

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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Abstract

This study examines the effect of Accounting Information Systems (AIS) and the Work Environment on Employee Performance at the Department of Marine and Fisheries of Central Sulawesi Province in Palu City. The research aims to determine whether AIS and the Work Environment, both individually and simultaneously, contribute to variations in employee performance within a public-sector organization. A quantitative approach was employed using a survey method, and data were collected through structured questionnaires distributed to 40 employees selected using purposive sampling. The instrument passed validity and reliability tests, and the data were analyzed using multiple linear regression supported by classical assumption testing. The results reveal that AIS and the Work Environment simultaneously have a significant influence on Employee Performance, indicating that both factors together play a meaningful role in improving performance. However, partial testing shows that AIS has a strong and significant effect on employee performance, demonstrating its essential role in enhancing accuracy, efficiency, and decision-making quality in government operations. Conversely, the Work Environment does not have a significant partial effect, suggesting that existing environmental conditions—although generally conducive—are not sufficiently influential to generate measurable performance changes. These findings highlight the strategic importance of strengthening information system quality and employee capability in system utilization, while improvements to the work environment may require broader structural adjustments to produce significant outcomes.

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 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. 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.

3.1. 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.

3.1.1. Independent Variables

- a. 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)
- b. 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)

3.1.2. 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)

3.2. Validity Test

Validity tests can be used to determine the validity of questionnaires (Sunnyoto, 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.

3.3. Reliability Test

Sunnyoto (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.

3.4. 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
 E = *Erro'r term*

3.5. 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.

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 ($\alpha = 0.05$);

- 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 $\alpha = 0.05$.
- 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 $\alpha = 0.05$.

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);

- 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 $\alpha = 0.05$. If the opposite is true, H_0 is rejected and H_a is accepted.
- It has been proven that variable X does not significantly affect variable Y. In other words, H_0 is accepted and H_a is rejected if $T_{hitung} < T_{tabel}$ at a confidence level of 95% or $\alpha = 0.05$.

3. Results and Discussion

3.1. 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.

3.2. 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.

3.3. 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 ($\alpha > 0.6$).

Table 1. Research Instrument Reliability Test

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

3.4. 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.

3.5. 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.

3.6. 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 ($VIF = 1/\text{tolerance}$). To identify multicollinearity, a tolerance value ≤ 0.05 or a $VIF \geq 10$ is typically used. (Imam Ghazali, 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.

3.7. Multiple Linear Regression Test

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

Table 3. Multiple Linear Regression Analysis

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
<div> <div>Multiple R</div> <div>= 0,829</div> </div> <div> <div>F-hitung</div> <div>= 40,662</div> </div> <div> <div>R. Square</div> <div>= 0,687</div> </div> <div> <div>F-tabel</div> <div>= 3,251</div> </div> <div> <div>Adjusted R. Square</div> <div>= 0,670</div> </div> <div> <div>T-tabel</div> <div>= 2,02619</div> </div> <div> <div>A</div> <div>= 0,05</div> </div> <div> <div>Sig</div> <div>= 0,000</div> </div>				

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;

- The constant value $a = 86.685$ indicates that employee performance at DKP Palu City is 86.685.
- Derived from the regression coefficient value $b_1 = 0.653$, then (X1) has a significant effect on (Y). It means that if (X1) is increased but (X2) remains constant, then (Y) will also increase.
- At DKP Palu City, (X2) has an influence on (Y), this can be seen from the regression coefficient value $b_2 = 0.158$. 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.

3.7. Hypothesis Testing

3.7.1. 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 ($\alpha = 5\%$) is 3.251, which means that $F_{count} > F_{table}$. This shows how (X1) and (X2) have a significant impact on (Y).

3.7.2. 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 $\text{sig. } t = 0.000$, while the t-table value for (X1) at 90% ($\alpha = 0.05$) 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 ($\text{sig. } t$) 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 $\text{sig. } t = 0.194$ and the t table value at (X2) 90% ($\alpha = 0.05$) = 2.02619. Indicating that the T-count value is < than the Ttable ($1.323 < 2.02619$) and the $\text{sig. } t$ 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.

3.2. Discussion

3.2.1 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).

3.2.2 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.

4. Conclusion

4.1. Conclusion

This study investigated the influence of Accounting Information Systems (AIS) and the Work Environment on Employee Performance at the Department of Marine and Fisheries of Central Sulawesi Province in Palu City. Based on empirical results obtained through multiple linear regression, several conclusions can be drawn. First, AIS and the Work Environment simultaneously have a significant effect on Employee Performance, indicating that both factors collectively contribute to performance improvement. Second, AIS partially has a

strong and significant influence on Employee Performance, demonstrating the crucial role of reliable, accurate, and user-friendly information systems in improving the quality, speed, and accuracy of employee tasks. Third, the Work Environment does not significantly affect Employee Performance, suggesting that existing environmental conditions—although rated as “good”—are not yet strong enough to drive measurable improvements in performance.

4.2. Theoretical Implications

The findings contribute to the development of management accounting and public-sector performance theory. The significant effect of AIS strengthens the theoretical argument that information systems are an important determinant of performance in government institutions, in line with Technology Acceptance Theory (TAM) and the concept of Information System Success (DeLone & McLean). This study also expands empirical evidence that the work environment does not always produce direct effects on performance, especially in government settings where structural procedures and bureaucratic mechanisms dominate. Thus, performance improvements in public institutions may depend more on system quality and task-technology fit rather than physical or interpersonal environmental factors.

4.3. Practical Implications

The findings have important implications for government agencies, particularly in improving employee performance.

1. **System Optimization:** Agencies must prioritize improving the quality, reliability, and usability of AIS to support employee productivity.
2. **Training and Capability Development:** Continuous training is necessary to enhance system familiarity, reduce operational errors, and ensure optimal system use.

3. Work Environment Enhancement:

Although not statistically significant, improvements in facilities such as transportation access, workspace ergonomics, and organizational climate can still enhance comfort and motivation, which may indirectly influence performance.

4. **Policy Improvement:** Management should integrate AIS development strategies with human resource development policies to ensure alignment between technology and employee competency.

4.4. Research Limitations

Several limitations should be acknowledged. First, the data were collected solely through questionnaires, which may contain subjective bias and may not fully capture behavioral aspects of system use or work climate. Second, the sample size was limited to 40 respondents, which may reduce the generalizability of findings. Third, the study included only two independent variables, whereas performance can be influenced by many other organizational, individual, and technological factors. Fourth, this research measures perceptions, not actual system performance metrics.

4.5. Recommendations for Future Research

Future studies are encouraged to:

1. **Include additional variables** such as motivation, leadership style, work discipline, organizational commitment, or technology readiness.
2. **Expand the sample size** and conduct comparative studies across multiple government agencies or regional departments.
3. **Apply mixed-method approaches**, combining surveys with in-depth interviews or direct observations to obtain richer and more objective data.
4. **Investigate AIS effectiveness using system performance indicators**, such as

error rates, process cycle time, or data accuracy.

5. **Explore mediating or moderating variables**, such as job satisfaction, technology acceptance, or organizational culture, to build a more comprehensive model of employee performance.

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