

CHAPTER 1

INTRODUCTION

A. Background

In the era of globalization, many developments and advances are evidenced by the development of advanced information systems which develop so rapidly. Information technology brings progress to society and company companies at this time. The development of information technology has a significantly influences the application of information systems in an organization. Companies began competing to use information technology that is considered good and has a positive influence on the development of their company's business. Companies have begun to realize and they are many organizations or companies that compete to why a target company and to get optimal profits.(Shintia & Riduwan , 2021)

The impact arising from the development of technology carried out by the company will bring many benefits to the external and internal of the company. From the internal side of the company, The development of information technology will make it easier for management to control all employees to accelerate the achievement of the agreed company goals. Companies that want to survive must use specific strategies to deal with these changes. One of these approaches is to improve employee performance. To know if companies are successful can be done by assessing various factors. One of which is looking at good or bad employee performance, which will encourage the company to improve its performance.

Therefore, accounting information systems are important because they are related to company finances. The accounting information system will facilitate management and financial staff in supervising and controlling company finances will which be more optimal and accurate. With the existence of an accounting information system, it is expected that the finances of the company will be better to achieve the desired goals easier.

Accounting information system in the company is needed because its existence has a big impact on internal and external companies. One of the impacts for internal companies is to make it easier for employees to get information updates in the financial sector. The ease of getting financial information from the employees and management will increase the efficiency of the performance of their employees. For management, this convenience will make it easier for them to know the company's financial condition and the development of employee performance. From the external side, this system will be useful for this company to make investors interested in investing their money.

Information systems help management find information on the development of other companies to be their basic material for conducting research and development for their companies. In such a situation, a company must have the ability to compete fairly with other companies. Information systems can be used by various parties in order to achieve the excellence of a company. (Ratnaningsih , 2013) Stating the number of parties who can utilize information systems to achieve company excellence because accounting information systems can help in increasing the speed, flexibility, integrity, and accuracy of information produced.

The number of companies then the amount of competition between others by maintaining a strategy in a company, therefore the company must maximize the performance of its employees. And companies that want to survive can face change with the strategy of each company, One strategy is to improve employee performance. Due to the company's success in optimizing employee work, employee work has a positive impact on the company's success. Indriawaty, (2020) Stating The success of a job is influenced by the results that have been obtained because results show how much a person performs. Performance is the result of work with quality and quality that has been achieved by a person in doing the task as given, according to (Dewi & 2015). Employee performance is measured by the way of work done by employees to complete the tasks given based on the experience and ability of each worker, according to(Shintia & Riduwan , 2021)

In addition, in Islam, Allah says in verse At-Tawbah 105 which reads:

-And he said, "If you want to do it, then you're going to have to do it." And Indul-Indu

It means "And say, 'Work you, and Allah will see your works, as well as His Messenger and the believers, and you will be returned to (Allah) Who knows the unseen and the real, and He will tell you what you have done.'"

The above verse states that everyone is obliged to work and strive. Allah, His Messenger (Prophet Muhammad), and believers will see our work. When we try and work earnestly, we must realize that God knows all things, both visible and hidden. In the end, we will be held accountable before God for what we do, and our actions will be rewarded accordingly.

Encouragement for employees is needed in a company because it will make the employees motivated to work harder. Thus, with this encouragement, the company can make a company achieve goals. Every employee must have work motivation to build interaction among other employees because the psychological aspect of employees is one of the emergence of motivation in employees. Encouragement is vital to make employees highly motivated to improve their performance which has an impact on the company. Every employee who works has various goals that encourage them to work as instructed to achieve the targets given by their superiors. In return, they hope that with the completion of the tasks given to them, they will get rewards or rewards.

(Danim , 2004), States that the activities carried out by employees must be driven by the will in the employees themselves because the encouragement makes them highly motivated to do the tasks given. Giving encouragement or motivation to employees can help them perform well in every division of the company so that company goals can be achieved.

In today's global era, employees are facilitated with the help of technology, and the existence of various existing technologies will make it easier for employees to do their jobs. Several factors can affect an employee's performance, one of which is by utilizing information technology. The ease of obtaining informants will increase the quality of work and work efficiency. Information technology is one of the connecting tools between computer technology and communication technology that serves to help solve problems that occur in the company.

In the use of information technology, companies must be selective in choosing which technology to use in company. This technological sophistication can be utilized by the employees to be a means to achieve quality performance. By using this technology, it is hoped that employees can make optimal use of it which will have a positive impact on the company. Employees who use information technology well can affect the success of the company because they are highly motivated to use the information technology correctly. In other words, the success of individual employees can also be influenced by the use of technology systems correctly. The existence of information technology provides many advantages for information technology users, one of which is in helping speed up transactions and data processing in companies. Technology has a big impact on companies because the existence of information technology in a company can make the latest developments in a company.

(Kadir.a & Triwahyuni.t, 2003) explain that another factor that can affect workers' performance is how they use information technology. With the rapid development of technology, it will make it easier for employees to process all data and transactions in the financial sector.

If the company utilizes technology that is already available today such as accounting information technology, finding old files will be easier and faster. The performance at the company can be disrupted by the lack of internal control and employee motivation. When employees are less supervised and do not have good internal controls, they tend to go out during working hours, potentially harming the

company. In addition, lack of motivation due to job demands can decrease employee performance, which can ultimately have a negative impact on the profitability of the company.

In the current era, many companies are in the digital transformation phase which makes employees less optimal in carrying out tasks. This can cause a weakness in the infrastructure that supports the weak accounting information system of a company which can hinder the search for old company financial statement files using manuals. Therefore, this research was conducted on the employees who work for companies in Pasuruan, East Java.

For the sake of achieving targets, the company can also encourage employees so that they can work well to achieve company goals. Giving encouragement or motivation for employees in this global era is important. One of the company's success factors lies in employees. Thus with an accounting system and adequate employee motivation, business goals can be achieved easily in the global era.

This research is a replica of previous research (Shintia, n.d.) which examined the influence of accounting information systems, work motivation, and the use of information technology on employee performance at PT Sakinah Senter Surabaya. The similarity between this study and the previous study (Shintia, n.d.) is that both examine what factors affect employee performance from information systems, work motivation, and utilization of information technology.

The differences between this study and research conducted (Shintia , n.d.) by , among others: 1) Samples used by previously at PT. Sakinah Senter Surabaya. And in this study, the samples used were on company employees in the Pasuruan area, 2) The research period at PT Sakinah Senter Surabaya was carried out in 2021, and this research was carried out in 2024.

Based on the background above, researchers was interested in conducting a research entitled "The Effect of Accounting Information Systems, Work Motivation and Utilization of Information Technology on Employee Performance"

B. Problem statement

- a. Does the accounting system affect employee performance?
- b. Does work motivation affect employee performance?
- c. Do the benefits of information technology affect employee performance?

C. Research Objectives

1. To determine the impact of accounting information systems on employee performance.
2. To know the effect of work motivation on employee work results.
3. To find out the effect of the use of information technology on employee work.

D. Research Benefits

1. Theoretical Benefit

It is hoped that research can be used as a contribution of thought in developing employee performance and become an additional reference and a matter of consideration. Therefore, it is expected that companies can use research as an opportunity to add clues or as tips to overcome employee performance.

2. Practical Benefits

a. For employees

It is expected to be used as information material in evaluating the importance of accounting information systems are, work motivation for the use of information technology to maximize employee performance.

b. For society

This research is expected to increase public knowledge about the importance of work motivation that can have an impact on one's performance in the global era.

c. For Researchers

This research is expected to add insight and knowledge about factors that can effect employee performance. In addition, it is also hoped that this study can be used as a reference for future research.