

The Effect of Accounting Information Systems, Incentive, and Work Motivation on Employee Performance During Covid-19 with Employee Integrity as a Moderating Variable (Case Study of BRI Institute)

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Abstract— This study examines the effect of accounting information systems, incentives, and work motivation on employee performance during the Covid-19 period with employee integrity as a moderator at the BRI Institute. This study used 60 samples of staff at the BRI Institute, where data collection was carried out by distributing research questionnaires. The analytical tool used is multiple linear regression. The results of this study found that information systems and motivation have an effect on employee performance, but incentives do not affect employee performance. Then, integrity as a moderating variable can strengthen the influence between the independent variables consisting of information systems, incentives, and motivation on the dependent variable, namely employee performance.

Keywords— Accounting Information Systems, Incentives, Motivation, Employee Performance, Integrity.

I. INTRODUCTION

The development of information technology so that human labor can turn into machine power. Apart from the speed of the engine power is also more guaranteed accuracy and success in work. This can have an impact on the integrity and performance of employees within a company. Reliable information technology can be one of the factors to improve employee performance because if information technology is designed to produce relevant information, then decision making will be better. Conversely, if the information produced is irrelevant in the sense that the information technology designed is not reliable, then decision making can have a negative impact on the company. Meanwhile, Indonesia is currently experiencing a pandemic that has an impact on all aspects of life, namely the Covid-19 pandemic. As a result of this pandemic, Indonesia has implemented a policy to stay at home and work from home to prevent the spread of Covid-19. It is certain that information technology here is expected to help to smoothen the company's operational activities and maintain the performance of employees who previously worked from the office. The integrity of employees is also highly tested at this time because it is expected to be able to utilize information technology well.

So with this research, it will be known the correlation between accounting information systems and other factors with employee performance. In this study, the independent variables are accounting information systems, incentives, and motivation with employee integrity as the moderating variable.

II. THEORETICAL BASIC

A. Accounting Information Systems

An accounting information system is an accounting data processing system that is in a unified structure within an entity, such as a business company or an organizational forum to transform data into structured financial accounting information, so that it becomes the basis for leaders to make decisions in planning corporate control or organization to achieve goals and satisfy users of information. An accounting information system that is trusted by an employee will result in a better level of performance achievement by an employee.

B. Incentive

Incentive are a form of compensation provided by companies to employees to increase employee productivity. Incentives are one of the company's strategies to assess the behavior of employees who have work characteristics that are not optimal or improvised (Sefianti, 2020).

C. Motivation

Work motivations is one of the things that plays an important role in determining whether or not a goal is outlined in the vision and mission of a company. Employees who have high work motivation, can improve the performance of these employees so that the goals of the company can be achieved easily. Meanwhile, employees who do not have high work motivation, then the employee's performance is not good so that it hinders the achievement of company goals.

D. Employee Performances

Employee performance is the result of work achieved by an employee in carrying out the tasks that have become his responsibility within a certain period of time based on skills, experience, knowledge, and sincerity in carrying out his duties and having hopes in the future, high performance of an employee can improve overall organizational performance.

E. Integrity

Integrity is the attitude that a person has in being principled, committed, consistent and ready with all the consequences that must be faced in every action and decision based on the values

and systems adopted both within the company and wherever located.

III. RESEARCH METHOD

A. Object of Research

The object of this research is a private university in DKI Jakarta, namely the BRI Institute by distributing questionnaires to be used as data analysis. In this study, questionnaires were distributed to all BRI Institute employees who are users of the SiAkad Cloud System. The data used in this study is primary data because it is obtained directly from the object of research.

B. Data

In accordance with the object of research, namely the Private University in DKI Jakarta, namely the BRI Institute by distributing questionnaires to be used as data analysis, the data used in this study is quantitative data. Then the data used in this study is primary data because it is obtained directly from the object of research.

C. Research Variable

The dependent and independent variables were employed as study variables. The dependent variable (Y) is a variable whose value is determined by or bound to the value of another variable. Employee performances is used as the dependent variable in this study. The independent variable (X) is a variable whose value influences the value of other variables (the dependent variable), in this case accounting information systems, incentives, and motivation. Then the moderating variable (M) in this case employee integrity.

D. Method of Collecting Data

The data gathering method employed in this study was a questionnaire. Questionnaires are used to obtain basic data directly from respondents; respondents can only select from a set of alternative replies.

E. Research Model

The effect of accounting information systems, incentive, and work motivation on employee performance during covid-19 with employee integrity as a moderating variabel the basis of this study's research paradigm.

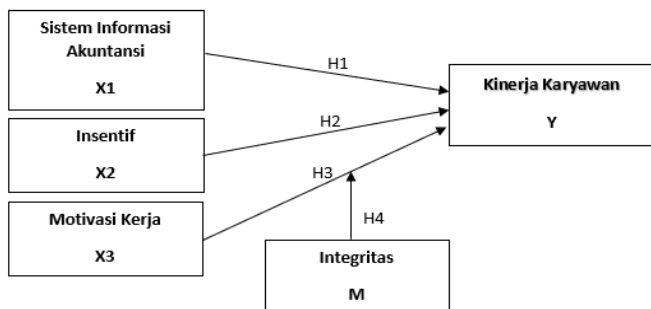


Fig. 1. Research Model

F. Data Analysis Method

The data was collected using SPSS 20 and descriptive statistical techniques, as well as multiple linear regression with

one dependent variable (Y), several independent variables (X1, X2, X3) and moderating variable (M).

1. Quantitative Analysis

Validity and reliability tests are used to do quantitative analysis. A questionnaire is said to be valid in the validity test if the questions on the questionnaire can reveal something that the questionnaire will measure.

2. Descriptive Analysis

According to Sugiyono (2017), descriptive analysis is used to examine data by summarizing or explaining the data that has been obtained as it is, without making inferences or generalizations that are applicable to the general audience.

3. Classic assumption test

In this study, inferential analysis was used to manage the research data, and the analysis was performed utilizing the SPSS procedure.

- Graph analysis and statistical analysis were used to test normalcy in this study.
- The multicollinearity test is used to see if the regression model found a link between the independent variables (independent).
- The autocorrelation test is used to see if there is a link between user error in period t and user error in period t-1 in a linear regression model (Ghozali, 2016).
- Test for heteroscedasticity, The heteroscedasticity test, according to Ghozali (2016), is used to see if the regression model has an error of variance inequality from one observation residual to the next.

4. Analysis of Multiple Linear Regressions

The purpose of this study's multiple regression analysis is to see how the independent factors (accounting information system, incentive, and motivation) affect the dependent variable (employee performances) with moderating variable (employee integrity). The following is the multiple linear regression equation model that will be tested in this investigation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 M + e$$

Where:

- Y : Employee Performances
- α : Constant
- $\beta_1 \beta_2 \beta_3$: Regression Coefficient
- X1 : Accounting Information System
- X2 : Incentive
- X3 : Motivation
- M : Employee Integrity
- e : Error

5. Hypothesis test

Hypothesis testing is a decision-making method based on data analysis, both from controlled experiments, and from observations (uncontrolled).

1. Coefficient of Determination Test (R2)

A value that describes how much change or variation of the dependent variable can be explained by changes or variations of the independent variable.

2. Partial Regression Test (Statistical t Test)

If t count > t table and probability (sig) < 0.05, then Ho is rejected and Ha is accepted, and vice versa.

3. Simultaneous Regression Test (F Statistical Test)
 The test was carried out using a significance level of 0.05 (=5%). Provisions for acceptance or rejection of the hypothesis can be seen from if the significant value > 0.05 then the hypothesis is accepted (regression coefficient is not significant), and vice versa. α

IV. RESULTS AND DISCUSSION

A. Respondent Data

According to the data, the respondents are employee of BRI Institute totaling 60 people.

B. Validity and Reliability Test

Validity test

r count > r table was calculated using the outcomes of the question items. This demonstrates that each question item in the questionnaire is valid, indicating that the data acquired can be used for regression analysis.

TABLE I. Validity and Reliability Results

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Performance	21.00	5.017	,879	,941
SIA	32.48	25.508	,911	,985
Incentive	20.67	9.741	,685	,935
Motivation	33.73	11.962	,654	,941
Integrity	12.65	2.231	,793	,923

The reliability test reveals the findings of the Cronbach Alpha value (α) > 0.60 in the table above, indicating that all variables are stated to be reliable or trustworthy.

C. Classic Assumption Test

The goal of a normality test is to see if the variables being examined have a normal distribution or not. This assumption is checked using a standardized residual normal probability plot, which compares the normal distribution's cumulative distribution. Table 2 depicts the findings of the investigation.

TABLE II. Normality Results

		Unstandardized Residual
N		63
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,37334703
Most Extreme Differences	Absolute	,153
	Positive	,153
	Negative	-,148
Kolmogorov-Smirnov Z		1,211
Asymp. Sig. (2-tailed)		,106
A. Test Distribution is Normal Calculated from data.		

As can be seen, Asymp. Sig.(2-Tailed) value of 0.106, it can be concluded that the residual data in this study is normally distributed.

The multicollinearity test for decision making in the multicollinearity test is carried out in two ways, namely looking at the tolerance value, if the tolerance value is > 0.10 then there is no multicollinearity to the data being tested, and if the

tolerance value is < 0.10 then there is multicollinearity to the data being tested. And look at the value of VIF (Variance Inflation Factor) if the value of VIF < 10.00 then there is no multicollinearity to the tested data and vice versa.

TABLE III. Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,497	1,797		3,059	,003		
	X1	,193	,055	,358	3,543	,001	,465	2,150
	X2	-,092	,071	-,122	1,298	,199	,642	1,559
	X3	,405	,062	,626	6,504	,000	,513	1,948

a. Dependent Variable: Y

Table 3 shows that the tolerance value for the total variable is larger than 0.10 (Tol > 0.10) and VIF is less than 10 (VIF < 10), indicating that multicollinearity does not exist in this regression model for all independent variables in this investigation.

The autocorrelation test determines whether there is a relationship between the confounding error in period t and the error in period t – 1 in a linear regression model (previous). The premise is that if $d_t - d_{t-1} > 2$, then no autocorrelation exists.

TABLE IV. Durbin Watson (DW)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,848 ^a	,720	,706	1,408	1,722

a. Predictors: (Constant), Interaction, Usability, Quality
 b. Dependent Variable: Performances

Durbin-Watson obtained a value is 0.728. This explains that in this study there is no autocorrelation. This is because it meets the requirements that the DW value is in the range $-2 < DW < 2$ so that this research can be continued to the next research model.

The heteroscedasticity test determines whether there is an inequality of variance between the results of one observation and the results of another observation in the regression model.

The data points are randomly distributed above and below the number 0 on the Y axis, as seen in the scatterplot diagram in figure 2. This signifies that the regression model has no skedastisity and can be used in multiple linear regression testing.

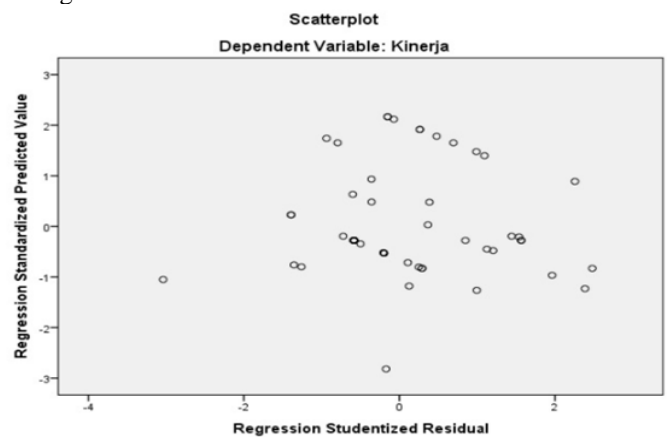


Fig. 2. Scatterplot

Hypothesis Testing and Regression Analysis The parallels between the independent variables of e-commerce travel and the independent variables of user convenience, information quality, and interaction quality are shown in the findings of this regression study. Table V shows the results of the multiple regression analysis.

TABLE. V. Multiple Linear Regression Analysis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	5,497	1,797		3,509	,003
SIA	0,193	,055	,358	3,543	,001
Incentive	-0,092	,071	-,112	-1,298	,199
Motivation	0,405	,062	,626	6,504	,000

a. Dependent Variable: Performances

The various linear regression equations that can be arranged are listed in table V:

$$Y_1 = 5,497 + 0.193 \text{ SIA} - 0,092 \text{ Incentive} + 0,405 \text{ Motivation} + e$$

TABLE. VI. Multiple Linear Regression Analysis

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	2,691			3,509	,003
SIA	0,223		,358	3,543	,001
Incentive	-0,024		-,112	-1,298	,199
Motivation	0,456		,626	6,504	,000
Integrity	0,523				

a. Dependent Variable: Performances

The various linear regression equations that can be arranged are listed in table VI:

$$Y = 2,691 + 0,223 \text{ SIA} - 0,024 \text{ Incentive} + 0,456 \text{ Motivation} + 0,523 \text{ Integrity} + e$$

Hypothesis test

The goal of the Coefficient of Determination Test (R²) is to calculate the influence of the independent variable on the dependent variable.

TABLE. VII. Coefficient of Determination Test R²

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,848 ^a	,720	,706	1,408	1,722

a. Predictors: (Constant), SIA, Incentive, Motivation
b. Dependent Variable: Performances

The modified R² value for Table VII is 0.706, or 70.6 percent. This suggests that the variance of the three independent variables of user convenience, information quality, and interaction quality can explain the total user satisfaction of travel e-commerce websites.

The purpose of the partial significance test (t-test) is to examine the effect of variables in the regression model on the independent variables in part. The hypothesis is accepted if the value of sig is less than 0.05. This indicates that the independent

variable has a moderate impact on the dependent variable. and the other way around.

TABLE. VIII. Partial Regression Test (t Test) and Moderating Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	5,497	1,797		3,509	,003
SIA	0,193	,055	,358	3,543	,001
Incentive	-0,092	,071	-,112	-1,298	,199
Motivation	0,405	,062	,626	6,504	,000

a. Dependent Variable: Performances

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,854 ^a	,729	,711	1,396	1,817

a. Predictors: (Constant), SIA, Incentive, Motivation
b. Dependent Variable: Performances

The findings of hypothesis testing of accounting information system, and motivation have sig values, as indicated in table VIII. smaller than 0.05, while incentive have sig values bigger than 0,05. This explains that waste and motivation affect employee performance while incentives have no effect on employee performance

The significance of the regression model is simultaneously verified by looking at the significance value (sig), where if the sig value is less than 0.05, the independent variable has an effect on the dependent variable.

TABLE. IX. Simultaneous Regression Test (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	300,491	3	100,164	50,537	,000
	Residual	116,937	59	1,982		
	Total	417,429	62			

a. Dependent Variable: Performances
b. Predictors: (Constant), SIA, Incentive, Motivation

The value of sig, of 0.000 is less than 0.05, as shown in table IX. This means that all independent variables consisting of accounting information systems, incentives, and motivation are real explanations of employee performance variables or in other words suitable for use in research.

V. CONCLUSION

Based on the results of the research analysis that has been carried out, the following conclusions are obtained:

1. The results of hypothesis testing suggest that two of the three independent variables have sig value smaller than 0.05 (accounting information system and motivation) and one of the three independent variables have sig value bigger than 0.05 (incentive)
2. All three variables, accounting information system, incentive, and motivation have a combined influence (sig = 0.000 0.05) on employee performances.

Based on the results of the research that has been concluded, there are several things that need to be considered for the government and further researchers:

1. For University, after conducting research, the BRI Institute is able to provide additional incentives to improve employee performance which will increase the BRI Institute's Accreditation score.
2. For further researchers, because in this study the author faces several research limitations, both limited technical knowledge and the use of unscientific language, it needs to be redevelop. In addition, it is expected to conduct research with the addition of other variables considering that 29,4% can still be explained by other variables outside the variables used in this study.

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