

**THE EFFECT OF ACCOUNTING INFORMATION SYSTEM, WORK
MOTIVATION AND THE USE OF INFORMATION TECHNOLOGY ON
EMPLOYEE PERFORMANCE**



By

Putri Serly Audia

20200420377

ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITY OF MUHAMMADIYAH YOGYAKARTA

2024

**THE EFFECT OF ACCOUNTING INFORMATION SYSTEM, WORK
MOTIVATION AND THE USE OF INFORMATION TECHNOLOGY ON
EMPLOYEE PERFORMANCE**

THESIS

Submitted to Fulfill the Requirements for a Degree Bachelor's Degree at the
Faculty of Economics and Business, Accounting Study Program
Yogyakarta Muhammadiyah University



By

Putri Serly Audia

20200420377

ACCOUNTING STUDY PROGRAM

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITY OF MUHAMMADIYAH YOGYAKARTA

STATEMENT

Hereby I,

Name : Putri Serly Audia

Student Number : 20200420377

Stating that this thesis with the title: **"THE EFFECT OF ACCOUNTING INFORMATION SYSTEM, WORK MOTIVATION AND THE USE OF INFORMATION TECHNOLOGY ON EMPLOYEE PERFORMANCE IN THE PASURUAN ERA "** No work has ever been submitted for a bachelor's degree at any university. In addition, as far as I am concerned, no opinion or writing has ever been written or published by anyone else, except those mentioned in writing in the bibliography and referred to in this thesis. If it is proven that the work or opinion mentioned in this thesis has ever been written or published by someone else, then I am willing to publish it.

Yogyakarta, March 15 2024



Putri Serly Audia

PREFACE

By saying hamdallah and by the power and will of Allah SWT, I dedicate this work to people who endlessly continue to pray, support and help me in working on this paper.

1. To my parents who have always sincerely and tirelessly prayed, supported and encouraged me in running lectures for approximately 3.5 years.
2. To my brother and sister-in-law who have prayed and supported me in completing this final project.
3. To the extended family who always gave me support at the last time of my college.
4. To Mrs. Dra. Arum Indrasari, M.buss., Ak., CA as the thesis supervisor, who has provided direction, advice, and advice in working on this paper.
5. To Intan Nawang as a friend of struggle during high school who always accompanies, encourages, and supports each other until now.
6. To the IPacc 2020 classmates who are overseas all friends who always accompany and support each other.
7. To the closest friends khadiva and another who have always accompanied in the thesis process until now.
8. To the lecturers of the Accounting study program, University of Muhammadiyah Yogyakarta, thank you for all the knowledge that has been given.
9. To friends and friends who cannot be mentioned one by one, thank you for

providing support in writing this paper and thank you for all the good things that have been given, hopefully the friendship relationship can be established until old age.

10. To the beloved campus of the University of Muhammadiyah Yogyakarta as a place that provides a lot of knowledge and opportunities that are so valuable and useful.
11. As well as to all respondents who volunteered to help me in carrying out this research.
12. And finally to myself Putri serly audia, congratulations to myself for getting to this stage and thank you for persisting all this time, thank you for always trying good things even though what you want is not achieved, thank you for always trying to get up, thank you for not giving up on completing this thesis even in such difficult circumstances, this is worth celebrating for yourself. Be happy wherever you are, and whatever your shortcomings and strengths, let's celebrate yourself.

TABLE OF CONTENTS

COVER	iii
TITLE PAGE.....	iii
SUPERVISOR’S APPROVAL SHEET	iii
EXAMINER LECTURER APPROVAL SHEET	iv
STATEMENT.....	vi
MOTTO.....	vii
PRESENT	ix
ABSTRACT.....	xi
FOREWORD	xii
TABLE OF CONTENTS	xiv
TABEL LIST	xviii
LIST OF IMAGES.....	xix
CHAPTER 1	1
A. Background	1
B. Problem statement	7
C. Research Objectives	7
D. Research Benefits	8
CHAPTER II.....	9
A. Theoretical Framework	9

1.	Agency Theory	9
2.	Expectancy Theory	10
3.	Employee Performance	11
4.	Accounting Information Systems	15
5.	Work Motivation	17
6.	Utilization of Information Technology	20
B.	Previous Research	21
C.	Hypothesis Derivation	23
a.	The effect of information systems on employee performance	23
b.	The effect of work motivation on employee performance	24
c.	Effects of information technology use on worker performance	24
D.	Frame of Mind	26
CHAPTER III		27
A.	Object and Subject of Research	27
B.	Data Type	29
C.	Sampling Techniques	29
D.	Data Collection Techniques	30
E.	Understanding Operational Research Variables	31
F.	Test Instruments and Data Quality	35
1.	Validity Test	35
2.	Reliability Test	35

G.	Hypothesis Test and Data Analysis	36
1.	Classical Assumption Test	36
2.	Hypothesis Testing	38
CHAPTER IV		42
A.	Overview of Research Subjects.....	42
1.	Respondent Demographics.....	43
B.	Instrument and Data Quality Test.....	47
1.	Validity Test.....	47
2.	Reliability Test.....	52
C.	Research Results (Hypothesis Test)	55
1.	Descriptive Statistics	55
2.	Classical Assumption Test.....	57
3.	Multiple Linear Regression Test.....	65
CHAPTER V.....		74
A.	Conclusion.....	74
B.	Implications	75
C.	Limitations.....	76
D.	Suggestion	77
ATTACHMENTS.....		83
Attachments 1 : Questionnaire attachment.....		84
Attachments 2 : Data tabulation attachment.....		89

Attachments 3 : Output data SPSS'29..... 105

TABEL LIST

Table 4. 1 : Questionnaire survey dissemination	42
Table 4. 2 : Respondent gender classification data	43
Table 4. 3 : Age classification data of respondent.....	44
Table 4. 4 : Last education classification data of respondent.....	45
Table 4. 5 : Classification data of working length of respondent.....	46
Table 4. 6 : Variabel validity test result (X1)	48
Table 4. 7 : Variabel validity test result (X2)	49
Table 4. 8 : Variabel validity test result (X3)	50
Table 4. 9 : Variabel validity test result (Y)	51
Table 4. 10 : Reliability test result (X1)	53
Table 4. 11 : Reliability test result (X2).....	53
Table 4. 12 : Reliability test result (X3).....	54
Table 4. 13 : Reliability test result (Y).....	55
Table 4. 14 : Descriptive statictic test result of research variabel	56
Table 4. 15 : One-sample kolmogorov-smirnov test result	59
Table 4. 16 : Multicollinearity test result	62
Table 4. 17 : Heterokedastitas test result of glajser coeffientsa	64
Table 4. 18 : Coefficient determination test result (R2).....	65
Table 4. 19 : Simultaneous significant test result (Test F)	66
Table 4. 20 : Result of individual parameter significance test (Test t).....	68

LIST OF IMAGES

Figure 4. 1	60
Figure 4. 2	63