



The implementation of accounting information systems, internal control, and work motivation on employee performance

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ABSTRACT

The success or failure of achieving company goals is based on employee performance, given their role as a planner and participants in all company activities. Hence, employee performance holds significant importance for the company's operations. Performance in its functions is not alone but is always related to several other organizational aspects. This study aims to determine how implementing an accounting information system, internal control, and work motivation affects employee performance at the Foundation of Kalam Kudus Bandung. The independent variable in this study employed the implementation of accounting information systems, internal control, and work motivation. Meanwhile, the dependent variable in this study was employee performance. The type of data used in this study was primary data obtained from respondents' answers to questionnaires distributed and shared with 40 administrative and financial staff at the Foundation of Kalam Kudus Bandung. Data processing was carried out using SPSS software 26.0 version. The results of this study show that the implementation of accounting information systems and work motivation partially influences employee performance. In contrast, the influence of internal control on employee performance cannot be statistically proven. However, implementing accounting information systems, internal control, and work motivation entirely affect employee performance.

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1. INTRODUCTION

Information technology is currently making significant changes to how each individual or organization works, initially using a manual system and then a more sophisticated one (Andria *et al.*, 2021). Technological developments affect the development of employee performance in achieving company goals. The advantages of increasing technology can be used as a strategy and opportunity in the development of the world of education, particularly in terms of implementing information systems. Information technology is a means to improve company and business performance (Aka, 2017; Sitti, 2020). The need for fast, reliable, and accurate information in an environment filled with absolute uncertainty is crucial. Individual and organizational performance has the potential to be improved through information technology, especially systems that can be operated on computers (Andria *et al.*, 2021; Kristianto, 2019).

Increasing technology in carrying out operational activities must also be supported by quality human resources or employees to achieve the company's main goals (ZAM, 2021). The accounting system is formally structured and presents information related to company activities. The prepared accounting system should be able to provide information that contains internal control principles and techniques so that the information produced can be trusted for its accuracy (Hery, 2015). The accounting system within a company must be able to assist management in controlling the company's operations (Saleh & Firmansyah, 2020). The accounting system in the revenue cycle can minimize fraud or errors that occur within the company, either intentionally or unintentionally, which can result in losses for the company; in other words the accounting system in the revenue cycle can function as a control in company activities. The internal control implemented within the company aims to secure or maintain assets owned, check the accuracy and correctness of accounting data, ensure efficiency in operations, and ensure no deviations from established policies. Thus, the internal control system has an important role for the Company (Wanialisa, 2020).

Risk management is required to provide certainty in controlling various aspects of the business. Internal control consists of policies and procedures established by management to provide reasonable assurance regarding achieving objectives in categories such as reliability, effectiveness, efficiency, and compliance with applicable laws and regulations. Internal control comprises guidelines and procedures designed to ensure management obtains reliable information that guides decision-making related to achieving goals and objectives. Internal control is used to help monitor activities within the scope of business operations (Elder *et al.*, 2013). Internal control does not always involve elaborate mechanisms but emphasizes factors such as ensuring that internal control does not override the cost of control itself, such as in cases where the cost of control exceeds the benefits obtained from such control (Seyla Taradipa, 2017). When internal control in a business/organization needs to be properly implemented, it could result in objectives not being achieved effectively and efficiently, as well as information produced not being trustworthy and not contributing to operational activities efficiently and effectively.

Additionally, it could lead to policies needing to be properly implemented (Daulay, 2017). Implementing internal controls in a company brings it closer to its expected goals. Employee performance influences company objectives; if performance is high, it enhances productivity, and employees will diligently adhere to company policies. Work motivation is an influential factor in employee performance (Akbar, 2018; Widjaja, 2021). Motivation is a state within an individual that drives the desire to engage in specific activities to achieve goals, and every company always aims for improved performance from each of its employees (Fachreza *et al.*, 2018). In order to achieve this, the company must provide effective motivation to all its employees so that they can achieve work performance and improve performance. With motivation, the employees can fulfill their duties according to standards or even exceed standards as their motivation is not fulfilled (Ansory & Indrasari, 2018).

The results of research conducted by (Udayana & Juliarsa, 2022) concluded that the accounting information system positively influences employee performance (Agusta *et al.*, 2021). The internal control system has a positive influence on employee performance for administrative employees (Prasetyo *et al.*, 2021). The results of other research state a simultaneous influence between work motivation and employee performance (Catherina & Ulfatun, 2022). Other studies show that accounting information systems and internal controls affect performance. Research on this topic has been conducted in various industries, such as education and electricity. Previous research stated that implementing accounting information systems, internal controls, and work motivation positively influences employee performance. However, this study aims to investigate the possibility that the variables X1, X2, and X3 do not influence Y.

Improving the overall performance of employees in an organization will increase employee compliance in carrying out internal controls, especially the segregation of duties and proper authorization by using an accounting information system. This will support the smooth running of the work process and facilitate the achievement of the organization's goals. With a good accounting information system and internal control, the possibility of employees committing fraud is smaller in the income cycle at the Foundation of Kalam Kudus Bandung.

2. RESEARCH METHOD

The research design used quantitative research (Sugiyono, 2019). The population of this study consisted of employees in the Foundation of Kalimalang Kudus Bandung. The research analysis unit is a significant entity in the context of this study related to the research location. The total sample size for the research was 40 employees selected using the convenience sampling method who hold positions related to IT and performance. The type of data used primary and secondary data. Primary data was used to analyze the influence of accounting information systems, internal control, and employee motivation. The sources of data for this study were obtained from responses from selected employees in the Foundation of Kalimalang Kudus Bandung and questionnaires that have been tested for validity with a value of $r\text{-count} > 0.3120$ and reliability test with Cronbach's Alpha, which resulted in a value of 0.679 for employee motivation (X3) and 0.803 for employee performance (Y). The analysis method in this study employed multiple linear regression analysis, and the data analysis technique was conducted using SPSS software 26.0 version (Hermawan, 2009; Ramadan *et al.*, 2019).

3. RESULTS AND DISCUSSIONS

The data collection method used in this study was field research, and it was found that thirty-five female respondents (87,5%) and five male respondents (12,5%). A total of seventeen people (42,5) were administrative staff, two people (5%) were administrative heads, and 21 people (52,5%) were finance staff. As many as ten people (25%) have a long working period of 1-5 years, fifteen people (37,5%) have a long working period of 6-10 years, seven people (17.5) have a long working period of 11-15 years, four people (10 %) have worked for 16-20 years, and the remaining of four people (10%) have worked for >20 years.

The T-test of the simulant test was carried out to recognize whether the independent variables jointly affect the dependent variable. If the significance of F is less than 0.05 (alpha), then all independent variables simultaneously affect the dependent variable. The following are the results of the F-statistical test obtained through the ANOVA table:

Table 2. ANOVA table

	Model	Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	118.021	3	39.340	14.488	.000 ^b
	Residual	97.754	36	2.715		
	Total	215.775	39			

a. Dependent Variable: KK

b. Predictors: (Constant), MK, SIA, PI

Source: Data that has been processed by researchers in 2023

The results of the calculations in the table above show that the F_{count} is 14.488, while the F_{table} value at the 5% level of significance (α) with degrees of freedom $V1 - K: V2 - nk - 1 = 40 - 3 - 1 = 36$ is equal to 3.26. Then, the F value above is compared with the F_{count} value and F_{table} of 3.26. It can be seen that the F_{count} value of 14.488 is greater than the F_{table} value of 3.26, so it can be concluded that H_0 is rejected and H_a is accepted. In addition, the results of the F statistical test, especially on the Sig. of 0.000000000000003 and this result is smaller than 0.05. Thus, Accounting Information Systems, Internal Control, and Work Motivation variables influence Employee Performance.

Multiple linear regression analysis was used to prove the correlation between the influence of implementing accounting information systems, internal control, and work motivation on employee performance. Multiple linear regression analysis used SPSS software 26.0 version. The following are the results of data processing results using this software:

Table 3. Results of Multiple Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	std. Error	Betas			tolerance	VIF
1 (Constant)	10.542	4.060		2.596	.014		
Accounting information system	.322	.105	.450	3.072	.004	.587	1.704
Internal control	.079	.213	.075	.369	.714	.309	3.240
Work motivation	.397	.166	.401	2.392	.022	.447	2.235

a. Dependent Variable: KK

Source: Data that has been processed by researchers in 2023

Test results with a significance level (α) of 5%, $dk = 40$, so it is obtained that t_{table} with a two-party test of -2.02619 and 2.02619. The t_{count} value obtained by the accounting information system variable is 3.072. The value obtained will be compared with the t_{table} value on the t distribution table. With $\alpha = 0.05$ and $df = nk-1 = 40-3-1 = 36$, the t_{table} value for the two-party test is obtained at ± 2.02619 . From the calculated values above, it can be seen that the t_{count} value obtained is 3.072, which is outside the t_{table} value, namely -2.02619 and 2.02619. In addition, the significance value of X1 0.004 is smaller than 0.05. Thus, from the test criteria in the t-test, it can be seen that implementing accounting information systems partially influences employee performance. Therefore, the first hypothesis regarding the application of accounting information systems affects employee performance is accepted.

With a significance level (α) of 5%, $dk = 40$, it is obtained that t_{table} with a two-party test of -2.02619 and 2.02619. The t_{count} value obtained by the internal control variable is 0.369. The value obtained was compared with the t_{table} value on the t distribution table. With $\alpha = 0.05$ and $df = nk-1 = 40-3-1 = 36$, the t_{table} value for the two-party test is obtained at ± 2.02619 . From the calculated values above, it can be seen that the t_{count} value obtained is 0.369, which is in the t_{table} value of -2.02619 and 2.02619. In addition, the significance value of X2 0.714 is greater than 0.05. Thus, from the test criteria contained in the t-test, it can be seen that the influence of internal control on employee performance cannot be measured statistically.

T_{count} value obtained by the work motivation variable is 2,392. The value obtained will be compared with the t_{table} value on the t distribution table. With $\alpha = 0.05$ and $df = nk-1 = 40-3-1 = 36$, the t_{table} value for the two-party test is obtained at ± 2.02619 . From the calculated values above, it can be seen that the t_{count} value obtained is 2.392, which is outside the t_{table} value, namely -2.02619 and 2.02619. In addition, the significance value of X2 is 0.022, which is smaller than 0.05. Thus, from the testing criteria contained in the t-test, it can be seen that the work motivation variable partially influences employee performance, and the third hypothesis is accepted.

Based on the results of calculations using SPSS software 26.0 version above, it can be seen that the value of the regression coefficient on the unstandardized coefficients "B" is 10.542, β_1 is 0.322, β_2 is 0.79, and β_3 is 0.397. With the results of these calculations, a multiple linear regression equation can be formulated as follows:

$$Y=10.542+0.322X_1+0.079X_2+3.97X_3$$

Based on Table 3 and the regression equation above, it can be seen that the regression coefficients for the variable implementation of accounting information systems, internal control, and work motivation are positive. This means that its implementation has a direct correlation with employee performance. If its implementation improves, then employee performance will increase. Implementation of accounting information systems, which is the first independent variable, has a regression coefficient value of 0.322 in a positive direction. This means that if higher, the higher the quality of employee performance in the Foundation Kalam Kudus Bandung. Internal Control, the

second independent variable, has a regression coefficient value of 0.079 in a positive direction. This means that employee performance will improve if internal control is getting better.

However, among the three independent variables tested, the influence exerted by internal control on employee performance has the smallest contribution to increase. Work motivation, the third independent variable, has a regression coefficient value of 0.397 in a positive direction. This means that if the employee's work motivation is high, the quality of the employee's performance in the Foundation of Kalam Kudus Bandung will also be higher.

The coefficient of determination or goodness of fit which R^2 symbolize^s is one of the important measurements in the regression test of a study which will reflect the ability of the dependent variable. The purpose of carrying out the analysis of the coefficient of determination is to calculate the magnitude of the influence of the independent variables on the dependent variable. The high or low value of R^2 will show how much the proportion of the total variation of the dependent variable that the explanatory variable can explain. If the value of R^2 is high, the proportion of the total variation in the independent variables is also high. In this study, the coefficient of determination test aims to determine the magnitude of the influence exerted by implementing accounting information systems, internal control, and work motivation on Employee Performance.

Table 4. Analysis of the Determination Coefficient Results

Summary Model ^a					
Model	R	R Square	Adjusted R Square	std. The error in the Estimate	Durbin-Watson
1	.740 ^a	.547	.509	1.64784	1,401

a. Predictors: (Constant), MK, SIA, PI

b. Dependent Variable: KK

Source: Data that has been processed by researchers in 2023

The table above shows the adjusted R square value of 0.509, which means that the contribution of implementing accounting information systems, internal control, and work motivation variables on the employee performance variable is 50.9%. In comparison, the remaining 49.1% is influenced by other variables not examined in this study.

3.1 The Influence of Implementation of Accounting Information Systems on Employee Performance

Based on the t-statistical test, the accounting information system implementation variable has a significance value of 0.004, which is smaller than the alpha used, which is 0.05. This means that the implementation of accounting information systems has a partial influence on employee performance. The value of the positive regression coefficient can indicate a unidirectional relationship between the implementation of accounting information systems and employee performance. When accounting information systems are applied, employee performance will also increase.

Based on the theory according to (Gelinis *et al.*, 2011), if the implementation of an accounting information system in a company is good, then this can provide added value for users in the form of providing financial information in activities, such as planning, controlling, and making decisions. This, of course, will impact improving employee performance in the company.

From the results of the answers to the questionnaire in this study, the software used by its foundation is still not easy for employees to understand and use. In addition, the accounting information system owned by the foundation cannot be accessed whenever needed. There are no clear instructions for using the accounting information system, so the existing software cannot fully facilitate employees in completing existing tasks. However, the results of the existing questionnaires show that the accounting information system available at the foundation can produce appropriate and useful reports for decision-making at the Foundation of Kalam Kudus Bandung.

The findings of this study are consistent with the research conducted by Farida Fitriani Ismail and Dedy Sudarmadi (2019) on "The Influence of Accounting Information Systems and Internal Control on Employee Performance at PT. Beton Elemen Persada ."The results of Farida and Dedy's research concluded that accounting information systems and internal control impact employee performance. The presence of accounting information systems is expected to enhance employee performance, especially in completing tasks on time and generating reports that users can present when needed. Furthermore, users can easily understand the format of these reports, and their accuracy can be tested. Additionally, this study's results align with the research conducted by (Yulianti & Kurniawan, 2019), which states that the correlation between the effectiveness of accounting information systems and employee performance influences employee performance.

3.2 The Influence of Internal Control on Employee Performance

Statistical t-test results show that the significance value of the internal control variable is 0.714. This significance value is greater than 0.05. This means that the influence of internal control on employee performance cannot be measured statistically. According to the theory contained in the definition of internal control, policies and implementation in managing employees must provide assurance that the company will make and direct employees to be qualified by providing adequate training, treating employees well, and providing adequate compensation according to their duties given to employees so that they are more motivated to work, especially at the Foundation of Kalam Kudus Bandung.

These results indicate that it has yet to be implemented and concern, including policies, authorities, responsibilities, and job descriptions that have not been explained in the organizational structure, so some employees still object to the regulations made by the company. In addition, the foundation has not recorded every task using a computer. However, within the foundation, there is always monitoring carried out by the supervisor to minimize fraud, and there are evaluations that are held regularly by the supervisor of the foundation. This can be a means for employees to ask questions and obtain information from the foundation regarding the implementation and tasks they perform to increase employee performance in the future.

The results of this study are not in line with research conducted by (Sabira & Kurniawan, 2019) because this research indicates that internal control does not affect employee performance. However, this result contrasts with the research conducted by (Yulianti & Kurniawan, 2019), which stated that internal control does affect employee performance.

3.3 The Influence of Work Motivation on Employee Performance

The results of the t-statistical test show that the significance value for the work motivation variable is 0.022, which is smaller than 0.05. This means that the work motivation variable partially influences the performance of employees at the Foundation of Kalam Kudus Bandung. The positive regression coefficient value also illustrates that the higher the employees' work motivation, the higher the performance of employees at the Foundation of Kalam Kudus Bandung.

Work motivation is a willingness to issue high efforts for organizational goals conditioned by the ability to fulfill an individual need. A company must be able to increase work motivation by providing rewards in the form of salary, leave, and severance pay. In addition, companies can provide good facilities and infrastructure to provide good work motivation. If an employee's work motivation is high, the performance that employees provide for the company will also be high, making the company faster in achieving organizational goals.

The results of the questionnaire indicated that most of the answers to the salary given by the foundation could not be used to meet daily needs because the needs of each employee's life were different, especially for married employees. Their expenses would be different from those of unmarried employees. In addition, respondents stated that the place where they work only sometimes recognizes and appreciate the results of their hard work. This will, of course decrease employee motivation and affect employee performance. However, even though employees feel that way, they still carry out their duties with a full sense of responsibility because they feel that the work environment is comfortable. Colleagues at work can help them when experiencing difficulties.

According to the research findings by Richard (2015) on "The Influence of Leadership Style, Motivation, and Work Discipline on Employee Performance at PT. Dayana Cipta," it is stated that leadership style, motivation, and work discipline collectively have an impact on performance at PT. Dayana Cipta. The results of this study also align with the research conducted by Laras (2014) on motivation and organizational culture's influence on employee performance, which states that motivation and organizational culture affect employee performance.

3.4 The Influence of Implementation of Accounting Information Systems, Internal Control, and Work Motivation on Employee Performance

The results of the statistical test for simultaneous testing show that the significance value of these three variables is 0.000000000000003. This value means that implementing accounting information systems, internal controls, and work motivation simultaneously affect employee performance. The results of this calculation indicate that when intending to improve employee performance, especially at the Foundation of Kalam Kudus Bandung, it is necessary to consider the variables of implementing accounting information systems, internal controls, and work motivation. When employees feel happy about their work as they feel helped by the system, there is an appreciation for their work, they are given wages commensurate with their work, and they receive a good work environment, employees will likely have good performance in completing each of their responsibilities.

4. CONCLUSION

Implementing accounting information systems affects the performance of the administration and finance employees at the Foundation of Kalam Kudus Bandung. The implementation of accounting information systems also affects employee performance. Internal control cannot be proven statistically to influence employee performance in the administrative and financial sections of the Foundation of Kalam Kudus Bandung. Internal control does not influence employee performance. Work motivation affects the performance of employees in the administration and finance division at the Foundation of Kalam Kudus Bandung. In addition, work motivation affects employee performance. Implementing accounting information systems, internal control, and work motivation simultaneously affect employee performance at the Foundation of Kalam Kudus Bandung.

This study has limitations in that there are inconsistent answers to questionnaires since the respondents tend to be less thorough and understand the questions, so the answers produced are inconsistent. Respondents tend to equate their answers with other respondents so that the answers produced are relatively the same and the possibility of bias is high. For further research, it is expected to develop research by adding other variables that can affect employee performance. By developing other variables, the foundation will know more about factors that can affect employee performance and the Foundation of Kalam Kudus Bandung in the future. In research, there are two types of implications: theoretical and practical. Theoretical research implications are that this research provides solutions regarding implementing accounting information systems, internal control, and work motivation on employee performance. The practical implications of this research are to give additional information to other researchers who want to conduct further research on the related field.

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