

# The Effect of Work Culture, Personal Technical Ability, Reward and Punishment on Employee Performance in Management of Regional Revenue, Finance and Assets Office in Bali Province

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**Abstract:** Utilization of information systems makes it easy for system users to produce accurate, reliable, timely and relevant information. Many factors can affect employee performance in the company including the level of education, work experience, and work motivation. Other factors that influence employee performance are work culture, personal technical abilities, reward and punishment. The purpose of this study is to obtain empirical evidence of the influence of work culture, personal technical abilities, reward and punishment on employee performance on Management of Regional Revenue, Finance and Assets Office in Bali Province. The population in this study were all employees in the field of treasury, accounting, and regional financial reporting in the Management of Regional Revenue, Finance and Assets Office of Bali Province, as many as 153 people with the determination of the sample used, namely the non probability sampling method with purposive sampling technique. Respondents in this study were 40 employees. Data collection was done by interview and questionnaire. The data analysis technique used is multiple linear regression. Based on the analysis, it is known that work culture, personal technical ability, reward and punishment have a positive effect on employee performance in the Management of Regional Revenue, Finance and Assets Office in Bali Province.

**Keywords:** work culture, personal technical ability, reward, punishment, employee performance.

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## I. INTRODUCTION

Technological developments are accompanied by the development of technology-based information systems experiencing very rapid progress. These developments also penetrated the realm of information, especially in the field of accounting information in the corporate world. This rapid technological development can improve performance so as to improve the quality of information. With the rapid development of information technology has led to the change of information systems that were originally manual to computer-based systems. An appropriate, reliable, and accurate information system is absolutely needed by a company in an environment full of uncertainties. To become a superior company, good quality information systems are needed (Ratnaningsih, 2014). The development of information systems and technology greatly affects overall company performance. Utilization of information systems makes it easy for system users to produce accurate, reliable, timely and relevant information.

Accounting information system is a system used to collect, record, store and manage data to produce information to make decisions (Romney and Steinbart 2015: 10). The development of information technology systems has a very significant impact on accounting information systems in an organization, especially in data processing that has changed from a manual system replaced by a computer system as a data processing tool (Mahadinata, 2016). One example of government

agencies that use accounting information systems is the Management of Regional Revenue, Finance and Assets Office of the Province of Bali.

The Management of Regional Revenue, Finance and Assets Office of the Province of Bali is a government agency that has an important role for the implementation of local government and development within the provincial government of Bali. The Management of Regional Revenue, Finance and Assets Office of the Province of Bali uses the Regional Financial Information System to assist with budgeting, treasury and accounting activities. The use of the Regional Financial Management Information System is expected to direct the financial reporting system more quickly and accurately so that it can improve the performance of the Management of Regional Revenue, Finance and Assets Office of Bali Province in managing the Finance of the Provincial Government of Bali.

There are two systems implemented in the Management of Regional Revenue, Finance and Assets Office, namely the Regional Financial Management Information System and the Salary Management Information System. The Regional Financial Management Information System is used to obtain information quickly and precisely through the process of recording and accounting processing with prescribed administrative procedures. The implementation of the regional financial management information system in the Provincial Government of Bali has a constraint that is not yet integrated in the planning, budgeting, and financial management. In addition, there are technical obstacles in the form of constraints to the regional financial management information system network, resulting in delays in reporting.

The second system is the Salary management information system which contains information about the salary payment of each civil servant within the Provincial Government of Bali. This system can be used to obtain information quickly and accurately about the amount of salary received by each civil servant and contains civil servant rank documents from the beginning until the employee enters retirement age. The application of the Salary management information system within the Provincial Government of Bali in fact also does not always work well. Based on observations, there are a number of things that need attention including errors in inputting data (human error), inadequate availability of human resources and not understanding the use of salary management information systems, and habits of making payroll manually. In addition, employee mutations result in a lack of understanding and experience in the application of the Salary management information system. This also creates obstacles in the management of the salary information system so that it affects the delivery of accountability reports on receipt of salary rights received by each civil servant.

Many factors can affect employee performance in the company including the level of education, work experience, and work motivation. Other factors that influence employee performance are work culture, personal technical abilities, and reward and punishment.

Pinhoet *et al.* (2014) revealed that culture is a value and interpretation of organizational members. Work culture plays an important role in creating habits in an organization (Joseph and Francis 2015). The fundamental problem for companies or organizations is to create a strong culture in other words how to change a weak culture into a strong culture that can ultimately increase employee performance to achieve the goals of the company or organization (Silvia, 2016). Relevant research results conducted by Judge (2015), and Alia, *et al.* (2015), shows that work culture influences employee performance. Relevant research results conducted by Artina (2014), stated in the results of his research that work culture has no effect on employee performance.

Personal technical abilities can also influence the successful use of information in a company. Personal technical abilities can be seen from the ease of users in identifying data, accessing data, and interpreting the data. Good personal technical ability accounting will encourage users to use accounting information systems so that the performance of the information system will be higher.

Referring to previous studies regarding the influence of personal technical abilities on employee performance, there are inconsistent results. Prabowo (2013) found that a positive influence between personal technical abilities and the use of accounting information systems. The same result was also revealed by Mokholid (2016) which stated that personal technical abilities had a positive effect on employee performance. Different results revealed by Mentari (2014) which states that personal technical abilities have no effect on employee performance.

Reward and punishment factors can also be a trigger for an employee's performance. Rewards and penalties are very important in motivating employee performance, because through rewards and penalties, employees will become more qualified and responsible with the tasks assigned. Reward and punishment are two mutually exclusive words, however, they are interrelated, spurring employees to improve work quality. Rewards and punishments are very closely related to

employee motivation (Febrianti *et al.*, 2014). Rewards and Punishment have a positive impact on employee performance (Diana, 2012). The results of this study contradict with research conducted by Riza & Sandy (2017) which states that awards and penalties have a positive impact on employee performance. Different results released by Suak *et al.* (2017) states that rewards and penalties are negative for employee performance.

Appreciation is something tangible or intangible given by the organization to employees either intentionally or unintentionally as an imbalance of the employee's potential or contribution to good work, and for employees who provide positive value as satisfying certain needs (Suak *et al.*, 2017). Appreciation is an imbalance given by the company to workers, this workforce has contributed energy and thoughts in accordance with the progress of the company in order to achieve predetermined goals (Efendy *et al.*, 2017). The results of the study that analyzed the effect on employee performance, evaluated in a study conducted by Febrianti (2014) that rewards positively support employee performance. The results of research conducted by (Suak, 2017) awards evaluate negatively on employee performance. Referring to some of these studies, consider the need to examine factors that support rewards in measuring employee performance.

The factor associated with awards is punishment. Punishment is a challenge aimed at improving employee performance, replacing applicable regulations, and giving permission to employees who make replacements. In the end the agreed goals are those approved by the company and cannot be returned. The results of research conducted by Irawanti (2016) show that a positive assessment of employee performance. Different results released by Purmana (2015) show penalties that show a negative effect on employee performance.

The importance of applying accounting information systems (regional financial management information systems and recipient management information systems) in the Environment of the Provincial Government of Bali specifically in regional income management, financial and asset offices of the Province of Bali, it is necessary to conduct research seeking research related to work culture, personal technical abilities and awards and penalties for employee performance in the area of Bali's revenue, financial and asset management office. The application of a good accounting information system provides the data provided related to finance more quickly and accurately with regard to budgeting, treasury and regional financial accounting, so that employee performance in managing the Provincial Government of Bali can operate properly.

## **II. CONCEPTUAL MODEL AND HYPOTESIS DEVELOPMENT**

### **The Effect Of Work Culture On Employee Performance**

The existing work culture in an organization is a means of building the attitudes and behavior of members of the organization in order to support work productivity and be able to face various challenges to come. Culture is a value and interpretation of organizational members (Pinho *et al.*, 2014). Work culture plays an important role in creating habits in an organization (Joseph and Francis 2015). The Technology Acceptance Model (TAM) explains that there are two factors that influence an individual's attitude to accept and use technology, namely benefits and convenience. The theory shows that the more the employee understands the benefits provided by users of the accounting information system, the employee will receive and use the accounting information system. Previous research conducted by Silvia (2016) states that work culture has a positive effect on employee performance. The better work culture in an organization can improve the quality of work and employee performance to achieve the goals of the company or organization. The results of the study are in line with research conducted by Situmorang (2016) and Asmara zisa (2016) stating that work culture has a positive effect on employee performance. Based on the description above, the hypothesis can be formulated as follows:

**H<sub>1</sub>: Work culture has a positive effect on employee performance**

### **The Effect Of Personal Technical Ability On Employee Performance**

Personal technical ability is the ability of a person to operate the system in processing data into information that is precise, accurate, quality and can be trusted for its users (Suartika and Widhiyani, 2017). The Technology Acceptance Model (TAM) explains that there are two factors that influence an individual's attitude to accept and use technology, namely benefits and convenience. The theory shows that the more personal understanding of the benefits provided by users of accounting information systems, the personal will receive and use accounting information systems. Previous research was conducted by Prabowo (2013), Wilayanti and Dharmadiaksa (2016), Adisanjaya *et al.* (2017) obtained the result that personal technical ability had a positive effect on employee performance. Personal technical ability here is related to the ability possessed by users of accounting information systems, so the higher a person's personal abilities will be able to

increase employee performance. The results of the study are in line with research conducted by Mokholid (2016) which states that personal technical abilities have a positive effect on employee performance. Based on the description above, the hypothesis is formulated as follows:

**H<sub>2</sub>: Personal technical ability has a positive effect on employee performance.**

**The Effect Of Reward And Punishment On Employee Performance**

Reward and punishment is very important in motivating employee performance, because through reward and punishment employees will become more qualified and responsible with the tasks assigned. Reward and punishment are two contradictory words, however, the two things are interrelated, both of which spur employees to improve work quality. Reward and punishment is closely related to employee motivation (Febrianti *et al.*, 2014). The Technology Acceptance Model (TAM) explains that there are two factors that influence an individual's attitude to accept and use technology, namely benefits and convenience. The theory shows that the more the employee understands the benefits provided by users of the accounting information system, the employee will receive and use the accounting information system. Reward and Punishment has a positive effect on employee performance (Diana, 2012). The results of the study are in line with research conducted by Riza & Sandy (2017) which states that reward and punishment have a positive effect on employee performance. Reward raised to motivate someone to be more active in carrying out responsibilities because there is an assumption that by giving gifts for the results of their work, employees will work more on systemic information management which means it will improve their performance.

Previous research conducted by Mamik *et.al* (2016) states that reward has a positive effect on employee performance. Reward raised to motivate someone to be more active in carrying out responsibilities because there is an assumption that by giving gifts for the results of their work, employees will work more on systemic information management which means it will improve their performance. The results of the study are in line with research conducted by Njoroge and Kwasira (2015) which in their research found indications of a strong relationship between reward and employee performance. According to research conducted by Febrianti, *et al.* (2014) reward has a positive effect on employee performance. Punishment is a threat of punishment aimed at improving violators' employees, maintaining applicable regulations and giving lessons to violators (Mangkunergara, 2013: 130). These lessons can later change the attitude of employees who are not good for the better so that the impact on employee performance is more profitable and professional.

Research conducted by Susana (2017) shows that punishment has a positive effect on employee performance. Providing punishment to employees aims to improve employee performance so that company goals can be achieved. Punishment is needed to stimulate employees to improve the quality of work (Febrianti, 2014). The results of the study are in line with research conducted by Suryadilaga, *et al.* (2016) punishment has a positive effect on employee performance. Based on the description above, the hypothesis is formulated as follows:

**H<sub>3</sub>: Reward and Punishment has a positive effect on employee performance**

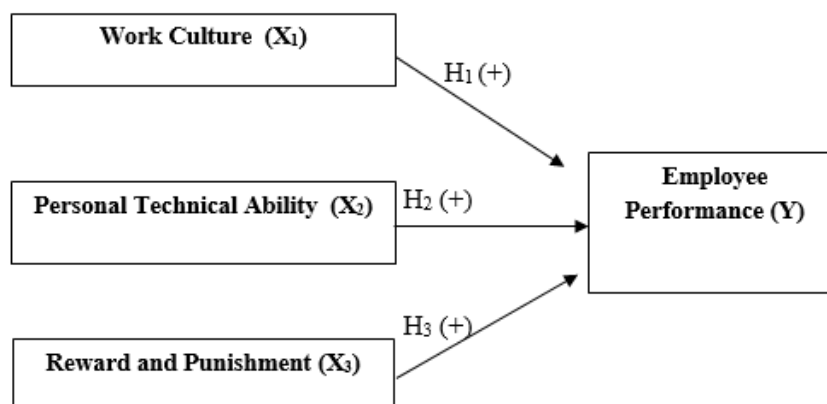


Figure 1: Conceptual Model

### III. RESEARCH METHODOLOGY

This research uses quantitative methods in the form of associative. This research was conducted at the Office of management of regional revenue, finance and assets office of the Province of Bali which is located at Jalan Teuku Umar No. 55, Denpasar. The location was chosen because in general the problem of management of regional revenue, finance and assets office of the Province of Bali is caused by the lack of quality of human resources management of regional revenue management, finance and assets office of Bali Province. The population in this study were all employees of the treasury, accounting and regional financial reporting management of regional revenue, finance and assets office of the Province of Bali, as many as 153 people. The sample in this study were 40 people. The sampling technique used was non probability sampling with a purposive sampling technique that is the technique of determining the research sample with certain considerations (Sugiyono, 2017: 144). The data collection method used in this study is a survey method. Data analysis technique used in this study is multiple regression analysis techniques to determine the dependence of a dependent variable with one or more independent variables with or without moderator variables.

### IV. RESEARCH FINDING AND DISCUSSION

The characteristics of the respondents in this study were profiles of 40 respondents who participated in filling out the questionnaire. The profile of the respondents contained in the questionnaire consisted of four aspects, namely: gender, education, and tenure. The description of the characteristics of respondents can be seen in Table 1:

**TABLE 1: CHARACTERISTICS OF RESPONDENT**

Characteristic	Classification	Respondent	(%)
Gender	Male	19	47,5
	Female	21	52,5
	<b>Total</b>	<b>40</b>	<b>100</b>
Education	Senior High School	5	12,5
	Diploma III	10	25,0
	Bachelor	17	42,50
	Magister	8	20,2
	<b>Total</b>	<b>40</b>	<b>100</b>
Tenure	< 5 years	7	17,5
	5-15 years	21	52,5
	15-30 years	12	30,0
	<b>Total</b>	<b>38</b>	<b>100</b>

Source: Primary data processed, 2019

Table 1 shows the respondents in this study were the management of regional revenue, finance and assets office of the Province of Bali dominantly female with a total of 21 people or 52.5 percent, while male employees were 19 people or 47.5 percent, meaning more female employees than male employees work in the management of regional revenue, finance and assets office in Bali Province. The data in Table 1 provides information that the group of respondents with S1 education level was 17 people (42.50 percent), then respondents with Diploma 3 level were 10 people (25 percent), respondents with S2 education level were 8 people (20 percent ) and high school as many as 5 people (12.50 percent). This illustrates that the most dominant management of regional revenue, finance and assets office of Bali Province are Bachelor graduates who are considered capable and sufficient to become government employees who have the competence to achieve organizational goals. Classification of respondents based on years of service shows that respondents who work in the management of regional revenue, finance and assets office in Bali Province with tenure of less than 5 years are as many as 7 people (17.50 percent), then respondents who work for 5 to 15 years as many as 21 people (52.50 percent), while those who work more than 15 years to 30 years are as many as 12 people (30 percent). This indicates that the majority of employees working in the management of regional revenue, finance and assets office in Bali Province have a working period of 5 to 15 years.

The results of the validity test show that all instruments of this study are valid and appropriate to be used as research instruments. Reliability test results show that all research instruments have Cronbach's Alpha coefficients of more than 0.60. So it can be stated that all variables have met the requirements of reliability or reliability so that they can be used to conduct research. After all the classical assumptions have been fulfilled, the next step presents the results of the multiple linear regression analysis. Calculation of multiple linear regression coefficients is done by regression analysis through SPSS 18.0 for Windows software, the results shown in Table 2 are obtained.

**TABLE 2: THE RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4,056	1,378		2,943	0,006
Work culture	0,368	0,127	0,354	2,899	0,006
Personal technical ability	0,277	0,122	0,315	2,267	0,030
<i>Reward and Punishment</i>	0,141	0,060	0,299	2,361	0,024
R Square	0,714				
Adjusted R Square	0,691				
F Statistic	30,022				
Sig. Uji F	0,000				

Source: Primary data processed, 2019

Based on the results of multiple linear regression analysis as presented in Table 2, the structural equation can be made as follows:

$$Y = 4,056 + 0,368X_1 + 0,277X_2 + 0,141X_3$$

The regression coefficient value of each independent variable is positive with a significance value of t test less than 0.05. This shows that all independent variables have a significant positive effect on the dependent variable. Following is an explanation of the results of the multiple regression analysis, consisting of the coefficient of determination (R<sup>2</sup>), the model feasibility test (F test), and the hypothesis test (t test).

#### Coefficient of determination (R<sup>2</sup>)

The coefficient of determination (R<sup>2</sup>) is used to determine and measure the ability of the model to explain the variation of independent variables. The magnitude of the effect of independent variables on the dependent variable shown by the total determination value (R Square) in Table 4.9 shows a value of 0.714. R Square value of 0.714 means that 71.4% variation of employee performance in the management of regional revenue, finance and assets office in Bali Province is influenced by variations in work culture, personal technical abilities, and reward and punishment, while the remaining 28.6% explained by other factors not included in the model.

#### Model feasibility test (F test)

The feasibility test of the regression model aims to determine whether all identified independent variables (work culture, personal technical abilities, rewards and punishment) are used to predict employee performance. This test is often also called the F test. The results of the F test analyzed using the SPSS program obtained a Fcount of 30.022 with a significance of 0,000 < 0.05, it can be managed management information indicating that the group tested has a significant difference (significant) . This result means that there is a significant influence between work culture, personal technical ability, and management information systemic reward and punishment for employee performance on the management of regional revenue, finance and assets office in Bali Province.

#### The Effect Of Work Culture On Employee Performance

Work culture is an attitude of employees in carrying out daily work that takes place continuously so that it becomes a habit that shapes the character of an employee in handling every job so that organizational goals can be achieved and can improve employee performance. The results of the analysis show that work culture has a positive and significant effect on employee performance, which means that the better the work culture owned by the employees of the Management of Regional Revenue, Finance and Assets Office in Bali Province, the resulting performance will increase. Work culture in the Management of Regional Revenue, Finance and Assets Office of the Province of Bali has been well implemented, such as employees willing to do new jobs and provide the best results from every job given by the leadership.

These results are consistent with the theory of Technology Acceptance Model (TAM) explaining that there are two factors that influence individual attitudes to accept and use technology, namely benefits and convenience. The theory shows that the more the employee understands the benefits provided by users of the accounting information system, the employee will receive and use the accounting information system.

This study is consistent with research conducted by Silvia (2016) which states that work culture has a positive effect on employee performance. The better work culture in an organization can improve the quality of work and employee performance to achieve the goals of the company or organization. The results of this study are also in accordance with the findings of Situmorang (2016) and Asmara zisa (2016) which obtained the result that work culture has a positive effect on employee performance, which is with the awareness and willingness of a person to obey all regulations, it is expected that the relevant employee will improve his performance, thus Work culture must be upheld in an organization. So work culture is the key to an organization's success in achieving its goals so that it can be said that work culture influences employee performance.

### **The Effect Of Personal Technical Abilities On Employee Performance**

Personal technical ability is the ability of a person to operate the system in processing data into information that is precise, accurate, quality and can be trusted for its users (Suartika and Widhiyani, 2017). The analysis shows that the personal technical ability has a positive and significant effect on employee performance, which means that the higher the personal technical ability possessed by the employees of the Management of Regional Revenue, Finance and Assets Office in Bali Province, the employee performance generated will increase.

Personal technical abilities at the Management of Regional Revenue, Finance and Assets Office in Bali Province can be seen from employees who already know and carry out basic daily tasks, have an understanding in using computers and are interested in existing systems at work.

The results of this study are in accordance with the theory of Technology Acceptance Model (TAM), which in TAM theory explains that there are two factors that influence individual attitudes to accept and use technology, namely benefits and convenience. The theory shows that the more personal understanding of the benefits provided by users of accounting information systems, the personal will receive and use accounting information systems.

This study is consistent with the results of research conducted by Prabowo (2013) which states that personal technical abilities are proven to have a positive and significant influence on employee performance. The results of this study also support the results of the study of Wilayanti and Dharmadiaksa (2016), and Adisanjaya *et al.* (2017) which obtained the results that personal technical abilities have a positive effect on employee performance. Personal technical ability here is related to the ability possessed by users of accounting information systems, so the higher a person's personal abilities will be able to increase employee performance. The results of the study are in line with research conducted by Mokholid (2016) which states that personal technical abilities have a positive effect on employee performance.

### **The effect of reward and punishment on employee performance**

Reward and Punishment is one of the important aspects that can be used to encourage employee performance. Reward and punishment is very important in motivating employee performance, because through reward and punishment employees will become more qualified and responsible with the tasks assigned. Reward raised to motivate someone to be more active in carrying out responsibilities because there is an assumption that by giving gifts for the results of their work, employees will work more on systemic information management which means it will improve their performance. Punishment which is a threat of punishment aims to improve violators' employees, maintain applicable regulations and provide lessons to violators (Mangkunegara, 2013: 130). The analysis shows that reward and punishment has a positive and significant effect on employee performance, which means that the higher the reward and punishment received by the Management of Regional Revenue, Finance and Assets Office of the Province of Bali will affect the increasing employee performance. The Management of Regional Revenue, Finance and Assets Office of Bali Province has implemented Reward and Punishment so that employees who excel get rewards such as promotion and salary increases, while employees who violate get sanctions in the form of suspension so employees will not repeat mistakes that have been made.

The results of this study are in accordance with the theory of Technology Acceptance Model (TAM), which in TAM theory explains that there are two factors that influence individual attitudes to accept and use technology, namely benefits and convenience. The theory shows that the more personal understanding of the benefits provided by users of accounting information systems, the personal will receive and use accounting information systems. These results encourage research conducted by Diana (2012) which states that reward and punishment have a positive effect on employee performance. The results of the study are in line with research conducted by Riza & Sandy (2017) which states that reward and punishment have a positive effect on employee performance. Therefore, the Reward and Punishment has a positive and significant effect on employee performance.

These results support the research of Mamik et.al (2016) which states that reward has a positive effect on employee performance. The results of the study are in line with research conducted by Njoroge and Kwasira (2015) and Febrianti, *et al.* (2014) who found the results that reward has a positive effect on employee performance. Furthermore, research by Susana (2017) and Febrianti (2014) shows that punishment has a positive effect on employee performance. The results of the study are also in line with research conducted by Suryadilaga, *et al.* (2016) which states that punishment has a positive influence on employee performance.

### **Implications of Research Results**

The implications of the results of this study include two things, namely theoretical and practical implications.

#### 1) Theoretical implications

The research conducted is expected to contribute to the analysis of factors affecting employee performance in the Management of Regional Revenue, Finance and Assets Office in Bali Province. Hypothesis test results in this study found that work culture, personal technical abilities, and reward and punishment, statistically have a positive and significant effect on employee performance in the Management of Regional Revenue, Finance and Assets Office of the Province of Bali, so this is in accordance with the study previous research and in accordance with the theory. Technology Acceptance Model (TAM), where the theory shows that the more personal understanding of the benefits provided by users of accounting information systems, the personal will receive and use accounting information systems.

#### 2) Practical implications

This research has implications for the Management of Regional Revenue, the Finance and Assets Office for consideration and knowledge of employee performance in the Management of Regional Revenue, the Finance and Assets Office of the Province of Bali and the factors that influence it. Companies can evaluate and improve work culture, personal technical abilities, and reward and punishment, because it can affect employee performance in the Management of Regional Revenue, Finance and Assets Office in Bali Province.

## **V. CONCLUSIONS AND SUGGESTIONS**

Based on the results of the analysis and discussion in the previous chapter, it can be concluded as follows:

- 1) Work culture has a positive effect on employee performance, meaning that the better the work culture of the Management of Regional Revenue, Finance and Assets Office of the Province of Bali, the resulting performance will increase which can be realized by employee discipline and innovation in carrying out work.
- 2) Personal technical ability has a positive effect on employee performance, which means that the higher the personal technical ability possessed by the employees of the Management of Regional Revenue, Finance and Assets Office of the Province of Bali, the employee performance produced will increase which can be realized by the ability of employees to operate computers well.
- 3) Reward and punishment has a positive effect on employee performance, meaning that the higher the reward and punishment received by the employees of the Management of Regional Revenue, Finance and Assets Office of the Province of Bali, it will affect the increasing performance of these employees which can be realized by giving awards to employees achievers and sanction employees who make mistakes.

Suggestions that can be given based on the results of the study are as follows:

- 1) There is a need for communication between employees such as holding a gathering that can strengthen brotherly relations between employees and create a comfortable work environment and can realize the vision and mission at the Management of Regional Revenue, Finance and Assets Office in Bali Province.
- 2) The need for training or refreshment of tasks to be able to understand all the tasks given by the leadership to employees.
- 3) Leaders pay more attention to employee salaries to match their work capacity and leaders need to provide tolerance in the form of reprimand to non-direct employees to sanction salary deductions when violating work discipline, so employees who have received a reprimand are expected not to repeat the same mistakes.



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