



## THE INFLUENCE OF SIA, LOCUS OF CONTROL, AND MOTIVATION ON EMPLOYEE PERFORMANCE AT BERWI MULTIPLE ENTERPRISES COOPERATIVES

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This study aims to test and analyze the effect of the Effectiveness of Accounting Information Systems, Locus of Control and Work Culture on Employee Performance. This research was conducted at LPDs in Kuta District with a sample of 98 respondents who were taken using a purposive random sampling technique. All data obtained from the distribution of questionnaires is feasible and then analyzed using multiple linear regression and hypothesis testing (t-test and f-test). The results showed that (1) The effectiveness of the Accounting Information System has a positive and significant effect on Employee Performance at LPD in Kuta District. This shows that the better or more effective the accounting information system is, the more employee performance will increase at LPDs in Kuta District. (2) Locus of Control positively and significantly affects employee performance at LPDs in Kuta District. This shows that the better or more Locus of Control, the more Employee Performance will increase in motorized vehicles at LPDs in Kuta District. (3) Work Culture positively and significantly affects Employee Performance at LPDs in Kuta District. This shows that the better or increase in Work Culture, the more Employee Performance will increase at LPD in Kuta Subdistrict.

**Keywords:** Accounting Information System Effectiveness, Locus of Control, Work Culture and Employee Performance.

## INTRODUCTION

Technology development is currently experiencing a rapid increase and progress and has a positive impact on a company. One result of technology development is information systems. As is the case with the development of information technology through computer devices and other software designed to facilitate information sharing with the broader community, the more sophisticated the system used by the company, the more excellent the opportunity for the company to advance.

The current phenomenon in the banking and non-banking world is that employees still need to be more fluent in using computers to manage accounting information systems. The incentives obtained by employees still need to be satisfactory. Therefore, employee performance must be oriented towards revamping the work culture to create professional employees. One of the financial institutions that use the Accounting Information System is LPD. Given the benefits of using technology-based information systems to improve employee performance, groups and organizations should consider this. Information system technology in supporting information systems influences almost all aspects of financial management, both banking and non-banking. (Krishnadewi et al., n.d.). Nyoman Giri Prasta (2023) stated that the Village Credit Institution (LPD) is a strategic economic pillar of the Desa Adat. In the era of information technology characterized by intense competition, LPDs must continue improving their quality as drivers of the rural economy.



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By improving human resources (HR) at various levels, utilizing technology in business processes and management, and awakening its managers' spiritual and entrepreneurial spirit, this potential LPD will realize its vision and mission as a pillar and economic driver in traditional villages. "Through the inauguration of the Badung Regency BKS-LPD board for the 2023-2028 service period complete with its structure, we want LPDs to improve in terms of Management and Spirituality. We also want LPDs in Badung to have online-based operations and their human resources certification, which is proof of the competence of LPD human resources. Furthermore, the LPD digitalization program not only provides convenience for LPDs in their operations but also as an effort to show LPD transparency to customers and optimal service. So customers do not have to come to the LPD, and all transactions can be made via mobile phones.

Kuta Sub-district is a sub-district in Badung Regency, Bali, Indonesia, with an area of 17.52 km<sup>2</sup>. This area is one of the most famous tourist destinations in foreign countries. There are 6 LPDs in the Kuta District, each spread in the Kelan, Kedonganan, Tuban, Kuta and Seminyak areas. Six LPDs located in Kuta District use Accounting Information Systems in their operational activities.

Many fundamental problems cause this to happen in Village Credit Institutions; the main factor is the performance of employees in using information systems, as well as how the behavior and work culture are contained in each existing institution. The company dramatically influences the effectiveness of using a reliable information system, especially in processing data that has changed from a manual system to a computer system. In the opinion of Luciana Spica (2007), the effectiveness of accounting information systems is influenced by several factors, namely user involvement in information system development, personal technical capabilities, AIS training and education programs, the existence of an AIS control committee and the location of the AIS department. (in Sulistiani & Padnyawati, 2020). Locus of Control is one of the factors that is often associated with self-esteem, job satisfaction and work ethics.

According to Schein (2014), work culture is a pattern of basic assumptions created, discovered, or developed by certain groups as learning to overcome the problems of external adaptation and internal integration that occur within the company and, therefore, taught to new members as the right way to understand, think and feel related to these problems. (in Melasari, SE., M.Si & Lestari, 2019). Employee performance is a benchmark for an employee in completing the tasks assigned in a company or organization. According to Sjahiril Alim (2021), The term performance or performance is a benchmark for employees in carrying out all tasks targeted at employees, so efforts to conduct an assessment of performance in an organization are of utmost importance.

This is supported by previous research conducted by Miati and Sutapa (2019), which states that the effectiveness of accounting information systems has a positive and significant effect on employee performance. Research conducted by (Monita & Adi, 2022) stated that the effectiveness of accounting information systems has a positive and significant effect on employee performance. This means that the higher the effectiveness of the accounting information system, the higher the employee performance. Previous research conducted by Sjahiril Alim (2021) stated that Locus of Control significantly affects employee performance.

**Effectiveness of Accounting Information Systems.** A system is a series of two or more interconnected components that interact to achieve a goal. Computer-based systems process data into useful information through input, process and output stages. Bodnar (2006: 3) defines an accounting information system as a set of resources, both human resources and equipment, that processes financial information into reliable and useful information for decision-making in the organization.



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**Locus Of Control.** Locus of Control is a personality variable defined as an individual's belief in whether or not he can control his destiny. Locus of control is divided into two, namely, internal locus of control and external locus of control. Rotter states that internal locus of control refers to the extent to which a person expects reinforcement of the results of their behavior, which depends on their judgment or personal characteristics. In contrast, an external locus of control is where a person expects that reinforcement or results are a function and chance, luck, or fate is controlled by other people's forces or other language is powerless. (Austin, 2019).

**Work Culture.** According to Khairul Umam (2010: 151), work culture is a philosophy based on a view of life as values that become traits, habits, and driving forces, cultured in the life of a group of people or organizations, then reflected in attitudes into behavior, beliefs ideals, opinions, and actions that manifest as "work" or "work." work culture plays a vital role for a person and also for the company where he works. A good work culture allows human resources to explore the potential of other company-owned resources and help the company achieve its goals. This shows that work culture is also beneficial for the company. (Siregar, 2020).

**Employee Performance.** The development of an organization is inseparable from the existence of performance. Every employee must achieve good performance so that the main objectives of the company can be achieved; this indeed cannot be separated from the quality and capacity of employees in doing a job that has become their responsibility (Rivaldo, 2022). According to Riniwati (2016), performance is the process of people's behavior in doing work that produces a thought or product in achieving the goals he is working on.

## METHODS

This research was conducted at LPDs located in Kuta District, Bali Province. The population in this study focuses on LPDs in Kuta District. There are 6 LPDs in Kuta District, with 231 employees. Sampling in this study was using the purposive sampling method. This study's data type is primary data obtained from LPDs in Kuta District. The primary data source in this study is obtained by distributing questionnaires. The data analysis technique used is multiple linear regression analysis.

## RESULT AND DISCUSSION

The normality test results show that the Kolmogorov-Smirnov value is 0.200, more significant than 0.05, indicating that the data used in this study are typically distributed. The multicollinearity test results show that there are no independent variables with a tolerance value smaller than 0.1 or a variance inflation factor (VIF) less than 10, so it is concluded that there is no multicollinearity between the independent variables in the regression model. The results of the heteroscedasticity test do not show heteroscedasticity in the regression model. The analysis model in this study was carried out with the SPSS 26.00 for Windows software program in Table 1 below:

**Table 1.** Multiple Linear Regression Analysis

| Variable               | Unstandardized |       | Standardized | t     | Sig   |
|------------------------|----------------|-------|--------------|-------|-------|
|                        | Coefficients   |       | Coefficients |       |       |
|                        | B              | Std.  | Beta         |       |       |
| (Constant)             | 7.558          | 3.300 |              | 2.290 | 0.024 |
| Accounting Information | 0.125          | 0.058 | 0.179        | 2.135 | 0.035 |
| Locus of Control       | 0.204          | 0.070 | 0.235        | 2.899 | 0.005 |



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|                     |       |       |       |       |        |
|---------------------|-------|-------|-------|-------|--------|
| Work Culture        | 0.376 | 0.066 | 0.476 | 5.695 | 0.000  |
| R                   |       |       |       |       | 0.708  |
| Square R            |       |       |       |       | 0.502  |
| Adjusted R square   |       |       |       |       | 0.486  |
| F statistic         |       |       |       |       | 31.551 |
| F Test Significance |       |       |       |       | 0.000  |

Source: Data processed in 2024

Table 1 above can be arranged as a regression equation as follows:

$$Y = 7.558 + 0.179X_1 + 0.235X_2 + 0.476X_3$$

The regression coefficient value of the Effectiveness of Accounting Information Systems (X1) of 0.179 means that there is a positive relationship between the Effectiveness of Accounting Information Systems and Employee Performance at LPDs in Kuta District, that the Effectiveness of Accounting Information Systems is directly proportional to Employee Performance at LPDs in Kuta District. This shows that if the effectiveness of the Accounting Information System has increased or is good, the performance of employees at LPDs in Kuta District will increase. And vice versa.

The Locus of Control (X2) regression coefficient value of 0.235 indicates a positive relationship between the Locus of Control and Employee Performance at LPDs in Kuta District. That is, the Locus of Control is directly proportional to Employee Performance at LPDs in Kuta District. This shows that if the Locus of Control has increased or is good, then Employee Performance at LPDs in Kuta District will increase, and vice versa.

The regression coefficient value of Work Culture (X3) of 0.476 indicates a positive relationship between Work Culture and Employee Performance at LPDs in Kuta District. That is, Work Culture is directly proportional to Employee Performance at LPDs in Kuta District. This shows that if Work Culture has increased or is good, Employee Performance at LPDs in Kuta District will increase, and vice versa.

From the results of testing the coefficient of determination that the coefficient of determination (R<sup>2</sup>) or Adjusted R-Square of 0.486 indicates that 48.6% of the variance in Employee Performance at LPD in Kuta District is influenced by the variance in the Effectiveness of Accounting Information Systems, Locus of Control and Work Culture. In comparison, the remaining 51.4% is caused by other factors not explained in the regression model.

**Effectiveness of Accounting Information Systems on Employee Performance at LPDs in Kuta District.** Based on the test results show that the t-test significance value is 0.035, which is less than the alpha value of 0.05. This indicates that the independent variable, namely the Effectiveness of Accounting Information Systems, significantly affects Employee Performance at LPDs in Kuta District. The first hypothesis (H1) states that the Effectiveness of Accounting Information Systems positively affects Employee Performance at the LPD Office in Kuta District can be accepted. This explains that if the Effectiveness of the Accounting Information System increases or is good, it can improve Employee Performance at LPDs in Kuta District. Conversely, if there is a decrease in the effectiveness of the Accounting Information System, it will impact decreasing employee performance at LPDs in Kuta District. This is supported by previous research conducted by (Melasari et al., 2019), (Marina & Wati, 2021), (and Monita and Adi, 2022), which state that the Effectiveness of Accounting Information Systems has a positive effect on Employee Performance.

**Locus Of Control on Employee Performance at LPD in Kuta District.** Based on the test results, the significance value of the t-test is 0.005, which is less than the alpha value of 0.05. This indicates that the independent variable, namely Locus of Control, significantly affects Employee



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Performance at LPDs in Kuta District. The second hypothesis (H2), which states that Locus of Control positively affects Employee Performance at LPDs in Kuta District, can be accepted. This explains that if Locus of Control increases or is good, it can improve Employee Performance at LPDs in Kuta District. Conversely, if there is a decrease in Locus of Control, it will impact decreasing Employee Performance at LPDs in Kuta District. These results are supported by previous research conducted by (Marina & Wati, 2021) (Padnyawati, 2020) (Sjahiril Alim, 2021), which states that Locus of Control has a positive effect on Employee Performance.

**Work Culture on Employee Performance at LPD in Kuta District.** Based on the test results, the significance value of the t-test is 0.000, which is less than the alpha value of 0.05. This indicates that the Independent variable, namely Work Culture, significantly affects Employee Performance at LPDs in Kuta District. The fifth hypothesis (H3) states that Work Culture positively affects Employee Performance at LPDs in the Kuta District. This explains that if the Work Culture increases or is good, it can improve Employee Performance at LPDs in Kuta District. Conversely, if there is a decrease in Work Culture, it will impact decreasing Employee Performance at LPDs in Kuta District. These results are supported by previous research conducted by (Melasari, SE., M.Si, and Lestari, 2019) (Monita & Adi, 2022), which states that Work Culture positively affects Employee Performance.

## CONCLUSION

1. Work discipline has a positive and significant effect on employee performance at PT. This is the work of the Eternal Gods. This means that the more work discipline, the more employee performance at PT increases.
2. Financial compensation positively and significantly affects employee performance at PT, the work of the Eternal Gods. This means that the greater the financial compensation, the greater the employee performance at PT, the work of the Eternal Gods.
3. The work environment positively and significantly affects employee performance at PT. The work of the Eternal Gods This means that the better the work environment, the greater the employee performance at PT. The work of the Eternal Gods

### Suggestion.

1. To improve employee performance at LPDs in Kuta District, they should use Accounting Information Systems to maximize company performance, increase employee locus of control, and create a good and pleasant work culture.
2. Future research is expected to increase the research sample and expand the research sample area in the Kutasaja area and other districts.
3. In this study, other independent variables still affect the variance in the Employee Performance variable at LPD in Kuta District; it is hoped that further research can develop other variables.

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