

# Robust

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### **The Influence Of Management Accounting Information System Quality And Work Discipline On Employee Performance From An Islamic Economic Perspective (Study at the Department of Cooperatives, MSMEs and Industry, North Lampung)**

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#### ABSTRACT

Performance is an individual thing, because each employee has a different level of ability in carrying out their duties. Performance depends on a combination of ability, effort and opportunities obtained. Performance is the result or output of a process. Then every employee can complete all workloads effectively and efficiently so that problems that occur in the organization can be resolved properly. This research uses quantitative methods. The sample used in this research was 49 employees.

Meanwhile, the data collection technique used was a questionnaire. Data were processed using SPSS version 25. The independent variables in this research were the quality of the management accounting information system and work discipline and employee performance as the dependent variables. The research results based on the t- test showed that the quality of the management accounting information system has a significant effect on employee performance and work discipline has a significant effect on employee performance. The research results based on the F test showed that the quality of the management accounting information system and work discipline simultaneously have a significant

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effect on employee performance. The results of statistical testing show that there is an influence on the quality of the management accounting information system and employee work discipline from an Islamic economic perspective (study at the North Lampung Cooperatives, UMKM and Industrial Service).

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## 1. Introduction

In the era of globalization, every activity carried out by an agency is determined by its ability to develop. The ability to develop requires a strategy that can utilize all existing strengths and opportunities as well as cover weaknesses and overcome strategic obstacles in the dynamics faced. Existing resources will be meaningless if they are not managed well.

Human resources are also a factor that influences the development of a company. And it is also supported by human resources who are able to work hard professionally, are aware of their responsibilities and have high productivity. Achieving high productivity is not an easy thing to do. A very important factor for achieving high productivity is the implementation of a good organizational culture and good work discipline from its employees, because this is one of the factors that determines success and progress in achieving goals.

Performance is an individual thing, because each employee has a different level of ability in carrying out their duties. Performance depends on a combination of ability, effort and opportunities obtained. Performance is the result or output of a process.

One of the results of the development of information technology that is widely used by organizations to improve employee performance is the accounting information system. According to Mulyadi (2008: 5) "an information system is a set of interconnected components, which collect (or retrieve), process, store and distribute information to support decision making and control within an organization." With the existence of an accounting information system, a company will be able to work more effectively and efficiently. The application of a conventional accounting information system tends to create a risk of errors and recording or calculation errors, making it possible for the company to experience losses. Information systems also have a broad impact on society and company employees, both positively and negatively. Positive impacts include employees who are used to doing their daily work manually, now being helped by using a computerized accounting information system.

Discipline is very important for organizational growth, used primarily to motivate employees to be able to discipline themselves in carrying out work both individually and in groups. Apart from that, discipline is useful in educating employees to obey and enjoy existing regulations, procedures and policies, so that they can produce good performance. Discipline is the most important operative function of Human Resources, because the better the employee's discipline, the higher the work performance they can achieve. Without good employee discipline, it is difficult for corporate organizations to achieve optimal results.

Disciplinary problems that are generally caused by problematic employees include arriving late, leaving early, not coming to work and disobedience. Effective discipline should be directed at behavior, not at the employee personally, because the reason for discipline is to improve performance, discipline can be positively associated with performance, which is contrary to people's belief that discipline can damage behavior.

The results of previous research regarding the quality of management accounting information systems on employee performance are significant.

From Raditya Singgih Jatilaksono's 2016 research on the influence of work discipline on employee performance, the results of this research state that the effect is significant.

So based on the description above, the researcher wants to know how the influence of the quality of the management accounting information system and the influence of work discipline on the North Lampung Cooperatives, MSMEs and Industry Department has not been proven to have a significant influence. So the author is interested in researching "The Influence of the Quality of Management Accounting Information Systems and Work Discipline on Monkey Performance in an Islamic Economic Perspective (Study at the North Lampung Cooperatives, UMKM and Industrial Service)".

## **2. Literature Review**

### **Theoretical basis**

#### **Goal Setting Theory**

Goal setting theory implies that an individual is committed to a goal. If an individual is committed to achieving his goals, then this will influence his actions and influence the consequences of his performance. This theory also explains that setting goals that are challenging (difficult) and whose results can be measured will be able to improve work performance (performance), followed by work abilities and skills.

#### **Quality of Management Accounting Information Systems**

Quality has many criteria and is contextual, so the definition of quality can have a different meaning for each individual. In the large Indonesian dictionary, the term quality is good or bad levels or degrees. The dimensions of accounting information quality are: Accurate, Timely, Relevant, Complete.

A management accounting information system is an information system application for creating management-oriented reports, in a fixed format, consisting of financial and non-financial information. A management accounting information system is an information system that uses (input) and various processes necessary to manage an organization to produce output (output) and provide information that is useful for predicting the results of activities. It is also an effective tool for internal and external performance that managers use to monitor organizational performance.

#### **Work Discipline**

Discipline comes from the Latin word "Discipline" which means training or education in politeness and spirituality. From this definition, the direction and purpose of discipline is actually in harmony and fairness in the life of a group or organization, both formal and non-formal. (Martoyo, 2002:14)

Work discipline is an attitude of respect, respect, obedience and obedience to applicable regulations, both written and unwritten and being able to carry out and not evade accepting sanctions if he violates the duties and authority given to him.

#### **Employee performance**

Performance is the result achieved by each individual. The definition of performance is the result of an employee's work in terms of quality and quantity which has been achieved and carried out in accordance with the responsibilities given to him. Another definition of performance is the functional result of all employee activities in an organization which is determined by various factors to achieve organizational goals.

Performance according to Islam is no different from performance according to scientists, namely work performance, meaning something that is achieved after doing a job. In its narrow sense, it is a reward or reward for a job that is in accordance with Islamic values.

### **Employee Performance Theory**

Employee performance is the work results achieved by an employee in carrying out the tasks and responsibilities given. Employee performance can be measured from various aspects, including efficiency, effectiveness, productivity, and work quality. Improving employee performance is very important to achieve organizational goals and increase the company's competitiveness.

#### **Employee Performance Components**

1. **Work Quality:** Is a measure of how well employees can carry out their duties and responsibilities according to established standards. High work quality reflects the employee's ability to produce accurate and satisfactory work. (Bismala et al., 2019)
2. **Productivity:** Refers to the amount of output produced in a certain period of time. High productivity indicates that employees can complete more tasks in less time. (Mangkunegara, 2013)
3. **Efficiency:** Measures the use of resources to achieve desired results. Efficient employees can do their jobs by minimizing waste of time, energy, and materials. (Sutrisno, 2019)
4. **Punctuality:** Is an important aspect of performance that includes the employee's ability to complete tasks according to the specified deadline. Disciplined and punctual employees tend to have better performance.
5. **Skills and Knowledge:** Employee performance is influenced by the skills and knowledge they have. Employees who have high skills and relevant knowledge will be able to perform tasks better. (Dessler, 2017)

### **Theories Related to Work Discipline**

**Maslow's Hierarchy of Needs Theory:** According to Abraham Maslow, work discipline can be linked to the fulfillment of basic human needs. Employees who feel their basic needs are met will tend to be more disciplined and motivated to work. (Maslow, 2020) Douglas McGregor developed two different views of humans at work. Theory X assumes that employees are naturally lazy and need to be closely supervised, while Theory Y assumes that employees are naturally motivated and can regulate themselves. Good work discipline is easier to achieve in an environment that supports Theory Y. (Marx & McGregor, 1961).

Frederick Herzberg identified motivators and hygiene factors that influence job satisfaction. Work discipline can be increased if motivators such as recognition, responsibility, and achievement are given sufficient attention. ("Book Reviews," 1966) employee behavior can be controlled through the use of positive and negative reinforcement. Work discipline can be increased by rewarding desired behavior and sanctioning unwanted behavior. (Kilzer & Skinner, 1953) John Stacey Adams proposed that employees will feel motivated when they perceive fairness in the rewards and recognition they receive. Work discipline will increase if employees feel that they are being treated fairly by the organization. (J Stacy Adams, 1965)

## Benefits of Work Discipline

1. Increase Productivity: Good work discipline helps increase the productivity of employees and the organization as a whole. (Hasibuan, 2019)
2. Create a Positive Work Environment: Discipline helps create an orderly and positive work environment, which supports effective collaboration and communication. (Mangkunegara, 2013)
3. Reduce Conflict: With clear rules and standards, work discipline helps reduce the potential for conflict between employees and between employees and management.
4. Increase Job Satisfaction: Employees who work in a disciplined environment tend to feel more satisfied because they understand expectations and feel fair in their treatment.

## 3. Research Method

The type of research used is quantitative research, namely research used to examine a certain population or sample. Data collection techniques are methods used by researchers to reveal or collect quantitative information from respondents according to the scope of the research. This research sample consisted of 49 samples and sampling used a questionnaire. The analysis technique used in this research is SPSS 25.

### Data Analysis Techniques

#### Descriptive statistics

Descriptive statistics provides a picture or overview of data from the mean, standard deviation, maximum, minimum variance, sum, range, kurtosis, and skewness (distribution distribution). Descriptive statistics deals with collecting and summarizing data and presenting summary results.

#### Validity test

The validation test was carried out by conducting a bivariate correlation between each indicator score and the total construct score. The validity testing criteria are as follows:

- a. If  $r$  count is positive and  $r$  count  $>$   $r$  table then the question item is valid
- b. If  $r$  count is negative and  $r$  count  $<$   $r$  table then the question item is invalid.

#### Reliability Test

Reliability testing is carried out to determine the consistency of the results of an answer regarding the respondent's response. The results of the reliability test can be seen from the Cronbach alpha value. Good reliability is getting closer to 1. A variable is said to be reliable if it gives a Cronbach alpha value  $>$  0.6.

#### Test Analysis Prerequisites

##### Normality test

The normality test aims to determine that the existing data is normally distributed and independent. Normality test results If the Sig value is  $>$  0.05, then the data is normally distributed.

### **Multicollinearity Test**

What is meant by the regression model is that there is a correlation between the independent variables. If there is a correlation between the independent variables, then there is a multicollinearity (multico) problem in the regression. Multicollinearity test results If the Centered VIF value is  $> 0.10$ , then there is no multicollinearity in the data.

### **Heteroscedasticity Test**

The Heteroscedasticity Test aims to test whether in the regression model there is an inequality in the variance and the residuals from one observation to another observation are constant, so it is called homoscedasticity and if it is different it is called heteroscedasticity.

### **Multiple Linear Regression Analysis Test**

Multiple regression analysis aims to test the influence of more than one independent variable on the dependent variable. So in this research we will see how much influence the Quality of Management Accounting Information Systems (X1) and Work Discipline (X2) have on Performance (Y). The formula for simple linear regression is:

$$Y = a + b (X1) + b (X2) + e$$

### **Hypothesis testing**

#### **Partial Significance Test (Statistical Test)**

The simple linear regression statistical test is used to test the significance or not of the relationship between two variables through their regression coefficients. For simple linear regression, the statistical test is with the T test. The results of the T test if sig. 0.06 (5%) with n number of samples.

#### **Simultaneous Significant Test (F Statistical Test)**

The multiple regression F test is used to determine the overall significance analysis of the multiple regression model. In other words, this test is carried out to see the significance of the overall influence of the independent variables on the dependent variable. In this research, we use F table = (k: nk) with sig. 0.05 (5%).

#### **Coefficient of Determination Test (R<sup>2</sup>)**

Coefficient of Determination to measure how far the model's ability is to explain variations in the dependent variable. The coefficient of determination values are zero and one.

## **4. Result and Discussion**

### **The Influence of Management Accounting Information System Quality on Employee Performance.**

Based on the variable regression coefficient value, the quality of the management accounting information system has a significant effect on employee performance. and it can also be seen from the significant value which is less than significant and the calculated t value which is greater than t table then this can be said to have a significant effect. and from this

description it can be concluded that Ha 1 is accepted, which states that the quality of the management accounting information system influences employee performance.

This is in line with goal setting theory which explains the relationship between the goals set and the resulting performance. The results of this research support research conducted by Endah Pratiwi "the influence of the quality of management accounting information systems and organizational culture on employee performance" (2019) which shows that the variable quality of accounting information systems has a significant influence both partially on employee performance, research by Rina Nur Aida "The influence of management accounting information system characteristics on managerial performance" (2017) which shows that SIAM characteristics which include broadscope, aggregation, integration and timeliness have a significant effect on performance. This research does not support Yosin Marta's research "the influence of the quality of management accounting information systems and organizational culture on employee performance (Rs Advent Bandung City)" (2018) which shows that the quality of management accounting information systems has no effect on employee performance and organizational culture has an effect on employee performance. at Bandung Adventist Hospital. Thus, the improved quality of SIAM will have an impact that can help and make it easier for employees to complete their work, so that employee performance is in accordance with existing procedures and the information obtained and produced will be accurate to achieve the agency's goals.

### **The Influence of Work Discipline on Employee Performance**

Based on the tests carried out, work discipline significantly influences employee performance, because the significant value is smaller than significant and the calculated  $t$  is greater than the  $t$  table, then this can be said to have a significant effect. and from this description it can be concluded that Ha 2 is accepted, which states that work discipline influences employee performance.

The results of this research support research conducted by Raditya Singgih Jatilaksono "The influence of work discipline and organizational culture on the performance of CV employees. Abank irenk creative yogyakarta" (2016) which states that work discipline has a partially significant influence on employee performance, research by Mardi Astutik "the influence of work discipline and organizational culture on the performance of employees of the Jombang Regency Regional People's Representative Council Secretariat" (2016) which states that work discipline has a partially significant influence on employee performance, research by Muhammad Dzulkifli "the influence of leadership style, motivation, work discipline, competency and organizational culture on employee performance" (2013) which states that work discipline has a partially significant influence on employee performance. And it does not support the results of WindyJ.et.al's research "work discipline, organizational culture and communication on employee performance at Pt. Pln (Persero) Suluttenggoarea Manado region" (2015) which states that there is no influence of work discipline on employee performance. Discipline is a person's attitude, behavior and actions in accordance with existing regulations, work procedures, both written and unwritten. So by applying high discipline to employees it will result in better performance.

### **The Influence of Management Accounting Information System Quality and Work Discipline on Employee Performance .**

Based on tests carried out on the quality of the management accounting information system, work discipline has a simultaneous effect on employee performance, which is seen as

significant. Meanwhile, the results obtained from the calculated F value are greater than the F table. So this means that the calculated F value is greater than table F, which means  $H_a$  is accepted and  $H_o$  is rejected. In this case, it means that the quality of the management accounting information system and work discipline have a significant effect on employee performance at the North Lampung Cooperatives, MSMEs and Industry Department.

### **Review of Employee Performance from an Islamic Economic Perspective**

Islam has guidelines for directing its followers to carry out good deeds. These guidelines are the Al-Qur'an and the Sunnah of the Prophet as sources of Islamic teachings which offer basic values or general principles whose application in business is adapted to current developments and takes into account the dimensions of space and time. Islam is often used as a model for a cultured life order. This can of course be used for further development of the order of life, including the order of business life, culture and work ethic for Muslims in particular and society in general.

Based on the Islamic Economics review, these values must be taken from sources of Islamic law, namely the Qur'an and the hadith of the Prophet SAW. In a company, employees must be able to follow Islamic rules and teachings so that everything can run well. Human habits relating to work emanate from the system of faith/aqidah which is the basic attitude towards life towards it. The quality of the management accounting information system and work discipline have a positive influence on employee performance, meaning that the better the quality of the management accounting information system and work discipline applied, the higher the quality of employee performance.

The Islamic economic perspective in relation to performance in Islam emphasizes that humans as economic actors optimize all existing resources as a medium for life in this world. Allah SWT confirms in Surah Al-Kafh verse 7:

" Indeed, We have made what is on earth as an ornament for them, so that We can test them, which of them is the best in deeds." ( QS. Al-kafh: 7)

Humans must organize existing groups using correct management so that they can interact with each other in harmony. Because humans were created in this life, among other things, to compete, who is the best in their business and work. The word of Allah in the Qur'an which reads:

" The One who created death and life, so that he might test you, which of you is better in deeds. And he is all-powerful, all-forgiving . (QS Al-Mulk: 2)

In Islamic business teachings, employee selection is also recommended, because in general all jobs require the development of proven credentials in terms of ability to carry out work and responsibility for the tasks assigned to them .

Apart from that, to determine employees, especially for positions, selection must be carried out to prove their loyalty so that their nature and character can be adjusted to the duties and responsibilities that will be assigned to them. Some modern management experts say that "correct management is management that is based on methods, systems or work ethics, not based on the quality of workers (number of employees) which prioritizes mathematical rules.

## **5. Conclusion**



Based on the results of research and discussions carried out by researchers regarding "the quality of management accounting information systems and work discipline on employee performance at the North Lampung Cooperatives, MSMEs and Industry Department" the conclusions in this thesis are as follows:

The quality of the Management Accounting Information System has a significant influence on employee performance. These results explain that the better the quality of the management accounting information system, the more it will influence and produce good quality so that it can improve employee performance.

Work Discipline has a significant impact on employee performance. These results explain that the better the work discipline, the more it will influence and be able to improve employee performance.

The quality of the Management Accounting Information System and Work Discipline simultaneously have a significant influence on employee performance. These results explain that the existence of a quality approach to management accounting information systems to improve employee performance and well-implemented work discipline will influence the quality and quantity of employee performance.

In the Islamic Economics Perspective, employees are strongly encouraged to do their work well and show good performance for the company so that the company is able to achieve its goals and benefits as stated in the Qur'an QS Al-Kahf: 7 and QS Al-Mulk: 2.

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