

**THE INFLUENCE OF INFORMATION TECHNOLOGY AND USE
COMPETENCY ON COMPANY PERFORMANCE WITH SIA EFFECTIVENESS
AS A MEDIATION VARIABLE**



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Abstract

The purpose of this study is to analyze the effect of the use of information technology and competence on employee performance by the effectiveness of SIA as a variable mediation. The number of respondents in this study was several 280 employees and finance managers. Test the instrument using validity tests and reliability tests. The analysis technique used is SEM (Structural Equation Modelling) AMOS version 21. The results of this study show that: 1) The use of technology has a positive and significant influence on employee performance, 2) Competence has a positive and significant influence on employee performance, 3) The use of technology has a positive and significant influence on employee performance, 4) Competence has a significant influence on employee performance with the effectiveness of SIA.

Keywords: Use of Information Technology, Competence, Employee Performance

INTRODUCTION

Performance measurement as a flow that looks at the growth and reporting of ongoing programs that must be completed to achieve predetermined goals (Harsasto, 2013); (Asbullah, 2022). The performance measured can be focused on the type or level of the program implemented (process), the direct product or service produced (output), or the results or impact of the product or service (outcome) (Maranda, 2017); (Nugrawati, 2022). The program in question can be an activity, project, function, or policy that has identified goals or targets. Performance measures can be grouped into one of six categories such as effectiveness, efficiency, quality, time, productivity, and safety (Sari, 2017); (Endiarni, 2020); (Taufik et al, 2023). Performance measurement will improve internal communication among employees. Without strategic direction, the organization will have high risks. (Taufik et al, 2023) Afandi (2018:83); (Fahriani, 2022). Performance is the work result that can be achieved by a person or group of people in a company in accordance with their respective authority and responsibilities in an effort to achieve organizational goals illegally, does not violate the law and does not conflict with morals and ethics (Fahriani, 2022).

The concept of performance is an abbreviation of work energy kinetics which is the English equivalent of performance (Toha & Supriyanto, 2023). The term performance is often Indonesianized as performance (Nursam, 2017); (Tesmanto and Rina, 2022). Performance is the output produced by the functions or indicators of a profession within a certain time (Wirawan, 2019:5); (Ponto et al, 2019); (Kartomo and Slameto, 2016). From the opinions above, it can be seen that performance is the result of work achieved by an employee in accordance with the work given to him within a certain time. Performance is also a manifestation of the work carried out by employees which is usually used as a basis for evaluating employees or organizations. Good performance is a main step towards achieving an organizational goal (Agustin et al, 2019); (Karina and Ardana, 2020).

The increasingly rapid development of technology has had a significant impact on government institutions (Surahman, 2016); (Setiawam, 2018). In order to maintain its survival, an institution or organization must have the ability to compete by utilizing all existing resources and opportunities, in order to minimize and neutralize the occurrence of obstacles (Yunus, 2016); (N. L. A. A. Dewi & Dharmadiaksa, 2017); (Deadewi and Juliarsi, 2023). This is certainly a challenge for leaders of government institutions to create something

new discoveries by developing new methods and applications to overcome future obstacles. All of this can be done if organizational leaders can make decisions based on quality information. The larger and more complex an organization is, the greater the information needed by leaders to carry out the process of planning, organizing, directing and controlling organizational activities.

Huynha (2021), the use of accounting information systems can improve performance, make financial and managerial decisions better (Nengsy, 2018); (Lantar, 2023). It is necessary to have an effective accounting information system to produce quality information and be able to help the performance of its users (Pratiwi, 2019); (Samuel, 2019); (Sari et al, 2021). The importance of an effective accounting information system can have a positive and significant impact on organizations, because manual accounting information systems cannot meet the need for information in the decision-making process (Lestari and Rustiana, 2019); (Al-Okaily, 2021). Competency is related to adequate education and experience possessed by employees. The competencies needed to do work are knowledge and ability.

Auditors must know to understand the entity being audited, then employees must have the ability to work together in teams and abilities in analyzing problems. (Christiawan (2022) and Rosmiani (2019)). Christiawan (2022) and Alim et al. (2017) states that the higher the employee's competency, the better the quality of the inspection results. According to Gurtanto and Gudono (2019), their research also classifies these characteristics into five categories, namely (1) knowledge components, (2) psychological characteristics, (3) decision-making strategies, (4) thinking skills and (5) task analysis.

The results of research conducted by Restu Agusti and Nastia Putri Pertiwi (2023) found empirical evidence that competency has a significant effect on employee performance. This is because with the competence an employee has a lot of knowledge and experience which will improve his performance (Sartika, 2015); (Elizar, 2018). Christiawan (2022) and Alim et al. (2017) stated that the higher the employee's competency, the better the quality of the inspection results. The research results show that employee competence and independence influence audit quality both partially and simultaneously (Tjim, 2012); (Sholehah and Mohamad, 2020). Indah (2020) researched the influence of employee competency and independence on work quality. The research results show that experience, employee knowledge, and peer pressure have a positive effect on performance quality.

Meanwhile, the length of the relationship with the client and pressure from the client hurt the quality of performance. This shows that competence is an absolute requirement for an auditor (Sugiarmini and Datrini, 2017); (Mariyanto, 2018).

The competence a person has through the knowledge they possess, and the ability to think and analyze the tasks they complete well, the better their performance will be. Utilization of information technology according to Thomson et al. (2019) in Darmini and Putra (2019) are the benefits expected by information system users in carrying out their duties or behavior in using technology when doing work. The measurement is based on utilization intensity, utilization frequency, and the number of applications or software used. Proper use of information technology and supported by the expertise of the individuals who operate it can improve company performance and the performance of the individuals concerned (Handayani, 2018); (Dewi and Sudiana, 2020). Dripani and Pratomo (2019) researched the influence of independence, application of information technology, and understanding of good governance on employee performance. The results of this research show that the application of information technology has a significant effect on auditor performance (Wulandari, 2020); (Zaleha and Novita, 2021).

Herusetya (2020) conducted research on System Influence Electronic Technology Information on Task Performance. The results of this research show that the utilization of electronic technology-based information systems has a significant positive influence on audit task performance (Ariputra, 2018); (Princess, 2022). Gautama and Arfan (2020) show that the use of information technology has an effect on employee performance. Apart from that, the application of information technology for employees will provide benefits for themselves and their work, so that every job done by employees can be completed more quickly than work done manually. The success of the process of implementing information technology in conducting audits can improve employee performance (Krisna, 2020); (Mugiarto et al, 2023); (Wati et al, 2023). The use of information technology by employees will provide convenience and speed up the inspection completion process, thereby providing benefits in improving their performance (Markindo and Erawati, 2023); (Putra et al, 2023). A system can be said to be successful if it is supported by several supporting factors, such as IT user capabilities, IT utilization, user participation and organizational culture (Puspitasari, 2022); (Diantari et al, 2021).

User participation in information technology is a form of positive activity towards the facilities that have been provided as well as efforts to master existing facilities (Narastrri, 2020). Behavioral factors that can influence the quality of accounting information systems include: use of information technology, user expertise, user involvement, training, top manager support and user conflict (Semarajana and Kepramareni, 2022); (Sitinjak, 2023).

First, the ability of technology users is also a factor in the performance of accounting information systems (Pradasari & Dharmadiaksa, 2018); (Prastowo, 2021). From previous research conducted by Damana (2016) and Alannita (2018), the ability of information technology users has a positive and significant effect on the performance of accounting information systems. Meanwhile, Lestari et al., (2017) show that research related to personal abilities can have a positive influence on the effectiveness of accounting information systems. The results of this research are different from research by Dharmawan & Ardianto (2017) which shows that the ability of technology users does not have a significant effect on the performance of accounting information systems.

Second, the use of information technology is also a factor in the performance of accounting information systems. The use of technology is very necessary nowadays so its use must be done well. Utilization of information technology is the use of technology that provides benefits for humans in processing, presenting and processing data (revealed by Munir in (Munawaroh, n.d.). From previous research conducted by Arini et al., (2017), Paranoan et al. (2019) the use of information technology has a positive and significant effect on the performance of accounting information systems. In research by Dwi Anggreni & Sadha Suardikha, 2020, the use of information technology influences the effectiveness of accounting information systems. The use of information technology does not have a significant effect on the effectiveness of the accounting information system.

Third, participation of information technology users is also a factor in the performance of accounting information systems. User participation has a big influence on the growth of company development. The good or bad performance of an information system can be seen from the satisfaction of the users of the information system itself. This research will re-examine the influence of the Accounting Information System (AIS) effectiveness variable on employee performance. Research regarding the influence of the effectiveness of the Accounting Information System (AIS) on employee performance has been carried out in

previous research, but there are inconsistencies regarding the research results. Research results such as in research (Mercita and Jati (2015); (Soudani (2022)) show that the effectiveness of accounting information systems has a positive and significant effect on individual and employee performance. On the other hand, there is also research which shows that adoption of accounting information systems cannot improve performance, profitability and operational efficiency as in research also shows results that do not support the existence of a positive relationship between accounting information systems and performance.

Several factors influence employee performance, namely education, skills, discipline, attitudes, work ethics, motivation, nutrition and health, income level, social security, work environment and climate, industrial relations, technology, production facilities, management, achievement opportunities and government policies (Pratiwi, 2018); (Sitio, 2021); (Rahayu, 2018). These are the variables in the research This is a factor of mastery of technological knowledge, competence. This needs to be analyzed because based on initial observations, phenomena were found that could result in low employee performance. Based on the field phenomena that occur and the existing research gaps, research is taken relating to the influence of information technology and usage competence on company performance with AIS effectiveness as a mediating variable. This condition explains that with greater service coverage, the information system used is expected to be more effective in supporting organizational performance. This condition explains that with greater service coverage, the information system used is expected to be more effective in supporting organizational performance.

Research regarding the influence of information technology and competence in its use on company performance with AIS effectiveness as a mediating variable can formulate several hypotheses as follows:

H1: Information Technology Influences the Effectiveness of Accounting Information Systems

H2: User Competence Influences the Effectiveness of the Accounting Information System

H3: Information Technology Influences Company Performance

H4: User Competency Influences the Company

H5: The effectiveness of the accounting information system influences company performance

H6: Mediated Information Technology Influences the Effectiveness of Accounting Information Systems

H7: User Competency Mediates Influence on Company Performance

Based on the background description above, it was found that there is a mediating influence where increasingly qualified competencies will increase the use of information technology in the company so that it can improve employee performance which will have an impact on the company's sustainable progress.

RESEARCH METHOD

The research method used in this research is the questionnaire method. The population in this study are employees and managers of the financial department in companies in Gresik with a total of 280 employees. To obtain accurate data in research, the research instrument must be tested for its level of validity and reliability. Validity and reliability tests were carried out using SEM.

The questionnaire is made in the form of a statement with answer choices (opinions) provided. Answers are made using a Likert scale based on the aspects measured for each variable. Respondents were given 5 (five) alternative answers by selecting the one deemed most appropriate and each answer was given the highest score of 5 (= Strongly Agree) and the lowest score of 1 (= Strongly Disagree). To test the model and hypothesis, SEM analysis was used. According to Ferdinand (2014), in testing the model using SEM.

RESULTS AND DISCUSSION

Descriptive Analysis of Research Variables

This analysis was carried out to obtain a descriptive picture of the research variables used, including Information Technology Mastery (X1), Competency (X2), and AIS effectiveness (Y1), Employee Performance (Y2). Respondents' perceptions regarding the variables studied in this study used a range criterion of $(5-1)/3 = 1.33$, (Chin, 1998) therefore the interpretation of the values is as follows:

1.00- 2.33: Low

2.34 - 3.66: Moderate

3.67 - 5.00: High

Based on the research results for each variable Information Technology Mastery (X1), User Competence (X2), AIS effectiveness (Y), and Company Performance (Y2), the following results were obtained:

Table 1
Results of Answers to Information Technology Mastery Variable Indicators

NO	INDICATORS	AVERAGE	CRITERIA
1	Make work easier (make the job easier)	3,48	Currently
2	Useful (useful)	3,76	Tall
3	Increase productivity (increase productivity)	3,79	Tall
4	Increasing effectiveness (enhance effectiveness)	3,76	Tall
5	Developing job performance (improving the job performance)	3,70	Tall
	The average value of the information technology mastery variable	3,70	Tall

Source: primary data processed in 2023

Table 2
Results of Competency Variable Indicator Answers

NO	INDICATORS	AVERAGE	CRITERIA
1	Knowledge	3,74	Tall
2	Understanding	3,71	Tall
3	Value (value)	3,75	Tall
4	Abilities (skills)	3,74	Tall
5	Attitude	3,70	Tall
6	Interests	3,70	Tall
	The average value of the information technology mastery variable	3,72	Tall

Source: primary data processed in 2023

Table 3
Answer Results Indicators of AIS Effectiveness

NO	INDICATORS	AVERAGE	CRITERIA
1	Desire for achievement	3.77	Tall
2	Recognition from leadership	4.26	Tall
3	Responsible opportunity	4.31	Tall
4	Clarity and responsibility	4.27	Tall
5	The need for power	4.22	Tall
6	The need for affiliation	4.20	Tall
	The average value of the information technology mastery variable	4.17	Tall

Source: primary data processed in 2023

Table 4
Results of Answers to Employee Performance Variable Indicators

NO	INDICATORS	AVERAGE	CRITERIA
1	Target	3.80	Tall
2	Quality	3.73	Tall
3	Accuracy in completing tasks	3.63	Currently
4	Attendance rate	3.82	Tall
5	Collaboration between employees	3.68	Tall
	The average value of the information technology mastery variable	3.73	Tall

Source: primary data processed in 2023

Confirmatory Factor Analysis Results

Confirmatory factor analysis techniques were carried out to test the unidimensionality of the indicators forming each latent variable. The latent variables or constructs used in this research model consist of four constructs with a total of 22 indicators measured by 22 statements.

Results of Confirmatory Analysis of Exogenous Variables

The first stage of analysis carried out in confirmatory factor analysis for exogenous variables is to test the feasibility of the confirmatory model for exogenous variables. Based on the results of testing the feasibility of the confirmatory model for exogenous variables, it is known that the exogenous model can meet the goodness of fit criteria that have been determined as shown by the goodness of fit test value with the model feasibility measures being in the good category which shows that there is no difference between the predicted

model and the data. observation. So it can be concluded that the suitability of the predicted model to the observed values meets the requirements.

Endogenous Variable Confirmatory Analysis Results

The results of the first stage of analysis carried out in confirmatory factor analysis of endogenous variables are by testing the feasibility of the confirmatory model of endogenous variables.

Based on the results of testing the feasibility of the confirmatory model for endogenous variables, it is known that the model can meet the goodness of fit criteria that have been determined as shown by the goodness of fit test value with χ^2 of 17.503 with a probability of 0.489 and other model feasibility measures are in the good category which indicates there is no difference between the predicted model and the observed data. So it can be concluded that the suitability of the predicted model to the observed values meets the requirements.

Reliability Testing

Reliability testing is a test carried out to determine the measure of internal consistency of indicators of research variables. The reliability value shows the degree of reliability of each indicator in identifying a variable.

The reliability test in this research was calculated using construct reliability. A construct reliability value ≥ 0.70 indicates good reliability, while a construct reliability of $0.60 - 0.70$ is still acceptable provided that the validity of the model indicators is good (Ghozali, 2018). A summary of the reliability test results on this research variable can be presented in Table 5. The reliability test results in Table 5 show that the four research variables, namely Information Technology Mastery, User Competence, Accounting Information System Effectiveness, and Company Performance are reliable. This statement is proven by the Construct Reliability value for all variables being above 0.60. Thus, the reliability test of all variables in this study is acceptable.

Full Model Analysis Results

After carrying out a confirmatory analysis of the indicators forming the latent variables, the next analysis is a full model Structural Equal Modeling (SEM) analysis. The test results on the goodness of fit of the full SEM model for this research model can be presented in Table 6.

Table 5
Results of construct reliability values

Variable	<u>Cronbach's Alpha</u>	<u>rho_A</u>	Composite Reliability	Average Extracted Variance (AVE)
Effectiveness SIA	0,941	0,943	0.951	0,711
Company Performance	0,861	0,903	0,889	0,526
User Competence	0,896	0,922	0,918	0,587
Information Technology	0,927	0,986	0,937	0,652

Table 6
Feasibility Analysis (Goodness of Fit) of Full SEM Model

Relationship	Original Sample (O)	Sample Average (M)	Standard Division (STDEV)	T Statistics (O/STDEV)	P Value
Effectiveness of SIA-> Company Performance	0,212	0,208	0,067	3,168	0,002
User Competence -> Effectiveness of SIA	0,441	0,442	0,042	10,552	0,000
User Competence -> Company Performance	0,362	0,366	0,053	6,870	0,000
Information Technology -> the Effectiveness of SIA	0,473	0,472	0,042	11,360	0,000
Information Technology -> Company Performance	0,366	0,387	0,063	6,111	0,000
Information Technology -> Efficiency -> Company Performance	-0,156	-0,156	0,041	3,818	0,000
User Competence -> Useless Efficiency -> Company Performance	-0,211	-0,210	0,048	4,365	0,000

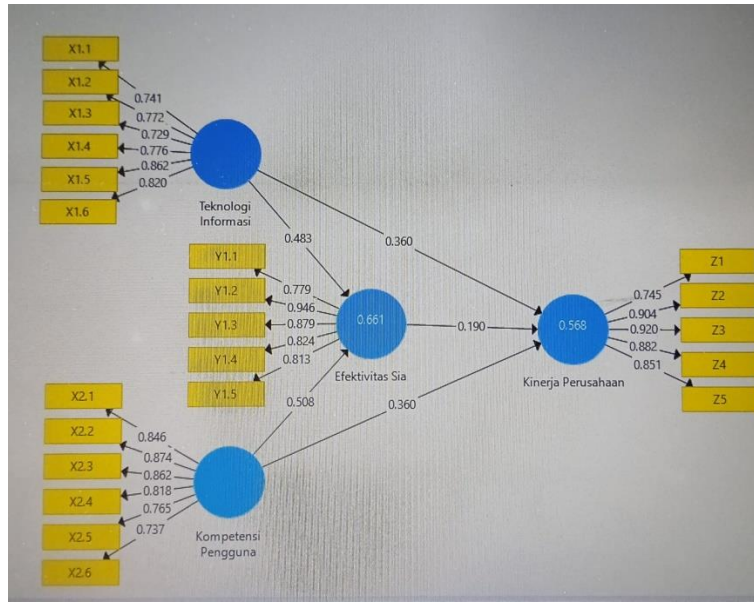


Figure 1
Path Analysis Results

Information Technology Influences the Effectiveness of Accounting Information Systems

The use of information technology has a positive and significant effect on the effectiveness of accounting information systems. Based on table 6. Shows, where $0.000 < 0.05$. So it can be said that information technology has a positive and significant effect on the effectiveness of accounting information systems. The positive influence shown by the use of information technology indicates that the higher the use or use of information technology, the greater the effectiveness of the accounting information system, and vice versa. These findings are the same as the findings made by Alaryan et al. (2014). This research is also supported by the contingency theory put forward by Nicolau (2000) that the effectiveness of accounting information systems is influenced by the effects of technology.

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 (Davis, 1989). This theory shows that the more people understand the benefits of using AIS, the more users will accept and use AIS. With good personal technical abilities, the perception of ease of use will emerge and state that the AIS has succeeded in making things easier for users so that users will accept the new system better and continue to use the

system. Benefit (usefulness) is a person's belief that using a particular system will improve its performance.

When using technology, personal technical abilities are needed which are related to the perception of ease of use. If your personal technical abilities are high, it will make it easier to use a system. The use of information systems in an organization which is supported by increased personal capabilities will enable the information system to run effectively and be able to improve organizational performance.

This is also supported by research conducted by Prabowo et al., (2014), Fani et al., (2015), Wilayanti & Dharmadiaksa (2016), Yesa (2016), Adisanjaya et al. (2017) and Suartika & Sari (2017) who obtained the results that personal technical abilities have a positive and significant effect on the effectiveness of information systems. The results of research by Hutama & Trisnawati (2017) show that personal technical abilities have a significant effect on the performance of accounting information systems. Where personal technical abilities here relate to the abilities possessed by users of accounting information systems, so that the higher a person's personal technical abilities, the greater the effectiveness of the existing accounting information system.

User Competence Influences the Effectiveness of the Accounting Information System

Based on table 6. Shows where $0.000 < 0.05$. So it can be said that User Competence has a significant influence on the effectiveness of the accounting information system, meaning that users who are increasingly competent in a company in Gresik City can improve the quality of the accounting information system. User competency is still weak, especially in identifying data, evaluating data, and understanding how the system works in an organized manner and the technology used. So it is necessary to carry out continuous training related to the use of technology, and training in evaluating data accuracy to improve user capabilities or improve human resources. Dessler (2015:145) Competence is a characteristic observable and measurable humans that enable performance to take place. Competency is a behavioral dimension that is behind competent performance.

Users who have three aspects including sufficient education, experience and training will have an attachment to the system so that they can run the system well. That way, users can understand the information process well and will produce the final result, namely quality information. The results of this research are in line with Pilander et al (2018) who say that

there is an influence of HR competency on the effectiveness of the information produced and to balance the increase in accounting information systems, users must have competency including skills and knowledge.

Information Technology and User Competency Influence Company Performance

The results of the analysis show that the use of information technology has a positive effect on company performance, namely the better use of information technology based on the intensity of use, frequency of use, and the number of applications or software used in companies in Gresik City, the more information technology produced will increase. These results support research conducted by Putra (2014) which revealed that the use of information technology has a significant positive effect on company performance. The use of information technology can help in increasing company performance. If users are able to master the available information technology, the resulting performance will be maximized. The results of this research are also in accordance with the findings of Karmita (2015), Febrianingsih (2015) and Utami et al. (2015) stated that the use of technology has a positive and significant effect on company performance which states that the development of information technology, especially in the information era, has a significant impact on accounting information systems (AIS) in a company, the role of information technology as a tool to assist in making business decisions in various functions and managerial levels, has become very important for business managers especially in improving the financial performance of a company. The results of this research are in line with research by Sari (2013), Putra, Atmaja, and Darmawan (2014) which states that the use of information technology has a positive and significant effect on company performance.

User Competence Influences Company Performance

Based on the test results in this study, it shows that $0.000 < 0.05$. So it can be said that user competence has a positive effect on company performance, this is indicated by a significance value that is smaller than 0.05. Good user competence can improve performance in companies in Gresik City, (Edy Sutrisno, 2009:202) states that increasingly competent use can improve the performance of company employees, as well as the need to conduct training related to the use of technology and evaluating data and improving capabilities. the use of expertise or excellence in having skills, knowledge and good behavior.

User competence has a significant effect on company performance. The results of this research provide empirical evidence that the better the user's competence, the better the system performance. The results of this research are in line with Syafaat and Yusnaini (2022). User competency plays an important role so experts in the field of accounting information systems are needed who understand and can operate the system well. User competence has a significant effect on company performance, the more effective the system the company's facilities have, the better the performance. The results of this research are in line with Darma & Sagala (2020) and Almumlanah & Samukri (2019). The higher the level of user competency, the better the quality of company performance will be

The Effectiveness of the Accounting Information System Influences Company Performance

Based on the results of the analysis, it can be seen that $0.000 < 0.05$. So it can be said that competency has a significant effect on employee performance. This is proven by the path coefficient value of 0.190, so it can be concluded that competency has a significant effect on employee performance. This means that the better the competency, the better the employee's performance.

These results indicate that the competency variables indicated by Knowledge, Understanding, Value, Ability, Attitude and Interest are proven to improve employee performance as indicated by Target, Quality, Accuracy. task completion, level of attendance and cooperation between employees.

The results of this research are supported by research results from Cahyaningrat, Erviantono, and Wismayanti (2017) which state that employee performance is influenced by. However, these results contradict the results of Rosmaini and Tanjung (2019) who stated that competence has a positive and significant influence on company performance. The highest indicator of the competency variable is value, while the highest indicator of the HR performance variable is the level of attendance. These results demonstrate that the better the value of HR, the better the level of discipline and presence of HR. The lowest indicators of the competency variable are attitude and interest, while the lowest indicator of the HR performance variable is accuracy in completing tasks. These results demonstrate that the better the attitude and interest, the better the HR's ability to keep to time in completing tasks.

Information Technology Mediated by SIA's Effectiveness Influences Company Performance

Based on the test results in this research, it shows that $0.000 < 0.05$. So it can be said that information technology has a positive influence on the effectiveness of information systems. This is known from the significant level (effectiveness of the accounting information system) of $0.012 < 0.05$. The test results show that the fifth hypothesis (H5), the effectiveness of accounting information systems has a positive influence on company performance, is accepted.

The results of this research support the Technology Acceptance Model theory, which states that the use of information systems will improve individual or employee performance. The results of this research are in line with previous research conducted by Astuti and Dharmadiaks (2014) which stated that the effectiveness of accounting information systems has a positive and significant influence on company performance. This research is also in line with research conducted by Sugiantara and Putra (2017) stating that the effectiveness of accounting information systems has a positive effect on company performance.

Information technology has a positive and significant effect on company performance. This shows that the higher the quality of information produced by an information system, the higher the level of use of the accounting information system, which will also influence the achievement of better company performance. According to Amalia (2014) the use of an accounting information system is very useful for assessing company performance, because company performance assessment is basically an assessment carried out to achieve the company's goals.

Information technology mediates between waste effectiveness and company performance. This shows that the availability of an accounting information system will cause company performance to increase when the use of information technology in the company is good. The above statement is supported by the statement of Ramadhan and Fachruddin (2017) who stated that the rapid development of information technology and system concepts at this time has had a big influence on the development of information systems, by using computers the information that will be presented will be more precise, fast and accurate.

User Competence Mediated by SIA's Effectiveness Influences Company Performance

Based on table 6. Shows where $0.000 < 0.05$. Based on the results of this analysis, it can be seen that user competency has a positive and significant effect on company performance. This is proven by the path coefficient value of 0.360, it can be concluded that Mastery of Information Technology has a positive effect on company performance. This means that the better the mastery of information technology, the better the company's performance. These results indicate that Information Technology as indicated by information technology makes work easier, more useful, increases productivity, increases effectiveness and develops work performance, which is proven to improve company performance as indicated by Target, Quality, Accuracy in completing tasks, Level of Attendance and Cooperation between employees. These results are in line with research conducted by Handayani, Runtuwene, and Sambul (2018) that the information technology mastery variable has a significant influence on employee performance variables.

The highest indicator of the Information Technology variable is Increasing productivity, while the highest indicator of the HR performance variable is attendance level. These results show that the better work productivity that utilizes technology, the higher the discipline level of employee attendance.

The lowest indicator for the Information Technology variable is Making work easier, while the lowest indicator for the HR performance variable is accuracy in completing tasks. These results demonstrate that when the presence of the use of Information Technology makes work easier, it will increase the completion of the tasks carried out.

CONCLUSION

From the data analysis that has been carried out, the conclusions from this research are: a) Mastery of information technology has a positive and significant effect on work motivation. This statement can be interpreted as meaning that when mastery of information technology increases, the level of employee work motivation will also increase; Competency has a positive and significant effect on work motivation. This statement can be interpreted as meaning that the higher the competency, the higher the competency; c) Mastery of information technology has a positive and significant effect on employee performance. Based on this statement, it can be interpreted that when mastery of information technology increases, the level of employee performance will also increase; d) Competence has a positive

and significant effect on employee performance. From this statement it can be concluded that the higher the competency, the higher the employee's performance.

Suggestions for future researchers are expected to further develop the same research with different topics and consider other variables that determine information technology, company performance and user competence. It is hoped that we will continue to evaluate the information technology used so that it is in line with technological developments so that we can compete in providing performance satisfaction and expedite the process of working on financial reports in the company.

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