

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

I Putu Dodi WIDNYANA¹, Putu Gede Wisnu Permana KAWISANA², Anak Agung Ngurah Mayun NARINDRA³

^{1,2,3}Faculty of Economics and Business, Warmadewa University, Indonesia

Corresponding author: I Putu Dodi Widnyana

E-mail: widnyana574@gmail.com

Received: 2023-10-25

Revised: 2023-11-20

Accepted: 2023-12-15

Article History:

Volume 1

Issue 1

Page: 15 - 22

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, 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. This 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. This 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. This shows that the better or increased work motivation, the more employee performance will increase in multi-business cooperatives in Mengwi District.

Keywords: Accounting Information Systems, Locus of Control, Work Motivation and Employee Performance.

INTRODUCTION

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 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 financial institution that uses an Accounting Information System is a Cooperative. 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, Wednesday 25/10/2017, 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, 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



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license



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 problem loans in multi-business cooperatives in Badung Regency.

The phenomenon that emerged in Mengwi District was that there were administrative problems in cooperative management, which 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 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 systems are essential supporting activities in carrying out main activities to make them more effective and efficient. An accounting information system 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 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 is a factor that is often associated with self-esteem, job satisfaction and work ethics. According to Wijayanti (2007), external Locus of Control will provide more dysfunctional tolerance for accounting information systems. Research 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 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. This 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.

Cooperatives can help develop MSMEs through multi-business cooperatives. Multi-business cooperatives, or KSUs, are cooperatives whose business activities involve various aspects of the economy, functioning in one business entity and many businesses or functions in improving Indonesia's welfare and economy. 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 manual operational systems and the company's low encouragement to improve employee performance, resulting in system operational performance problems.

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 data. or external, as a basis for decision making in order to achieve organizational goals.

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 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).

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 in achieving their goals.

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

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 its nature, data can be divided into qualitative and quantitative data. 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.

RESULT 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 significant 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 Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.711	2.775		2.418	0.018
Accounting information system	0.158	0.056	0.217	2.803	0.006
Locus Of Control	0.480	0.062	0.603	7.748	0.000
Work motivation	0.204	0.090	0.153	2.278	0.025
R					0.774
R Square					0.600
Adjusted R Square					0.586
F Statistics					45.436
Signifikansi Uji F					0.000

Source: Processed data (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 the Multi-Enterprise Cooperative in Mengwi District, that the Accounting Information System is directly proportional to Employee Performance in the Multi-Enterprise Cooperative in Mengwi District. 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. This means that the Locus of Control directly affects employee performance in multi-business cooperatives in the Mengwi District. This shows that the Locus of Control has increased or



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license



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. This means that work motivation is directly proportional to employee performance in multi-purpose cooperatives in Mengwi District. If work motivation increases or is good, employee performance in multi-business cooperatives in Mengwi District will increase, and 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. This 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. This explains that if the Accounting Information System improves or is good, it can improve employee performance in the Multi-Business Cooperative in Mengwi District. This is supported by previous research conducted by Farida Fitriani Ismail and 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. This 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. This 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. This 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. This explains that if work motivation increases or is good, it can improve employee performance in multi-business



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

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

1. The Accounting Information System positively affects Employee Performance in Multi-Enterprise Cooperatives in Mengwi District.
2. Locus of Control positively affects employee performance in multi-business cooperatives in Mengwi District.
3. Work Motivation positively affects Employee Performance in Multi-Enterprise Cooperatives in Mengwi District.

Suggestion.

1. To improve employee performance in Multi-Business Cooperatives in Mengwi District, Multi-Business Cooperatives in Mengwi District should maximize the use of Accounting Information Systems in companies to maximize company performance, increase employee Locus of Control to improve work performance, and provide work motivation to increase employee morale so that it will improve employee performance.
2. Further research is hoped to increase the research sample and expand the research sample area not only to the Mengwi area but also to other sub-districts.
3. This research reveals other independent variables that influence the variance in the Employee Performance variable in Multi-Enterprise Cooperatives in Mengwi District. Further research can develop these variables.

REFERENCES

- Dewi, Dewa Ayu Suci Candra, and Ni Wayan Alit Erlina Wati. (2021). "Pengaruh Efektivitas Sistem Informasi Akuntansi Dan Motivasi Kerja Terhadap Kinerja Karyawan Dengan Insentif Sebagai Pemoderasi." *Hita Akuntansi dan Keuangan* 2.3: 406-422. <https://doi.org/10.32795/hak.v2i3.1824>
- Dimas Azharino wijaya dan Hero priono. (2022). Pengaruh sistem pengendalian internal, sistem informasi akuntansi dan motivasi kerja terhadap kinerja karyawan. *Sistem informasi akuntansi*, 3. <https://doi.org/10.23969/brainy.v3i1.59>
- Gupta, M. P., S. Kanungo., R. Kumar., and G. P. Sahu. (2007). "A Study of Information Technology Effectiveness in Select Government Organization in India." *Journal for Decision Makers*, 32(2). <https://doi.org/10.1177/0256090920070202>
- Laksmi, P. A. S., Yogiarta, I. M., & Rustini, N. M. (2023). Tourism Management through Sapta Pesona Concept to Increase Tourist Attraction in Timpag Village, Tabanan Regency. *Journal of Business on Hospitality and Tourism*, 9(1), 28–34. <https://doi.org/10.22334/jbhost.v9i1.445>
- Laksmi, P. A. S., Putra, Y. D., Sara, I. M., Setena, I. M., Putra, I. K., & Jamaludin, M. R. (2023). Self-Reliance with Nature: Development of Subak Ecotourism as an Effort to Empower the Local Community in Siangan Village, Gianyar District, Gianyar Regency. *Bhakti Persada Jurnal Aplikasi IPTEKS*, 9(2), 118-123. <https://doi.org/10.31940/bp.v9i2.118-123>
- Marina, Ni Kadek Dwi, and Ni Wayan Alit Erlina Wati. "Penggunaan Teknologi Informasi Memoderasi Pengaruh Locus of Control dan Efektivitas Sistem Informasi Akuntansi



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license

- Terhadap Kinerja Karyawan." *Hita Akuntansi dan Keuangan* 2.2 (2021): 141-167. <https://doi.org/10.32795/hak.v2i2.1528>
- Melasari, Ranti, and Nopi Lestari. "Pengaruh Efektivitas Penggunaan Sistem Informasi Akuntansi, Budaya Kerja dan Insentif Terhadap Kinerja Karyawan pada Perbankan di Tembilahan." *Jurnal Akuntansi dan Keuangan* 8.2 (2019): 30-41
- Melasari, SE., M.Si, R., & Lestari, N. (2019). Pengaruh Efektivitas Penggunaan Sistem Informasi Akuntansi, Budaya Kerja dan Insentif Terhadap Kinerja Karyawan pada Perbankan di Tembilahan. (Efektivitas Penggunaan Sistem Informasi Akuntansi, Budaya Kerja, Insentif, Kinerja Karyawan), 12.
- Miati, Ni Luh Putu Mita, and I. Nyoman Sutapa. "Efektivitas Sistem Informasi Akuntansi dan Pengaruhnya Terhadap Kinerja Karyawan dengan Teknologi Informasi sebagai Pemoderasi." *Jema Advertisi Journal* 1.1 (2019)
- Putra, Bagus Triawan Isa, Johny Subarkah, and Maya Widyana Dewi. "Pengaruh Efektivitas Sistem Informasi Akuntansi, Budaya Organisasi dan Kesesuaian Tugas Pada Kinerja Karyawan di Ahas Area Kartasura." *Jurnal Akuntansi dan Pajak* 22.1 (2021). <https://doi.org/10.29040/jap.v22i1.2821>
- Prab, Mangkunegara. A. A.Anwar. 2007. *Manajemen Sumber Daya Manusia*. Bandung: Cetakan ke Tujuh PT. Remaja Rosdakarya.
- Riyantini, I. Gusti Agung Ayu Tri. "Pengaruh Keahlian Pengguna, Kesesuaian Tugas dan Budaya Organisasi Terhadap Kinerja Karyawan Pengguna Sistem Informasi Akuntansi (Sia)." *Hita Akuntansi dan Keuangan* 2.2 (2021): 242-257. <https://doi.org/10.32795/hak.v2i2.1542>
- Rozali, M., & Kusnadi, K. (2020). Pengaruh Motivasi dan Kompensasi Terhadap Kinerja Karyawan pada Pt Takeda Indonesia. *Aliansi: Jurnal Manajemen Dan Bisnis*, 13(2), 65-74. <https://doi.org/10.46975/aliansi.v13i2.24>
- Saputra, K. A. K. (2018). Integration of Accounting Information Systems and Good Corporate Governance in Village Credit Institution in Bali. *Research in Management and Accounting (RIMA)*, 1(2), 61-72. <https://doi.org/10.33508/rima.v1i2.2592>
- Saputra, K. A. K. (2022). Inspiration For "New" Accounting: A Literature Review About Permaculture, Agricultural Accounting and Emancipatory Accounting. *South East Asia Journal of Contemporary Business, Economics and Law*, 26(1), 48-54.
- Saputra, K. A. K., Dharmawan, N. A. S., Kawisana, P. G. W. P., & Larasdiputra, G. D. (2023). Potential Carbon Tax in Indonesia: A Literature Review. *International Journal of Environmental, Sustainability, and Social Science*, 4(6), 1670-1677. <https://doi.org/10.38142/ijess.v4i6.891>
- Siregar, E., & Anggina, N. (2020). Pengaruh Kepribadian, Self Efficacy dan Locus of Control Terhadap Kinerja Karyawan. *Jurnal Manajemen*, 5(1), 1-10. <https://doi.org/10.54964/manajemen.v5i1.145>
- Romney. (2019). *Sistem Informasi Akuntansi*, Edisi 13. Salemba Empat
- Venkatesh, V., & Morris, M. G. (2006). Why Don't Men Ever Stop to Ask for Directions? Gender, Social Influence and Their Role in Technology Acceptance and Usage Behavior.
- Widhawati, Astri, and I. G. A. E. Damayanthi. "Pengaruh Efektivitas Penggunaan Sistem Informasi Akuntansi, Budaya Kerja, dan Insentif terhadap Kinerja Karyawan." *E-Jurnal Akuntansi* 24.2 (2018): 1301-1327. <https://doi.org/10.24843/EJA.2018.v24.i02.p18>





- Yamawati, Ni Kd Sioaji, and I. Gusti Ayu Ratih Permata Dewi. (2021) "Pengaruh Efektivitas Sistem Informasi Akuntansi pada Kinerja Karyawan Bank Perkreditan Rakyat (Bpr) Di Kabupaten Gianyar Dengan Budaya Organisasi dan Motivasi Kerja Sebagai Pemoderasi." *Jurnal Ilmiah Satyagraha* 4.2: 62-72.
- Yenti Welia, Witriyanto, Refni Yulia. 2019. Fungsi Koperasi Serba Usaha Ekonomi Desa (KSU-ED) Terhadap Masyarakat Magari Tabek Talang Babungo, Kabupaten Solok. Sekolah Tinggi Keguruan dan Ilmu Pendidikan (SPKIP) PGRI Sumatra Barat



This open-access article is distributed under a Creative Commons Attribution (CC-BY-NC) 4.0 license