

Systems And Work Motivation Are Greatly Influences Employee Performance?

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ABSTRACT

One of the success factors of a company's performance is the effectiveness of its accounting information system. The effectiveness of the accounting information system greatly influences the results of employee performance. Another factor that can affect the performance of company employees is work motivation. The purpose of this study was to analyze and determine the effect of the effectiveness of accounting information systems and work motivation partially and simultaneously on employee performance. This study uses quantitative research methods, the sample used is the entire population, namely 30 respondents. Data analysis used uses the outer model, inner model and hypothesis testing using Smart-PLS. The results of the hypothesis test for the Accounting Information System variable have a positive and significant influence on the performance variables of employees. Mangun Jaya, this is proven by the T-statistic of 3.295 sig 0.000. The variable of work motivation has a positive and significant effect on the performance variable of employees. Mangun Jaya, this is proven by the T-statistic of 3.931 sig 0.000. Based on the R-Square value, it influences the variables X1 (Accounting Information System) and X2 (Work motivation). Y (employee performance) is 0.819 which means it has a strong relationship.

Keywords: *accounting information system, performane of company employees, work motivation*

INTRODUCTION

In the era of globalization, information system technology is growing rapidly. The formation of a free market has been in effect since early 2016 which will affect many people and in certain sectors (Capah, 2020). The company is an institution that is run to provide goods and services in order to serve the needs of consumers. According to (Widhawati & Damayanthi, 2018) The effectiveness of the use of accounting information systems in companies depends on the technical skills possessed because technical abilities greatly affect the performance of its users. The use of accounting information systems in companies is directly related to employee performance. In achieving the goals of a company it is said to be successful, it can be seen from the results of the effectiveness of its information system activity.

If a company is successful in achieving its goals, then its effectiveness is already going well. Efficiency is not only about having positive or negative effects but also with achieving goals, setting standards, professionalism, setting goals, existing programs, material related to methods or methods. The effectiveness of the accounting information

system is a measure that can provide an overview of the extent to which the target achievement of a company processes and stores data and then converts it into useful information as well as the reports needed to see the profit and loss of the company (Ananda & Badera, 2022).

According to, Employees are one of the most important assets in a company. Employees are one of the main drivers of the smooth running of a company, it can even be said that the presence of employees determines the progress of a company. Besides that, the quality of employees can also increase the efficiency and effectiveness of work in the company. For this reason, companies must pay attention to and be able to manage the existence of employees so that they can be placed in accordance with the ability to perform each task. One of the factors for the successful performance of a company is the effectiveness of its accounting information system and information system (Shintia, 2021). The effectiveness of the accounting information system is very influential on the performance results of employees. The implementation of the accounting information system can make companies compete in this era of technological balance.

In addition to the effectiveness of the implementation of the accounting information system, there are other factors that can affect the performance of company employees, namely work motivation. Work motivation is a very important and influential thing to implement in a company (Gunawan, 2020). The work motivation of employees certainly has an influence on employee performance. Over time, the work motivation given by the company to employees is felt to be insufficient. Such as the non-compliance of benefits and bonuses for employees who have met their targets. The underlying goal in doing work is life needs, and the desire can be concluded that there will be no motivation in doing work if there is no perceived need (Ananda & Badera, 2022).

Every company is always trying to improve employee performance which will increase the results of company goals. The technology that is currently balanced for the aircraft makes the company competitive with other companies. There are several important roles in the company, one of which is human resources or the company's employees themselves. Because employees are subjects who can operate an accounting information system technology, therefore the potential of employees regarding their performance is able to make the company more balanced. Employees are one of the most important components in every organization (Sitorus, 2021).

Previous research carried out by (Dewi, 2021) the results of the research show that the accounting information system and work motivation have a significant effect on employee performance while intelligence is not influential and has weak accounting information system relationships. and work motivation on employee performance. Meanwhile, the previous research conducted by (Ningsih, 2020) the results of this research show that partially work motivation shows that it has a positive and significant impact on employee performance, while the accounting information system has no effect on employee performance.

LITERATURE REVIEW

Previous Research

There are several previous studies that have analyzed the influence of the accounting information system and work motivation on employee performance, one of which is the research conducted by (Pramesty, 2020) stated that the accounting information system influences employee performance. Apart from that, there is also research conducted by (Alfiansyah, 2022) which states that work motivation has a positive effect on employee performance.

Maslow's Hierarchy Theory

Maslow's theory explains that humans must fulfill their most beautiful needs first before moving up to a higher level, until they can actualize themselves. In other words, humans will not be able to achieve the highest needs without solving the most beautiful needs. Maslow's balanced theory states that humans have five sequences of basic needs

as individuals. The five levels of needs and desires that appear in hierarchical order include: physiological needs, needs for security, social needs, needs for appreciation and needs for self-actualization (Sapitri, 2019).

Employee Performance

Employee performance is a very important factor for company, to achieve success can be done by increasing employee performance. Employee performance is an attitude individuals feel in real terms from work result that are consistent with duties and roles in the organization. Work result get feedback to their supervisors and themselves, so they can continue actively shape their work and expect the quality of that work taller than them. (Sopian & Wawat, 2019). Research (Jatmika & Sriadi, 2022) states that Employee performance is achievement in work or performance really done by someone with quality work done by employees when carrying out a task as per his responsibilities.

Work Motivation

According to McClelland, work motivation, translated by Suwanto (2020: 161), is "a set of forces both from within and from outside a person that encourages one to start working behavior in accordance with a certain format, direction, intensity and time period.

Accounting Information System

An accounting information system is a combination of people, devices, practices, and procedures that work together to collect data and 14 transform it into useful information and provide information about organizational activities consisting of several interrelated subsystems rely on and work together to provide appropriate information timely, reliable and accurate for decision making. (Beg, 2018) The accounting information system is a system consisting of three subsystems, namely transaction processing system, general ledger / financial reporting system, management reporting system which explains that. The accounting information system is a unified internal structure an entity, such as a company that uses resources physical and other components to convert financial information into accounting information that will satisfy users' information needs different (Sopian & Wawat, 2019). (Fuadah et al., 2020) states that accounting information systems is a system that collects, records, stores and processing data to create information for decision makers which includes people, procedures and instructions, data, software, IT infrastructure, internal controls, and security measures.

METHOD

The research method used in this research is the quantitative analysis method with a saturated sample. Quantitative analysis is positive philosophical research as its basis and is used to examine populations or specific samples, data sample collection techniques use research instruments, statistical quantitative data analysis aims to test hypotheses that have been created and established. . Saturated sample is a technique used to determine the sample if all samples are used (Darmayanti *et al*, 2021).

This research method uses associative research methods, namely research carried out to analyze the relationship or influence between two or more variables. Research uses associative indexing because the questions in research are meaningful in asking the relationship between two variables (Rizki, 2019).

Data analysis method

Data analysis is a data processing process with the aim of finding useful information that can be used as the basis for decision making. The analysis used was SEM (Structural Equity Modeling) data analysis, with the help of PLS (Partial Least Square) software Version 3.0.

According to (Ratu et al., 2020) states that population is an object or subjects that are located in an area and meet certain requirements related to research problems. In this study the population has determined to be 50 employees at PT Sinar Mutiara Lamongan employee.

Number of Employee at PT Sinar Mutiara Lamongan

Part	Amount
President director	1
Business council	3
Production	34
Packing	7
Finance	1
Admin & security	4
Total	50

While the sample is part of the population used for estimate the results of research taken from a portion or representative of the population researched and valid, that is, it can measure something that should be measured. 42 The sampling technique in this research used saturated samples. A saturated sample can be interpreted as a census where all members of the population are present A sample of 50 samples was used. With the criteria used are: all employees at PT Sinar Mutiara Lamongan based department or position.

1. Outer Model Analysis (Measurement)

Outward model analysis is carried out to ensure that the measurements used are valid and reliable. Outer model analysis uses three tests, including:

a. Convergein Validity (Convergent Validity)

The conveyor test can be seen from the value of the loading factor for each construct indicator. Rulei of thumb which is usually used to intend the validity of the Conveirgein that is a validity of the loading factor > 0.7 for the empires of the confirmation and the loading factor between 0.5 - 0.7 for peineeliition that is empiri. Teid (Ave) must be >0.5.

b. Discriminant validity

To test the discriminatory validity with the reflection indicator, namely by comparing the square root of the average variance extracted (AVE) > correlation between constructs in the model, it is said to have good discriminatory validity. The AVE value is recommended > 0.50.

c. Construct Reliability (Composite Reliability)

The rule of thumb that is usually used to assess construct reliability is that the value of composite reliability is > 0.7 for tests that are constructive in nature and 0.6 – 0.7 is still acceptable for tests that are eixsploratory in nature.

2. Inner Model Analysis (Structural)

Internal model analysis is carried out to ensure that the measurements made are accurate. The model internal analysis uses two tests, among others:

a. R-Square (R^2)

To assess the structural model by looking at the significance of the relationship between variables. Changes in the R-squared value can be used to explain the effect of the specific latent exogenous variable on the endogenous variable that has a substantive effect. The criterion of the R-squared value consists of three, namely 0.75 is concluded as strong, 0.50 is concluded as moderate and 0.25 is concluded as weak.

b. Q-square

The Q-square is used to measure how well the observed values are generated by the model and parameter estimation. The Q-square value is greater than 0, indicating that the model has a predictive reliability value, while if the Q-square value is less than 0, it indicates that the model has less predictive reliability.

3. Hypothesis Test

Hypothesis testing is the most important data analysis because it is intended to answer the formulation of the research problem (Raya, 2022). In this method, the significant values used by the two tails are t-value 1.65 (significance level = 10%), 1.96 (significance level = 5%) and 2.58 (significance level = 1%).

RESULTS

1. Outer Model Analysis

a. Convergent validity test results

Covariance Validity is a measure of the validity of a reflective indicator as a measure of the variable which can be seen from the outside analysis of each variable indicator. An indicator is said to have good reliability, if the outer loading value is above 0.70. The average value of the average inflation factor (AVE) must be greater than 0.5 (Ghozali & Latan, 2018).

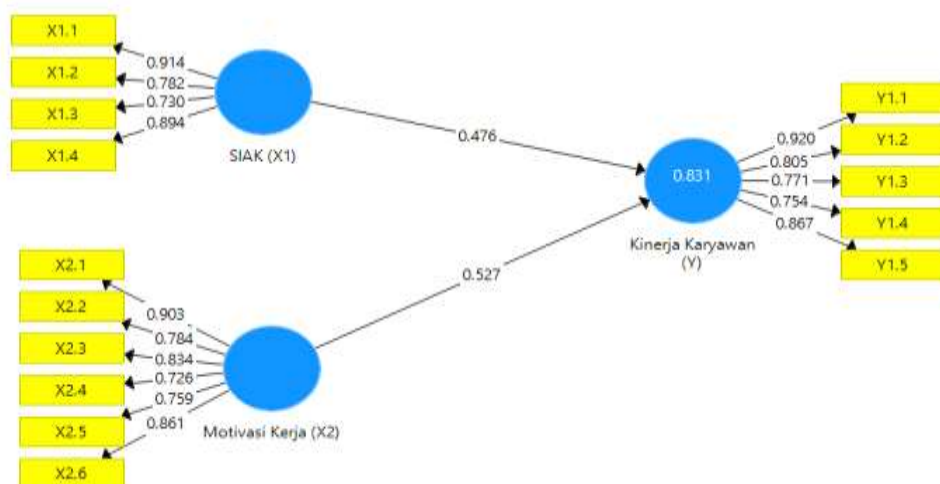


Figure 4.5 Loading Factor Diagram
Source: SEM-PLS Result Data 3.3.7 (2023)

Tabel 4.7

Outer Loading

	Accounting Information System (X1)	Work Motivation (X2)	Employee Performance (Y)
X1.1	0.914		
X1.2	0.782		
X1.3	0.73		
X1.4	0.894		
X2.1		0.903	
X2.2		0.784	
X2,3		0.834	
X2.4		0.726	
X2.5		0.759	
X2.6		0.861	
Y1.1			0.92
Y1.2			0.805
Y1.3			0.771
Y1.5			0.754
Y1.4			0.867
Y1.5			0.92

Source: SEM-PLS 3.3.7 (2023)

From Table 4.7 it can be concluded that the outer locating values for all variables have fulfilled the recommended value requirements, which are more than 0.70. The smallest value of the mentioned table is 0.73 from the accounting information system variable. So that all of the indicators in this assessment are valid or have met Convergent Validity.

b. Discriminant Validity Results

Discriminant validity is a measurement model with reflective evaluation. The indicator is assessed based on the crossloading measurement with

the construct. If the correlation between the construct and the measurement item is greater than the size of the other constructs, then it shows that the size of the block is better than the other blocks.

Tabel Cross Loading

	Accounting Information System (X1)	Work Motivation (X2)	Employee Performance (Y)
X1.1	0.914	0.597	0.723
X1.2	0.782	0.56	0.591
X1.3	0.73	0.356	0.606
X1.4	0.894	0.636	0.788
X2.1	0.642	0.903	0.705
X2.2	0.399	0.784	0.663
X2.3	0.363	0.834	0.591
X2.4	0.571	0.726	0.547
X2.5	0.6	0.759	0.7
X2.6	0.575	0.861	0.73
Y1.1	0.675	0.649	0.92
Y1.2	0.65	0.627	0.805
Y1.3	0.515	0.66	0.771
Y1.4	0.503	0.515	0.754
Y1.5	0.656	0.662	0.867

An indicator is declared valid if it has the highest cross-loading to the intended construct compared to cross-loading to other constructs. From the table above, the value of the variable with green blcks shows that the cross loading of the variables X1, X2, and Y, the cross loading value of the said variable has a different indicator value than the other constructs. With this in mind, the variables X1 (Accounting Information System), X2 (work motivation), and Y (employee performance) were declared valid. In addition, the value of the aveiragei variiance inflation factor (AVE) must be greater than 0.5 (Raya, 2022).

Tabel Hasil Pengukuran AVE

	Average Variance Extracted (AVE)
Accounting Information System (X1)	0,695
Work Motivation (X2)	0.662
Employee Performance (Y)	0.682

From Table 4.9 above, all variables with reflective indicators have an AVE value greater than 0.5. It can be said that all of these variables are valid.

a. Reliability Test Results

1) Composite Reliability

The rule of thumb for assessing construct reliability is that the composite reliability value must be greater than 0.70 (Raya, 2022)

2) Cronbach's Alpha

A construct or variable is said to be reliable if it has a Cronbach Alpha value > 0.60 (Raya, 2022).

Tabel composite Reliability dan Cronbach's Alpha

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
SIAK (X1)	0.85	0.869	0.9	0.695
Motivas Kerja (X2)	0.897	0.907	0.921	0.662
Kinerja Karyawan (Y)	0.883	0.901	0.914	0.682

Source: SEM-PLS 3.3.7 (2023)

A variable is said to be reliable if the Composite Reliability value must be greater than 0.70, in the Table above the composite reliability value of all variables is already greater than 0.70 and the composite reliability value is the lowest on the SIAK (X1) variable with a value of 0.85. A construct or variable is said to be reliable if it has a Cronbach Alpha value > 0.60, in the table above it can be concluded that all variables are declared reliable because it is greater than 0.60 and the Cronbach Alpha value. Therefore on the SIAK variable (X1) 0.85.

2. Structural model (Inner model)

a. Koefisien Determinasi (R-Square)

The R-Square is a test that is used to show how far the influence of the relationship between variable X and variable Y is, according to (Raya, 2022).

Tabel R-Square

	R Square	R Square Adjusted
Employee Performance (Y)	0.831	0.819

Source: SEM-PLS 3.3.7 (2023)

Based on the R-squared table, it can be concluded that the R-squared value of being is equally influential on variables X1 (accounting information system), X2 (work motivation), and Y (employee performance) is 0.831 with an adjusted R-squared value of 0.819. Thus, it can be explained that all the

constructs of the eiksogein variable (Accounting Information System), X2 (work motivation), simultaneously affect the variable Y (employee performance) of 0.819 or 81.9%. Because of that, the R-Square value of 0.819 is said to be strong.

b. Cross-validated Redundancy (Q-square)

The Q-square can be seen in the results of calculating blindfolding in the construct cross validationid reliability section. The results of these calculations can be seen in the following table.

Tabel Q-Square

	SSO	SSE	Q ² (=1-SSE/SSO)
Accounting Information System (X1)	120	120	
Work Motivation (X2)	180	180	
Employee Performance (Y)	150	73.504	0.51

From the calculation results in the table, the value of Q2 is 0.51. Because the Q2 value is more than zero, then the said model has already met predictive reliability in which the model has been well reconstructed.

3. Hypothesis Testing

Hypothesis testing by looking at the value of the Path Coefficient calculation on the experimental model test. Hypothesis testing can be seen through the t-statistical values and probability values. For hypothetical testing using statistical values, for alpha 5%, with a t-table value of 2.018, so the criterion for acceptance or rejection of hypotheses is H1 is accepted and H0 is rejected if t-table > 2.018. To reject/consider hypotheses using probability, then Ha is considered if the p-value <0.05.

Tabel Path Coefisien

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Sig/Tidak Sig
Accounting Information System (X1) -> Employee Performance(Y)	0.476	0.464	0.149	3.202	0.001	Sig
Work Motivation (X2) -> Employee	0.527	0.545	0.140	3.752	0.000	Sig

Performance (Y)						
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Source: SEM-PLS 3.3.7 (2023)

The results of the analysis on the path coefficient table show that the Original Sample (Koeifisien) on the information system variable is $0.476 > 0.000$ with T-statistics $> T\text{-table}$ ($3.202 > 2.018$) and P-value $0.001 < 0.05$ then H_0 is rejected and H_1 diiteriima, meaning variable The accounting information system has a positive and significant influence on employee performance variables.

The results of the analysis on the path coefficient table show that the value of the Original Sample (Koeifiisien) on the work motivation variable is equal to $0.527 > 0.000$ with T-statistics $> T\text{-table}$ ($3.752 > 2.018$) and P-value $0.000 < 0.05$ then H_0 diito shellac and H_1 are evaluated, meaning the work motivation variable has a positive and significant effect on the employee performance variable.

Based on the path coefficient table, it can be concluded that the R-Square values of beir- being affect equally on variables X1 (Accounting Information System), X2 (work motivation), and Y (employee performance) is 0.819 which means there is a strong relationship.

DISCUSSION

1) Effect of the Accounting Information System on Employee Performance

Based on the original sample value of $0.476 > 0.000$ with T-statistics $> T\text{-table}$ ($3.295 > 2.018$) and P-value of $0.000 < 0.05$, H_0 is rejected and H_1 is evaluated, meaning that the System Variable Information System Accounting has a positive and significant influence dealing with employee performance variables.

This research is in line with the research conducted by (Sapitri, 2019) which states that accounting information system variables have an impact on employee performance. The accounting information system can help employees effectively and efficiently in converting data into financial information. (Azizah, 2020) also stated that the accounting information system variables have an impact on employee performance.

2) The influence of work motivation on employee performance

Based on the original sample value (Koeifisien) of $0.527 > 0.000$ with T-statistics $> T\text{-table}$ ($3.931 > 2.018$) and P-value of $0.000 < 0.05$, then H_0 is rejected and H_1 is evaluated, meaning that the variable of work motivation has an influence positive and significant to the performance variable employee.

This research is in line with the research conducted by (Kurniasih, 2022) which states that work motivation has a positive effect on employee performance. According to the research variable, work motivation has an influence on employee performance, this can be seen in employees who do not have high work motivation, so the performance of these employees is not good so it hinders the attainment of company goals.

3) The Influence of the Accounting Information System, and Work Motivation, on Employee Performance

Based on the R-Square value, the influence of being equally on variables X1 (Accounting Information Systems System) and X2 (work motivation), with respect to Y (employee performance) is 0.819 which means there is a strong relationship.

This research is in line with the research carried out by (Dewi, 2021) and (Ningsih, 2020) which show that the accounting information system and work motivation affect simultaneously on employee performance.

CONCLUSION

Based on the existing theory in the discussion and the results of the analysis of the assessment of the effect of the Accounting Information System System, and Work Motivation, on Employee Performance, the contents of the conclusions are described as follows:

1. The results of the hypothetical test of the System of Accounting Information System variable have a positive and significant effect on the employee performance variable, this is proven by T-statistics $> T\text{-table}$ ($3.202 > 2.018$) and P-value $0.001 < 0.05$
2. The results of the hypothetical test of the work motivation variable have a positive and significant effect on the employee performance variable.
3. Based on the R-Square value, being equally influences on variables X1 (Accounting Information Systems System), and X2 (work motivation), relative to Y (employee performance) is 0.819 which means there is a strong relationship.

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