

The Importance of Accounting Information System, Work Discipline, and Work Motivation: Perception of Employees at Tjiwi Kimia Company

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Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none">○ Accounting Information System○ Work Dicipline○ Motivation○ Employee Performance	<p>Purpose – This study is expected to be able to describe the perceived importance of the accounting information system, work discipline, and work motivation at Tjiwi Kimia Company and to find out which factor is most perceived to be important among the three factors.</p> <p>Design/methodology/approach – The method used in this study is a quantitative descriptive method. The data obtained in this study is originated from questionnaires which directly distributed to employees at Tjiwi Kimia Company</p> <p>Findings – The results of the study showed that the factors of the accounting information system, work discipline and work motivation are perceived important by the employees at Tjiwi Kimia Company. The findings also indicated that work discipline is the most important factor among the three factors, perceived by the employees.</p> <p>Research limitations/implications – This research is still limited in the sample numbers. It is expected to the further researchers to improve the number of respondents in order to achieve more representativeness of the population.</p>
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INTRODUCTION

In a company, HR plays an important role that influences every movement made by the company and is seen as the beginning of carrying out company activities. Wilson Bangun (2012) defines HR as the main asset that has reason, desire, capacity, ability, information, motivation and work values. Although the company has big goals and plans, it will be in vain if the HR component is not thought out properly. The company must supervise employees reliably in order to further develop implementation in the company. Worker supervision activities receive extraordinary attention because employees are an important component and are able to become the main drivers of business alignment and company performance.

The advancement of technology is now so rapid that every expert uses it to complete a job with technology, so that the work can be completed well and produce good performance too. Accounting information systems (AIS) help companies present financial reports, where there are many parties who use AIS to achieve progress. Romney and Steinbart (2019) provide the opinion that "Accounting information systems are a framework used to collect information, record information, store information, and play information to convey or provide data to leaders. Accounting information systems can include individuals, techniques, and guidelines, information, programming, data innovation foundations, internal control and safety efforts."

Accounting information systems have an impact on the direction of a company's independence (Sonia, 2018). These needs must be met if a company dares to mobilize its resources in the field of data innovation, which in essence provides a positive commitment to the performance of the company's employees. The performance of a company's employees can affect the company's resilience, regardless of whether it can continue its training. In terms of the performance of a company's employees can be implemented, then the company can perform as it should or appear in front of different companies. A high-level company certainly implements an accounting information system in carrying out the company's functional tasks (Nandasari and Ramlah 2019). Other factors are work discipline and work motivation. In addition, integrating SIA in a company is also important.

An individual has an intention or is called intrinsic motivation, which is a desire that needs to be nurtured by someone who comes from their inner strength. If an individual has a strong drive, it will encourage that person to try to ideally understand their ideals. However, if someone has a low passion, then that person does not try to progress. In the current conditions, efforts are needed from outside the individual (external) in order to be able to empower the desire within themselves (Sulistiyani, Rosidah, 2018).

Tjiwi Kimia Company is a company involved in making paper for daily needs. Tjiwi Kimia Company generally prioritizes quality and provides assistance that is relatively fast, precise and safe. A company leader should be able to provide comfort to employees in completing their work, so that job satisfaction will increase. Every year Tjiwi Kimia Company conducts an evaluation of job satisfaction for all employees. The goal is to find out whether employees have carried out their work well in line with the tasks and responsibilities that have been mandated. This evaluation also aims to increase job satisfaction through discipline and motivation factors. This assessment is based on creating a good relationship between leaders and employees, motivation facilitated by the company that is in line with increasing employee job satisfaction. Based on the statements above, this study aims at analyzing the perceived importance of accounting information system, work discipline, and work motivation among the employees of Tjiwi Kimia Company.

LITERATURE REVIEW

Work discipline is a form of concern and willingness of a delegate to follow all the rules and principles made by a regulatory company which can basically have an impact on job security and empower recognition of the company's goals. Employee discipline is regulated in PP No. 53 of 2010. Discipline should be maintained and continuously improved so that employees are accustomed to working in line with the rules. Delegates who can demonstrate high discipline in their work to achieve the best presentation.

Discipline shows employee consistency towards the guidelines that apply to the company. Tohardi (2002), defines discipline as an activity to maintain written and unwritten guidelines. Worker discipline is completed by setting guidelines that must be followed by employees. Guidelines are expected to provide training to employees in order to create great guidelines for the company. With good guidelines and guidelines, job certainty and job sufficiency will also increase to support the achievement of optimal performance. It is said that the company will definitely find it difficult to achieve its goals if its employees do not provide

a difference in proper work discipline, especially if they do not follow and implement existing guidelines.

Work motivation is another element that affects employee performance. There are several other important things in a company that are related to employee performance, including the achievements and performance of actual employees. A worker's achievement is closely related to the employee's efforts to reach the most extreme or ideal peak so that they are remembered for fulfilling the action is still unclear. A worker's efficiency will be the focal point of consideration in efforts to further develop its implementation, where this performance will have an impact on the company's skills and adequacy (Sulistiyan, Rosidah, 2018).

RESEARCH METHOD

The primary data and information collection technique used is the survey method. Currently, information is obtained in more than one way, especially through interviews, observation techniques and questionnaire distribution. In this examination, information data is collected by researchers who present several questionnaire statements to respondents, namely employees of Tjiwi Kimia Company who are the samples. The research strategy is divided into two, namely interview techniques and questionnaire distribution. During the time spent collecting information data, researchers distributed questionnaires to employees at Tjiwi Kimia Company. Then the researchers distributed the survey to leaders and employees who have the status of working in the workplace (Sekaran, 2019).

Sekaran (2019) states that a questionnaire is a technique for obtaining information data by providing an overview of several statements prepared by researchers to be answered by respondents. The efforts made by the author during the delivery of the questionnaires were direct. This strategy is used by researchers to reveal information data starting from accounting information system factors, work discipline, and work motivation. Questionnaire was distributed to Tjiwi Kimia employees and as many as 50 respondents answers the questions.

RESULTS

In this study, only Tjiwi Kimia Company is the object of research. In this study, the author processes questionnaire information as information consisting of 6 items related to SIA variables, 10 items related to work discipline, and 8 items related to motivation. The circulating survey was given to each of 50 Tjiwi Kimia Company workers as a sample using a Likert scale. The following are some of the qualities of respondents reviewed from:

1. Demography

The following graph is demography data for employees working at Tjiwi Kimia Company.

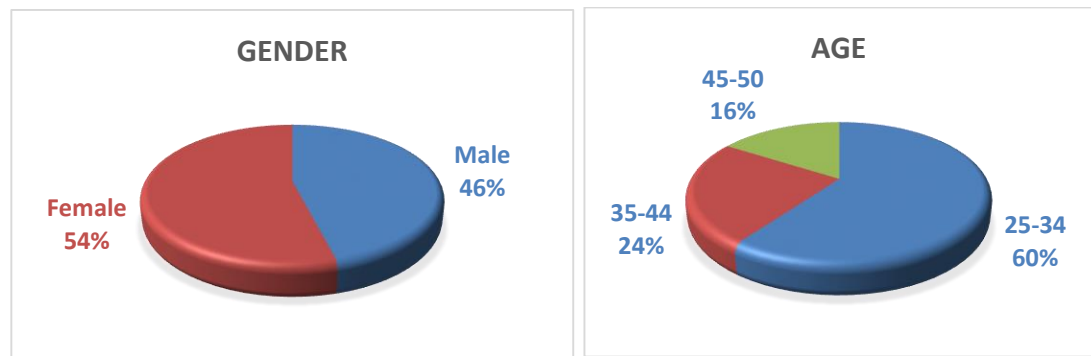


Figure 1. Respondents Demography

Source: Researchers (2023)

Based on Figure 1 above, it can be seen that the number of respondents consists of 54% women and 46% men. This tends to be reasonable because most of the respondents are female workers at Tjiwi Kimia Company. The business where Tjiwi Kimia Company works has characteristics that are more attractive to women. These businesses are related to the field of printing notebooks which are more in line with the capacity or interests of women, so that it can be a reason why more women end up working there. From Figure 1 above, it also can be seen that the respondent level consists of 60% individuals aged 25-34 years, 24% individuals aged 35-44 years, and finally 16% individuals aged 45-50 years.

2. Level of Education

The following graph is level of education data for employees working at Tjiwi Kimia Company.

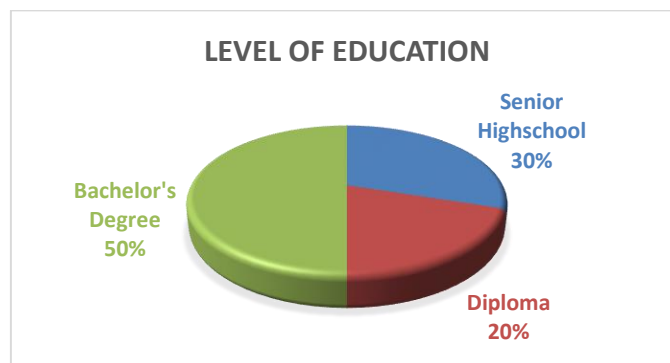


Figure 2. Level of Education of Respondents

Source: Researchers (2023)

According to Figure 2 above, it is clearly seen that the respondent level consists of 50% of people with Bachelor's Degree, 30% of people with Senior Highschool level and 20% of individuals with Diploma level. A basic understanding of the scores used in the research factors is directed at calculating the score assessment from Steven, Jr.'s opinion (2004), namely: 1 – 1,80 means “not important”; 1,81 – 2,60 means “less important”; 2,61 – 3,40 means “quite important”; 3,41 – 4,20 means “important”; and 4,21 – 5,00 means “very important”. The measurement scale used is the Likert scale. Usually the scale consists of 5 or 7 points. Which will later be calculated to obtain a picture of the respondent's behavior. The Likert scale used

in this study contains five levels of answer.

The information system achievement estimation model proposed by D&M Is Achievement Model which is a correction of the model by DeLone and McLean (in Fahmi, 2018). The following is a descriptive analysis of respondent information in relation to the accounting information system variable at Tjiwi Kimia Company which consists of 6 statements:

Table 1. Descriptive Statistics Results of Accounting Information Systems

No.	Statement	Score					Total	Mean	Category
		5	4	3	2	1			
1	Data accuracy is in accordance with the results of the reports received.	11	27	11	1	0	198	3,96	Important
2	Accurate reporting depends on the company's information system application.	15	22	11	2	0	200	4,00	Important
3	Data effectiveness makes it easier for employees to work.	5	32	13	0	0	192	3,84	Important
4	Data effectiveness must be in accordance with the company's information system report results.	4	27	12	7	0	178	3,56	Important
5	Information system applications with good technology can speed up reports to be completed on time.	4	29	13	4	0	183	3,66	Important
6	Timely report results indicate fairly good employee performance.	7	25	15	3	0	186	3,72	Important
Total Average								22,74	

Source: Researchers (2023)

Discipline is a mentality of readiness and acceptance of people who strive to agree on material administrative standards. Work discipline provides a way for hierarchy pioneers to convey and collaborate with employees to expand awareness of consistency with all relevant authoritative guidelines and normal practices. Without representative work discipline, it is difficult for companies to achieve ideal results (Astutik, 2016). Considering the impact of the work discipline questionnaire value, the work discipline results information was obtained from a survey given to employees of Tjiwi Kimia Company. After the questionnaire information was obtained, the information was broken down and introduced as descriptive statistics. The work discipline information is shown in table 7. The following is a descriptive analysis of the respondent information regarding the work discipline variable at Tjiwi Kimia Company which consists of 10 statements:

Table 2. Descriptive Statistics Results of Work Discipline

No.	Statement	Score					Total	Mean	Category
		5	4	3	2	1			
1	I always come to work on time.	11	28	10	1	0	199	3,98	Important
2	I never miss my job without a reason.	13	25	10	2	0	199	3,98	

No.	Statement	Score					Total	Mean	Category
		5	4	3	2	1			
3	I must carry out my duties properly and according to the rules.	4	34	12	0	0	192	3,84	Important
4	I always do my duties.	4	25	15	6	0	177	3,54	Important
5	I do all work according to the work standards set by the company.	3	31	12	4	0	183	3,66	Important
6	I obey the rules set by the company.	5	26	16	3	0	183	3,66	Important
7	I am always careful in doing the tasks or work given by my superior.	21	11	15	0	3	197	3,94	Important
8	I always obey the rules regarding work procedures and other applicable regulations while working.	18	8	12	12	0	182	3,64	Important
9	I am responsible for the results of the work assigned by my superior.	21	20	8	0	1	210	4,20	Important
10	I must carry out tasks responsibly and in accordance with the specified time.	19	18	12	1	0	205	4,10	Important
Total Average							38,54		

Source: Researchers (2023)

Motivation is a condition that moves or gives enthusiasm to individuals or employees to be involved in achieving company goals (Mangkunegara 2017). The estimation instrument in this test utilizes the theory of needs proposed by Abraham Maslow. The factors of these needs are reduced to markers to determine the level of employee work motivation. This estimation instrument has been widely used by scientists in the past (Fauziah, 2018).

Considering the results of the calculation of the work motivation questionnaire value, the information on the results of work motivation was obtained from a survey given to employees of Tjiwi Kimia Company. After the survey information was obtained, the information was examined and introduced as clear insight. The following is a descriptive analysis of respondent information regarding the work motivation variable at Tjiwi Kimia Company which consists of 8 statements:

Table 3. Descriptive Statistics Results of Work Motivation

No.	Statement	Score					Total	Mean	Category
		5	4	3	2	1			
1	Praise and encouragement from my superiors and colleagues make me more enthusiastic about working.	3	31	12	4	0	183	3,66	Important
2	With praise from my superiors, I am more confident in working.	21	11	15	0	3	197	3,94	Important
3	The responsibility given to me motivates me to work.	18	8	12	12	0	182	3,64	Important
4	I am always responsible for carrying out work according to my responsibilities.	3	31	12	4	0	183	3,66	Important
5	I get a suitable salary so that I am enthusiastic to work better.	3	31	12	4	0	183	3,66	Important

No.	Statement	Score					Total	Mean	Category
		5	4	3	2	1			
6	I feel that the income from my current job can meet my daily living needs.	21	11	15	0	3	197	3,94	Important
7	I get adequate facilities and infrastructure in carrying out my work.	3	31	12	4	0	183	3,66	Important
8	feel calm in working because of the availability of health insurance from this company.	21	11	15	0	3	197	3,94	Important
Total Average								30,10	

Source: Researchers (2023)

DISCUSSION

Accounting Information System

DeLone and McLean provide five estimation instruments to determine the progress of the accounting information system, namely:

1. System Quality, is the presentation of the system in showing how well the equipment, programming, strategy, methodology of the information system can provide the required data.
2. Information Quality, is the result of the use of the information system by the client. This variable describes the nature of the data seen by the client which is estimated based on precision, ideality, and data display.
3. Service Quality, is the assistance obtained by the client from the information system designer, administration in the form of information system updates and the reaction of the developers if a system experiences an obstacle.
4. Usage, refers to how long the client uses the information system. It is important to know whether its use is mandatory and cannot be avoided or is intentional.
5. Net profit, is the influence of the presence and use of the information system on the performance of users both separately and authoritatively, including efficiency, expanding information and reducing the allocation of time searching for data.

Based on Table 1 regarding respondents' views on accounting information systems, it can be seen that the minimum average value is 3.56 and the maximum average value is 4.00, which is in the important category. This means that the role of Accounting Information Systems (AIS) in a company is important.

Work Discipline

Work discipline has a part that is used as a marker that influences the degree of representativeness of a company's discipline, namely:

1. Attendance, is a fundamental characteristic of discipline, and employees with work discipline are accustomed to being late or stopping work early.
2. Consistency with work commitments and guidelines. Employees who follow work

guidelines will not ignore work interactions and always comply with work regulations set by the company.

3. Conformity to work principles. This is found in the demand for worker responsibility

regarding assigned tasks.

4. Increased level of alertness. Employees are attentive, determined, work hard, and consistently use goods actually and effectively.
5. Ethical work. Some employees may take part in inappropriate client behavior or actions.

Based on Table 2 regarding respondents' perception on work discipline, it can be seen that the minimum average value is 3.54 and the maximum average value is 4.20, which is included in the important category. This means that work discipline is an important responsibility.

Work Motivation

Abraham Maslow revealed that motivation consists of five needs, then, the next need factor becomes an indicator to determine motivation, namely:

1. Biological and physical needs, especially needs related to organic and actual needs. These very important requirements must initially be met with the aim that society can meet its needs and move on to higher-level needs.
2. Security and safety needs, especially the need to always have a strong sense of security. These security requirements include a sense of physical security and being close to home.
3. Social needs, namely needs related to social perspectives that exist in the public domain, for example the need for love, friendship, and the privilege of having something.
4. The need for appreciation, because needs are not grants that are always in the form of trophies or prizes. The meaning of the word appreciation here is self-confidence.
5. Self-improvement, which reflects a person's hopes and desires for themselves. In the description of self-realization by Abraham Maslow, self-completion occurs along with the emergence of the need to fulfill one's own needs according to one's actual capacity.

Based on Table 3 above regarding respondents' views on work motivation, it can be seen that the minimum average value is 3.64 and the maximum average value is 3.94, which is included in the important category. This means that work motivation is very important in increasing work enthusiasm. According to Table 1, 2, and 3, it can be inferred that work discipline perceived most important among the three factors: Accounting Information System, work discipline, and work motivation.

Considering the results of the examination obtained regarding the importance of the accounting information system, work discipline and motivation at Tjiwi Kimia Company. In line with this, Rahmawati's (2018) thinking states that AIS is very important for companies engaged in various fields, because it contains a cycle to detail the financial condition precisely and accurately for all parties who need it. This cycle is related to information innovation to drive business. With AIS, a company definitely wants to work more successfully and efficiently. Discipline is considered important for company development, used to spur employees so that they can train themselves to do their work either individually or collectively.

In addition, discipline also helps in educating workers to agree and appreciate guidelines, techniques, and strategies so that they can produce good execution. Motivation is a condition that supports, drives, controls, produces energy, encourages sentiment, moves forward and individual work to achieve the desired goals (Purnama, 2013).

CONCLUSION

Based on the results and discussions that have been described, it can be concluded that the factors of accounting information systems, work discipline, and work motivation are perceived as important by Tjiwi Kimia employees. Of the three factors, work discipline is the most important factor perceived. This research is still limited in the sample numbers. It is expected to the further researchers to improve the number of respondents in order to achieve more representativeness of the population.

IMPLICATION AND LIMITATION

The implication of this study is that in order to improve company performance, Tjiwi Kimia must improve the discipline of its employees. This research is still limited in the sample numbers. It is expected to the further researchers to improve the number of respondents in order to achieve more representativeness of the population.

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