THE PERFORMANCE OF EMPLOYEES OF BANKS WITH WORK MOTIVATION AS MODERATOR

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Abstract: This study aims to influence the effectiveness of accounting information systems and work motivation on employee performance. Furthermore, work motivation is a moderator between the effectiveness of accounting information systems and employee performance. This research was conducted at the Rural Bank (BPR) in Gianyar Regency. Retrieval of samples with Purposive Sampling technique. Technical analysis of the data used is using the approach Partial Least Square (PLS). Results of the study show that the effectiveness of the accounting information system and motivation to work affect the performance of employees. Furthermore, work motivation can moderate the effect of the effectiveness of accounting information systems on employee performance.

Keywords: effectiveness, performance, motivation, accounting information system

INTRODUCTION

In the era of globalization, technological developments are always running and growing rapidly. Progress technology provides the impact of the changes that are so large in the lives of human people (Di Salvo et al., 2017; Yanyu Wang et al., 2019). The development of technology of information is also an effect on the company, but also gives the effect that significant to the system information of accounting in the organization of business, regard this indicates that the technological system of information already become a necessity to show the working entity company or organization the (Govindarajan, 1988; Naiyananont & Smuthranond, 2017). The use of technology information is expected to help the company provide information that is useful in making decisions. Each company shall provide an update each period to meet the needs of information finances that can be reliable and relevant for the parties who have the interests of both the internal company (management company) and the external company (investors, governments, and auditors) (Jensen & Meckling, 1976; Paino et al., 2015; Saputra & Anggiriawan, 2021; Sara et al., 2020).

According to Robbins (Sinambela, 2012: 5), job performance is the result of evaluating the work done by individuals compared to the criteria that have been set together. Prawirosentono and Primasari (2015: 2) mentions that job performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in order to achieve the objectives of the organization in question, not breaking the law and in accordance with morals and ethics. Riva'i (2009:532) defines performance as the willingness of a person or group of people to carry out an activity, and perfect it according to their responsibilities with results as expected. While according to Mathis (2011: 378), performance (performance) is basically "what is done or not done by employees". What is meant to be done and not done here is work or duties that are the employees’ responsibility.

An organization that can compete with the competitors by way of using the good system information, so much the company or organization issuing the funds are so large in investments such (Cruz et al., 2020; Mariyati et al., 2020). Though so, the success of a system of information also depends on the ease of the system and the utilization of the system that the users of the
system because technology system information is held in a company to assist individuals in completing their duties (Brennan & Connell, 2000; Saputra et al., 2021). Technological developments that occur at this time also affect the information system in banking, especially BPR. In general, the purpose of the utilization of system information and technology information in banking more emphasize on the level of reduction of errors in the processing of transactions which during this is done by the manual and provide information statements financial are accurate and precise time that can be used by management to make decisions (Susanto, 2017; Ugwunta & Ugwuanyi, 2019), thus giving the impact that outside unusual considering the industry’s most high level of dependence on the activities of collecting, processing, analyzing data and submission of a report that is required to meet the needs of its customers (Boekestein, 2009; Cai et al., 2019). Motivation is one of the concepts of psychology’s most important and vital for managers in directing subordinates to get a good goal (Bayih & Singh, 2020; Poletti-Hughes & Briano-Current, 2019). Motivation becomes an important role that determines the absence of a work of vision and mission that explains the achievement of the objectives as a whole (Lin et al., 2018).

Technology Acceptance Model (TAM) or Model Acceptance of Technology is one of the theories about the use of system technology information that is considered to be very influential and is generally used to explain the acceptance of the individual against the use of system technology information (Lee et al., 2003; Venkatesh & Davis, 2000). Excess TAM The most important is that TAM is a parsimony model, which is simple but valid (Liao et al., 2018). In addition, TAM has also been tested with many studies, the results of which are that TAM is a good model, especially when compared to the TRA and TPB models. In TAM, acceptance of the user in the use of the system information is influenced by two constructs, namely usability (perceived usefulness) and ease of use (perceived ease of use) (Rauniar et al., 2014). Both construct such a difference most striking that there are at TAM if compared with the TRA and TPB. In addition, in TAM, there is also no construct of the subjective norm (subjective norm) and behavioral control (perceived behavioral control) (Venkatesh & Davis, 2000). The construct another in the TAM together with the TRA, simply because it is more devoted to using technology, the term also adjusts (Taufik & Hanafiah, 2019).

H1. The effectiveness of AIS has a positive effect on employee performance.

A manager of a company requires the information to determine the activities of what has been going on in his company and then evaluate whether the activity that has been done has been following what is already planned (Ma & Liu, 2011). The employees need the information to carry out activities of daily (Mariyatni et al., 2020). A system of information generates the information that is needed by the leadership of the company. Information that either is accurate, trustworthy, and can be provided at the time required (Jardali et al., 2015; Malmi, 2001). A system is an entity that has a goal together and has portions that mutually integrate one each another (Kartika, 2017; Whipple, 2018). A system must have two activities; first, the existence of input (input) which is a source to be able to operate a system; second: there are operational activities (processes) that convert inputs into outputs (outputs) in the form of operating results (objectives/targets/targets of operating a system) (Wu et al., 2020).

While accounting is the art of recording, classifying, and summary to the transaction economy that produces information, finance is used to make decisions. Therefore, the accounting information system can be defined as an activity that is integrated which produces reports in the form of a data transaction of business are processed and presented as into a report finances that have meaning for the parties who need it (Mailoor et al., 2003; Möller & Schaltegger, 2005; Suardikha, 2013). Therefore, from the understanding of Accounting Information System can be concluded that the Accounting Information System is an activity that integrates the form of a data transaction business which is then processed and presented to be a report that has meaning for the parties who need it (Chatzivgeri et al., 2019; Stefan-Duicu & Stefan-Duicu, 2015).
H2. Work motivation has a positive effect on employee performance.

METHODS
This research was conducted at Rural Banks (BPR) in Gianyar Regency. Time study is the year 2021. The population in the study of this is the company Bank Crediting (BPR). Retrieval of samples with technique purposive. Purposive sampling is used because the information will be taken based on the researcher's criteria. The respondent's criteria in this study are to select employees who work concerning accounting information systems.

Table 1. Classification Total Sample Employee in Bank Crediting (BPR) in the district of Gianyar

<table>
<thead>
<tr>
<th>No.</th>
<th>Bank Name</th>
<th>Number of employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>PT. BPR Aruna Nirmaladuta</td>
<td>5</td>
</tr>
<tr>
<td>2</td>
<td>PT. BPR Artha Bali Jaya</td>
<td>5</td>
</tr>
<tr>
<td>3</td>
<td>PT. BPR Angsa Sedana Yoga</td>
<td>4</td>
</tr>
<tr>
<td>4</td>
<td>PT. BPR Bali Dewata</td>
<td>5</td>
</tr>
<tr>
<td>5</td>
<td>PT. BPR Baskara Dewata</td>
<td>4</td>
</tr>
<tr>
<td>6</td>
<td>PT. BPR Eka Ayu Artha Bhuawana</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>PT. BPR Gianyar Parthisedana</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>PT. BPR Krisna Yuna Dana</td>
<td>4</td>
</tr>
<tr>
<td>9</td>
<td>PT. BPR Mitra Bali Srisedana Mandiri</td>
<td>4</td>
</tr>
<tr>
<td>10</td>
<td>PT. BPR Mas Giri Wangi</td>
<td>4</td>
</tr>
<tr>
<td>11</td>
<td>PT. BPR Mulia Wacana</td>
<td>4</td>
</tr>
<tr>
<td>12</td>
<td>PT. BPR Naga</td>
<td>5</td>
</tr>
<tr>
<td>13</td>
<td>PT. BPR Nusamba Tegalalang</td>
<td>5</td>
</tr>
<tr>
<td>14</td>
<td>PT. BPR Pukusa Bali Dwipa</td>
<td>4</td>
</tr>
<tr>
<td>15</td>
<td>PT. BPR Pertiwi</td>
<td>4</td>
</tr>
<tr>
<td>16</td>
<td>PT. BPR Ragajayatma</td>
<td>4</td>
</tr>
<tr>
<td>17</td>
<td>PT. BPR Sadu Artha</td>
<td>5</td>
</tr>
<tr>
<td>18</td>
<td>PT. BPR Sari Werdi Sedana</td>
<td>5</td>
</tr>
<tr>
<td>19</td>
<td>PT. BPR Sukawati Pancakanti</td>
<td>6</td>
</tr>
<tr>
<td>20</td>
<td>PT. BPR Suadana</td>
<td>5</td>
</tr>
<tr>
<td>21</td>
<td>PT. BPR Suryajaya Ubud</td>
<td>5</td>
</tr>
<tr>
<td>22</td>
<td>PT. BPR Tish</td>
<td>5</td>
</tr>
<tr>
<td>23</td>
<td>PT. BPR Ulati Dana Rahayu</td>
<td>4</td>
</tr>
<tr>
<td>24</td>
<td>PT. BPR Werdhi Sedana</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: Association of Indone Accounting Information System Rural Banks

Techniques of collecting data used are using a questionnaire that lists types of questions covered in the auditor who becomes the respondent to use the scale of Likert. Analysis of the data used in this study is the Warp Partial Least Square program.

RESULT AND DISCUSSION
Measurement model testing will be conducted to show the results of the validity and reliability tests. Based on the Convergent Validity and test Composite Reliability and Cronbach's Alpha, the entire variable already meets the criteria of validity and reliability. Evaluation models structural aims to predict the relationship between latent variables based on the theory of substantive model of structural evaluated by using the R-square to construct dependent. Show strong weakness of the effect that caused by a variety of variables exogenous to the variable endogenous. Rated R-Square (R2) is more substantial than 0.50 category models strong. The R-square value (R2) of each endogenous variable is presented in Table 4 at the bottom.
Table 2. Coefficient R²

<table>
<thead>
<tr>
<th>Employee performance</th>
<th>R Square</th>
<th>R Square Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.868</td>
<td>0.870</td>
</tr>
</tbody>
</table>

Source: Data processed 2021

Table 2 shows that the value of R-Square (R²) all the variables more than 0.50 so that the entry in the criteria of strong, can be said to be a model that is formed is strong. The test is done to determine whether the effect is directly from each of the variables used in this research.

Table 3. P LS . Test Results

| Accounting Information System -> Employee Performance | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T Statistics (|O/STDEV|) | P Values |
|-------------------------------------------------------|---------------------|----------------|---------------------------|-------------------|----------|
| 0.356                                                  | 0.370               | 0.080          | 1.990                     | 0.031             |

| Work Motivation -> Employee Performance                | 0.140               | 0.167          | 0.179                     | 1.457             | 0.042    |
| Moderating Effect Work Motivation -> Employee Performance | 0.267               | 0.23           | 0.076                     | 1.989             | 0.032    |

Source: Data processed 2021

The test results showed that the entire value of the P-Values is smaller than 0.05. So, it means going on the effect that is significant to the entire relationship that is tested in a study of this. So here is presented a picture scheme of the path that is used in research this.

The first hypothesis states that the effectiveness of the accounting information system has a positive effect on employee performance. Based on the analysis result can be seen that the value of P-Value 0.031 is smaller than 0.05, this means that H1 is accepted that the effectiveness of the system of information accounting impact positively on the performance of employees (Priliandani et al., 2020; Suardhika et al., 2012; Suardikha, 2013). Accounting Information System is a collection of information about finances are derived from the activities of collecting processing of transactions that relate to finance. The system has both regarded as a factor important in the achievement of the performance, which is great especially in the process of making the decision (Bowrin, 2004; Dong et al., 2017). More and better quality of Accounting Information System which includes: easy to use, access that is fast, reliable, flexible, and secure to protect the data user then the system will feel satisfied (Chen et al., 2019; Sitawati et al., 2017).

The second hypothesis states that work motivation has a positive effect on employee performance. Based on Table 4, the value of P-Value 0.042 is smaller than 0.05; this means that H2 is accepted that the motivation of work affects positively on the performance of employees. This explanation is from the theory that has been put forward by Lerner et al. (2009), which states that work motivation plays a very important role in improving employee performance. The interest motivates employees so that employees can carry out their work with effectively and efficiently by increasing the performance of the company (Ghani et al., 2016; Groen et al., 2017). With such motivation to work is also able to improve the spirit, morale, work, and passion work for perceived that the job is challenging (Lin et al., 2018; Strauss et al., 2017). By way of this, a company can encourage the development achievements of the motivation of the work that will trigger growth and development competition is healthy between individual or teamwork the companies (Fama, 2012; Prabandari & Sholihah, 2015; Yandong Wang et al., 2019).

Influence Effectiveness Accounting Information System To Performance Employees with Motivation Work For moderating
The third hypothesis states that work motivation strengthens the effect of AIS effectiveness on employee performance. Based on Table 4, the value of P-Value is 0.0321 or smaller than 0.05; this means that H1 is accepted that motivation work strengthens the influence of the Effectiveness accounting information system on the performance of employees (Mariyati et al., 2020). Therefore, motivation becomes one of the variables that important who have influence great for the organization of companies to improve the performance of employees of an employee or employees who already have the motivation will survive on its work in the period that is sufficiently long as measures to achieve the objectives they are (Mölle & Schaltegger, 2005; Patiar & Mia, 2008; Suardikha, 2013). According to Chenhall & Langfield-Smith (1998), Employees will last a long time on their work when they are already working as effectively. Accounting Information System has a computerized course more effective for employees. Elfaki (2018) stated that work motivation strengthens the effect of accounting information system effectiveness on employee performance.

CONCLUSION
Based on the results of the analysis and processing of data on a study of this, the author can make some conclusions about the performance of employees of BPR branch Gianyar, in Simultaneous and Partial, variable effectiveness of the implementation of Accounting Information System and motivation to work an effect on the performance of employees. Furthermore, work motivation can moderate the Effect of the Effectiveness of Accounting Information Systems on Employee Performance. For the next researchers in the future to be able to expand or add to the population and research samples. To research further, add a variable other outside variables that the researchers used in this study. Variable else meant is compensation, communication interpersonal, commitment, suitability task of technology and variable variables other that may affect the employee's performance.

REFERENCES


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