The Effect of Accounting Information System and Work Motivation on Employee Performance at Bank Sultra Raha City Branch Office

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Abstract

This study aims to investigate the influence of accounting information systems and employee motivation on employee performance at Bank Sultra KC Kota Raha. The study population consists of 30 employees of Bank Sultra Kota Raha, with the sample selected using a saturation sampling technique. Data collection methods include questionnaires and documentation using a Likert scale measurement. Data were analyzed using Multiple Linear Regression through SPSS 25 software. The results show that accounting information systems have a significant and positive impact on employee performance at Bank Sultra KC Kota Raha. This means that improvements in accounting information systems will enhance employee performance at the bank. Additionally, work motivation also has a significant and positive influence on employee performance at Bank Sultra KC Kota Raha. Thus, increasing work motivation contributes to improving employee performance at the bank.This study provides a better understanding of the importance of accounting information systems and work motivation in enhancing employee performance in financial institutions such as Bank Sultra KC Kota Raha.

Keywords: Accounting Information Systems; Work Motivation; Employee Performance

1.Introduction

In the current era of globalization, the implementation of accounting information systems (AIS) within financial institutions has experienced rapid development, not only in the banking sector but also in other financial organizations (Laudon & Laudon, 2020). Every banking institution has a vision and mission aimed at improving organizational performance and competitiveness. To achieve these objectives, appropriate strategies are required, particularly those related to employee performance.

Employee performance plays a crucial role in supporting organizational success. Leaders are expcted to ensure that assigned tasks and responsibilities are carried out effectively and efficiently (Robbins & Judge, 2019). Performance

can be understood as the results of work assoiated with organizational goals, including aspects such as quality, efficiency, and overall effectiveness (Muafi, 2019). Performance appraisal serves not only as a tool to evaluate employee achievements but also as a means to support employee development and motivation (Palinggi, 2020). Overall performance reflects both the quantity and quality of work or services delivered by employees within an organization (Irwandy, 2017).

An accounting information system (AIS) is a structured approach to processing accounting data that involves human resources, equipment, and standardized procedures that are interconnected within an organization (Romney & Steinbart, 2021). This system is designed to produce financial and managerial accounting information that is useful for decision-making. An effective information system generally consists of hardware, software, and human resources (brainware) that work together to process data into meaningful information in order to achieve organizational objectives (Hall, 2018).

In practice, the implementation of accounting information systems may involve risks such as recording errors or calculation mistakes, which can potentially result in financial losses. Accounting information that is inaccurate or irrelevant may lead management

to make incorrect decisions (Romney & Steinbart, 2021). Therefore, the use of computerized accounting information systems can facilitate task completion and enhance employee performance by improving accuracy, efficiency, and timeliness of information (Laudon & Laudon, 2020).

Furthermore, the successful implementation of accounting information systems requires strong work motivation among employees to support organizational activities (Robbins & Judge, 2019). Technological advancements in accounting have proven to enhance and modernize accounting information systems. However, technological progress must be accompanied by users' willingness and capability to utilize such systems effectively. Technology will not function optimally if users lack sufficient interest, skills, or competence in operating accounting information systems (Hall, 2018)..

Work motivation is a crucial factor that must be effectively implemented within an organization. In many cases, the motivation provided by companies to their employees is insufficient, such as mismatches between allowances or bonuses and employee achievements, as well as prolonged intervals for salary increases. These conditions indicate that inadequate organizational motivation can lead to decreased employee enthusiasm in completing tasks, which in turn negatively affects employee performance. To encourage employees to work more effectively and efficiently, organizations must pay greater attention to work motivation as a strategic effort to improve overall organizational performance (Robbins & Judge, 2019).

High employee performance requires reliable and competent human resources. Therefore, organizations need human capital with strong capabilities,includingleadership,responsibility and compliance with organizational regulations. Several factors may reduce employee performance, such as a declining desire to achieve work targets, lack of punctuality in task completion, non-compliance with organizational rules, negative influences from the work environment or colleagues, and the absence of role models that exemplify good performance standards. Through the achievement of individual performance, organizations can

attain success in accordance with their established objectives (Sopian & Suwartika, 2019).

The implementation of accounting information systems (AIS) and work motivation within an organization can have both positive and negative impacts on employee performance. The application of AIS and motivational practices can directly or indirectly influence the effectiveness and efficiency of employee performance. High employee performance contributes positively to organizational growth, whereas poor employee performance may adversely affect organizational development and sustainability (Afiffudin, 2022).

Bank Sultra KC Raha is a regional development bank located on Jl. Kom L. Yos Sudarso, Raha City. In 2022, the bank recorded a profit before income tax of IDR 394.170 billion, representing an increase of IDR 40.546 billion (11.46%) compared to 2021 and a substantial rise from 2020. In line with regional government programs, Bank Sultra has formulated a business plan with a strong commitment to improving sustainable performance and contributing to regional economic recovery and development. Several strategic initiatives have been successfully implemented, including strengthening work culture to enhance human resource performance and adopting digital solutions to improve customer services. These achievements were supported by management motivation that encouraged continuous innovation and optimal performance in accordance with the bank's vision, mission, and corporate strategy (Bank Sultra, 2023).

Information systems are one of the key factors influencing employee performance within an organization. The use of conventional accounting information systems tends to increase the risk of recording and calculation errors, which may result in financial losses. Conversely, the implementation of computerized accounting information systems facilitates task completion, improves accuracy,and enhances employee performance (Romney & Steinbart, 2021).

Work motivation is also a significant determinant of employee performance. Every organization aims to achieve optimal goals, which can only be realized if employee

performance is high. Therefore, organizations seek to motivate employees by providing rewards, opportunities for achievement, meaningful work, job security, and supportive organizational policies. Forms of motivation commonlyprovidedinclude fair compensation, health insurance, allowances, conducive working conditions, promotions, career development opportunities, and recognition for outstanding performance (Septiana, 2022). Previous studies support the relationship between motivation, accounting information systems, and employee performance. Research conducted by Al-Musadieq et al. (2018) found that motivation has a significant indirect effect on human resource performance. Similarly, Ruliyanti and Siahaan (2021) reported that accounting information systems significantly influence employee performance, and work motivation also has a significant effect. These findings are consistent with prior studies conducted by Ahmad and Riduwan (2021), Ningsih and Natalia (2020), as well as Nanda et al. (2020), which confirm that accounting information systems and work motivation play an essential role in improving employee performance.

Previous studies have reported inconsistent findings regarding the effects of accounting information systems and work motivation on employee performance. These inconsistencies have encouraged researchers to re-examine the direct influence of accounting information systems and work motivation on employee performance. To address the inconsistencies observed in prior research, a contingency approach is considered appropriate. The contingency approach provides a framework for understanding how differences in environmental conditions require the application of specific concepts and methods that may be effective in one situation but ineffective in another (Otley, 2016).

This study examines the effects of accounting information systems and work motivation on employee performance within a regional development bank operating in Raha City. The selection of Bank Sultra KC Raha as the research site is based on its role as a government-owned organization engaged in financial services and public service delivery. This research is expected to provide valuable insights and recommendations for improving organizational performance, particularly in terms of managerial performance, financial management, accounting practices, and service quality, which are essential for maintaining the sustainability and institutional relevance of the organization (Romney & Steinbart, 2021; Robbins & Judge, 2019).

The primary objective of this study is to empirically examine the influence of accounting information systems and work motivation on employee performance at Bank Sultra KC Raha

2.Theoretical and Hypothesis Foundations
Accounting Information Systems

An accounting information system (AIS) is a structured method for processing accounting data that involves human activities, equipment, and procedures that are interconnected within an organized enterprise to produce financial and managerial accounting information. This system supports organizational decision-making by providing relevant, accurate, and timely accounting data. An information system generally consists of several interrelated components, namely hardware, software, and human resources (brainware), which work together to process data into useful information in order to achieve organizational objectives (Kuswara & Kusmana, 2017; Romney & Steinbart, 2021).

Accounting information systems are specifically designed to generate accounting information that enables financial accountants to accurately interpret and prepare financial reports. These systems automate various accounting processes and have a significant impact on the effectiveness of financial accounting activities. AIS is commonly computer-based and integrates accounting functions with information technology to produce financial records that can be compiled into institutional reports. The most widely implemented AIS modules include financial reporting and auditing systems (Marina et al., 2018; Hall, 2018).

Work Motivation

Motivation is defined as a psychological process through which unmet needs or desires generate internal drives that direct individuals toward specific goals or incentives (Hodgetts

et al., 2010). Motivation reflects a strong internal effort that influences the intensity, persistence, and direction of an individual's behavior in voluntarily performing tasks. In this context, motivation is characterized by intensity, persistence, and goal orientation. Similarly, motivation can be understood as a strong drive marked by determination and effort to achieve specific objectives (Robbins & Judge, 2019).

Work motivation refers to efforts aimed at fostering employees' desire to work collaboratively, effectively, and with integrity by utilizing their abilities and energy to achieve job satisfaction. Motivation encourages employees to align their personal goals with organizational objectives. A positive mental attitude and supportive work environment strengthen employees' motivation to achieve optimal performance. Motivation can also be viewed as a condition or effort that encourages employees to act in a focused manner to fulfill organizational interests (Hafidzi et al., 2019; Hasibuan, 2015).

Employee Performance

Employee performance refers to the outcomes achieved by an individual in carrying out assigned tasks based on capability, commitment, and experience. Performance is measured in terms of quantity, quality, and timeliness of work completion. It represents actual job performance or work achievement attained by employees in fulfilling their responsibilities. Performance is often used to describe the level of success achieved by individuals or groups within an organization (Wanasaputra & Dewi, 2017).

Employee performance can also be defined as the quality and quantity of work achieved by an employee in accordance with assigned responsibilities. High performance reflects effective utilization of skills and competencies to achieve organizational goals. Supporting this view, employee performance is considered a means of encouraging employees by providing recognition and reinforcement for their contributions to organizational success (Mangkunegara, 2017; Dessler, 2010).

Research Hypotheses

Based on the theoretical framework and previous empirical findings, the hypotheses of this study are formulated as follows:

H1: Accounting Information Systems have a significant effect on employee performance at the Regional Development Bank, KC Kota Raha.

H2: Work Motivation has a significant effect on employee performance at Bank Sultra KC Kota Raha.

3.Research Methods

Research Object and Subject

The object of this study is the employees of Bank Sultra, Raha City Branch, while the subject of the study is the influence of accounting information systems and work motivation on employee performance. The population of this research consists of all employees working at Bank Sultra Raha City Branch, totaling 30 employees. Given the relatively small population size, the entire population was used as the research sample, resulting in a census sampling technique with 30 respondents.

Data collection techniques commonly applied in quantitative research were employed in this study,includingquestionnairesanddocumentation. Questionnaires were used to collect primary data related to accounting information systems, work motivation, and employee performance, while documentation was utilized to support secondary data required for the analysis (Sugiyono, 2019).

Data Analysis Method

The data analysis method used in this study is inferential quantitative analysis. Unlike descriptive statistics, which merely describe or summarize data, inferential statistics aim to draw conclusions and make decisions based on data analysis results. Inferential statistics involve analyzing data obtained from a sample and generalizing the findings to the broader population. For this reason, inferential statistics are also referred to as inductive statistics (Ghozali, 2018).

Based on the proposed hypotheses, multiple linear regression analysis was employed as the primary analytical tool. This method was used to examine whether the Accounting Information System (X_1) and Work

Motivation (X_2) have a significant effect on Employee Performance (Y). Multiple linear regression analysis allows researchers to assess the simultaneous and partial effects of independent variables on a dependent variable (Hair et al., 2019).

The multiple linear regression model applied in this study can be expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

where:
Y = Employee Performance
X_1 = Accounting Information System
X_2 = Work Motivation
α = Constant

β_1, β_2 = Regression coefficients
ε = Error term

4.Results and Discussion
Results
Multiple Linear Regression Analysis
This study employs multiple linear regression analysis to examine the effects of the Accounting Information System (AIS) and Work Motivation on Employee Performance at Bank Sultra KC Kota Raha. Data analysis was conducted using SPSS version 25. The regression results are presented in Table 1.

Table 1
Results of Multiple Linear Regression Analysis

Model	Variables	Unstandardized Coefficients (B)	Std. Error	Standardized Coefficients (Beta)	t-value	Sig.
1	(Constant)	1.138	0.669	—	1.701	0.100
	Accounting Information System	0.286	0.129	0.360	2.222	0.035
	Work Motivation	0.424	0.164	0.419	2.587	0.015

Source: SPSS output, processed by the author (2024)

Based on the results presented in Table 1, both independent variables—Accounting Information System and Work Motivation—have positive regression coefficients, indicating a positive relationship with employee performance.

The Accounting Information System variable has an unstandardized coefficient of 0.286 with a significance value of 0.035 ($p < 0.05$). This result indicates that the Accounting Information System has a positive and statistically significant effect on employee performance. Improvements in the effectiveness and utilization of accounting information systems are therefore associated with increased employee performance.

Work Motivation also shows a positive and significant effect on employee performance, with an unstandardized coefficient of 0.424 and a significance value of 0.015 ($p < 0.05$). This finding suggests that higher levels of work motivation lead to better employee performance. The standardized coefficient indicates that work motivation has a stronger influence on employee performance compared to the accounting information system.

Hypothesis Testing
Hypothesis testing was conducted using the t-test to evaluate the partial effects of each independent variable and the F-test to examine their simultaneous effect. The results are summarized in Table 2.

Table 2 Hypothesis Testing Results

Variable	t-table	t-count	Sig. (t)	F-table	F-count	Sig. (F)
Accounting Information System	2.051	2.222	0.035	3.354	10.912	0.000
Work Motivation	2.051	2.587	0.015	—	—	—

Source: SPSS output, processed by the author (2024)

As shown in Table 2, the Accounting Information System variable has a t-count value of 2.222, which exceeds the critical t-table value of 2.051, with a significance value of 0.035 (p < 0.05). Therefore, **Hypothesis 1**, which states that the Accounting Information System significantly affects employee performance at Bank Sultra KC Kota Raha, is accepted.

Similarly, the Work Motivation variable has a t-count value of 2.587, which is greater than the t-table value of 2.051, with a significance value of 0.015 (p < 0.05). Thus, **Hypothesis 2**, stating that work motivation significantly affects employee performance at Bank Sultra

KC Kota Raha, is also accepted.

The F-test result shows an F-count value of 10.912 with a significance level of 0.000 (p < 0.05), indicating that the Accounting Information System and Work Motivation simultaneously have a significant effect on employee performance.

Coefficient of Determination

The coefficient of determination analysis was conducted to measure the proportion of variance in employee performance explained by the independent variables. The results are presented in Table 3.

Table 3
Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.669	0.447	0.406	0.31741

Predictors: Accounting Information System, Work Motivation
Dependent Variable: Employee Performance
Source: SPSS output, processed by the author (2024)

Table 3 shows that the adjusted R-square value is 0.406. This result indicates that the Accounting Information System and Work Motivation together explain **40.6%** of the variance in employee performance at Bank Sultra KC Kota Raha. The remaining **59.4%** of the variance is influenced by other factors not included in this study, such as leadership style, organizational culture, work environment, and employee competencies.
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5.Discussion
The Effect of Accounting Information Systems on Employee Performance

The results of this study indicate that the Accounting Information System (AIS) has a **significant positive effect** on employee performance at Bank Sultra KC Kota Raha. This finding implies that improvements in the quality and effectiveness of accounting information systems are associated with increased employee performance. A well-implemented AIS supports employees in

performing their tasks more efficiently and accurately, particularly in decision-making and transaction processing.

Descriptive analysis of respondents' perceptions shows that the AIS variable is predominantly rated in the **"strongly agree"** category. The highest mean score is observed in the **information and reporting** indicator, suggesting that the information generated by the system sufficiently supportsmanagerial decision-making. Furthermore, respondents indicated that all transactions are properly recorded and supported by valid source documents, which enhances accountability and transparency.

High agreement is also found in the **human resources and tools** indicators, demonstrating that employees understand their roles and responsibilities, possess adequate skills to operate AIS-related tools, and utilize effective systems to safeguard banking assets. In addition, the **data component** (records and forms) received strong agreement, indicating that documents are sequentially numbered to facilitate control and transaction identification. Standardized data formats provided by the bank also simplify data processing and reduce errors.

Accounting information systems represent an

organized method of processing accounting data that integrates human resources, equipment, and procedures within an organization to produce financial and managerial accounting information. According to Kuswara and Kusmana (2017), an information system consists of hardware, software, and brainware components that process data into useful information for achieving organizational objectives. A reliable AIS enhances information quality, quantity, and timeliness, which ultimately improves employee performance.

The findings of this study are consistent with Nugroho et al. (2019), who reported that accounting information systems have both partial and simultaneous positive and significant effects on employee performance. Similarly, Ruliyanti and Siahaan (2021) and Shintia et al. (2021) found that AIS significantly improves employee performance. However, this study differs from Sopian and Suwartika (2019), who reported a negative and insignificant relationship between AIS and employee performance. These differences may be attributed to variations in organizational context, system implementation levels, and user competencies. Overall, the transition from manual to digital accounting systems appears to enhance employee performance in line with technological advancements.

The Effect of Work Motivation on Employee Performance

The results also demonstrate that **work motivation has a significant positive effect** on employee performance at Bank Sultra KC Kota Raha. This finding suggests that higher levels of motivation lead to improved employee performance, as motivated employees tend to exhibit greater commitment, responsibility, and productivity.

Respondents' perceptions of the work motivation variable are largely categorized as **"strongly agree."** The highest mean score is observed in the **opportunity for advancement** indicator, indicating that employees are encouraged to work harder due to fair compensation and clear career prospects. Conversely, the lowest mean score is found in the **responsibility** indicator, though it remains within the "agree" category, suggesting that

employees are motivated to fulfill additional responsibilities, including overtime work, when required.

The **achievement** indicator also receives strong agreement, reflecting that employees consistently complete tasks according to expectations without complaint. Likewise, the **recognition** indicator is rated highly, indicating that employees feel motivated when their performance is acknowledged by management through incentives, rewards, and opportunities for professional development, such as training programs.

Motivation refers to the internal and external forces that stimulate enthusiasm and persistence in performing specific actions. As stated by Shintia et al. (2021), employee motivation significantly influences performance, and one of management's key responsibilities is directing motivation toward the achievement of organizational goals. Motivated employees are more likely to perform effectively and contribute positively to organizational success.

This study aligns with the findings of Al-Musadieq et al. (2018), who concluded that job design, organizational culture, and work motivation have significant direct effects on human resource performance. Additionally, the results are consistent with previous studies by Shintia et al. (2021), Ningsih and Natalia (2020), which reported that work motivation has a positive and significant impact on employee performance.

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6.Conclusion

The results indicate that the Accounting Information System (AIS) has a positive and significant effect on employee performance at Bank Sultra KC Kota Raha. An effective AIS enhances the accuracy and timeliness of financial information, supports decision-making, and improves employee efficiency and accountability. In addition, work motivation significantly influences employee performance, as motivated employees demonstrate higher commitment, productivity, and effectiveness in achieving organizational objectives.

These findings highlight the importance of strengthening both technological systems and employee motivation to improve organizational performance. Bank Sultra KC Kota Raha is therefore advised to

continuously develop its accounting information systems and implement effective motivational policies. This study is limited to one bank branch and a small sample size; future research should expand the scope and include additional variables to enhance generalizability.

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