

## The Effect Of Information System Implementation And Integrity On Employee Performance Delay

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### ABSTRACT

*The research was conducted to find out whether the implementation of AIS and integrity has an effect on employee performance. This research was conducted at PT. Gangsar Gol Sejahtera. This type of research uses quantitative methods. The data source in this research uses primary data obtained through distributing questionnaires to PT employees. Gangsar Gol Sejahtera. This research uses convenience sampling techniques. The population of this research is all employees of PT. Gangsar Gol Sejahtera, while the samples taken were employees who could access the accounting information system as many as 30 respondents. Testing in this research was carried out using the SPSS V26 application. The research results show that the implementation of accounting information systems and integrity has a significant positive effect on employee performance. The better the implementation of the accounting information system and the increased employee integrity, the resulting employee performance will also increase so that it can help employees complete their work and responsibilities within the company*

**Keywords :** Implementation of AIS, Integrity, Employee performance

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### Introduction

Technology plays an important role for human sustainability in various aspects, including the world of work. Along with the times, many companies have taken part in developing their technology. Accounting information systems are one of the many technological developments used by companies to produce accounting information needed by company management for decision making and supporting daily operations.

Accounting information systems are used by companies as guidelines for determining the success of information systems so as to improve the quality of information in the company. Accounting information systems are also used to carry out operational activities related to financial statement transactions both internally and externally, therefore information systems play an important role for every trading and service company.

The implementation of an accounting information system will have a positive impact on trading companies. Not only in terms of recording and storing financial data, but the company will be better prepared to face even more sophisticated technological developments in the 5.0 era like now. Digital sophistication through this accounting information system will make companies more focused on making, developing products, business and customer service to the maximum. So that the company's internal decision making will be easier to take because the information presented is accurate, clear and timely.

According to (Ratnaningsih, 2013) accounting information systems can be utilised by many parties to achieve company excellence through speed, effectiveness, flexibility, integration and accuracy of the information generated. The effectiveness of the accounting information system is very important for the success of the company's main performance and activities. An effective information system has a positive effect on the company because there will be harmony in an activity. Accounting information systems can be said to be effective if the system is able to produce information that is acceptable and able to meet information expectations in a timely, accurate, and reliable manner (Widjajanto, 2001).

Integrity is a quality that makes public trust arise and the highest value order for members of the profession in testing all their decisions (Bernard, 2017). The integrity of an employee has an important effect on company performance, because it is closely related to commitment, people who fail to commit show the lack of integrity that exists in them.

According to (Sutrisno, 2019) employee performance is the result of employee work seen from the aspects of quality, quantity, work time and cooperation to achieve the goals set by the organisation.

According to researchers Aghlul Jannatun, Endang Masitoh W, Rosa Nikmatul Fajri (2021) stated that the application of accounting information systems has a positive effect on employee performance. What distinguishes this research from previous research is that researchers want to know whether the application of information systems has a positive or negative effect on the research objects that researchers have determined.

## **Research Methods**

### **1. Gangsar Gol Sejahtera**

PT Gangsar Gol Sejahtera is a company that focuses on processed food production services based on nutraceutical value for marketing in the form of multilevel, conventional, and online. The company is engaged in Toll Manufacturing, Maklon, Original Equipment Manufacturer, Private Labelling and consulting services in the development of food and beverage powder formulations. PT Gangsar Gol Sejahtera was established in 2019 and inaugurated in 2021. The founder of this company is Rizaldy Djohantinar, 38 years old, he is actually an employee at a foreign company who was originally the Head of Tax. Then a few years later he was appointed to the board of directors of the company. Mr Rizal's personal motivation for establishing PT Gangsar Gol Sejahtera is based on his thinking that everyone who works in the office will experience retirement, so it would be nice to prepare for old age benefits by creating their own company.

## **2. Types and Sources of Data**

This research is a type of research that uses quantitative methods. According to (Sugiyono, 2020) research methods are scientific ways to obtain data with specific purposes and uses. Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, data analysis is quantitative / statistical, with the aim of testing predetermined hypotheses. Quantitative research tends to focus on aspects of data breadth rather than aspects of data depth. The resulting data source is obtained from primary data derived from questionnaire answers. The questionnaire is a tool used to collect information obtained by giving a number of questions to respondents without any intermediaries. Then the questionnaire produces primary data from related research variables obtained from respondents.

## **3. Population and Sample**

According to (Sugiyono, 2016) convenience sampling is a sampling technique based on accessibility and availability for researchers by taking respondents as samples. In this technique, respondents are selected because of their easy availability to researchers so that they do not need to pay attention to random considerations and the sample is practical because it only applies to a selected group of participants, the sample is employees who have access to use accounting information systems at PT. Gangsar Gol Sejahtera as many as 30 employees. So that the sample used in this study amounted to 30 respondents.

## **4. Data Collection Technique**

The source of this research uses primary data. To collect data, this research uses a survey approach. The method used is distributing questionnaires, namely by asking written questions that are displayed to respondents. Each questionnaire has two parts, the first part contains name and gender information, then the second part contains directions for filling out the questionnaire, a list of questions, related to the implementation of Accounting Information Systems, integrity, and employee performance. The questionnaires were distributed to employees who worked at PT Gangsar Gol Sejahtera via a google form link. Researchers will distribute questionnaire questionnaires, then respondents are asked to fill out the questionnaire. Researchers will obtain primary data from the answers to the questionnaires that have been distributed.

## Result

### 1. Data Description

The data in this study were collected by distributing questionnaire questionnaires in May 2024 to employees who work at PT Gangsar Gol Sejahtera via google form link. The number of samples used was 30 respondents.

Table 1. Data Description

Description	Total	Percentage
Questionnaires distributed	30	100%
Incomplete questionnaires	0	0
The questionnaire used	30	100%

Source: Data processed by researchers, 2024

### 2. Validity and Reability Test

Table 2. Validity and Reability Test

No	Variabel	Validity Test		Reliability Test
		Pearson Correlation	Sig.	Cronbach Alpha
1	AIS Implementation	0,732-0,556	0,000	0,739
2	Integrity	0,828-0,745	0,000	0,766
3	Employee Performance	0,563-0,755	0,000	0,752

Source: Data processed by SPSS V26, 2024

Based on the table above, it is known that from the validity test results the value of r count on each variable is more than r table, namely 0.3610 while the significance level is 0.000 so it can be concluded that each data instrument in the variable is proven valid and can be used to measure variables in the study. From the reliability test results, it is found that the Cronbach alpha value for each variable is more than 0.7 so it can be concluded that all variables in this study are reliable.

### 3. Classical Assumption Test

To ensure the validity of the parameter values of the estimator model, a classical assumption test is conducted, which consists of normality test, heteroscedasticity test and multicollinearity test.

### 4. Multiple Linear Regression Analysis

Table 3. Multiple Linear Regression Analysis

Variabel	Coefficient	Beta	Thitung	sig
(Constant)	4,440		1,517	0,141

Penerapan SIA	0,350	0,348	2,234	0,034
Integritas	0,583	0,537	3,452	0,002

Source: SPSS output data, 2024

Based on table 4 above, it can be seen that the regression analysis model is as follows:

$$Y = 4,440 + 0,350 X1 + 0,583 X2$$

To interpret the results of the analysis, it can be explained :

1. 4440 is a constant number which means that if there is no application of accounting information systems and Integrity, the value of employee performance is 4,440.
2. 0.350 means that every 1% increase in the application of accounting information systems, employee performance will increase by 0.350
3. 0.583 means that every 1% addition of integrity, employee performance will increase by 0.583.

## 5. Coefficient of Determination

**Table 5. Coefficient of Determination**

Adjusted R Square	Description
0,650	Independent variables influence 65%

Source: SPSS output data, 2024

Based on table 5, the results of the calculation of the coefficient of determination in multiple linear regression analysis obtained an Adjusted R Square value of 0.650. This shows that the variables of accounting information system implementation and integrity are able to explain the variation of the dependent variable, namely employee performance by 65% while the remaining 35% is explained by other factors or other variables not examined.

## 6. Partial Test (t)

**Table 6. Coefficient of Determination**

Variables	Thitung	ttabel	Sig.	Criteria	Conclusion
Penerapan SIA	2,234	2,052	0,034	<0,05	Accepted
Integritas	3,452	2,052	0,002	<0,05	Accepted

Source: SPSS output data, 2024

Based on the calculation of table 9 above, the test results can be as follows:

1. H1 states that the application of accounting information systems affects employee performance. In the table above, it can be seen that t count is 2.234, while t table ( $\alpha = 0.05/2 = 0.025$  and  $df = 30 - 2 - 1 = 27$ ) is 2.052 and the significance level is 0.034. Because  $t \text{ count} > t \text{ table}$  and the significance level is smaller than 0.05, H1 is accepted.
2. H2 states that integrity affects employee performance. In the table above, it can be seen that t count is 3.452, while t table ( $\alpha = 0.05/2 = 0.025$  and  $df = 30 - 2 - 1 = 27$ ) is 2.052 and the significance level is 0.002. Because  $t \text{ count} > t \text{ table}$  and the significance level is smaller than 0.05, H2 is accepted.

### Conclusion

Based on the results of data analysis and discussion, it can be concluded that the results of research at PT. Gangsar Gols Sejahtera are as follows: 1. The application of accounting information systems has a significant positive effect on employee performance. The successful implementation of the accounting information system is one of the keys to the company's success in achieving its goals. The success of the system is also obtained from employees who perform their duties efficiently and effectively because employees use information systems that are tailored to their needs, so that tasks can be completed comfortably, smoothly, and according to the schedule and goals set. The attitude of users of accounting information systems is not only influenced by inherent characteristics, but also to the extent to which the system is believed to be able to fulfil the needs of the task to prevent fraud and ensure the security and accuracy of data and information. 2. Integrity has a significant effect on employee performance. Employees who have high integrity can provide high encouragement and enthusiasm to carry out their duties properly and honestly which ultimately affects the performance of these employees. Those with high integrity will always be brave and confident in facing the difficulties that exist in the company and take responsibility for their duties. Commitment and consistency in work will result in actions in accordance with the moral ethics and principles they hold.

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