

THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS, LEADERSHIP STYLE, INFORMATION TECHNOLOGY UTILIZATION ON EMPLOYEE PERFORMANCE

Dea Fitria Mulyanita Sari¹, Astri Fitria²

^{1,2} Accounting, Sekolah Tinggi Ilmu Ekonomi Indonesia (STIESIA), Surabaya, Indonesia

*Corresponding Author: deafitriams@stiesia.ac.id

Abstract: This research examines and analyzes the effect of the accounting information system, leadership style, and utilization of information technology on the employee performance at PT PLN ULP Rungkut Surabaya. The research applies quantitatively. Furthermore, the population consists of employees' at PT PLN ULP Rungkut Surabaya. The data collection technique used was purposive sampling i.e., a selection with specified criteria. The data were primary in the form of questionnaires. The questionnaires were distributed through Google forms to the employees' at PT PLN ULP Rungkut Surabaya. Moreover, the data analysis technique used was multiple linear regression. The result shows that independent variables which are (1) accounting information system has a positive effect on the employee performance at PT PLN ULP Rungkut Surabaya, (2) leadership style does not affect the employee performance at PT PLN ULP Rungkut Surabaya, and (3) information technology utilization does not affect the employee performance at PT PLN ULP Rungkut Surabaya.

Keywords: accounting information system, leadership style, utilization of information technology, and employee performance

1. Introduction

The increasingly rapid development of information technology requires companies to be adaptive in utilizing existing resources to be more effective and efficient. Fierce business competition also encourages companies to continuously innovate, one way being through improving employee performance. Employee performance plays a crucial role in organizational success because it reflects the ability to complete tasks based on their experience and skills. According to Fitri et al. (2013), organizational success or failure is highly dependent on the role of human resources. Technological developments also support improved performance by accelerating and simplifying activities, thereby increasing productivity (Rizaldi and Suryono, 2015).

Based on research by Sutrisno (2016), performance can be defined as an individual's success in completing tasks according to their authority, responsibility, and specified standards of quantity, quality, and time. Human resources play a crucial role in company operations, but successful performance is also determined by the quality of management and a conducive work environment. Therefore, companies need to build harmonious relationships among employees, provide rewards, and involve employees in the decision-making process to foster motivation and prepare them to face business challenges.

One important factor supporting improved performance is the implementation of an accounting information system (AIS). According to Salehi et al. (2010), accounting is an information mediator that provides relevant, reliable, and timely data for management in decision-making. Accounting Information Systems (AIS) processes not only financial data but also non-financial data that is crucial for decision-making (Rahmatika and Hwihanus, 2023). With an effective

system, companies can increase transparency and accountability, and respond quickly and accurately to market changes.

Beyond AIS, leadership also influences employee performance. Strong leaders are able to boost work morale, build trusting relationships, and involve subordinates in the decision-making process. A good leadership style creates a harmonious work environment and motivates employees to perform optimally. Furthermore, the use of information technology also makes significant contributions, such as accelerating data processing and presenting more accurate and timely financial reports. This demonstrates that the synergy between leadership, accounting information systems, and information technology plays a crucial role in improving employee performance. Based on the background outlined, the research question is: what effect of accounting information systems, leadership style, and information technology utilization have on employee performance. Based on the existing problem formulation, the researcher formulated the objectives of this research as follows: to empirically test whether there is an effect of accounting information systems, leadership style, information technology utilization on employee performance.

2. Theoretical Review

Agency Theory

Agency theory emerged due to conflicts of interest between managers and company owners. In 1976, Jensen and Meckling (Ardianto and Rivandi, 2018) defined agency theory as an employment contract between a principal and an agent, in which one or more principals (owners) delegate some agency authority (agency theory). A manager is given power by the company's owners, particularly shareholders, to manage and make decisions. This can create potential conflicts of interest. Conflicts of interest between owners and agents arise from the possibility that agents act contrary to the principal's interests, thus incurring agency costs. At PT PLN ULP Rungkut, the company management is assumed to be the agent, while the government is assumed to be the principal, as PT PLN ULP Rungkut operates under the auspices of a State-Owned Enterprise (BUMN).

Employee performance is closely related to how to convince investors that managers or employees will benefit them. This means that employees will not steal, manipulate financial reports, embezzle, or invest in unprofitable projects related to investor funds. Furthermore, accounting information systems are designed to meet the needs of principals. According to agency theory, good input from an accounting information system will produce good output, namely quality financial reports, allowing principals to assess employee performance within a company. Leadership style and the use of technology are also effective mechanisms aimed at minimizing agency conflicts.

Employee Performance

According to Rizaldi and Suryono in Shintia and Riduwan (2021), employee performance is a process where improvements are made during work execution to optimize results or performance. The objectives of employee performance appraisals include: (1) This assessment is used to improve employee work results, both in quality and quantity. (2) This assessment can provide new knowledge that will help employees solve complex problems, with a limited and orderly series of activities through tasks according to assigned responsibilities.

To assess employee performance within an organization, several employee performance indicators can be used in this assessment, including: (1) Quality of Employee Results, (2) Quality of Employee Work, (3) Initiative, (4) Accuracy, (5) Creativity, and (6) Employee Efficiency.

Accounting Information System

An accounting information system is a system that serves as the basis for obtaining accurate and timely information. Accurate means that the data is useful and reliable. Fast means that accounting information can enable the company to operate effectively. The primary purpose of an accounting information system is to provide information for decision-making. The information system provides information that can support daily operational activities. In addition, the information system also provides information related to management and management structures.

In general, accounting information systems are implemented to facilitate user identification, access, and interpretation of data. Tools such as computers significantly influence the implementation of new information system technology within a company. The more supporting facilities a company provides for users, the easier it will be for users to access the data they need. This is expected to result in better output and, of course, improved performance. In this study, accounting information systems are measured using accounting information system quality indicators (Risna, 2021). Accounting information system quality refers to the integration and harmonization of accounting information system components.

Leadership Style

According to Widodo (2020) in Rivaldo and Ratnasari (2020), leadership is the ability to influence others in a group to achieve a specific goal. Leadership is a factor in improving employee performance because it influences the work ethic of subordinates. Leaders play a role in increasing commitment, abilities, skills, understanding of organizational values, and teamwork, all of which are useful for improving performance. If leaders are able to apply leadership appropriately, employee performance can be improved. Leadership is defined as a process of social influence in which leaders foster participation.

Information Technology Utilization

Utilization of technology is a benefit expected by information system users to carry out their tasks, utilizing technology in their work. Maximizing technology utilization will result in a greater return on investment. Information technology, in this case, can provide opportunities and support companies in improving their capabilities. Utilizing good information technology is the right choice for both companies and employees.

The use of information technology is about speed and information processing. Technology helps speed up and simplify the processing of transaction data and financial displays so that they are presented in a timely manner. In this study, the utilization of information technology was measured using the information technology ease of use indicator. According to Pramanda et al. (2016), ease of use of information technology refers to the extent to which the information technology used can be easily understood, accessed, and operated by users, particularly within an organization or company. This indicator is typically used to measure user perceptions of the ease of use of an information technology system or application utilized by an organization or company. This ease of use is important because it can influence the effectiveness and productivity of users in utilizing the technology.

Hypothesis Development

The Effect of Accounting Information Systems on Employee Performance

An accounting information system that users trust will contribute to better performance for each individual. A high-quality system can increase user confidence, allowing them to complete tasks more quickly and easily (Afandi and Rahmawati, 2024). This theory aligns with research conducted by Sari et al. (2023), which states that accounting information systems have a

positive and significant impact on employee performance. This means that a better company's accounting information system will improve employee performance. So the hypothesis can be formulated as follows:

H1: Accounting information systems have a positive effect on employee performance.

The Effect of Leadership Style on Employee Performance

Leadership style encompasses the behavioral patterns and strategies preferred and frequently employed by a leader to direct their team (Indraswari et al., 2023). An effective leadership style can enhance a leader's ability to influence and motivate subordinates. Research conducted by Sari et al. (2023) found that leadership style has a positive and significant effect on employee performance. This means that the stronger the company's leadership style, the higher the employee performance. Based on this, the hypothesis proposed in this study is:

H2: Leadership style has a positive effect on employee performance.

The Effect of Information Technology Utilization on Employee Performance

The effective use of information technology is very important in order to make a positive contribution to company performance, so employees need to be able to utilize this technology well. The research results from Indah et al. (2024) state that this not only confirms theoretical validity but also statistically demonstrates a positive effect of information technology utilization on employee performance. Good technology integration in the company's daily operations can be a key factor in improving employee performance. Therefore, the following hypothesis can be proposed:

H3: The use of information technology has a positive effect on employee performance.

Conceptual Framework

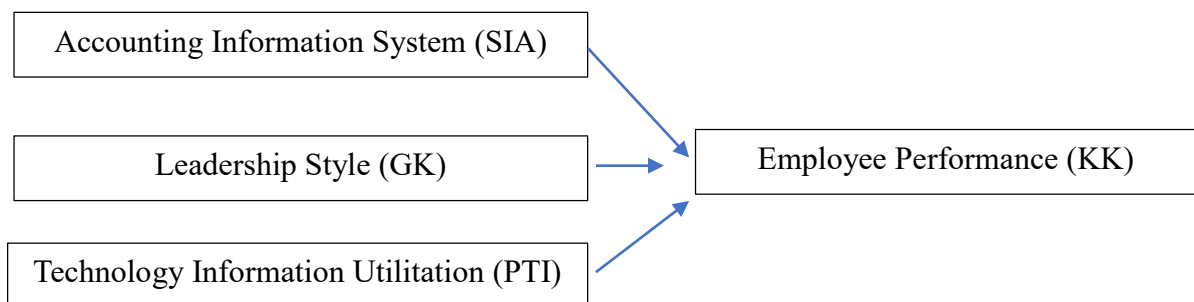


Figure 1. Framework

3. Method

Type of Research and Description of the Population (Object) of the Study

This type of research uses quantitative methods. Quantitative research aims to analyze an existing phenomenon based on quantitative data in the form of numbers or mathematical figures, analyzed using statistics (Suliyanto, 2018). Quantitative research emphasizes analysis using numbers, then represented in sentences based on the results of calculations. The population in this study were employees working at PT Perusahaan Listrik Negara (PLN) ULP Rungkut. PT PLN is a state-owned enterprise responsible for providing electricity in Indonesia. PT PLN's work system utilizes an application that can only be accessed by employees.

Therefore, this researcher wants to conduct research at PT PLN regarding employee performance.

Sampling Technique

A sample is a portion of the population that the researcher uses in the study to reflect a portion of the population's size and characteristics. In this study, the researcher used a purposive sampling technique, which means the researcher selected the sample based on certain considerations and criteria. The sampling criteria used were employees of PT PLN (ULP Rungkut) South Surabaya who had served for three years or more and were permanent employees of PT PLN (ULP Rungkut) South Surabaya who utilized information technology.

Data Collection Techniques

This study employed a questionnaire as a data collection technique. Typically, this questionnaire is used with a large number of respondents who possess good reading and writing skills. In this study, the questionnaire was used to obtain data on the variables to be studied. Data collection was based on distributing questionnaires, so the data collection technique employed structured, closed-ended questions with pre-defined answers, which respondents filled in by selecting one of the available alternatives.

Variables and Operational Definitions of Variables

Dependent Variable

The dependent variable is a variable influenced by the independent variable, so the dependent variable is the result of changes in the independent variable. The variable in this study is employee performance. The success or failure of employee performance can be determined through the leadership style and information systems in the company. With guidance, encouragement and motivation from leaders and an adequate information system, it can provide, improve and produce good employee performance within a company.

Independent Variable

An independent variable is a variable that can influence or cause changes and occurrences in related variables. In this study, the independent variables tested were the Accounting Information System, Leadership Style, and Information Technology Utilization.

Accounting Information System

An accounting information system is a system that serves as the basis for obtaining accurate and timely information. Accuracy means that the data is useful and reliable. According to Risna (2021), an indicator of an accounting information system is the quality of the accounting information system. The main purpose of an accounting information system is to provide information for decision-making. The information system provides information that can support daily operational activities. Furthermore, the information system provides information related to management and the management structure.

Leadership Style

Leadership is a factor in improving employee performance because it influences the work morale of subordinates. Leaders play a role in increasing commitment, abilities, skills, understanding of organizational values, and teamwork, all of which are useful for improving performance. According to Prasetyo (2009), indicators of leadership style are: (a) Directing Style, (b) Offering Style, (3) Delegating Style.

Information Technology Utilization

Technology can provide opportunities for companies to improve their performance. Utilization of technology is a benefit expected by information system users to carry out their tasks.

Maximizing technology utilization will result in a greater return on investment. According to Luki Setyo (2008), an indicator of information technology utilization is the ease of use of information technology.

Data Analysis Technique

The data analysis technique utilized in this study uses a quantitative approach, utilizing statistical software commonly known as Statistical Product and Service Solution (SPSS) to facilitate data analysis. This data analysis technique aims to organize data into information that is easily understood and can answer research questions.

Descriptive Statistical Test

Descriptive statistical analysis is a subset of statistics that studies the tools or procedures used to describe collected data without the intention of drawing generalized conclusions. This test is used to describe the character of respondents regarding questionnaire questions related to the variables studied, namely: accounting information system variables, work motivation and utilization of information technology on employee performance which will later be presented in the form of a descriptive table in SPSS.

Validity and Reliability Testing

Validity testing is used to determine the level of validity of the instrument (questionnaire) used for data collection. This validity test is conducted to determine whether the items presented in the questionnaire truly reveal the research objectives. This validity test is obtained by correlating each indicator score with the total score of the variable indicators. To determine whether each question item's score is valid or not, the following statistical criteria are established: (1) If the calculated $r > \text{table } r$, then the variable is valid. (2) If the calculated $r < \text{table } r$, then the variable is invalid. Reliability testing is a tool used to measure whether the questionnaire responses remain similar or consistent when administered twice or more. This measurement tool uses the Cronbach's Alpha statistic. For each variable, if the Cronbach's Alpha value is > 0.60 , it can be concluded that the research variable is reliable.

Classical Assumption Test

Data Normality Test

The purpose of the data normality test conducted by researchers is to determine whether the residual values are normally distributed. This test concludes that the variables are normally distributed, thus the regression model used by researchers can be considered good or normal. Furthermore, to test for normality in the regression model, the Kolmogorov-Smirnov Test is used. The basis for the decision-making process of the non-parametric Kolmogorov-Smirnov Test is as follows: (1) If the probability value is > 0.05 , it indicates a normal distribution pattern and meets the normality assumption. (2) If the probability value is < 0.05 , it does not indicate a normal distribution pattern and does not meet the normality assumption.

Multicollinearity Test

The purpose of the multicollinearity test conducted by researchers is to determine whether there is a correlation between the independent variables in a regression model. To meet the BLUE criteria, there should be no correlation between the independent variables. If the test finds a correlation, multicollinearity is present. To test for multicollinearity, the Variance Inflation Factor (VIF) and tolerance values can be determined. If the VIF is < 10 and the tolerance is > 0.1 , multicollinearity is absent, and vice versa.

Heteroscedasticity Test

The heteroscedasticity test aims to test whether the regression model exhibits unequal variances from one observation's residuals to another. If the variance from one observation's residuals remains constant, it is called heteroscedasticity. A good regression model is homoscedastic, meaning there is no heteroscedasticity. This study used the Glejser test, with the following criteria: if the significance value is >0.05 , there is no heteroscedasticity effect, and if the significance value is <0.05 , there is a heteroscedasticity effect.

Multiple Linear Regression Analysis Test

Multiple linear regression analysis is used when researchers intend to predict the condition or fluctuations of the dependent variable, when two or more independent variables as predictor factors are manipulated or their values are increased or decreased. This multiple linear regression analysis is performed when two or more independent variables are used, with the following regression equation:

$$KK = a + \beta_1 AIS + \beta_2 GK + \beta_3 PTI + e$$

Description:

- KK : Employee Performance
- A : Constant
- B : Regression Coefficient of Independent Variable
- AIS : Accounting Information System
- GK : Leadership Style
- PTI : Information Technology Utilization
- E : Term of Error

Hypothesis Testing

Coefficient of Determination (R^2)

The coefficient of determination (R^2) is used to measure the extent to which the variation in the independent variables can fully explain the variation in the dependent variable. The coefficient of determination (R^2) indicates the extent to which the independent variables influence the dependent variable. The closer the R^2 value is to zero, the weaker the relationship between the two. The stronger the influence of the independent variables on the dependent variable, the closer the R^2 is to one.

F Statistical Test

The F test is used to determine the effect of the independent variables collectively on the dependent variable. Furthermore, the F test can be used to determine whether the regression model we have created is good/significant or bad/non-significant. The F test has the following criteria: (a) If the significance value is >0.05 , then the model shown in the study is not suitable and cannot be used for further analysis. (b) If the significance value is <0.05 , then the model shown in the study is suitable and can be used for further analysis.

t Statistical Test

The t statistic is used to determine the partial effect of the individual independent variables on the dependent variable. This hypothesis test uses a significance level of $\alpha = 5\%$, meaning the independent variables influence the dependent variable. Therefore, the confidence level for hypothesis testing is 95%, or $(\alpha) = 0.05$ (5%). The criteria for accepting or rejecting a hypothesis are as follows: (1) If the significance value is >0.05 , then H_0 is accepted and H_1 is rejected. This means that partially the independent variable does not have a significant

influence on the dependent variable, (2) If the significance value $t \leq 0.05$ then H_0 is rejected and H_1 is accepted. This means that partially the independent variable has a significant influence on the dependent variable.

4. Result and Discussion

Descriptive Statistics Test

This sub-chapter presents the results of questionnaire responses to four variables provided by respondents, using a checklist based on company conditions on a Likert scale of 1 to 5. These four variables are accounting information systems, leadership style, information technology utilization, and employee performance. The results of the respondents' responses can be seen in the tables below:

Table 1. Results of Descriptive Analysis of Research Variables
Descriptive Statistics

	SIA	GK	TI	KK
N Valid	40	40	40	40
Mean	4.0438	4.2340	4.2875	4.0552
Median	4.1250	4.2700	4.5000	4.2500
Std. Deviation	.83568	.67926	.76701	.85110
Minimum	1.00	1.00	1.00	1.00
Maximum	5.00	5.00	5.00	5.00

Source: processed primary data, 2025.

Based on Table 1 above, the results of the hypothesis testing that has been carried out are as follows: (1) the accounting information system variable has the lowest value of 1.00, the highest value of 5.00, the average value (mean) of 4.0438 and the standard deviation value of 0.83568. (2) the leadership style variable has the lowest value of 1.00, the highest value of 5.00, the average value of 4.2340 and the standard deviation value of 0.67926. (3) the information technology utilization variable has the lowest value of 1.00, the highest value of 5.00, the average value of 4.2875 and the standard deviation value of 0.76701. (4) the employee performance variable has the lowest value of 1.00, the highest value of 5.00, the average value of 4.0552 and the standard deviation value of 0.85110.

Validity and Reliability Tests

Validity Tests

Validity tests are used to measure the validity of the questionnaire. A questionnaire is considered valid if it accurately reflects what it is intended to measure. Research results are considered valid when the variables meet the criteria, namely a significance value of ≤ 0.05 . The results of the validity test calculations using SPSS 26 software for the research variables are shown in the following table:

Table 2. Validity Test of Accounting Information System Variables

Indikator	Pearson Correlation	Kriteria	Keterangan
SIA1	0,823	$\geq 0,03$	Valid
SIA2	0,780	$\geq 0,03$	Valid
SIA3	0,772	$\geq 0,03$	Valid
SIA4	0,563	$\geq 0,03$	Valid

Source: processed primary data, 2025.

Table 3. Validity Test of Leadership Style Variables

Indikator	Pearson Correlation	Kriteria	Keterangan
GK1	0,590	$\geq 0,03$	Valid
GK2	0,601	$\geq 0,03$	Valid
GK3	0,701	$\geq 0,03$	Valid
GK4	0,461	$\geq 0,03$	Valid
GK5	0,771	$\geq 0,03$	Valid
GK6	0,788	$\geq 0,03$	Valid
GK7	0,620	$\geq 0,03$	Valid
GK8	0,663	$\geq 0,03$	Valid
GK9	0,565	$\geq 0,03$	Valid
GK10	0,730	$\geq 0,03$	Valid
GK11	0,621	$\geq 0,03$	Valid

Source: processed primary data, 2025.

Table 4. Validity Test of Information Technology Utilization

Indikator	Pearson Correlation	Kriteria	Keterangan
TI1	0,801	$\geq 0,03$	Valid
TI2	0,697	$\geq 0,03$	Valid
TI3	0,617	$\geq 0,03$	Valid
TI4	0,791	$\geq 0,03$	Valid

Source: processed primary data, 2025.

Table 5. Employee Performance Variable Validity Test

Indikator	Pearson Correlation	Kriteria	Keterangan
KK1	0,653	$\geq 0,03$	Valid
KK2	0,591	$\geq 0,03$	Valid
KK3	0,795	$\geq 0,03$	Valid
KK4	0,605	$\geq 0,03$	Valid
KK5	0,659	$\geq 0,03$	Valid
KK6	0,793	$\geq 0,03$	Valid
KK7	0,809	$\geq 0,03$	Valid
KK8	0,788	$\geq 0,03$	Valid

Source: processed primary data, 2025.

The validity test results in the table above indicate that the significance value of each statement in the accounting information system variable, leadership style variable, information technology utilization variable, and employee performance variable are all valid. This is because they have a Pearson correlation value of greater than 0.03.

Tabel 6. Hasil Uji Reliabilitas

Variabel	Cronbach's Alpha	N of Items	Keterangan
Sistem Informasi Akuntansi	0,720	4	Reliabel
Gaya Kepemimpinan	0,846	11	Reliabel
Teknologi Informasi	0,693	4	Reliabel
Kinerja Karyawan	0,860	8	Reliabel

Source: processed primary data, 2025.

Based on the reliability test results, each research variable had a Cronbach's alpha value > 0.6 . Therefore, it can be concluded that the questions in these four variables are reliable and can be used as measuring tools for research instruments.

Classical Assumption Test

Normality Test

The normality test aims to determine whether the confounding variables or residuals in a regression model are normally distributed. The Kolmogorov-Smirnov (K-S) test in this study yields results based on the table below. The Asymp.Sig value for the Kolmogorov-Smirnov test is 0.200, which is greater than 0.05. Therefore, it can be concluded that the regression model in this study is normally distributed.

Table 7. Kolmogorov-Smirnov Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		40
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.54495776
Most Extreme Differences	Absolute	.106
	Positive	.106
	Negative	-.106
Test Statistic		.106
Asymp. Sig. (2-tailed)		.200 ^{cd}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Sumber: Hasil Penelitian, diolah 2025.

Multicollinearity Test

The multicollinearity test is used to demonstrate a significant correlation between independent variables. Data are considered to be free of multicollinearity if the Variance Inflation Factor (VIF) is <10 and the Tolerance value is >0.1. The results of the multicollinearity test for this study can be seen in the following table:

Table 8. Multicollinearity Test Results
Coefficients

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	SIA	.745	1.343
	GK	.359	2.788
	TI	.408	2.449

Sumber: Hasil Penelitian, diolah 2025.

Based on Table 8 above, it can be seen that multicollinearity does not occur in each variable, as the accounting information system, leadership style, and information technology utilization variables all have VIF values <10 and tolerance values >0.1. Therefore, it can be concluded that this regression model does not have multicollinearity issues and can be said to be multicollinearity-free.

Heteroscedasticity Test

The heteroscedasticity test indicates unequal variances in the residuals for all observations in the regression model. The heteroscedasticity test is conducted to determine whether there are deviations from several classical assumptions in the regression model, which must meet the requirement to avoid heteroscedasticity. The following are the results of the heteroscedasticity test in this study:

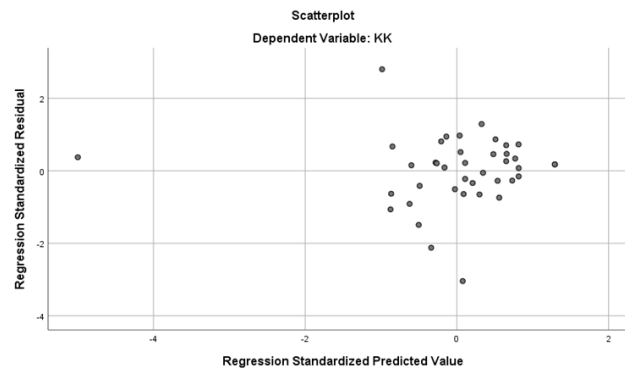


Figure 2. Heteroskedastisitas Scatterplot Test

Based on Figure 2 above, it can be seen that there is no regular pattern or it can be said that the points are spread above or below the 0 axis. Based on the research findings, it can be concluded that there is no heteroscedasticity problem in this study.

Multiple Linear Regression Analysis Results

Multiple linear regression analysis is used to determine the extent of the influence of independent variables on the dependent variable. The results of the linear regression analysis are in the form of coefficients for each independent variable. The following table shows the results of the multiple linear regression analysis:

Table 9. Results of Multiple Linear Regression Analysis Result
 Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	-.240	.611			-.393	.696
	SIA	.386	.126	.379		3.068	.004
	GK	.329	.223	.262		1.473	.150
	PTI	.313	.185	.282		1.687	.100

a. Dependent Variable: Employee Performance

Source: Research Results, processed 2025.

Based on table 9 above, the calculation for the multiple linear regression equation in this study is:

$$KK = -0,240 + 0,386SIA + 0,329GK + 0,313PTI + e$$

The constant (a) in the multiple linear regression equation above is -0.240. This means that the dependent variable, namely employee performance, is constant or has a fixed value of -0.240 if the independent variables consisting of accounting information systems, leadership style, and utilization of information technology are 0. The coefficient of the accounting information system (β_1) in the multiple linear equation in this study has a value of $\beta_1 = 0.386$, which means it can be concluded that the accounting information system variable has a positive influence or

relationship on employee performance. The regression coefficient of leadership style (β_2) has a value of $\beta_2 = 0.329$, which means it can be concluded that the leadership style variable has a positive influence or relationship on employee performance. The regression coefficient of information technology utilization (β_3) has a value of $\beta_3 = 0.313$, which means it can be concluded that the variable of information technology utilization has an influence on employee performance.

Model Suitability Test

Coefficient of Determination (R^2) Test

The coefficient of determination is used to assess the extent of influence of the independent variable (X) on the dependent variable (Y). Therefore, the coefficient of determination, which is a correlation coefficient usually expressed as a percentage (%), is used. The following are the results of the coefficient of determination test in this study:

Table 10. Coefficient of Determination (R^2) Test Result

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.768 ^a	.590	.556	.56721

a. Dependent Variable: Kinerja Karyawan

b. Predictors: (Constant), TI, SIA, GK

Sumber: Hasil Penelitian, diolah 2025.

Based on table 10 above, it can be seen that the coefficient of determination value indicating the R Square value for the regression model in this study is 0.590 or 59%. Thus, it can be concluded that the contribution given by the influence of the independent variables, namely Accounting Information Systems, Leadership Style and Utilization of Information Technology, can explain the dependent variable, namely Employee Performance, while the remaining 41% is influenced by other factors included in the model.

F Test

The F test is conducted to determine the extent of the relationship between the independent variables and the dependent variable simultaneously. This is done by examining the F value and Sig. If the significance value is <0.05 , there is a simultaneous effect of variable X on variable Y. If the significance value is >0.05 , there is no simultaneous effect of variable X on variable Y. The results of the F test are as follows:

Table 11. F-Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	16.668	3	5.556	17.269	.000 ^b
	Residual	11.582	36	.322		
	Total	28.250	39			

a. Dependent Variable: Kinerja Karyawan

b. Predictors: (Constant), TI, SIA, GK

Sumber: Hasil Penelitian, diolah 2025.

Based on Table 11 above, it can be seen that the F value for the hypothesis test of the three independent variables on the dependent variable is 17.269 with a significance level of 0.000. Therefore, it can be said that the variables of accounting information systems, leadership style, and the use of information technology simultaneously influence employee performance because the significance value is less than 0.05. These results indicate that the combination of

these three variables has a strong and interrelated impact in influencing employee performance levels. Thus, this model is worthy of further testing.

t-test

The t-test is used to determine the level of significance between the independent variable and the dependent variable individually. This is done by examining the t-value and Sig. If the sig. value is less than 0.05, the independent variable is considered to have a significant effect on the dependent variable individually. If the sig. value is greater than 0.05, it is considered insignificant. The results of the t-test are as follows:

Table 12. T-Test Results
Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.240	.611		-.393	.696
	SIA	.386	.126	.379	3.068	.004
	GK	.329	.223	.262	1.473	.150
	TI	.313	.185	.282	1.687	.100

a. Dependent Variable: Kinerja Karyawan

Sumber: Hasil Penelitian, diolah 2025.

Based on Table 12 above, the results of the research hypothesis testing that has been carried out are as follows: (1) Based on the results of the hypothesis testing, the coefficient value is 0.386 and the significance value is 0.009. So the accounting information system has a positive effect on employee performance, so H_1 is accepted. This shows that the better the accounting information system, the higher the level of employee performance in fulfilling work obligations, (2) Based on the results of the hypothesis testing, the coefficient value is 0.329 and the significance value is 0.150. So the leadership style can be concluded that it has no effect on employee performance so it can be stated that (H_2) is rejected, (3) Based on the results of the hypothesis testing, the coefficient value is 0.313 and the significance value is 0.100. So the utilization of information technology can be concluded that it has no effect on employee performance so it can be stated that (H_3) is rejected.

Discussion

The Effect of Accounting Information Systems on Employee Performance

Based on the test results, hypothesis one (H_1), namely, the quality of the accounting information system has a positive effect on employee performance at PT PLN ULP Rungkut, can be accepted. These results align with research conducted by Khairunnisa (2018), which states that accounting information systems significantly influence employee performance. According to research by Romney and Steinbart (2011:52), the implementation of accounting information systems in companies can provide added value to users by providing information sharing for planning, controlling, and decision-making activities, ultimately impacting overall company performance.

The Effect of Leadership Style on Employee Performance

Based on the test results, the leadership style can be concluded that it has no effect on employee performance. A contributing factor contributing to the ineffectiveness of leadership style on employee performance is that each division has different dynamics; for example, what is effective in one division may not be effective in another. Employee performance at PT PLN ULP Rungkut tends to be influenced by various factors, such as the work environment, working conditions, employee relationships, and communication methods between divisions. The

results of this study align with previous research conducted by Pakpahan (2018) and Fatmawati (2019), which stated that leadership style has no effect on employee performance. Good or bad leadership style does not lead to changes in employee performance (Nugroho, 2018).

The Effect of Information Technology Utilization on Employee Performance

Based on the test results, it can be concluded that information technology utilization does not affect employee performance. At PT PLN ULP Rungkut, many employees are still found to be not optimal in using computers and other supporting tools in their work. The lack of training for employees results in the use of computers can be said to be ineffective. This results in frequent work accumulation by employees. Information technology cannot run effectively without collaboration between human resources and business (Jaryono and Widuri, 2011). The results of this study are in line with research by Aminah (2021), which states that the variable of information technology utilization does not affect employee performance. Therefore, information technology is not the main determining factor, but rather only a tool that must be accompanied by adequate competence from each individual employee.

5. Conclusions

Conclusion

Based on the research results and analysis, the following conclusions were obtained: (1) The Accounting Information System has a positive effect on employee performance at PT PLN ULP Rungkut. The better the information system in an organization, the higher the employee performance within the company. (2) Leadership style has no effect on employee performance at PT PLN ULP Rungkut. A contributing factor to the ineffectiveness of leadership style on employee performance is that each division has different dynamics. (3) The use of Information Technology has no effect on employee performance at PT PLN ULP Rungkut. This is due to the fact that many employees are still not maximizing the use of computers and other supporting tools in their work.

Limitations

This research was conducted well and adhered to established procedures. However, the following limitations are: (1) This study used three variables: the accounting information system, leadership style, and the use of information technology. Therefore, this study can only explain 59% of the independent variable's influence on the dependent variable. The remaining 41% of other independent variables that could influence company performance were not tested in this study. (2) Delays in data collection were caused by the researcher's online method, which involved distributing a Google Form link, resulting in not all respondents responding or completing the questionnaire quickly.

Recommendations

Based on the research limitations outlined above, the following suggestions can be made: Future researchers should explore alternatives or use other methods to obtain comprehensive data, such as distributing paper questionnaires and conducting interviews to improve understanding of respondents' responses and provide more comprehensive information. The sample size can be increased. Furthermore, research can be conducted by including other variables to gain a broader understanding of factors that influence employee performance.

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