The influence of accounting information systems, internal controls, and work motivation on employee performance in savings and loan cooperatives in Bengkulu city

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Article Info	ABSTRACT
Keywords: Accounting Information Systems, Internal Controls, Work Motivation, Employee Performance	This research aims to determine the influence of accounting information systems, internal controls, and work motivation on employee performance in Savings and Loan Cooperatives in Bengkulu City. The study utilizes a quantitative approach, with primary data collected through the distribution of questionnaires to respondents, specifically employees working in Savings and Loan Cooperatives in Bengkulu City. The total number of employees in these cooperatives is 70. The purposive sampling method is employed to select a sample of 45 individuals for this research. The analysis method used is multiple linear regression analysis supported by the SPSS program. The findings of this research reveal that accounting information systems and work motivation positively influence employee performance in Savings and Loan Cooperatives in Bengkulu City. However, internal controls do not have a significant impact on employee performance in these cooperatives.
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INTRODUCTION

Cooperatives are business entities run by their members and officially recognized based on the principles of kinship. Cooperatives aim to improve the welfare of their members and the wider community economically, playing a crucial role as a platform for economic activities in the community (Wati et al., 2021). To achieve common goals, cooperatives must uphold values of healthy, transparent, and responsible management (Ardini & Fadli, 2019). According to data from the Cooperative and SME Agency of Bengkulu City, there are a total of 145 savings and loan cooperatives in the city. Among these, only 119 are active, while 26 have become inactive. According to Wijaya and Priono (2022), cooperatives must have a foundation of regulations and technical regulations to guide their tasks. Performance is defined as the extent to which the quantity and quality of work carried out by employees contribute to the accomplishment of tasks. Therefore, employee performance should be a sustainable business goal. Accounting information systems, internal controls, and work motivation are potential factors influencing employee performance.

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Accounting information systems serve as the primary determinant of employee performance in savings and loan cooperatives. The collection of financial data processed through financial transaction processing is referred to as an accounting information system. To meet consumer expectations for financial reports, an effective and efficient accounting information system is essential to fulfill the interests of financial report users (Lismawati & Afitriani, 2022). The use of accounting information systems in a business has direct and indirect impacts on employee performance. The use of accounting information systems can elicit positive or negative responses from employees in a company (Rizaldi, 2015).

Furthermore, internal controls, according to Devrin et al. (2022), are also influenced by the board of commissioners, management, and other workers in a business unit. The aim is to ensure confidence in achieving satisfying and successful target or goal attainment. Efficient internal controls enable the collection of management data and corporate performance. According to Wijaya and Priono (2022), control environment, control activities, risk assessment, accounting information exchange, and monitoring can be expressed as integral elements shaping aspects of a control system, forming key elements of the internal control system. All of these aspects are essential for internal controls to function effectively in achieving desired results. Internal controls are described as a set of rules and procedures applied within an organization to ensure that the organization can achieve its goals (Maharani et al., 2015).

In addition to internal controls, work motivation, as a distinct aspect, can potentially influence job performance. Interaction and work atmosphere in an organization sometimes affect the work motivation of an employee, representing a psychological aspect of their work. Members of an organization who have optimistic attitudes toward their work environment will display high work enthusiasm, and vice versa for those with negative perceptions of their work environment. Sari & Abdullah (2019) explain that work motivation is needed to encourage employees to work more actively and passionately to improve their own work performance in order to achieve desired goals. Therefore, the obtained work results will also be more optimal, resulting in increased work efficiency. In previous studies that are considered to influence employee performance include research by Patraini et al (2021) suggesting that internal controls, work motivation, and accounting information systems collectively play a significant role in influencing employee performance. Contrary to the findings in the study (Hama et al., 2021) stating that information systems do not have a significant impact on employee performance. The research findings by Saputra & Fadli (2021), Wijaya & Priono (2022), both indicate a positive influence of work motivation on employee performance.

The aim of this research is to understand the relationship between accounting information systems, internal controls, and work motivation on employee performance in savings and loan cooperatives in Bengkulu City. Through testing the interconnection of these three factors, the research goal is to gain an understanding of the impact of these three factors on employee performance in savings and loan cooperatives in Bengkulu City.

Literature Review

Attribution Theory

Heider (1958) introduced the concept of attribution theory, which describes the theoretical framework people use to explain the reasons behind their own and others' behavior. Attribution theory elucidates behavior. Individual characteristics such as ability and effort are examples of internal strengths that shape an individual's behavior. External influences shaping someone's behavior include the environment in which they live. Both external and internal factors can affect employee performance; the former defines how managers handle their staff, while the latter influences employees' attitudes and job satisfaction. When employees believe that their internal attributions (ability and effort) outweigh external ones (rules), they act differently.

Employee Performance

According to Bentar et al. (2017), employee performance refers to the work outcomes in the workplace, referring to the final results of an individual's efforts, including the quantity and quality of work performed to implement a program or complete a task. Employee performance involves a combination of qualitative and quantitative tasks performed by individuals or teams within an organization, aligned with their official and legal responsibilities, to achieve organizational goals ethically and legally (Parianti et al., 2023).

Accounting Information System

An accounting information system records, summarizes, and stores all financial and non-financial events to provide information quickly, accurately, and reliably. The effectiveness of an accounting information system depends on the quality combination of hardware and software (Dita & Putra, 2016). As expressed by Bastian (2023), an accounting information system is a collection of processes, tools, and presentation methods collaborating to provide the data needed for organizations to achieve their goals and process their planning, management, and operations. According to Capah (2020), an accounting information system is crucial for any information system as it transforms raw financial data into usable information for stakeholders, both internal and external.

Internal Control

Internal control aims to provide reasonable assurance regarding performance in three areas: compliance with applicable regulations and provisions, operational effectiveness and efficiency, and accuracy of financial reporting. Internal control offers data that can be used to assess management and company performance and serves as a roadmap for future planning (Irwansyah & Syufriadi, 2019). Organizations utilize internal control as corporate ideas and techniques to safeguard assets, provide accurate and reliable information, improve operational efficiency, and ensure the company complies with specified protocols (Kurniawan, 2017).

Work Motivation

Work motivation is a state where an employee is driven to work well and complete tasks to meet work needs (Tidar, 2017). In line with the research by Saputri & Rachman

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(2022), which reveals that work motivation is crucial for workers because they will be motivated to interpret productive behavior or attitudes and always focus on achieving optimal results for their company.
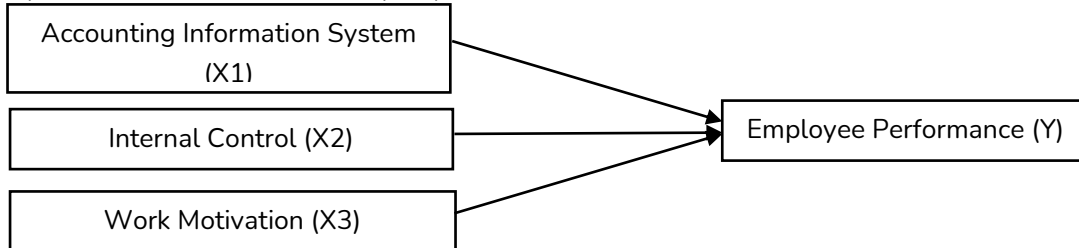

Diagram 1
Research Hypothesis

METHOD

Research Type and Location
The research conducted is quantitative, emphasizing statistical analysis and numerical data. The study is carried out in Savings and Loan Cooperatives in Bengkulu City.

Operational Definition and Variable Measurement
The dependent variable in this study is the employee performance of savings and loan cooperatives in Bengkulu City. The independent variables are the influence of the accounting information system, internal control, and work motivation.

Population and Sample
This study includes all employees in 119 Savings and Loan Cooperatives in Bengkulu City, with a total population of 70 employees. The purposive sampling method is used to determine the sample, resulting in a sample of 45 individuals for this research. The sampling process involves selecting specific criteria important for the research objectives.

Data Collection Technique
This research applies primary data as the source of information. The data collection method involves distributing Google Forms to the respondents.

Data Analysis Technique
Various testing techniques are used for data analysis procedures. The initial stage involves Instrument Testing, comprising two components: Reliability Test and Validity Test. Subsequently, multiple linear regression analysis is conducted using the SPSS software. Further tests are carried out to assess the normality, multicollinearity, and heteroskedasticity. Model feasibility is evaluated using three methods: T-statistic test, F-statistic test, and coefficient of determination (R^2).

RESULTS AND DISCUSSION

Descriptive Data
Descriptive data is the representation or description of data obtained from specifically defined research elements. The following study uses original data collected through the distribution of questionnaires to the entire population. The method known as purposive

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sampling is used to gather information needed for this research. Sample selection is determined by the researcher with a specific focus on savings and loan cooperatives in Bengkulu City that have implemented an accounting information system and are currently active. Based on the purposive sampling method, a sample of 45 individuals was obtained using this method. Out of the total, the author has 45 questionnaires, all of which can be processed for research purposes.

Respondent Demographics

Data on the demographic characteristics of the 45 questionnaires available for the following research were collected to analyze the characteristics of the research sample. This was done to evaluate the characteristics of the research sample. This study provides an overview of the demographic characteristics of respondents, including gender, age, length of service, and education level.

Table 1 Respondent Profile

Criteria	Information	Number of Respondents	Percentage (%)
Age	20-30 th	34	75,6%
	31-40 th	8	17,8%
	41-50 th	3	6,6%
	51-60 th	0	0,0%
Gender	Male	20	44,4%
	Female	25	55,6%
Education	SMA/K	10	22,2%
	D3	8	17,8%
	S1	27	60,0%
	S2	0	0,0%
Years of service	< 5th	29	64,4%
	5-10 th	16	35,5%
	> 10 th	0	0,0%

Source: Primary data processed with SPSS (2023)

Descriptive Statistics of the Study

A high-level statistical description, which is the result of descriptive statistical measurements for variables, includes maximum value (Max), mean, standard deviation, and minimum value (Min) for each variable. These variables include Accounting Information System (X1), Internal Control (X2), Work Motivation (X3), and Employee Performance (Y). As observed in Table 2, the descriptive statistical tests used in the research analysis results are outlined:

Table 2 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Accounting information system	45	36.00	60.00	46.1111	4.20618
Internal control	45	31.00	50.00	43.7556	4.36492

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	N	Minimum	Maximum	Mean	Std. Deviation
Work motivation	45	31.00	53.00	43.6444	4.16236
Employee performance	45	37.00	54.00	45.6889	3.34951
Valid N (listwise)	45				

Source: Primary data processed with SPSS (2023)

Table 2 above interprets the results of descriptive statistical measurements for variables from 45 respondents.

Validity Test

Table 3 Validity Test Results

Question Items	R Count	R Table	Information
Accounting information system (X1)			
X1.1	0,767	0,297	Valid
X1.2	0,788	0,297	Valid
X1.3	0,626	0,297	Valid
X1.4	0,714	0,297	Valid
X1.5	0,650	0,297	Valid
X1.6	0,672	0,297	Valid
X1.7	0,363	0,297	Valid
X1.8	0,723	0,297	Valid
X1.9	0,620	0,297	Valid
X1.10	0,713	0,297	Valid
X1.11	0,764	0,297	Valid
X1.12	0,579	0,297	Valid
Internal control (X2)			
X2.1	0,743	0,297	Valid
X2.2	0,758	0,297	Valid
X2.3	0,579	0,297	Valid
X2.4	0,653	0,297	Valid
X2.5	0,702	0,297	Valid
X2.6	0,514	0,297	Valid
X2.7	0,492	0,297	Valid
X2.8	0,534	0,297	Valid
X2.9	0,703	0,297	Valid
X2.10	0,663	0,297	Valid
X2.11	0,562	0,297	Valid
X2.12	0,492	0,297	Valid
Work motivation (X3)			
X3.1	0,668	0,297	Valid
X3.2	0,609	0,297	Valid

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Question Items	R Count	R Table	Information
X3.3	0,484	0,297	Valid
X3.4	0,554	0,297	Valid
X3.5	0,511	0,297	Valid
X3.6	0,540	0,297	Valid
X3.7	0,502	0,297	Valid
X3.8	0,510	0,297	Valid
X3.9	0,593	0,297	Valid
X3.10	0,529	0,297	Valid
X3.11	0,382	0,297	Valid
X3.12	0,385	0,297	Valid
Employee performance (Y)			
Y1.1	0,513	0,297	Valid
Y1.2	0,371	0,297	Valid
Y1.3	0,456	0,297	Valid
Y1.4	0,459	0,297	Valid
Y1.5	0,525	0,297	Valid
Y1.6	0,508	0,297	Valid
Y1.7	0,420	0,297	Valid
Y1.8	0,502	0,297	Valid
Y1.9	0,740	0,297	Valid
Y1.10	0,741	0,297	Valid
Y1.11	0,376	0,297	Valid
Y1.12	0,322	0,297	Valid

Source: Primary data processed with SPSS (2023)

Based on the validity test findings, it can be concluded that each item included in the research is valid. All questions show Corrected Item-Total Correlation values of 0.297.
Reliability Test

Table 4 Reliability Test Results

Variable	Cronbach Alpha	Keterangan
Accounting information system	0,884	Reliable
Internal control	0,836	Reliable
Work motivation	0,751	Reliable
Employee performance	0,701	Reliable

Source: Primary data processed with SPSS (2023)

The calculation findings show that the variables of the accounting information system, internal control, and work motivation have alpha values exceeding 0.60. It can be concluded that all data is considered reliable.

Classical Assumption Test
Normality Test

The purpose of the normality test is to ensure whether the variables included as residuals in the regression model have a normal distribution. The Kolmogorov-Smirnov test is an appropriate technique to evaluate conformity to a normal distribution. Testing population normality is crucial, and if the distribution is normal or close to normal, the normality test is considered successful. The test results for evaluating normality are presented in Table 5:

Table 5 Kolmogrov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		45
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	2.31943526
Most Extreme Differences	Absolute	.129
	Positive	.129
	Negative	-.062
Kolmogorov-Smirnov Z		.866
Asymp. Sig. (2-tailed)		.442

a. Test distribution is Normal.
b. Calculated from data.

Source: Primary data processed with SPSS (2023)

Table 5 presents the normality test findings, indicating that the test meets the normality criteria. The significance value (asymptotic significance) is 0.442, which means > 0.05, satisfying the normality condition.

Heteroskedasticity Test

In multiple linear regression modeling, the heteroskedasticity test aims to determine whether there is a variance imbalance in the residuals for each individual observation. The application of the Glejser test can be performed to determine whether this research has a heteroskedastic pattern or not. The test results to evaluate heteroskedasticity are shown in Table 6:

Table 6 Glejser Heteroskedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.636	2.786		2.023	.050
	Accounting information system	.059	.072	.167	.822	.416
	Internal control	-.032	.064	-.093	-.497	.622

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Model	Unstandardized Coefficients		Standardized Coefficients		
Work motivation	-.119	.066	-.334	-1.800	.079
a. Dependent Variable: Abs_Res					

Source: Primary data processed with SPSS (2023)

The heteroskedasticity test results in Table 6 show that the asymptotic significance values for each variable are significant ≥ 0.05. Therefore, it can be concluded that there is no evidence of heteroskedasticity in the residuals.

Multicollinearity Test

The multicollinearity test is used to ensure whether a multiple regression model includes independent variables or not. The purpose of testing multicollinearity in the regression model is to ensure the potential interaction between independent variables. Significant sample variability is likely due to multicollinearity. If the tolerance value exceeds 0.10 and the Variance Inflation Factor (VIF) is less than 10.00, it indicates that the research model does not interpret multicollinearity. The results of the multicollinearity test are shown in Table 7:

Table 7 Multicollinearity Test

Model	Coefficients[a]						
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	9.070	3.279		2.766	.008		
1 Accounting information system	.284	.090	.355	3.158	.003	.474	2.109
Internal control	.248	.090	.300	2.756	.009	.506	1.975
Work motivation	.283	.076	.362	3.736	.001	.638	1.568
a. Dependent Variable: Employee performance							

Source: Primary data processed with SPSS (2023)

Multicollinearity Evaluation

If the tolerance value exceeds 0.10, and the Variance Inflation Factor (VIF) is less than 10.00, it means that the research model does not interpret multicollinearity. It can be concluded that each variable has a tolerance value >0.1, and the VIF value is <10.00, as observed in Table 7. Therefore, it is reasonable to state that the independent variables used in the following investigation do not indicate multicollinearity.

Multiple Linear Regression Analysis

The use of multiple linear regression analysis as a method to identify various factors influencing a dependent variable is applied in this study. Table 8 is used as input for the

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regression model in the following research, predicting Y and investigating the impact of X on it:

Table 8 Regression Analysis Coefficient Variables

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.070	3.279		2.766	.008
	Accounting information system	.284	.090	.355	3.158	.003
	Internal control	.248	.090	.300	2.756	.009
	Work motivation	.283	.076	.362	3.736	.001

a. Dependent Variable: Employee performance

Source: Primary data processed with SPSS (2023)

The multiple linear regression equation obtained from the data analysis presented in Table 8. The equation is as follows:

$$\text{Employee Performance} = 9{,}07 + 0{,}284\ SIA + 0{,}248\ PI + 0{,}283\ MK$$

Statistical Tests

1. Simultaneous F-Test (ANOVA)

The simultaneous test interprets whether independent factors influence the dependent variable simultaneously, considering all variables together or sequentially. Such hypothesis testing is sometimes referred to as an overall significance test. It is conducted using regression to determine whether Y is directly proportional to X. From the conducted tests, the conclusion can be stated as follows:

a. $H0 \geq 0{,}05$ (accepted), indicating that independent variables do not have a significant impact on the dependent variable simultaneously.

b. $H1 \leq 0{,}05$ (accepted), implying that independent variables together have a significant impact on the dependent variable.

Table 9 ANOVA Analysis

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	372.316	3	124.105	41.938	.000[b]
	Residual	121.329	41	2.959		
	Total	493.644	44			

a. Dependent Variable: Employee performance
b. Predictors: (Constant), Work Motivation, Internal Control, Accounting Information Systems

F table 2.72
Source: Primary data processed with SPSS (2023)

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The null hypothesis (H0) is rejected, and the alternative hypothesis (H1) is accepted because the probability value (F-statistic) of 0.000 is lower than the significance level of 0.05. Thus, it can be concluded that the independent variables X1, X2, and X3 have a significant effect on the dependent variable Y.

2. Coefficient of Determination (R)

In the regression equation, the proportional measure of how much independent variables can explain changes in the dependent variable is referred to as the coefficient of determination. The coefficient of determination is always represented as a value between 0 and 1. In situations where the (R^2) value is low, the extent to which independent variables can account for changes in the dependent variable decreases significantly. A small (R^2) value means that independent variables can only explain a small portion of the variation in the studied variable when used together. If the (R^2) value approaches 1, it means that independent variables almost entirely explain the variation in the variable explained by independent factors.

Table 10 Coefficient of Determination Analysis

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.868[a]	.754	.736	172.024

a. Predictors: (Constant), Work Motivation, Internal Control, Accounting Information Systems

According to Table 10, the R-square value obtained is 0.752. This value indicates that the combined influence of independent variables X1, X2, and X3 on the dependent variable (Y) is 75.4%, while the remaining portion of approximately 24.6% is attributed to other factors not explained in this study.

3. Partial t-Test

The partial test, often referred to as the t-test, is a method used to determine whether two variables are linearly related. One can use the partial test, commonly known as the t-test, to determine how X affects Y. To draw conclusions from the partial test, the following hypotheses can be applied:

1. If the probability value exceeds or is equal to 0.05, it means that the probability value interprets that the independent variable X does not have a significant effect on the dependent variable Y.

2. If the probability value is less than or equal to 0.05, then the variable X is said to have a partial effect on the variable Y, indicating a significant impact. The t-test output is as follows:

Table 11 t-Test Output

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	9.070	3.279		2.766	.008
Accounting information system	.284	.090	.355	3.158	.003
Internal control	.248	.090	.300	2.756	.009
Work motivation	.283	.076	.362	3.736	.001
a. Dependent Variable: Emloyee Performance					

T table 1,99

Source: Primary data processed with SPSS (2023)

1. Variable X1 (Accounting Information System) has a significance value of 0.003 because the value is < 0.05. Therefore, X1 has an influence on Y.
2. Variable X2 (Internal Control) has a significance value of 0.009 because the value is > 0.05. Therefore, X2 does not affect Y.
3. Variable X3 (Work Motivation) has a significance value of 0.001 because the value is < 0.05. Therefore, X3 affects Y.

Discussion

The Influence of Accounting Information System on Employee Performance

The findings of the t-test analysis indicate a significance level of 0.003, which is lower than the threshold of 0.05. This research demonstrates that the implementation of an accounting information system in the cooperative savings and loan of Bengkulu City has significantly improved employee performance. In a commercial environment, an accounting information system should be user-friendly while enhancing both overall organizational performance and the performance of individual employees. The effectiveness of the accounting information system positively contributes to employee performance, consistent with previous research conducted by (Patraini et al., 2021), (Sopian & Suwartika, 2019), and (Devrin et al., 2022).

The Influence of Internal Control on Employee Performance

The significance level obtained is 0.009, above the threshold of 0.05, as indicated by the t-test results. This research reveals that the internal control system in the Cooperative Savings and Loan of Bengkulu City has a limited impact on employee performance. Based on research findings, company management policies are not entirely built based on internal control. Additionally, other factors such as incentive programs potentially influence personnel production. There is a correlation between these findings and the study conducted by (Ruliyanti & Siahaan, 2021).

The Influence of Work Motivation on Employee Performance

The statistical analysis of the t-test shows a significance value of 0.001, below the threshold of 0.05. Research findings indicate that work motivation significantly affects

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employee performance in the cooperative savings and loan of Bengkulu City. The importance of motivation in a work context signifies that this is a crucial factor that institutions must consider to ensure that employees remain motivated in performing their tasks. Jobs lacking motivation tend to produce suboptimal performance. This finding is consistent with the research of Usman (2017) and (Dita & Putra, 2016), indicating that work motivation has a positive and significant impact on employee performance.

CONCLUSION

The purpose of this study is to evaluate the influence of accounting information systems, internal controls, and work motivation on employee performance in savings and loan cooperatives in the city of Bengkulu. Through analysis using a multiple linear regression model, it can be concluded that: Accounting information systems have an influence on employee performance in savings and loan cooperatives in the city of Bengkulu. Internal controls do not have an influence on employee performance in savings and loan cooperatives in the city of Bengkulu. Work motivation has an influence on employee performance in savings and loan cooperatives in the city of Bengkulu. These findings provide valuable insights into the elements that impact employee performance within the framework of savings and loan cooperatives. Specifically, this research found that accounting information systems and work motivation have an influence on employee performance, while internal controls do not have an influence on employee performance. Based on this research, other researchers conducting similar studies have the potential to include additional variables, in addition to the variables studied in this research. The goal is to provide a comprehensive explanation of the variables that influence or affect employee performance.

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