The Effect of Accounting Information Systems and Work Environment on Employee Performance at the Department of Marine and Fisheries of Central Sulawesi Province in Palu City

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Article Info	Abstract
	This study was designed to assess and prove the influence of Accounting Information Systems (X1) and Work Environment (X2) on Employee Performance (Y) at the Central Sulawesi Province Marine and Fisheries Service in Palu City. The study sample consisted of 40 people who met the requirements of purposive sampling, and the research population was employees of the Central Sulawesi Province Marine and Fisheries Service. The data collection mechanism applied in this study is a survey. The survey respondents themselves are the primary data source for this study. Multiple linear regression is the data analysis mechanism applied. The findings show that the Accounting Information System and Work Environment have a significant impact on employee productivity at the Marine and Fisheries Department of Central Sulawesi Province, Palu City.

1. INTRODUCTION

In this era of rapid advancement in information technology, technology is an essential requirement for effective data and information management. Accounting Information Systems (AIS) are one of the tools used to ease the workload of individuals and groups, both in the public and private sectors, in managing data efficiently. They play a strategic role in supporting accurate decision-making in the government sector.

The work environment is where employees engage in activities outside the office or workplace, and it helps employees feel safe, comfortable, and motivated to perform their daily tasks. An unsupportive work environment lacks individual and organizational factors that can impact performance, such as lighting, noise, workplace cleanliness, and adequate equipment. Toxicity in the workplace can lead to overtime and hinder the achievement of career goals.

Employee performance is the result of improved organizational performance, and if employee performance is good, then performance will also improve. In addition, good employee performance plays an important role in the development and setting of organizational goals. Performance is the conclusion of the quantity and quality of work obtained by employees in carrying out their work in accordance with the tasks assigned to them, and employee performance is determined by that quantity and quality.

Maria Salvani Lebi., (2023) The subject of this study is the influence of independence and work environment on employee performance at the Communication and Information Agency of South Pesisir Regency. The purpose of this study is to prove and analyze the impact of independence on employee performance at the Communication and Information Technology Department of South Pesisir Regency, as well as to prove and analyze the impact of the work environment on employee performance at the Communication and Information Technology Department of South Pesisir Regency. The research can use quantitative methods. The sample size for this study is 34 people, and the total sampling method was used. Data analysis began with instrument testing, classical assumption testing, multiple linear regression, and hypothesis testing. Research findings: 1. Independence has a positive/good and significant effect on employee performance; 2. The work environment does not have a significant effect on employee performance.

Saputra & Fernos, (2023) Research subjects at Ar Risalah Padang City "The Influence of Motivation and Performance on Employee Work Performance". The purpose of this study is to identify unskilled workers and their workplaces. The focus of this study is on industrial relations at Ar Risalah in the city of Padang. Fifty samples were used as the research sample. T-tests, validity, reliability, explanatory power, efficiency, and proportionality were considered for data analysis. Heteroskedasticity was also taken into account. The findings indicate that the

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work environment and employee motivation are positive/good and have a beneficial effect on employee performance.

Oktovan Damiyan Ghalib & Sary, (2020) In West Java, this study aims to investigate the relationship between employee performance, work environment, and its impact on the work environment. This research uses quantitative techniques, assessing 70 employees of the West Java Marine and Fisheries Service through interviews. Multiple linear regression analysis was conducted to examine the data in this study. The study yielded very positive conclusions, indicating that the work environment has a significant influence on the performance of employees at the West Java Marine and Fisheries Department, with 79.9% rating it as good and 88.3% rating employee performance as very good.

Kusuma Dewi & Putri Romadhina, (2022) The focus of this study is on the influence of job training and accounting systems on employee performance in the South Pluit Region of PT Bank Mandiri (Persero) Tbk. This study aims to determine how job training and accounting systems affect employee performance, both partially and simultaneously. This study is quantitative in nature. The study sample uses a sampling mechanism and includes 57 respondents. Data was collected through observation, questionnaires, literature review, validity, reliability, classical assumption tests, descriptive analysis, multiple linear analysis, and hypothesis testing. The conclusions of this research show that the accounting information system and job training influence employee performance both simultaneously and partially.

Shintia & Riduwan, (2021) Research on how employee performance is influenced by accounting information systems, work motivation, and the use of information technology. The population in this study is PT employees who are friends of Sakina. The objective of this study is to identify employee information systems, work behavior, and the impact of information technology on employee work. This research is quantitative in nature. The sample used in this research is a purposive sample. The data collection method is a survey. According to the research results, accounting information systems have a significant and positive influence on employees' work life.

Hustia, (2020) This study examines how work motivation, work environment, and work discipline impact employee performance in WFO companies during the pandemic. The objective of this research is to determine how work motivation, work environment, and work discipline impact employee performance in companies operating through Work Form Offices during the Covid-19 pandemic. This study analyzes employees of PT. CS2 Pola Sehat Palembang. The results of the study indicate that 73 employees who were part of the research sample received the questionnaire. The qualitative research techniques applied in this study were quantified and examined using multiple linear regression analysis. The final conclusion shows that work motivation, work environment, and work discipline influence employee performance at WFO companies during the pandemic (PT.CS2 Pola Sehat Palembang).

This article aims to explore how the work environment affects employee performance at the Central Sulawesi Province Marine and Fisheries Service in Palu City, as well as to advance research, particularly in the field of accounting information systems. Another objective of this article is to advance employee performance theory in order to help create a more effective information system.

2. Literature Review
Accounting Information Systems

A system is a set of tools that work together to achieve a specific goal. An organization's resources, which are interconnected, form a system that is used to achieve its goals. Smaller subsystems support the system. Nandasari & Ramlah, (2020).

Menurut Dr. Mardi, (2014) Information is data that has been processed appropriately so that it has meaning or can contribute to decision-making by helping individuals or organizations understand a situation, identify problems, and plan actions. Data is described as being converted into a form that is useful and authentic to its recipients, whose meaning can be understood for current and future decision-making. This is considered a useful form.

Transaction data is collected, processed, and stored by an information system known as accounting. In addition, this system displays data to interested parties so that reports can be generated and distributed to decision makers. Accounting includes the identification, collection, and storage of data as well as the process of progress. Communication and

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measurement of information: Accounting is sometimes described as a science, an art, and an information system that encompasses the identification, measurement, and reporting of economic data to enable interested parties to make appropriate choices.

Accounting information systems combine resources, especially human resources, with transactions to generate information. To collect, process, and report financial data, these systems work together as a set of interrelated subsystems. Decision makers need to know these things in order to make decisions.

Purpose and Functions of Information Systems

The goal of every organization is to have an accounting information system that is prepared to meet the needs of users. According to Wijaya & Priono (2024), the objectives of AIS are as follows;

1. Securing company assets/wealth. This includes company cash, merchandise inventory, and company fixed assets.
2. Providing various information for decision making.
3. Generating information for external parties.
4. Providing data for evaluating the performance of divisions or employees
5. Providing historical data for auditing purposes.
6. Generate data for corporate budget formulation and assessment.
7. Convey information for actions related to design and management.

Function of Accounting Information Systems

The function of AIS is to create good management and form a solid foundation for internal progress and external needs in understanding and optimizing accounting processes.

Romney and Steinbart identified three objectives for accounting information systems in companies (2004:3):

1. In order for management, employees, and other stakeholders to assess what is happening, information about the organization's activities and the people involved must be collected and monitored..
2. Modify data into information that helps management decide on strategy, implementation, and monitoring.
3. The ability to successfully control organizational activities.

Measurement of Accounting Information System

Dimensions and Indications of AIS;

1. System Quality, according to Jogiyanto (2007:14);
   System quality refers to the quality of the hardware and software that make up an information system; accounting software quality is a measure of system quality. The emphasis is on the system, particularly on how effectively the rules, processes, software, and hardware capabilities of the information system can meet user demands.
   Indicators of system quality, as follows:
   a. Have an easy-to-use system.
   b. Have good specifcations in the softwate and hardware used when working.
   c. Providing informative reports.

2. Information Quality
   Information quality is a system used to describe the quality of information when it is presented in accordance with the expectations and interests of users;
   a. Accurate, Accurate means that the information must be accurate and not misleading to the recipient of the information.
   b. On Time, information must be received on time because outdated (late) information has no value and can be dangerous for decision making.Releven. Informasi harus berfaedah untuk mereka yang menerimanya. Keterkaitan informasi tidak sama bagi setiap orang.
   c. Easy, the quality of information is easily accesible and easy to understand. Data is converted into information, and the people who receive it can then make decisions.

3. Service Quality
   Serive quality in this case provides a clear response regarding service quality. Indicators of Service quality are as follows:
   a. Able to improve service satisfaction
   b. Believes that using the systwm can improve service satisfaction
   c. Always upgrades hardware
   d. Provides training to improve service quality

4. Application

The use of accounting information systems is one of the activities that has emerged due to its benefits. The behavior resulting from the use of this information system is expected to have a positive impact and ultimately affect the performance of each individual. The user indicator is to increase work effectiveness.

5. User Satisfaction

Among other things, an effective system should improve user behavior by increasing productivity and decision-making. User satisfaction is often considered an indicator of information system quality. Indicators of user satisfaction are as follows:
a. Providing benefits to users
b. The information generated is in line with what is needed

Work Environment

The work environment is everything that surrounds the workplace and can impact employee performance. The work environment can influence how employees perceive the tasks assigned to them. All factors related to mental and physical well-being can directly or indirectly affect employee performance. If employees can perform their duties safely, enjoyably, healthily, and optimally, then the work environment is considered exceptional or ideal.

Lighting, air temperature, noise levels, color schemes, space requirements, work safety, and employee interaction are examples of workplace indicators. The physical and non-physical environment is reflected in the indicators mentioned above, which allow us to see how the workplace environment can be improved.

According to (Nurhandayani, 2022) The work environment consist of the following two parts:
1. Non-Physical Work Environment,

The non-physical work environment encompasses everything related to employees or relationships between superiors and subordinates. A good work environment means that leaders and employees interact well in the workplace, because work is essentially an activity and not just a source of income. According to several experts, it is a state of interaction between coworkers or subordinates that includes psychological components.
2. Physical Work Environment,

This term refers to any physical condition in the workplace that can directly or indirectly affect workers. Employee performance is influenced by everything around them. One example is the actual workplace. For example, space, music, cleanliness, safety, lighting, and temperature. For company employees, the physical workspace is extremely important. This is defined as the work environment consisting of equipment, machinery, and office layout that influences the physical office environment as well as the ideal work environment where tasks are performed. Employee performance will improve if the work environment around them is good. However, if the physical work environment surrounding employees is poor, it will lead to decreased employee performance and reduced company productivity. Priehadi Daksa Eka, Akhmar Barsah, (2023).

Work Environment Measurement

The two components and indicators of the work environment are the physical and non-physical work environment, according to Siagian (2014:59);
1. Physical Work Area,
   a. Work facilities are built with safety in mind, ensuring the safety and comfort of employees while working, as well as being aesthetically pleasing.
   b. Adequate work equipment will make it easier for employees to carry out the tasks assigned by the company
   c. Facilities are crucial for employees to perform their duties for the organization. The company should also consider ways to humanize its staff, such as providing places for worship and relaxation after a day's work..
   d. Employees with access to transportation that is easily accessible, affordable, and enjoyable—whether provided by the company or public—will be more likely to arrive at work on time.
2. Online Workspace (Non-Physical),
   a. Friendly relationships without any reciprocal exchanges are indicative

of positive professional relationships, and even colleagues at the same level are connected to each other. One of the elements that can motivate employees to stay at a company is harmonious, family-like relationships.

b. The relationship between subordinates and superiors should be respectful and sustainable. When people respect each other, they will treat each other with respect. Employee cooperation must be maintained because it affects their work. As long as there is a strong foundation for collaboration, employees can operate successfully and efficiently.

Employee Performance

Performance or performance achievement is the result of an employee's work in terms of the quantity and quality of the work they complete. Performance is the result of an employee's work during a certain period of time in relation to other options and the extent to which the employee contributes their capacity to make compromises in order to meet organizational goals. Amalia, (2023).

Employee Performance Goal Fahmi, (2020);

1. Increase employee productiviy in terms of both quantity and quality.
2. Provide employee with new knowledge that will enable them to overcome difficult problems with limited routine tasks.
3. As employees fulfill their organizational responsibilities, strengthen their relationships with one another.

Aspects of Employee Performance

Mastina, Maksin (2023) Employee performance aspects include:

1. Job Knowledge. Clarity about the job responsibilities that employees must fulfill.
2. Planning and Organization. The ability to make work plans, including schedules and work sequences, to produce efficient and effective work.
3. Work quality, accuracy, and precision.
4. Productivity: The proportion of work produced relative to time spent.
5. Technical Skills: The knowledge and practical skills required to achieve work objectives.
6. Ability to make decisions, follow rules, and complete activities to achieve organizational objective.
7. Communications. The ability to communicate.
8. Work Skills. Through interviews; interviews are conducted to obtain information, supplement it, and strive to obtain accurate information and its sources.

Employee Performance Indicators

Employee performance is primarily assessed in accordance with the interests of the organization, and the indicators used in the assessment are also provided in accordance with existing interests, in line with the claim that employee performance can be used to measure performance, Robbins (2006;260).

The following are employee performance indicators;

1. Quality: Quality is evaluated using employee opinions on the standards of work produced and the accuracy of tasks based on skills and abilities.
2. Volume: The volume produced can be represented as the number of units or work cycles completed.
3. Efficiency refers to the extent to which an entity's resources, including money, labor, raw materials, and technology, are used effectively to increase output per unit.
4. Independence: An employee's ability to carry out their responsibilities to the office and company is referred to as independence.

The Effect of Accounting Information Systems and Work Environment on Employee Performance.

Jusriyatus, chairul Adhim, & Zakaria, I. (2025) The results showed that the accounting information system partially had a positive effect on employee performance. The work environment has a positive effect on employee performance. and information technology utilization has a positive effect on employee performance. However, simultaneously the accounting information system has a positive effect on employee performance. This study uses a saturated sample method, which is a sampling technique where all members of the population are used as research samples. data collection using questionnaires distributed directly to 75 employees of the Inspectorate

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Office. The research method uses multiple linear regression analysis techniques.

Sridarmaningrum, I, G., & Widhiyani, N. L. S. (2021) The research was conducted at 35 LPDs in Denpasar City. The population used is employees who use a computerized system of 212 people at LPDs in Denpasar City. The sampling method used is the sampling method with purposive sampling technique. The total sample taken was 105 people related to SIA. Data collection was carried out by distributing questionnaires, interviews and observations to LPDs in Denpasar City. The analysis technique used multiple linear regression analysis. This study provides the results that the variables of the effectiveness of the application of AIS, task suitability, physical comfort and work environment have a positive effect on employee performance

H1: Accounting Information Systems and Work Environment have a positive effect on Employee Performance.

The Influence of Accounting Information Systems on Employee Performance

(Kusuma Dewi & Putri Romadhina, 2022) Partial test results show that accounting information systems have an impact on employee performance. Accounting information systems have affected employee performance because employees are not yet able to use them effectively and are not yet accustomed to utilizing them for their work. This means that how system users behave and utilize the system, as well as how accounting information systems are used within the organization, will determine their effectiveness.

The findings of this study indicate that staff performance is greatly influenced by accounting information systems. This shows how accounting information systems can benefit users by facilitating the exchange of financial data for decision-making, management, and corporate planning. Therefore, this can improve overall company performance, (Shintia & Riduwan, 2021).

H2: Accounting Information Systems Have a Positive Impact on Employee Performance.

The Influence of Work Environment on Employee Performance

The results of this study indicate that the work environment has a significant impact on the work environment. This means that environmental conditions can influence employee performance, as employees place great importance on their work environment, both in terms of personal comfort and the ease of performing their work effectively. Physical and non-physical work environments. Creating a good work environment can influence employee performance. Employee motivation and enthusiasm are influenced by both physical and non-physical work environments because, of course, a good and comfortable workplace motivates employees to work better, which helps the company achieve its goals. (Saputra & Fernos, 2023).

This study is based on data processing and hypothesis testing using data from 70 civil servant respondents at the West Java Provincial Marine and Fisheries Service. The results show that the work environment is categorized as good, with a percentage of 79.9%. This indicates that employees are satisfied with their work environment. Employee performance is significantly influenced by the work environment, accounting for 24% of performance. The better the work environment at the West Java Provincial Marine and Fisheries Department, the better the employees' performance will be. (Oktovan Damiyan Ghalib & Sary, 2020).

Employee performance at WFO companies during the pandemic was greatly influenced by the work environment (study by PT.CS2 Pola Sehat Palembang). The work environment has a significant impact on employee productivity at WFO companies during the pandemic. Based on the results of the hypothesis test, the work environment influences employee performance at WFO companies during the pandemic. Therefore, companies must pay attention to the size of the workspace, ventilation, and the integrity of equipment. Employees can feel comfortable at work even during the pandemic thanks to these factors. (Hustia, 2020).

H3: A Positive Work Environment Improves Employee Performance

3. Research Method

This research was conducted at the Central Sulawesi Province Marine and Fisheries Service in Palu City and used a survey method, which means taking samples from the population and collecting data through questionnaires distributed to respondents. A quantitative method was used based on the responses of respondents working at the office. Interviews were necessary to collect

data if the researcher wanted to know more from a limited number of respondents. This study was conducted to determine whether the accounting information system and work environment influence employee performance. The sample size was 40 individuals from one population. In this study, purposive sampling was used for sample selection. The study employed a Likert scale.

Operational Variabel

The operational variables are intended to determine what data is needed in this study. After that, the data is analyzed with the aim of operationalizing the research concepts and how they are measured.

Independent Variables

1. Accounting Information System (X1),
   A system that generates valuable information for planning, management, and operations by processing data and transactions is known as an accounting information system. This variable is measured using 15 statements from 5 indicators representing the opinions expressed Mei Hotma Mariati Munte, (2020)
2. Work Environment (X2),
   Everything around employees affects their ability to perform and complete the tasks assigned to them in a particular area; the workplace is one of the areas where employees spend most of their daily activities. This variable is measured using 7 statements from 2 indicators. Siagian (2014:59)

Dependent Variable

Employee performance (Y) is one of the dependent variables in this study. It includes all incidents that influence employee actions related to the activities assigned to them in a particular area. This variable is measured using 11 statements from 5 indicators Robbins (2006:260)

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

Validity Test

Validity tests can be used to determine the validity of questionnaires (Sunyoto, 2016). If the scores for each question item and each construct are strongly correlated, the data validity test is considered valid. The minimum absolute value required for questionnaire items to be considered valid is R = 0.3. If there is a correlation of less than 0.3 between the

items and the total score, the questionnaire is considered invalid.

Reliability Test

Sunyoto (2016) To detect whether a measuring instrument produces consistent data when used periodically. Cronbach's Alpha statistical testing is one method for determining the reliability of a research project. If a variable has a Cronbach's Alpha value greater than 0.6, then that variable is considered reliable and the instrument is suitable for data collection.

Classical Assumption Test

To determine whether the data being studied is normal or not, a normality test is used. A normality test can determine whether (Y), whether (X), or both in a model, namely regression (X), have a normal distribution. The distribution at the diagonal axis point and the residual graph/histogram can be used to identify this concept.

To determine whether the regression model displays inequality between one observational residual and another, a test for heteroscedasticity is used. This test is said to be homoscedastic if the variable does not change from one observation to the next, and heteroscedastic if the variable changes. A homoscedastic or non-heteroscedastic regression model is suitable for use.

The purpose of this multicollinearity test is to detect whether the variables (X) in the regression model are correlated. A good regression model should not include correlated variables (X).

Using multiple linear regression analysis, Sugiyono (2013) Multiple linear regression equations are one of the parametric statistical analysis tools that are often used in research. The following formula was used in this study:

Y = Employee Performance
α = Constant
β_{1-2} = Regression Coefficient
X_1 = Accounting Information System
X_2 = Work Environment
£ = *Erro'r term*

Hypothesis Testing

There are two types of statistical tests: parametric and nonparametric statistics. Parametric statistics are used when the data distribution is normal, while nonparametric statistical tests are used when it is not normal.

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The F test is applied to determine whether (X) simultaneously has a significant effect on (Y). To determine whether factor (X) significantly affects (Y), the calculated F and table F are matched using the following criteria at a 95% confidence level (α = 0.05);

1. All variables have a simultaneous effect on the dependent variable Y if the calculated F is greater than the table F at a confidence level of 95% or α = 0.05.
2. If it is proven that all X variables simultaneously have no effect on variable Y if F count < F table at a confidence level of 95% or α = 0.05.

The purpose of the T-test is to determine the partial effects of (X) and (Y). The calculated T-value is compared with the table T-value at a significance level of 0.05, with the following conditions to understand whether each (X) significantly affects the variable (Y);

1. It has been determined that (X) significantly affects (Y) if the calculated T-value is higher than the table T-value at a confidence level of 95% or α = 0.05. If the opposite is true, Ho is rejected and Ha is accepted.

It has been proven that variable X does not significantly affect variable Y. In other words, Ho 22.1 is rejected and Ha is accepted if Thitung < Ttabel at a confidence level of 95% or α = 0.05.

4. Results and Discussion

RESULTS

This study aims to examine whether variable X has an effect on variable Y. Validity, reliability, multiple linear regression, and classical assumptions tests were used in this study.

Validity Test

All items related to accounting information system variables, work environment, and employee performance were validated through validity testing. The test results showed that there was a significant correlation value below 0.03 for each item indicator compared to the total score for each variable.

Reliability Test

The findings of the reliability test show that the items in this research instrument are considered reliable and appropriate for collecting data because the Cronbach's alpha value for each item is greater than 0.6 (α > 0.6).

Table 1. Research Instrument Reliability Test

Variabel	Cronbach's Alpha	Status
X1	0,927	Reliabel
X2	0,849	Reliabel
Y	0,910	Reliabel

Normality Test

The normality test results show whether the dependent and independent variables of the regression method have a normal distribution. A good regression model has a normal or nearly normal data distribution. The normality test was performed using SPSS 21 software.

Heteroscedasticity Test

This test is used to determine whether the visual model varies from one review to the next based on residuals. The test can be performed visually and checks the scatterplot.

Multicollinearity Test

This test is used as a tool to determine whether there is a correlation between variables X. VIF is used in this study as an indicator of the presence or absence of multicollinearity between variables X. A low tolerance value means a high VIF value, because VIF is the inverse of tolerance (VIF = 1/tolerance). To identify multicollinearity, a tolerance value ≤ 0.05 or a VIF ≥ 10 is typically used. (Imam Ghozali, 2009 : 92).

Table 2. Multicollinearity Test Results

Variabel	Collinearity Statistics	
	Tolerance	VIF
X1	0,410	2,438
X2	0,410	2,438

In order to understand how closely the interaction between variable X and variable Y is, this test is used.

Multiple Linear Regression Test

This test is used to understand how closely variables X and Y interact.

Table 3. Multiple Linear Regression Analysis

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No	Variable	Koefisien Regresi (Beta)	T	Probabilitas (Sig. t)
1	Constant	86,685	-	-
2	Accounting Informations System (X1)	0,653	4,698	0,000
3	Work Environment (X2)	0,158	1,323	0,194
	Multiple R	= 0,829	F-hitung	= 40,662
	R. Square	= 0,687	F-tabel	= 3,251
	Adjusted R. Square	= 0,670	T-tabel	= 2,02619
	A	= 0,05	Sig	= 0,000

Based on the table above, the multiple linear regression equation model in this study is:

$$Y = 86.685 + 0{,}653X_1 + 0{,}158X_2$$

The test equation model above produces;
a. The constant value a = 86.685 indicates that employee performance at DKP Palu City is 86.685.
b. Derived from the regression coefficient value b1 = 0.653, then (X1) has a significant effect on (Y). It means that if (X1) is increased but (X2) remains constant, then (Y) will also increase.
c. At DKP Palu City, (X2) has an influence on (Y), this can be seen from the regression coefficient value b2 = 0.158. This implies that (Y) will increase if (X2) is increased while (X1) is held constant.

The degree of correlation between (X1) and (X2) simultaneously with (Y) is obtained using the multiple R value in the DKP of Palu City. The multiple R value of 0.829 indicates that (X1) and (X2) in the DKP of Palu City have a strong correlation with (Y).

Next, the Adjusted R Square coefficient = 0.670. This indicates that (X1) and (X2) influence (Y) by 67.0%, and the remaining 33.0% is influenced by other factors not included in this study.

Hypothesis Testing
Simultaneous Test (F Test)
The Fcount value for (X1) and (X2) in the table above is 40.662, while the Ftable value at

a 95% confidence level (α = 5%) is 3.251, which means that Fcount > Ftable. This shows how (X1) and (X2) have a significant impact on (Y).

Partial Test (T-Test)
1. The effect of (X1) on (Y) in DKP in Palu City can be determined using the T-value and its significance level. The T-value is 4.698 and sig. t = 0.000, while the t-table value for (X1) at 90% (α = 0.05) is 2.02619. This indicates that the calculated T-value is greater than the table T-value (4.698 > 2.02619) and the significance level (sig. t) is greater than the alpha level (0.000 > 0.05). The results of the T-test suggest that (X1) has a significant effect on (Y) in the DKP in Palu City.
2. The effect of (X2) on (Y) at DKP in Palu City can be seen by using the T-count value and the degree of significance. Resulting in a T-count value = 1.323 and sig. t = 0.194 and the t table value at (X2) 90% (α = 0.05) = 2.02619. Indicating that the T-count value is < than the Ttable (1.323 < 2.02619) and the sig. t value > than α (0.194 > 0.05). The results of the T test concluded that (X1) had a considerable effect on (Y) at DKP in Palu City.
3. I am happy to use the system in the office ". Where 14 respondents answered strongly agree, 26 respondents answered agree.

Accounting Information Systems Affect Employee Performance
Based on the results of existing research tests, (Y) is influenced by (X1). Employees will benefit from AIS assistance in producing high quality data, which in turn will be able to improve the performance process of each employee. It can show that (Y) increases along with the level of (X1) used.

"I am happy to use the existing system in the office" is a statement item with the highest average value = 4.40, based on the distribution of responses. A total of 16 respondents chose "strongly agree", and 26 respondents chose "agree". This shows that the DKP in Palu City has run the AIS well.

"Existing hardware (computers, printers, scanners, etc.) are in good condition and function normally" is the statement with the lowest average value in question number 2 = 3.95. Of the respondents, 13 people strongly agreed, 16 people agreed, 8 people disagreed, and 1 person strongly disagreed. Stating that

computer hardware, printers, scanners, etc. are in good condition and function as they should.

Average value (X1) = 4.22. Based on the interpretation score assessment, this value has a very good meaning. Thus, (X1) can be categorized as having a very good (Y).

The findings of this study strengthen the results of previous research conducted by Kusuma Dewi and Putri Romadhina (2022) and Shintia and Riduwan (2021) which show that (Y) is significantly influenced by (X1).

Work Environment Affects Employee Performance

The findings of this study show (X2) has no effect on (Y). This shows that the conditions of the agency's work environment have not been able to have a real impact on improving performance.

Based on the results of the distribution of answers that the statement item that has the highest mean value is in statement item number 6 = 4.42, namely "My relationship with my superiors and subordinates is well maintained, mutual respect, between superiors and subordinates". Where 17 respondents answered strongly agree, 23 respondents answered agree. These results indicate that there is a relationship between superiors and subordinates at work that is well maintained and mutually respectful.

The statement item has the lowest mean value in statement item number 4 = 4.00, namely "The availability of transportation facilities will support office employees to arrive at work on time" where 12 respondents answered strongly agree, 18 respondents answered agree, 8 respondents answered disagree, 2 respondents answered disagree. This shows the lack of transportation facilities that support employees to arrive at work on time.

The mean average value of the overall score of the work environment variable is 4.19. In accordance with the interpretation score value has a good meaning. So it can be concluded that the work environment is in a good category for employee performance at DKP Prov. Central Sulawesi in Palu City. The findings of this study are in line with previous research conducted by The results of this study support previous research conducted by Maria Salvani Lebi, (2023) which states that the work environment has no significant effect on employee performance.

5. Conclusion

Based on the findings of this study on the influence of (X1) and (X2) on (Y) at DKP Central Sulawesi Province in Palu City, the following results are summarized;
1. (X1) and (X2) have a significant influence on (Y) at DKP Central Sulawesi Province in Palu City.
2. (X1) have a significantly influence on (Y) at DKP Central Sulawesi Province in Palu City.
3. (X2) does not have a significant influence on (Y) at DKP Prov. Central Sulawesi in Palu City

It is hoped that this research will help develop the science of understanding, especially those related to AIS (X1) and about how the Work Environment (X2) affects Employee Performance (Y). In addition, it is hoped that this research will help develop theories about employee performance to assist in the design of better information systems.

It is hoped that future research will enhance and improve upon this research. This will help multiply views and information on the problem with similar and diverse approach techniques, and also examine additional variables, such as work environment. The research conducted used questionnaires, so the data collected may be considered subjective. In order to obtain more complete data, interviews should be conducted in person.

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