

The Impact of Work Motivation, Use of Information Technology, and Internal Control Systems on Employee Performance

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Abstract— This research aims to determine the influence of work motivation, the use of information technology, and internal control systems on the performance of employees of the Samarinda City Regional Revenue Agency. This research method is quantitative, the sample for this research is employees of the Samarinda City Regional Revenue Agency. The partial test results of this research show that the work motivation variable has a positive and significant effect on the performance of regional revenue agency employees, the use of information technology has a positive and significant impact on the performance of regional revenue agency employees, and the internal control system has a positive and significant impact on the performance of regional revenue agency employees. Meanwhile, simultaneous tests show that work motivation variables, the use of information technology, and internal control systems have a positive and significant effect on the performance of regional revenue agency employees.

Keywords— Enter key words or phrases in alphabetical order, separated by colon.

I. INTRODUCTION

In the current era of globalization and intense competition, it is one of the external environmental factors that can have an influence on achieving success for agencies in achieving their biggest goals. Every company agency must be able to have an advantage to compete with other companies. The main advantage that a company must have lies in its human resources.

One of the things that influences company performance is motivation. Work motivation can support the success of a company in achieving its goals. These two factors will create a high level of work productivity, thus supporting the company's success. On the other hand, if the level of work productivity decreases, it will hinder the company from achieving its goals. Every company always wants the productivity of each employee to increase. To achieve this, companies must provide good motivation to all their employees so they can achieve work performance and increase productivity. Apart from that, the addition of work experience that employees have will provide a big connection in efforts to achieve productivity levels, Jafar [1].

Apart from work motivation, one of the factors that improves employee performance is the use of information technology. Information technology plays an important role in providing useful information for decision-makers and

organizations, including reports to support better decision-making. The availability of information technology must support the financial reporting process for the preparation of reliable and timely financial reports, Rahmawati et al., [2].

The effective use of the internal control system used in planning and reporting is evaluated by the internal control system committee. The internal control system must be used as an independent source of information about various organizational activities to help make objective and responsible decisions. Employee performance is also a factor that can influence a company's productivity. A quality workforce will create optimal work results in accordance with work objectives. Humans as workers and employees are an important company resource because they have the talent, energy, and creativity that the company needs to achieve its goals, Lasso [3].

Employee performance can be measured by the work carried out by an individual to complete a given task based on the skills, experience, and abilities the individual uses to complete the task. Service delivery is also related to the suitability of the information system implemented for the tasks, needs, and abilities of people in the organization. Individual tasks, needs, and skills must be considered when implementing information systems in an organization, Rizaldi, [4].

II. LITERATURE REVIEW

Work motivation

According to Tewal Bernhard et al., [5], motivation is the set of factors that exist within a person that move and direct his behavior to fulfill certain goals. The process of generating a person's motivation is a combination of the concepts of need, drive, goal, and reward. Motivation is an impulse that arises from within a person (internal) or from outside a person (external), which gives rise to certain behaviors in achieving goals. Thus, a leader must know the right way to motivate employees, because if the leader can do this, it will have a positive impact on employee success.

Information Technology

Utilization of Information Technology According to Janner Simarmata, et al., [6], technology is used to process data, including processing, obtaining, compiling, storing, and

manipulating data in various ways to produce quality information, namely information that is relevant, accurate, and timely. used for personal, business, and government purposes and is strategic information for decision-making. Information technology is a tool that functions to assist humans in processing and storing information or data that is used to send information to other parties.

Internal Control System

According to Krismiaji, [7], organizational plans and methods are used to safeguard or protect assets, produce accurate and reliable information, provide efficiency and encourage compliance with management policies. Internal control is everything that includes the organizational structure, all coordinated methods and tools used in the company which have the aim of maintaining the security of company property, checking the accuracy and correctness of accounting data, helping to encourage compliance with management policies that have been established, and encouraging efficiency.

Company performance without strong internal control can have a negative impact, influenced by one of several factors, weaknesses in internal control are the main factor that contributes to fraudulent activities (Gonzalez & Hoffman, [8]; Hamdani & Albar, [9]; Zakaria et al., [10].

Employee performance

According to Adhari, [11] employee performance is the ability to achieve job requirements such as when work targets can be completed at the right time or do not exceed the time limit provided so that the goals will be in accordance with the company's morals and ethics. In this way, employee performance can contribute to the company. Performance is the result of activities carried out by employees to meet the goals determined by the company. It is very necessary to assess the performance of each employee, because it can be used as an evaluation of each employee.

Hypothesis

H1: Work Motivation has a positive and significant effect on partial employee performance at the Regional Revenue Agency.

H2: The use of information technology has a positive and significant effect on employee performance at the Regional Revenue Agency.

H3: The Internal Control System has a positive effect on employee performance at the Regional Revenue Agency.

III. METHODOLOGY

This research uses several analytical tools, namely descriptive analysis, validity and reliability test, classical assumption test, multiple linear regression test, coefficient of determination test (R2), as well as the F test and t test. The following is the regression equation in this research:

$$Y = a + b_1X_1 + b_1X_2 + b_1X_3 + b_1X_n + e$$

Information :

Y = Employee Performance

A = Constanta

B = Multiple linear coefficient

X1 = Accounting Information System

X2 = Utilization of Information Technology

X3 = Internal Control System

E = Standard error

IV. RESULT AND DISCUSSION

Result

In this research, a significance level or tolerable error rate (α) of 0,05 or 5% is used, and a one-tailed procedure is used because the hypothesis has been given a positive and negative direction. Therefore, the minimum limit (cut-off value) used in testing this hypothesis is 1,98861. As for testing this hypothesis, there are two criteria for drawing conclusions, with the following description:

- The decision that the research hypothesis that has been formulated is "rejected" when the tcount value found after the calculation is less than the predetermined cut-off value, namely 1,98698 (tcount < 1,98698) and is not significant if p values > 0,05.
- The decision that the research hypothesis that has been formulated is "accepted" when the tcount value found after the calculation is more than the predetermined cut-off value, namely 1,98698 (tcount > 1,98698) and significant if (p values < 0,05).

TABLE 1. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	,097	3,173		,031	,976
	Work Motivation	,400	,080	,410	4,979	,000
	Use of Information Technology	,388	,083	,386	4,657	,000
	Internal Control Systems	,057	,022	,209	2,574	,012

Dependent Variable: Employee Performance
source: processed data

Based on the table above, the regression equation in this study is as follows:

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$$

$$Y = 0,097 + 0,400 X_1 + 0,388 X_2 + 0,057 X_3 + 3,173$$

TABLE 2. Simultaneous Significant Test Results (F)

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	209,447	3	69,816	22,899	,000 ^b
	Residual	271,349	89	3,049		
	Total	480,796	92			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Internal Control Systems, Work Motivation , Use of Information Technology

source: processed data

Based on the results of data processing in Table 2, it can be seen that the value of Fcount > Ftable = 22,899 > 3,10 has a significance value of 0,000 < 0,05. So it can be concluded that the variables are work motivation, use of information technology, and internal control systems. Whether tested together or simultaneously, it has a significant effect on employee performance.

TABLE 3. Correlation Coefficient Test Results (R) and Determination Coefficient Test Results (R2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.660 ^a	.436	.417	1,74610

Predictors: (Constant), Internal Control Systems, Work Motivation, Use of Information Technology
 source: processed data

Based on the results of calculating the coefficient of determination in the table above, an R or correlation value of 0,660, or 66%, is obtained, which means that the level of relationship between the independent (free) variable and the dependent (bound) variable is at a strong level (in the interval 0,600–0,799). Table 3 above also illustrates the coefficient of determination (R square) value of 0,417, which means that 41,7% of the variables Work Motivation, Use of Information Technology, and Internal Control Systems are influenced by other factors not included in this research.

Discussion

The results of the first analysis state that work motivation has a positive direction and has a significant effect on employee performance. This is because the significant value is $0,000 > \alpha 0,005$, $t_{count} < t_{table}$ ($4,979 > 1,98698$), and the coefficient value is 400, which means that if work motivation is increased by 1, then employee performance will also increase by 0,400, assuming other variables are ignored and constant. This shows that the work motivation variable is one of the factors that influences employee performance in the Samarinda City Regional Revenue Agency because the motivation felt by employees is more representative of an increase in employee performance. The factors that shape work motivation include the attitude of superiors, relationships between co-workers and within oneself, and increasing enthusiasm for doing a job thanks to encouragement within employees.

The results of the second analysis state that the use of information technology has a positive direction and has a significant effect on employee performance. This is because the significant value is $0,000 > \alpha 0,005$, $t_{count} < t_{table}$ ($4,657 > 1,98698$), and the coefficient value is 388, which means that if the use of information technology is increased by 1, then employee performance will also increase by 0,388, assuming other variables are ignored and constant. This shows that the variable use of information technology is one of the factors that influences employee performance in Samarinda city regional revenue agencies. Computer facilities in companies greatly influence the implementation of information technology in companies. Providing supporting facilities for users makes it easier for users to access the data needed to complete individual tasks within the company. Information technology Employees of the Samarinda City Regional Revenue Agency as technology users are considered active in choosing technology that suits their needs to make it easier to carry out work activities and increase satisfaction at work, and this information technology can also increase efficiency and effectiveness in government administration, development, and society, as well as making it easier for the public to obtain public services.

The results of the third analysis state that the internal control system has a positive direction and has a significant effect on employee performance. This is because the significant value is $0,012 > \alpha 0,005$, $t_{count} < t_{table}$ ($2,574 > 1,98698$), and the coefficient value is 057, which means that if the internal control system is increased by 1, then employee performance will also experience an increase of 0,057, assuming other variables are ignored and constant. This shows that the internal control system variable is one of the factors that influences employee performance in the Samarinda City Regional Revenue Agency.

The control environment influences awareness within the organization of the actions, policies, and procedures that are created. Apart from that, good control activities will encourage employees to always comply with all company regulations and work standards set by the company. In addition, if the company is able to analyze and manage risks, select and develop risk control activities, have relevant information about internal control deficiencies, and carry out routine supervision, employees will be encouraged to be aware of the discipline and responsibility for their work so that they can produce high-quality performance better. Companies must continue to improve planning and supervision in each of their operations. implementation of audits. Companies must also pay attention to salaries. Salary increases, retirement programs, providing promotional opportunities, and giving appreciation for employee performance, Bachtiar et al., [12].

The results of the fourth analysis state that work motivation, use of information technology, and internal control systems simultaneously have a significant effect on employee performance. This can be proven by a significant value of $0,000 > 0,05$ and a value of $F_{count} > F_{table}$ ($22,899 > 3,10$). This gives an indication that these results show that the better the work motivation, use of information technology, and internal control systems of each employee, the easier it will be to achieve the goals of an agency and the resulting increase in employee performance.

V. CONCLUSIONS

Based on the results of the data analysis and hypothesis testing in the previous chapter, it can be concluded that:

1. Partially, the work motivation variable has a positive and significant effect on employee performance at the Samarinda City Regional Revenue Agency.
2. Partially, the variable use of information technology has a positive and significant effect on employee performance at the Samarinda City Regional Revenue Agency.
3. Partially, the internal control system variables have a positive and significant effect on employee performance at the Samarinda City Regional Revenue Agency.
4. Simultaneously, work motivation variables, the use of information technology, and internal control systems have a positive and significant effect on employee performance at the Samarinda City Regional Revenue Agency.

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