

The Effects Of Accounting Information Systems, Work Motivion, And The Use Of Information Technology On Employee Performace (An Empirical Study Of Village Administrator Offices Throug- out Kubung Subdistrict)

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Abstract

The purpose of this study is to determine whether the Accounting Information System (X1), Work Motivation (X2), and Information Technology Utilization (X3) affect Employee Performance (Y). The results indicate that the Accounting Information System (X1) affects Employee Performance (Y). The first hypothesis is supported, as the calculated t-value (2.829) > the critical t-value (1.666), and the significance value (0.006) < 0.05. After that, there is an influence of Work Motivation (X2) on Employee Performance (Y). The results of the second hypothesis test indicate that the hypothesis is supported, as evidenced by a calculated t-value of 6.380 > 1.666 and a significance value of 0.000 < 0.05. Therefore, Work Motivation (X2) has a significant effect on Employee Performance (Y). The results of the third hypothesis test are proven by the value of |t hitung| of 2.115 > 1.666 and a t significance of 0.038 < 0.05. On the other hand, there are simultaneous effects of the Accounting Information System (X1), Work Motivation (X2), and Information Technology Utilization (X3) on Employee Performance (Y). The results of testing this fourth hypothesis are proven by the |F count| value of 32.584 > 2.73 and the F significance of 0.000 < 0.05.

Keywords: *Accounting Information Systems, Work Motivation, Information Technology Utilization, Employee Performance*

INTRODUCTION

The operational paradigm of the public sector worldwide has been transformed by the Fourth Industrial Revolution, which demands services that are fast, effective, transparent, and accountable. Therefore, innovation in the use of information technology is no longer merely an option but a necessity for every level of government to ensure a bureaucracy with minimal obstacles (Aziz et al., 2024).

The Nagari government, as the spearhead of public service delivery that is in direct contact with the community, plays a strategic role in realizing good governance. Nagari officials bear vital responsibilities in managing finances, providing administrative services, and implementing community development programs. However, the reality on the ground reveals a gap between the demands of digitalization and the capacity of existing human resources. Many village officials are still unable to keep pace with these changes due to limited technological skills, a lack of training, and reliance on manual administrative systems. This situation often leads to delays in service delivery and the preparation of financial reports, as explained by Kusumawati & Yulianto (2021).

In addition to systemic factors, internal factors such as work motivation also play a crucial role in determining civil servant productivity. High motivation encourages civil servants to work with enthusiasm, discipline, and adaptability to technological changes. The use of information technology is a key driver of digital government transformation. Technology helps accelerate communication, streamline record-keeping, and improve the efficiency of public administration.

This phenomenon highlights a gap between local government policies promoting digitalization and the actual capacity of civil servants to implement them. Therefore, an empirical analysis of the influence of the Accounting Information System (AIS), work motivation, and technology utilization on the performance of village civil servants in Kubung Subdistrict is essential for formulating data-driven solutions relevant to local conditions. This study addresses four types of research gaps that underscore the urgency of conducting this research. Empirical evidence on the combined influence of accounting information systems, work motivation, and information technology utilization on the performance of village officials in Solok Regency remains limited, as no previous study has specifically investigated these variables simultaneously.

THEORETICAL REVIEW

2.1 Accounting Information System

A set of systems known as an accounting information system aims to collect, record, process, and present financial information systematically and accurately. Accounting information systems are intended to assist in business decision-making by providing fast, accurate, and relevant financial information. The main objective of implementing an AIS is to establish internal controls that become institutionalized as a sound management culture. These key characteristics indicate that a system is indeed capable of facilitating the flow of information from the host to its users. According to Purwanti (2024), the indicators for measuring an accounting information system include: (1) adaptability, (2) usability, (3) response time, (4) availability, and (5) reliability.

2.2 Work Motivation

Motivation is the force that makes an employee willing and eager to use all of their abilities and skills to perform various tasks and fulfill their responsibilities in order to achieve goals (Wahyuni & Badri, 2023). The principles of work motivation encompass several basic concepts that can help boost employee morale and performance (Nurhayati, 2021), as follows: clear goals, recognition and rewards, empowerment and responsibility, fairness and transparency, a positive work environment, self-development, work-life balance, and feedback. According to Isra (2023), the indicators used to measure work motivation are: (1) extrinsic material regulation, (2) intrinsic motivation, (3) introjected regulation, and (4) extrinsic social regulation.

2.3 The Use of Information Technology

Information technology has been defined in various ways; some of these definitions include the creation, implementation, and use of various tools or systems for the creation, storage, modification, and use of information in different formats (Saputra et al., 2023;1). The use of information technology is an activity carried out by utilizing computer devices to manage and provide data or information related to financial statements (Burhannudin, 2021). The functions of information technology encompass various aspects, ranging from capturing, processing, generating, storing, retrieving, to transmitting (Darwis & Mutmainnah, 2024). There are various types of information technology that span diverse fields, such as computers, networks, software, information systems, programming languages, and databases. Indicators of information technology utilization refer to the Technology Acceptance Model (TAM) concept according to (Isra, 2023), namely: (1) working faster, (2) increasing productivity, (3) effectiveness, (4) simplifying work, (5) usefulness, and (6) employee performance.

2.4 Employee Performance

The behavior and work results demonstrated by employees in accordance with their roles and responsibilities within the organization are referred to as employee performance (Ilham, 2022). Performance reflects the abilities, skills, and achievements attained in carrying out assigned tasks. According to Maytri (2021), the indicators used to measure employee performance are: (1) Work Quality, (2) Work Quantity, (3) Effectiveness and Efficiency, and (4) Time Utilization.

METHOD

The research design used in this study is quantitative with an associative approach. The data sources for this study were obtained through questionnaires distributed directly to respondents. The data collection technique used was the distribution of questionnaires. The population in this study consists of the administrative staff of the village heads in 8 villages throughout Kubung Subdistrict, comprising the village heads, village secretaries, heads of the Government Section, heads of the Services Section, heads of the Welfare Section, heads of the Treasury Division, heads of the General Affairs and Planning Division, and staff members.

This study employed a non-probability sampling technique using the total sampling method. The independent variables (X) examined in this research were the accounting information system (X1), work motivation (X2), and the use of information technology (X3), while employee performance served as the dependent variable (Y). The operational definitions of the variables were measured using a five-point Likert scale.

Data quality was assessed through validity and reliability tests. Furthermore, the classical assumption tests included the normality test, multicollinearity test, and heteroscedasticity test. Data analysis was conducted using multiple linear regression, followed by hypothesis testing through the t-test and F-test. Finally, the coefficient of determination (R^2) was used to evaluate the extent to which the independent variables explained the variation in the dependent variable.

RESEARCH FINDINGS AND DISCUSSION

t-Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,377	1,324		5,571	,000
X1	,914	,323	,263	2,829	,006
X2	,178	,028	,522	6,380	,000
X3	,336	,159	,203	2,115	,038

a. Dependent Variable: Y

Source: Statistical Data Analysis with SPSS Version 26.00 (2026)

There is an effect of the Accounting Information System (X1) on Employee Performance (Y). This is evidenced by a calculated t-value of $2.829 > 1.666$ and a t-significance value of $0.006 < 0.05$; there is also an effect of Work Motivation (X2) on Employee Performance (Y). This is evidenced by a calculated t-value of $6.380 > 1.666$ and a t-significance value of $0.000 < 0.05$; there is an effect of Information Technology Utilization (X3) on Employee Performance (Y). This is evidenced by a calculated t-value of $2.115 > 1.666$ and a t-significance value of $0.038 < 0.05$.

F-Test Result

ANOVA ^a					
Model		Sum of Squares	Df	Mean Square	F
1	Regression	93,486	3	31,162	32,584
	Residual	67,901	71	,956	
	Total	161,387	74		

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Source: Statistical Data Analysis with SPSS Version 26.00 (2026)

The results of the F-test demonstrate that the Accounting Information System (X1), Work Motivation (X2), and Information Technology Utilization (X3) collectively have a significant effect on Employee Performance (Y). This is evidenced by the calculated F-value of $32.584 >$ the table F-value of 2.73 and an F-significance value of $0.000 < 0.05$.

Coefficient of Determination (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,761 ^a	,579	,561	,978
a. Predictors: (Constant), X3, X2, X1				

Source: Statistical Data Analysis with SPSS Version 26.00 (2026)

An Adjusted R^2 value of 0.561 indicates that 56.1% of the variation in Employee Performance (Y) can be explained by the combined effects of the Accounting Information System (X1), Work Motivation (X2), and Information Technology Utilization (X3). The other 43.9% is explained by variables beyond the scope of this research, such as Human Resource Capacity (Patraini, Dewi, & Sukmasari, 2021) and the Internal Control System (Wijaya & Priono, 2022).

CONCLUSION

The results of the hypothesis testing indicate that the first hypothesis (H1) is supported, confirming that the Accounting Information System (X1) has a significant effect on Employee Performance (Y). This finding is supported by a calculated t-value of $2.829 > 1.666$ and a significance value of $0.006 < 0.05$. These results suggest that improvements in the Accounting Information System implemented at the Village Chief's Office are associated with higher levels of employee performance across the Village Chief's Offices in Kubung Subdistrict.

The findings of the second hypothesis test demonstrate that the second hypothesis (H2) is accepted, indicating that Work Motivation (X2) significantly influences Employee Performance (Y). This is evidenced by the calculated t-value of $6.380 > 1.666$ and a significance level of $0.000 < 0.05$. Based on the results of this study, it is shown that as Employee Work Motivation at the Village Chief's Office increases, Employee Performance at the Village Chief's Office in Kubung Subdistrict will also increase.

The results also confirm that the third hypothesis (H3) is supported, indicating that Information Technology Utilization (X3) has a significant effect on Employee Performance (Y). This is evidenced by the calculated t-value of $2.115 > 1.666$ and a significance level of $0.038 < 0.05$. Based on the results of this study, it is evident that the better the utilization of

information technology at the Nagari Chief's Office, the higher the employee performance at the Nagari Chief's Offices throughout Kubung Subdistrict.

The findings of the hypothesis testing further demonstrate that the fourth hypothesis (H4) is accepted, indicating that the Accounting Information System (X1), Work Motivation (X2), and Information Technology Utilization (X3) jointly have a significant effect on Employee Performance (Y). This is evidenced by a calculated F-value of $32.584 > 2.73$ and a significance value of $0.000 < 0.05$. Overall, the findings indicate that improvements in the Accounting Information System, stronger employee work motivation, and more effective utilization of information technology collectively contribute to enhanced employee performance at the Wali Nagari Offices in Kubung Subdistrict.

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