THE INFLUENCE OF THE EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM UTILIZATION, WORK CULTURE, AND INCENTIVES ON EMPLOYEE PERFORMANCE

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ABSTRACT

Employee performance is one of the criteria for an organization to achieve success. There are several factors that can influence employee performance, including the effectiveness of AIS, work culture, and incentives. This study aims to provide empirical evidence regarding the impact of the effectiveness of AIS, work culture, and incentives on employee performance at PT. Agung Toyota in Bali. The study uses a quantitative approach with a questionnaire to collect data. The population in the study consists of all employees who use the AIS. Sample of 74 successful respondents was drawn using purposive sampling. The analysis technique used was linear regression analysis. Based on the hypothesis test, it was found that the effectiveness of accounting information systems, work culture, and incentives have a positive impact on employee performance.

| KEYWORDS | *AIS Effectiveness, Work Culture, Incentives, Employee Performance* |

INTRODUCTION

Automotive is a term used to discuss all things related to transportation. The automotive industry is one of the mainstay sectors that has a major contribution to the national economy. There are 22 companies in the four-wheeled or more motorized vehicle industry in Indonesia (Indonesian Ministry of Industry, 2021). Toyota dealers excel in product quality and customer service, as evidenced by the Customer Service

Index (CSI) No. 1 award in 2010 given by JD Power Asia Pacific in Jakarta, with a score of 758 points beating Hyundai, Nissan, and Honda.

The demand for vehicles by consumers has led to the emergence of many manufacturers that compete fiercely in the market. Improving the quality of human resources is important to support the performance of the automotive industry. The Indonesian Automotive Industry Association (Gaikindo) 2023 report shows an increase in the volume of domestic car sales from factories to dealers (wholesales) by 11.8 percent in January 2023 compared to the previous year. PT Agung Toyota, as one of the Toyota dealers, supports national development by creating productive business units in the service and automotive industry.

Accounting Information Systems (AIS) play an important role in supporting the effectiveness of employee work in the automotive industry. This system helps in planning, controlling, analyzing, coordinating, and making decisions. The information generated must be relevant, accurate, and timely to support good performance. PT Agung Toyota has adopted a good AIS, but still faces the challenge of declining employee performance despite increasing sales. Gaikindo 2024 data shows a 20 percent decrease in car production at the beginning of the year, which can be caused by less effective information systems and employee management.

AIS effectiveness, work culture, and incentives greatly affect employee performance. Research shows that effective use of AIS, good work culture, and provision of incentives positively impact employee performance. This research was conducted at PT Agung Toyota in Bali with five dealers using computer-based AIS. It is expected that, with the effective implementation of AIS, a supportive work culture, and the provision of incentives, PT. Agung Toyota employees are able to compete with other dealers, maintain excellence, and improve the quality of service to consumers.

Based on the background that has been explained, the formulation of this research problem focuses on three aspects: the effect of the effectiveness of accounting information systems on employee performance, the effect of work culture on employee performance, and the effect of incentives on employee performance. The purpose of this study is to examine the effect of each of these aspects on employee performance. This research is expected to provide theoretical benefits by enriching knowledge about the importance of AIS effectiveness, work culture, and incentives in employee performance, supported by Theory of Planned Behavior and Theory Technology to Performance Chain. Practically, the results of this study are expected to provide evaluation and input for PT Agung Toyota in Bali to improve employee performance, as well as a source of information for further research related to employee performance.

Literature Review

Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) proposed by Ajzen in 1991 is a development of the Theory of Reasoned Action (TRA). TRA concluded that the intention to do something is influenced by subjective norms and attitudes towards behavior. TPB adds a perceived behavioral control factor, which changes the TRA to

TPB. This theory emphasizes that attitudes toward behavior are important in predicting one's actions, taking into account subjective norms and perceived behavioral control. Positive attitudes, support from the surrounding, and perceived ease increase one's intention to behave.

TPB states that the relationship between attitudes, subjective norms, and perceived control influences an individual's intention to behave. There are three independent variables in the TPB: attitude toward behavior (assessment of benefits), subjective norms (perceived social pressure), and behavioral control (perceived ease or difficulty of performing the behavior). TPB also includes organizational culture and incentives, where employee performance is interpreted as expected behavior in the workplace. The work environment and motivation from the company, such as incentives, can affect employee performance.

Technology-to-Performance Chain (TPC) Model
The Technology-to-Performance Chain (TPC) model was developed by Thompson in 1995. This model states that technology has an impact on performance according to the ability of the technology user. TPC includes variables such as consequences of use, attitudes toward use, social norms, facilitating conditions, task-technology fit, utilization, and performance impact. The essence of this model is that for information technology to have a positive impact, the technology must be suitable for the task at hand and optimally utilized.

TPC is used to understand the effectiveness of the use of Accounting Information Systems (AIS) in improving employee performance. The effectiveness of AIS is measured by its success in producing quality information that supports business processes. PT Agung Toyota uses a computer-based AIS called Automotive Integrated System to assist accounting work.

Employee Performance
Performance is the result of employee work in accordance with the responsibilities given. Employee performance can be seen from the quality and quantity of work results based on the employee's ability. Factors that affect performance include ability (potential and reality), motivation, and individual factors such as skills and demographics. Performance that is in accordance with the target indicates that the work process is in accordance with the standard, while performance that is not in accordance with the target indicates a deviation.

Work Culture
Work culture is the values that guide behavior in the work environment. A strong work culture can create goal alignment among organizational members. PT Agung Toyota adopts Japanese work culture principles such as Kaizen, Bushido, Ganbatte, Keishan, and Ikigai. This work culture influences business and management practices at PT Agung Toyota, including productivity, human resource development, work safety, and teamwork.

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Incentives

Incentives are a way to improve employee performance by rewarding good performance. Incentives can be in the form of car sales bonuses at PT Agung Toyota. For example, the bonus for Agya car sales is Rp 2,000,000, Calya Rp 2,500,000, and Avanza Rp 3,000,000. This incentive can be deducted as a sanction if the monthly sales target is not achieved. This incentive is expected to motivate employees to work better and achieve the set targets.

Conceptual Framework

In order to clarify the relationship between variables in this study, namely between the independent variable and the dependent variable. The conceptual framework can be seen in Figure 1 below:
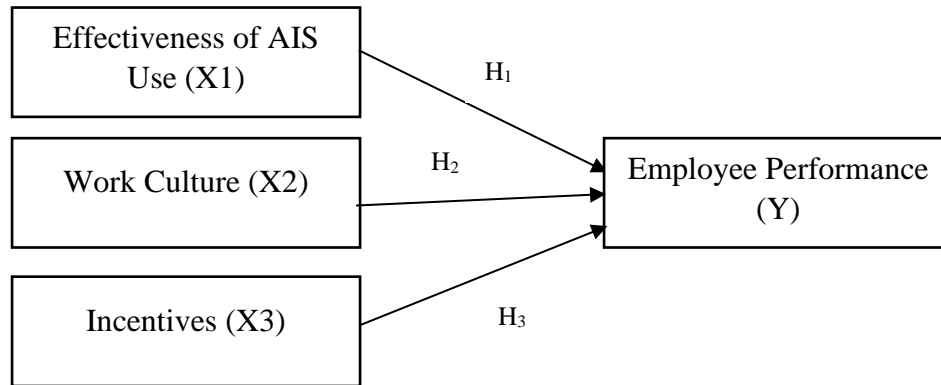
Source: Primary data processed, 2023

Figure 1 Conceptual Framework

Research Hypothesis
Effect of Effectiveness of Using Accounting Information Systems on Employee Performance

The effectiveness of using AIS is a success achieved by AIS in producing quality information. To produce quality information, the effectiveness of using AIS in a company depends on the technical capabilities of AIS users because technical capabilities greatly affect the performance of users. The success of the effectiveness of using AIS in the company is closely related to human resources. The effectiveness of a system can be seen from its contribution to decision making, performance evaluation, information quality and internal control of company transactions.

The results of research conducted by (Monita & Adi, 2022; Pratiwi & Dharmadiaksa, 2018; Sumantari & Juliarsa, n.d.; Widhawati & Damayanthi, 2018), state that the effectiveness of using AIS has a positive and significant effect on employee performance. Then research conducted by (Bintang & Dharmadiaksa, 2018;

Suryawan & Suaryana, 2018) states that the effectiveness of using AIS has a positive and significant effect on individual performance.

Based on the description above, the research hypothesis is formulated as follows:

H_1 : The effectiveness of using accounting information systems has a positive effect on employee performance.

The Effect of Work Culture on Employee Performance

Culture will greatly affect employee performance in an organization such as previous studies involving work culture variables, namely in research by Sumantari & Juliarsa (2023), Muhammad *et al*. (2022), Monita & Adi (2022), Purnata & Suardikha (2021), Melasari (2019), Widhawati & Damayanthi (2018), Arma Bintang & Dharmadiaksa (2018), (Maamari & Saheb, 2018; Situmorang & Asmarazisa, 2016), state that work culture has a positive and significant effect on employee performance. Thus, the work culture in an entity is very important for employees for the continuity of a good work environment. The more comfortable the work environment for employees, the more the resulting employee performance will increase.

Based on the description above, the research hypothesis is formulated as follows:

H_2 : Work culture has a positive effect on employee performance.

Effect of Incentives on Employee Performance

The results of research conducted by Sumantari & Juliarsa (2023), Monita & Adi (2022), Made *et al.* (2021), Melasari (2019), Widhawati & Damayanthi (2018), and Dwijayanthi & Dharmadiaksa (2013) which state that incentives have a positive and significant effect on employee performance. To further test the validity of this research, further research is needed to find more optimal results.

Based on the description above, the research hypothesis is formulated as follows:

H_3 : Incentives have a positive effect on employee performance.

RESEARCH METHOD

This research is an associative quantitative research that focuses on the causal relationship between variables, namely the effectiveness of the use of AIS, work culture, and incentives on employee performance at PT Agung Toyota in Bali. The research location includes five dealer branches of PT Agung Toyota in Bali, and the object of research is employee performance. The variables identified consisted of dependent variables (employee performance) and independent variables (effective use of AIS, work culture, and incentives). This study used a questionnaire as the main instrument with validity and reliability tests to ensure accurate and consistent data. The research population involved all SIA user employees at PT Agung Toyota, with samples selected through purposive sampling technique based on certain criteria. Data collection methods include interviews, questionnaires, and documents. Data analysis was conducted using descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing. The results of the study are expected to

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provide a valid picture of the influence of the independent variables on the dependent variable in the context of employee performance at PT Agung Toyota in Bali.

RESULT AND DISCUSSION

Research Instrument Testing Results

Validity Test

An instrument is said to be valid if it has a coefficient greater than 0.30 with a significance value smaller than 0.05. The results of the validity test recapitulation in this study are presented in Table 1.

Table 1. Recapitulation of Validity Test Results

Variables	Question item	Correlation coefficient	Valid condition r table	Description
Effectiveness of AIS Use $(X)_1$	X1.1	0,698	0,30	Valid
	X1.2	0,722	0,30	Valid
	X1.3	0,659	0,30	Valid
	X1.4	0,506	0,30	Valid
	X1.5	0,613	0,30	Valid
	X1.6	0,772	0,30	Valid
	X1.7	0,423	0,30	Valid
	X1.8	0,447	0,30	Valid
Work Culture $(X)_2$	X2.1	0,814	0,30	Valid
	X2.2	0,705	0,30	Valid
	X2.3	0,746	0,30	Valid
	X2.4	0,821	0,30	Valid
	X2.5	0,755	0,30	Valid
	X2.6	0,774	0,30	Valid
	X2.7	0,795	0,30	Valid
Incentives $(X)_3$	X3.1	0,377	0,30	Valid
	X3.2	0,481	0,30	Valid
	X3.3	0,743	0,30	Valid
	X3.4	0,728	0,30	Valid
	X3.5	0,624	0,30	Valid
	X3.6	0,525	0,30	Valid
Employee Performance (Y)	Y1.1	0,624	0,30	Valid
	Y1.2	0,783	0,30	Valid
	Y1.3	0,837	0,30	Valid

Y1.4	0,675	0,30	Valid
Y1.5	0,841	0,30	Valid
Y1.6	0,716	0,30	Valid

Source: *Data processed, 2024*

The validity test results presented in Table 1 show that the research indicators used to measure the variables of the effectiveness of the use of AIS, work culture, incentives and employee performance have a correlation coefficient value with the total score of all question items greater than 0.30. This shows that the question items in the research instrument are *valid* and suitable for use as research instruments.

Reliability Test

The reliability test of this research instrument uses the *Cronbach's Alpha* value, which is a tool for measuring a questionnaire which is an indicator of the variable or construct under study (effectiveness of AIS use, work culture, incentives, and employee performance). The *Cronbach's Alpha* value is declared reliable if the value is greater than or equal to 0.60. The recapitulation of the instrument reliability test results can be seen in Table 2.

Table 2. Recapitulation of Reliability Test Results

No.	Variables	*Cronbach's Alpha*	Description
1	Effectiveness of AIS Use $(X)_1$	0,757	Reliable
2	Work Culture $(X)_2$	0,888	Reliable
3	Incentives $(X)_3$	0,623	Reliable
4	Employee Performance (Y)	0,857	Reliable

Source: *Data processed, 2024*

The reliability test results presented in Table 2 show that the variables used in this study have a *Cronbach's Alpha* coefficient greater than 0.60. So it can be stated that all variables have met the reliability requirements so that they can be used for further analysis.

Research Results

Descriptive Statistical Test Results

Descriptive statistical analysis includes mean, standard deviation, minimum score and maximum score. The average measurement is the most commonly used way to measure the central value of a data distribution. The minimum score is the lowest value of a data distribution. The maximum value is the highest value of a data distribution while the standard deviation is the difference in the value of the data under study with the average value. The range of criteria for the variables in this study is as follows.

Interval Value = Maximum Score - Minimum Score = 5 - 1 = 4

$Range = \frac{Nilai\ Interval}{Jumlah\ Kelas} = \frac{4}{5} = 0,8$

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The score in this study has the highest value of 5 and the lowest value of 1, so that the measurement criteria can be arranged which are presented in Table 3.

Table 3. Variable Score Criteria

Score Value	Criteria
1,00 - 1,80	Very Low
1,80 - 2,60	Low
2,60 - 3,40	High enough
3,40 - 4,20	High
4,20 - 5,00	Very High

Source: *Data Processed, 2024*

After determining the score criteria used in this study, the results of the descriptive statistical test can be seen in Table 4.

Table 4. Recapitulation of Descriptive Statistical Test Results

Variables	N	Minimum	Maximum	Mean	Std. Deviation
Effectiveness of AIS Use	74	18	40	29,6081	5,17851
Work Culture	74	19	35	28,2568	4,49676
Incentives	74	18	30	25,5405	2,66992
Employee Performance	74	15	30	23,6757	3,78573

Source: *Data processed, 2024*

Based on the descriptive statistical test results presented in Table 4, it can be seen that the total sample used is 74 samples. The results of the Descriptive Statistical Test in this study can be described as follows.

1) Effectiveness of AIS Use $(X)_1$

The AIS usage effectiveness variable has a minimum value of 18 and a maximum value of 20. The AIS usage effectiveness variable measured by 8 question items with the help of a 5-point *Likert* scale has an average of 29.60. This average value when divided by 8 question items obtained a result of 3.70. The average value of the AIS usage effectiveness variable of 3.70 is in the range of 3.40 - 4.20 which is included in the high criteria. This means that the effectiveness of the use of AIS implemented at PT Agung Toyota is good. The standard deviation value on the AIS usage effectiveness variable is 5.178, whose value is lower than the average value, meaning that the distribution of data related to the effectiveness of using AIS is evenly distributed.

2) Work Culture $(X)_2$

The work culture variable has a minimum value of 19 and a maximum value of 35. The work culture variable measured by 7 question items with the help of a 5-point *Likert* scale has an average of 28.25. The average value if divided by 7 question items obtained a result of 4.03. The average value of the work culture variable of 4.03 is in

the range 3.40 - 4.20 which is included in the high criteria. This means that the work culture applied at PT Agung Toyota is good. The standard deviation value on the work culture variable is 4.496, whose value is lower than the average value, meaning that the distribution of data related to work culture is evenly distributed.

3) Incentives $(X)_3$

The incentive variable has a minimum value of 18 and a maximum value of 30. The incentive variable measured by 6 question items with the help of a 5-point *Likert* scale has an average of 25.54. This average value when divided by 6 question items obtained a result of 4.25. The average value of the incentive variable of 4.25 is in the range of 4.20 - 5.00 which is included in the very high criteria. This means that the incentives applied at PT Agung Toyota are very good. The standard deviation value on the incentive variable is 2.669, which is lower than the average value, meaning that the distribution of data related to incentives is evenly distributed.

4) Employee Performance (Y)

The employee performance variable has a minimum value of 15 and a maximum value of 30. The employee performance variable measured by 6 question items with the help of a 5-point *Likert* scale has an average of 23.67. The average value if divided by 6 question items obtained a result of 3.94. The average value of the employee performance variable of 3.94 is in the range 3.40 - 4.20 which is included in the high criteria. This means that the employee performance applied at PT Agung Toyota is good. The standard deviation value on the employee performance variable is 3.785, which is lower than the average value, meaning that the distribution of data related to employee performance is evenly distributed.

Classical Assumption Test Results

The classic assumption test aims to test whether the variables used in a study are free from deviations. This study does not use *time series* data so that the classic assumption tests used in this study are normality test, multicollinearity test and heteroscedasticity test. Each of the classic assumption tests used in the study will be described as follows.

1) Normality Test

The normality test aims to test whether the regression model has a normal distribution or not. To detect data normality, *Kolmogorov-Smirnov is* used with the criteria that if *Asymp.Sig (2-tailed) is* greater than the *level of significant 0.05*, it can be concluded that the residuals are normally distributed, but on the other hand if *Asymp.Sig (2-tailed) is* smaller than the *level of significant* 0.05, then the data has an abnormal distribution. The results of the normality test for all samples used in this study can be seen in Table 5.

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Table 5. Recapitulation of Normality Test Results

	Unstandardized Residual
N	74
Asymp. Sig. (2-tailed)	0,200[c,d]

Source: *Data processed, 2024*

Table 5 shows that the *Asymp.Sig (2-tailed)* value of 0.200 is greater than the 5 percent *level of significance,* namely, 0.05 (0.200> 0.05), so it can be concluded that the variables used in this study are normally distributed.

   2) Multicollinearity Test

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. The presence or absence of multicollinearity in the regression model can be detected by looking at the *tolerance* value and the *variance inflation factor* (VIF) value. A regression model is said to have no multicollinearity symptoms if the *tolerance value is* more than 10 percent (0.10) and the VIF value is less than 10. The multicollinearity test results in this study can be seen in Table 6.

Table 6. Recapitulation of Multicollinearity Test Results

Model	*Collinearity Statistics*		Description
	Tolerance	*VIF*	
Effectiveness of AIS Use	0,475	2,104	Free from multicollinearity
Work Culture	0,435	2,300	Free from multicollinearity
Incentives	0,765	1,307	Free from multicollinearity

Source: *Data processed, 2024*

Table 6 shows that the *tolerance* value of each independent variable used in this study is greater than 10 percent (0.10) and the VIF of each variable is smaller than 10, so it can be concluded that the regression equation model in this study is free from multicollinearity.

   3) Heteroscedasticity Test

The heteroscedasticity test aims to determine whether in the regression model there is an unequal variance from the residuals of one observation to another, which is done with the *Glejser* test. A good regression model is one that does not contain symptoms of heteroscedasticity or has a homogeneous variance. If the independent variable under study has no significant effect or a significant value of more than 0.05 on the *absolute* value of the *residual*, it means that the regression model does not contain symptoms of heteroscedasticity. The results of heteroscedasticity testing can be seen in Table 7.

Table 7. Recapitulation of Heteroscedasticity Test Results

Model	Sig.	Description
Effectiveness of AIS Use	0,929	Free from heteroscedasticity
Work Culture	0,482	Free from heteroscedasticity
Incentives	0,557	Free from heteroscedasticity

Source: Data processed, 2024

Table 7 shows that the significance value of each independent variable used in this study is greater than 0.05, so it can be concluded that the regression equation model used in this study does not contain symptoms of heteroscedasticity.

Multiple Linear Regression Analysis Results

Regression analysis is used to measure the influence of the independent variable on the dependent variable and predict the dependent variable using the independent variable. Multiple linear regression analysis in this study was processed with the help of SPSS. The results of multiple linear regression analysis testing can be seen in Table 8.

Table 8. Multiple Linear Regression Analysis Test Results and Hypothesis Tests

Variables	Unstandardized Coefficients		Standardized Coefficients	t count	Sig.
	B	Std. Error	Beta		
(Constant)	-0,923	2,254		-0,409	0,683
Effectiveness of AIS Use	0,197	0,064	0,269	3,079	0,003
Work Culture	0,476	0,077	0,566	6,184	0,000
Incentives	0,208	0,098	0,147	2,124	0,037

Source: *Data processed, 2024*

Based on the results of multiple linear regression analysis tests presented in Table 8, the regression equation in this study can be made, namely as follows.

$$Y = -0.923 + 0.197\,X_1 + 0.476\,X_2 + 0.208\,X_3 + e$$

Based on the regression equation above, it can be explained that:

1) The constant value (α) of -0.923 means that if the variable effectiveness of using AIS, work culture and incentives is 0 (zero), then the value of employee performance is -0.923.
2) The regression coefficient value of the effectiveness of using AIS (X_1) is positive, which is equal to 0.197, which means that the effectiveness of using AIS has a positive relationship to employee performance, where if the effectiveness of using AIS increases by one unit, employee performance will increase by 0.197 units, assuming other independent variables are constant.
3) The regression coefficient value of organizational culture (X_2) is positive, which is 0.476, which means that organizational culture has a positive

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relationship to employee performance, where if the organizational culture increases by one unit, employee performance will increase by 0.476 units assuming other independent variables are constant.

4) The regression coefficient value of incentives (X_3) is positive, which is 0.208, which means that incentives have a positive relationship with employee performance, where if the incentive increases by one unit, employee performance will increase by 0.208 units, assuming other independent variables are constant.

Hypothesis Test Results (t Test)

Hypothesis testing (t test) is carried out to show the effect of all independent variables partially on the dependent variable. The effect can be seen by comparing the significance value of each independent variable with the *level of significance,* which is 5 percent (0.05). If the significance value of the independent variable is less than 0.05, the independent variable partially affects the dependent variable (H_0 rejected H_1 accepted). The results of the hypothesis test (t test) in this study can be seen in Table 8.

Based on Table 8, the results of the Hypothesis Test (t test) in this study can be described as follows:

1) First Hypothesis Test Results $(H)_1$

Table 8 shows that the effectiveness of using AIS has a positive regression coefficient of 0.197, a t_{count} of 3.079 and a significance value of 0.003. The significance value of 0.003 <0.05 so that H_1 is accepted. This means that the effectiveness of using AIS has a positive effect on employee performance.

2) Second Hypothesis Test Results $(H)_2$

Table 8 shows that work culture has a positive regression coefficient of 0.476 $t_{count \, of}$ 6.184 and a significance value of 0.000 The significance value of 0.000 <0.05 so that H_2 is accepted. This means that work culture has a positive effect on employee performance.

3) Third Hypothesis Test Results $(H)_3$

Table 8 shows that incentives have a positive regression coefficient of 0.208, t_{count} of 2.124 and a significance value of 0.037. The significance value of 0.037 <0.05 so that H_3 is accepted. This means that incentives have a positive effect on employee performance.

Results of the Coefficient of Determination $(R)^2$

The coefficient of determination test (R^2) measures how far the ability of the independent variable variance in explaining the variance of the dependent variable. The coefficient of determination used in this study is *adjusted R^2* , because if a variable is added to the regression model and the results are not significant, it will experience a not too high increase. The results of the coefficient of determination test in this study can be seen in Table 9.

Table 9. Test Results of the Coefficient of Determination (R)^2

R Square	Adjusted R Square
0,745	0,734

Source*: Data processed, 2024*

Based on Table 9, it can be seen that the value of *adjusted R Square* is 0.734 or 73.4 percent which means that 73.4 percent of the variance in employee performance is influenced by the variables of the effectiveness of the use of AIS, work culture, and incentives, the remaining 26.6 percent is influenced by other variables not explained in this study.

Model Feasibility Test Results (F Test)

This test is conducted to determine the simultaneous influence of the independent variables on the dependent variable. If the significance value is less than 0.05, then simultaneously the independent variables used affect the dependent variable. The results of the F test can be seen in Table 10.

Table 10. Model Feasibility Test Results (F Test)

F	Sig.
68,236	.000[b]

Source: *Data processed, 2024*

Table 10 shows that the significance value of 0.000 is smaller than 0.05. This means that simultaneously the effectiveness of using AIS, work culture, and incentives affects employee performance at PT Agung Toyota in Bali.

Discussion of Research Results

Effect of AIS Use Effectiveness on Employee Performance

The first hypothesis raised in this study states that the effectiveness of using AIS has a positive effect on employee performance. The test results show that the regression coefficient value of the AIS usage effectiveness variable is positive, namely 0.197 with a significance value of 0.003 The significance value of 0.003 <0.05 so that H_1 is accepted. This means that the effectiveness of using AIS has a positive effect on employee performance.

This is in accordance with the TPC theory which states that technology will have an impact on performance according to the individual abilities of the technology users. In other words, the better the effectiveness of AIS in a company, the better employee performance. The effectiveness of using AIS is a measuring tool for achieving success for the goals set by the company. AIS is said to be effective if the information provided by the system can serve the needs of system users. The more effective AIS will make employee performance even higher.

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The results of this study are in line with research conducted by Sumantari & Juliarsa (2023), Monita & Adi (2022), Widhawati & Damayanthi (2018), and Pratiwi & Dharmadiaksa (2018), stating that the effectiveness of using AIS has a positive and significant effect on employee performance. Then research conducted by Suryawan & Suaryana (2018), and Arma Bintang & Dharmadiaksa (2018) states that the effectiveness of using AIS has a positive and significant effect on individual performance.

The Effect of Work Culture on Employee Performance

The second hypothesis raised in this study states that work culture has a positive effect on employee performance. The test results show that the regression coefficient value of the work culture variable is positive, namely 0.476 with a significance value of 0.000 The significance value of 0.000 <0.05 so that H_2 is accepted. This means that work culture has a positive effect on employee performance.

This is in accordance with TPB where, a person's interest in determining behavior is influenced by the influence of the surrounding environment (*normative beliefs*). The influence of the work environment or culture is understood as something that affects employee performance. In other words, the better the work culture applied in a company, the better employee performance. Work culture is a value that is used as a guide in the behavior of employees in the organization in the daily work environment. A strong work culture is a binder of togetherness that will make employees more productive in carrying out their duties. The better the work culture implemented in a company, the stronger the binder of togetherness at work, the better the resulting performance.

The results of this study are in line with research conducted by Sumantari & Juliarsa (2023), Muhammad *et al*. (2022), Monita & Adi (2022), Purnata & Suardikha (2019), Melasari (2019), Widhawati & Damayanthi (2018), Arma Bintang & Dharmadiaksa (2018), E. & Adel (2018), and Situmorang & Asmarazisa (2016) state that work culture has a positive and significant effect on employee performance.

The Effect of Incentives on Employee Performance

The third hypothesis raised in this study states that incentives have a positive effect on employee performance. The test results show that the regression coefficient value of the incentive variable is positive, namely 0.208 with a significance value of 0.037 The significance value of 0.037 <0.05 so that H_3 is accepted. This means that incentives have a positive effect on employee performance.

This is in accordance with TPB where, a person's interest in determining behavior is influenced by his own attitude (*behavioral beliefs*). With motivation from the company in the form of incentives, employees will be encouraged to work optimally and carry out their duties and obligations because they believe that the company's success in achieving its goals will have a good effect on the interests of individual employees who are influenced by their own attitudes. In other words, the more often incentives in a company are disbursed, the better employee performance. Incentives

are a way to pay wages to employees which will have an impact on employee productivity or performance. Apart from meeting employee needs, providing incentives is also a form of appreciation for good employee performance.

The results of this study are in line with research conducted by Sumantari & Juliarsa (2023), Monita & Adi (2022), Made *et al.* (2021), Melasari (2019), Widhawati & Damayanthi (2018), and Dwijayanthi & Dharmadiaksa (2013) which state that incentives have a positive and significant effect on employee performance.

Research Implications

Theoretical Implications

This research theoretically can provide additional knowledge and broader insights regarding the influence of the effectiveness of the use of AIS, work culture, and incentives on employee performance at PT Agung Toyota in Bali. The results of this study found that the effective use of AIS, work culture, and incentives had a positive effect on employee performance at PT Agung Toyota in Bali. This research also supports two theories, namely TPC and TPB. Where TPC relates to the effectiveness of an AIS, which means indicators such as time measurement, data security, relevance, accuracy, and also the variety of reports produced will encourage the performance of an employee in a company, while TPB relates to work culture and incentives, which means indicators such as innovation and risk-taking, attention to detail, result orientation, people orientation, group orientation, and incentives, people orientation, group orientation, aggressiveness, stability, appreciation for achievements, incentives in the form of cash or certificates, the incentives provided are fair, the incentives received have met the needs of employees, the incentives received are in accordance with the workload, the incentives received can trigger the performance of an employee in a company.

Practical Implications

This research can provide benefits both directly and indirectly to interested parties. For PT Agung Toyota in Bali, this research can provide valuable input and become evaluation material in improving employee performance. For other parties, this research can be a material consideration and reference for further researchers who are interested in researching the same study in the future.

CONCLUSION

Based on the research, it can be concluded that the effectiveness of the use of Accounting Information Systems (AIS), work culture, and incentives has a positive influence on employee performance at PT Agung Toyota in Bali. The better the effectiveness of AIS, work culture, and incentives provided, the better the resulting employee performance. Suggestions for companies are to continue to maintain and update the use of AIS, maintain a good work culture, and distribute incentives fairly. For future researchers, it is recommended to add other variables such as AIS usage

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expertise, leadership style, and education level to explain the remaining 26.6% influence on employee performance that is not explained in this study. In addition, further research on incentive variables is also recommended, as well as earlier and more efficient data collection if using the same research location.

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