performance, work discipline needs to be improved through personal awareness. High awareness of responsibility then any work submitted will give birth to high performance. Therefore, work discipline needs to be improved continuously. The efforts of the SKPD office in the city of Surabaya in improving employee performance can be done by paying attention to various policies related to accounting information systems, organizational commitment and work discipline. The way that can be taken is to provide stimuli to employees, including organizing regular motivational and self-development training to increase morale that motivates employees to obtain optimal results and creates a harmonious atmosphere to maintain a sense of belonging.

References

- Ahmad, S., Hassan, S., Farooq, U., Ahmad, S., Ehsan, S., Ali, D. M., Essar, M. Y., Khan, H. F., & Hashim, H. T. (2022). Assessment of COVID-19 related preventive measures in medical students across a lower-middle-income country: A cross-sectional study from Pakistan. *Annals of Medicine and Surgery*, 82, 104757. <https://doi.org/https://doi.org/10.1016/j.amsu.2022.104757>
- Aydin, N., Celik, E., & Gumus, A. T. (2015). A hierarchical customer satisfaction framework for evaluating rail transit systems of Istanbul. *Transportation Research Part A: Policy and Practice*, 77, 61–81. <https://doi.org/https://doi.org/10.1016/j.tra.2015.03.029>
- Cook, C., & Thompson, B. (2000). Reliability and validity of servqual scores used to evaluate perceptions of library service quality. *The Journal of Academic Librarianship*, 26(4), 248–258. [https://doi.org/https://doi.org/10.1016/S0099-1333\(00\)00114-2](https://doi.org/https://doi.org/10.1016/S0099-1333(00)00114-2)
- Ekmekçi, Y. A. D. (2014). Implementing of Balanced Scorecard: Sample of Turkish Republic Ministry of Youth and Sport. *Procedia - Social and Behavioral Sciences*, 150, 754–761. <https://doi.org/https://doi.org/10.1016/j.sbspro.2014.09.046>
- Fatima, T., & Elbanna, S. (2020). Balanced scorecard in the hospitality and tourism industry: Past, present and future. *International Journal of Hospitality Management*, 91, 102656. <https://doi.org/https://doi.org/10.1016/j.ijhm.2020.102656>
- Hébert, F. (1994). Service quality: An unobtrusive investigation of interlibrary loan in large public libraries in Canada. *Library & Information Science Research*, 16(1), 3–21. [https://doi.org/https://doi.org/10.1016/0740-8188\(94\)90039-6](https://doi.org/https://doi.org/10.1016/0740-8188(94)90039-6)
- Hope, O.-K., Hu, D., & Zhao, W. (2017). Third-party consequences of short-selling threats: The case of auditor behavior. *Journal of Accounting and Economics*, 63(2), 479–498. <https://doi.org/https://doi.org/10.1016/j.jacceco.2016.09.006>
- Kallaher, A., Eldermire, E. R. B., Fournier, C. T., Ghezzi-Kopel, K., Johnson, K. A., Morris-Knowler, J., Scinto-Madonich, S., & Young, S. (2020). Library systematic review service supports evidence-based practice outside of medicine. *The Journal of Academic Librarianship*, 46(6), 102222. <https://doi.org/https://doi.org/10.1016/j.acalib.2020.102222>
- Kiran, K., & Diljit, S. (2012). Modeling Web-based library service quality. *Library & Information Science Research*,

34(3), 184–196. <https://doi.org/https://doi.org/10.1016/j.lisr.2012.02.005>

- Lamoreaux, P. T. (2016). Does PCAOB inspection access improve audit quality? An examination of foreign firms listed in the United States. *Journal of Accounting and Economics*, 61(2), 313–337. <https://doi.org/https://doi.org/10.1016/j.jacceco.2016.02.001>
- Leffel, B. (2022). Climate consultants and complementarity: Local procurement, green industry and decarbonization in Australia, Singapore, and the United States. *Energy Research & Social Science*, 88, 102635. <https://doi.org/https://doi.org/10.1016/j.erss.2022.102635>
- Riella, M., Kahraman, R., & Tabor, G. R. (2019). Fully-coupled pressure-based two-fluid solver for the solution of turbulent fluid-particle systems. *Computers & Fluids*, 192, 104275. <https://doi.org/https://doi.org/10.1016/j.compfluid.2019.104275>
- Sainaghi, R., Phillips, P., & d'Angella, F. (2019). The balanced scorecard of a new destination product: Implications for lodging and skiing firms. *International Journal of Hospitality Management*, 76, 216–230. <https://doi.org/https://doi.org/10.1016/j.ijhm.2018.05.011>
- Sansing, R., & Yetman, R. (2006). Governing private foundations using the tax law. *Journal of Accounting and Economics*, 41(3), 363–384. <https://doi.org/https://doi.org/10.1016/j.jacceco.2005.03.003>
- Suhányiová, A., Suhányi, L., Mokrišová, M., & Horváthová, J. (2015). Application of the Principle of Prudence in the Accounting of Slovak Businesses through the Creation of Adjusting Entries for Receivables. *Procedia Economics and Finance*, 34, 311–318. [https://doi.org/https://doi.org/10.1016/S2212-5671\(15\)01635-4](https://doi.org/https://doi.org/10.1016/S2212-5671(15)01635-4)
- Tsvetkova, L., Okhrimenko, I., Belousova, T., & Khuzhamov, L. (2022). Relationship and mutual influence between poverty and insurance in a developing insurance market. *Journal of Behavioral and Experimental Finance*, 36, 100748. <https://doi.org/https://doi.org/10.1016/j.jbef.2022.100748>
- Van den Branden, L., Van de Craen, N., Van Leugenhaege, L., Mestdagh, E., Timmermans, O., Van Rompaey, B., & Kuipers, Y. J. (2022). Flemish midwives' perspectives on supporting women during the transition to motherhood – A Q-methodology study. *Midwifery*, 105, 103213. <https://doi.org/https://doi.org/10.1016/j.midw.2021.103213>