

Review article

# The Effect of Personal Capability, Organizational Size and Leadership Style on Employee Performance

Kadek Tiarani Damayanti Putri , Ni Luh Sari Widhiyani

Faculty of Economics and Business, Udayana University, Bali, Indonesia

Received Date: 18 June 2021

Revised Date: 25 July 2021

Accepted Date: 08 August 2021

**Abstract** - This study aims to determine the effect of personal capabilities, organizational size, and leadership style on employee performance. This research was conducted at a village credit institution in Buleleng Regency. The population in this study were employees of village credit institutions in Buleleng Regency as many as 709 people who were employees of 146 units of village credit institutions whose condition was healthy. The research sample was determined based on the Slovin method so that a sample of 90 employees or about 12% of the total employees was obtained. The data used is primary data and data collection using questionnaires. The data analysis technique is multiple linear regression analysis. The results of the analysis show that personal capability and leadership style has a positive effect on employee performance, while organizational size has no effect on employee performance. This means that personal capabilities are needed and provide benefits in improving employee performance. In addition, the leadership style is very supportive in improving the performance of employees at the village credit institution in Buleleng Regency.

**Keywords** - Employee performance, personal capability, organizational size, and leadership style

## I. INTRODUCTION

Personal capabilities in users of accounting information systems have an important role in developing and producing information in order to create accurate planning reports. So every employee must master the ability of computer-based information system users to be able to process a number of transactions quickly, can store data, and retrieve large amounts of data, can reduce mathematical errors, produce timely reports in any form, and can be a tool for making decisions. (Yullian 2016). Personal capability is the ability possessed by every employee that can be used in carrying out all activities, both physical and non-physical. These abilities can be trained according to the desired goals so as to facilitate the activities of the employee. Personal capabilities play an important role in the development of knowledge,

abilities, skills so that they can produce information systems to create accurate information needs (Robbins 2008). A person's abilities are supported by knowledge, abilities, and expertise where these three things are interconnected and mutually support each other so that the expected abilities are created in the employee. Based on the research results of Biwi, et al. (2015) and Suartika and Widhiyani (2017) show that personal capabilities have a positive effect on the performance of accounting information systems. The results of research by Utami and Shendy Cahyaning, (2016) and (Astria, 2017) also state that personal capabilities have a significant effect on the performance of accounting information systems. However, it is inversely proportional to the results of research conducted by (Rizki 2013), which found that personal technical ability did not have a positive effect on the performance of accounting information systems.

Organizational size is a discussion of the size of an organization and what and how its impact on the management of the organization itself is seen directly distinguishing which companies are large, medium or medium, or small (Bilqis 2018). The problem of the size of the organization can be divided into three things; namely, not all members of the organization have a fixed or permanent tenure, because each employee has their own employment contract according to company policy. The second problem is the relationship between the size of the organization and the number of its members, where the size scale of each type of organization is certainly not the same, determined by each organizational field. And the last is the efficiency and ability of each member of the employee who works in a different organization. However, the problem of the size of the organization can be overcome with tolerance and mutual support, and obeying the rules and regulations within the company or organization itself. The results of research conducted by Rudiana, (2018), and Imana, (2017) state that organizational size has a positive effect on AIS performance. However, according to research by Arifianto A. M. (2018) and Ariesta (2020) stated that organizational size has no effect on the performance of accounting information systems.



This is because it is not supported by an adequate number of human resources; it allows users not to follow the system development procedures properly.

Leadership is also an important thing contained in collective life in organizational life to achieve common goals. To achieve an organizational goal is not something easy for a leader. Leaders must be able to become a driving force for subordinates in carrying out every organizational activity in achieving the desired goals. Leadership style is a certain ability used by a leader in behaving, communicating, and interacting to control, direct and encourage many people, including subordinates, to be able to do a job so as to achieve a goal (Arina Pratiwi and Budiarta 2018). Research by Riani, M. E. (2017) states that leadership style can improve organizational performance. The results of Kurniawan DP's research, (2018) state that leadership style has a significant influence on employee performance, but contradicts the results of Susantoso's (2013) research, which states that leadership style can reduce organizational performance.

The phenomenon of leadership style becomes an interesting problem because it is very influential in organizational life for companies that have very many employees, but not a few people can understand the concept of leadership. Based on a study conducted through observations at the research location, it appears that village credit institutions in Buleleng Regency tend to reprimand directly in front of their subordinates if they make mistakes or make mistakes that show poor performance. The act of reprimanding that indirectly, on the other hand, can make subordinates motivated to show better performance in carrying out their main tasks, but on the other hand, it can also make subordinates feel pressured by leadership conditions that tend to be self-reliant in leading.

The health condition of village credit institutions is an important indicator to be able to compete with other financial institutions. This can foster a sense of public trust, so that people feel safekeeping their money in village credit institutions, both in the form of savings and deposits. Judging from the health data of village credit institutions in Buleleng Regency, which showed healthy, moderately healthy, unhealthy, and unhealthy and traffic jams experienced fluctuations that tended to decrease, so that the profits obtained also decreased. This shows that there are several problems that cause the village credit institution of Buleleng Regency to experience a decrease in profits, namely the lack of knowledge in the application of information systems so that they do not get accurate information. With regard to personal capabilities, the new system applied to the accounting information system has human resource constraints in the village credit institution of Buleleng Regency, namely the lack of expertise in its employees, so users understand the old system better (manual) than the new system in using accounting information systems. This causes the lack of education and skills as well as recruiting

employees who are experts in accounting information systems so that it requires personal capabilities in improving employee performance at the village credit institution of Buleleng Regency.

The phenomenon that exists in the village credit institution of Buleleng Regency, which the researchers observed through initial observations of the research location and the data obtained, that is, seen from the total profit generated decreased in 2019 which made the number of customers at the village credit institution of Buleleng Regency decreased due to the emergence of several banks. In Buleleng Regency so that the competitiveness of village credit institutions becomes very tight. For this reason, village credit institutions need to carry out other strategies that are able to compete with these banks.

## **II. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT**

Based on the theory of goal setting, it explains that setting challenging goals or high-performance standards so that the results can be measured as an effort to improve performance is supported by the level of ability and work skills possessed. If the individual believes in his or her abilities, achieving the set goals will affect the actions and consequences of their level of performance. The purpose of using goal-setting theory on personal capabilities is so that employees can do various tasks in a job with an adequate level of ability. In addition, supported by the level of intelligence (knowledge), someone who has good intelligence can be used to think and solve problems that exist in the organization. Research on personal capabilities conducted by (Respatiningsih, et al. 2015) shows that there is a positive and significant influence between personal capabilities on employee performance. The same results were also obtained by research (Lestari, et al., 2017) which stated that personal capability had a positive and significant effect on the performance of accounting information systems. This shows that employee performance will be optimal if it is supported by the capabilities or abilities possessed by information system users in order to create more accurate planning reports.

H1: Personal capability has a positive effect on employee performance

Organizational size is how big an organization functions as a provider of economic benefits (Supriyono, 2017:61). Goal-setting theory explains that the challenging setting of high employee performance standards is measured by business results as an increase in the size of the organization. Based on this goal-setting theory approach, it has behavioral characteristics that reach completion, such as a job or a project that can affect the name of the organization, which continues to be pushed to the goal of increasing the size of the organization. So a high organizational size is needed in the goal-setting process in order to improve employee

performance and trust that builds a good image or name for employees. The results of research conducted by Jen (2002) and Yunita Nurhayanti (2012) support the above theory, where researchers prove that the larger the size of the organization will improve the performance of AIS due to the positive relationship between organizational size and AIS performance. The same research is also proven by Arya Damana and Sadha (2016), stating that organizational size has a positive effect on the performance of accounting information systems at village credit institutions. The larger the size of the organization at the village credit institution, the performance will increase and vice versa.

H2: Organizational size has a positive effect on employee performance

Based on the theory of attitude and behavior (theory of attitude and behavior), if it is associated with this research, it is able to influence leaders and employees in managing individual attitudes or behaviors of their employees in acting honestly, not taking sides with a particular interest, thinking rationally, and being able to stay afloat. Even in difficult circumstances, and behave ethically and with initiative, can comply with applicable norms or rules. In addition, it can improve the relationship between leaders and employees in carrying out tasks and improve communication with each other which can strengthen the organizational environment. Research conducted by Riani, M. E., et al. (2017) conducted research related to the influence of leadership style on employee performance. The results of his research empirically prove that leadership style has a positive effect on employee performance. The results of the same study were also obtained from the research of Iqbal N., Anwar (2015), which stated that leadership style has a positive influence on employee performance. Research on leadership styles was also investigated by Prasetya and Dewi (2019) which stated that leadership style had a positive influence on employee performance. This causes that leadership style has a great influence on subordinates and results in high levels of employee performance and subordinate satisfaction. The higher the leadership style, the higher the employee's performance. The same research is also proven by Noviani and Widhiyani (2018), which state that leadership style has a positive and significant effect on employee performance.

H3: Leadership style has a positive effect on employee performance.

### III. METHODS

The research location is a village credit institution located in the Buleleng district. The location was chosen because, in general, the problems of village credit institutions in Buleleng Regency are caused by a lack of human resources in personal skills or techniques in the application of accounting information systems so that there is still recorded traffic jams in their health conditions. Buleleng Regency itself has a total of 169 village credit institutions.

The population in this study were employees of village credit institutions in Buleleng Regency as many as 709 people who came from employees of village credit institutions with healthy conditions totaling 146 units. This data was obtained from the Village Credit Institution of Buleleng Regency through www.bulelengkab.go.id. Based on the calculation above, the sample of respondents in this study was 90 employees, or about 12% of the total employees at the village credit institution of Buleleng Regency. The sampling technique in this research is purposive sampling. The sampling process in this study was carried out by distributing questionnaires to the administration/management of village credit institutions in which each village credit institution was given a maximum of 2 questionnaires that matched the criteria. The sample criteria that will be used in this study are employees who work in rural credit institutions in Buleleng Regency for more than 1 year and are directly related to the accounting information system. The data analysis technique in this research is multiple linear regression analysis. This test is carried out using the help of the SPSS program.

### IV. RESULTS AND DISCUSSION

#### Multiple Linear Regression Analysis Results

Multiple linear regression analysis in this study was calculated using regression analysis using SPSS 22 software, so that the results are shown in Table 1.

Table 1. Results of Multiple Linear Regression Analysis

Variable	Coefficient Regression	Std. Error	Sig.
(Constant)	8,219	2,596	0,002
Personal Capability (X1)	0,319	0,132	0,017
Organization Size (X2)	0,152	0,160	0,346
Leadership Style (X3)	0,298	0,100	0,004
Adjusted R Square	0,208		
F	8,804		
F Sig.	0,000		

Primary Data, 2021

Based on the results of the analysis of multiple linear regression as presented in Table 1, the following regression equation can be made:

$$Y = 8.219 + 0.319 X1 + 0.152 X2 + 0.298 X3$$

#### The Effect of Personal Capability on Employee Performance

Based on the results of the analysis of the influence of personal capabilities on employee performance, a significance value of 0.017 was obtained with a regression coefficient of 0.319. A significance value of 0.017 < 0.05 indicates that H0 is rejected and H1 is accepted. This shows

that personal capability has a positive effect on employee performance at village credit institutions in Buleleng Regency.

The results of testing the first hypothesis in this study are accepted because the significance value of 0.017 is smaller than  $= 0.05$ . This means that the higher the personal capabilities, the higher the performance of the employees at the rural credit institution in Buleleng Regency. This proves that the village credit institution in Buleleng Regency really needs employees who have information system skills. Current technological advances have resulted in an increase in employee performance; if the village credit institution in Buleleng Regency is able to recruit employees who have information system capabilities, it will tend to have better performance.

The results of this study are in accordance with the theory used, namely goal-setting theory or goal-setting theory which explains that there is an inseparable relationship between goal setting and performance. Personal ability that has a commitment to achieve its goals, then that commitment will affect the actions and consequences of its performance. Individuals must have abilities or skills that are goals and receive feedback in assessing performance that has an influence on employee performance. The ability and understanding of employees about how to use technology are needed as the main basis, so that the information generated from the technology used can be used as a decision in making decisions. This statement is in accordance with the goal-setting theory that supports personal capabilities, namely the better personal capabilities, the easier it is to work because they have the ability to use technology which then has an impact on increasing employee performance (Turnip, 2017). The results of this study are in line with research conducted by Respatiningsih and Sudirjo (2015) and Lestari et al. (2017), who found that there was a positive and significant influence between personal capabilities on employee performance. The results of research by Utami and Shendy Cahyaning, (2016) and (Astria, 2017) also state that personal capabilities have a significant effect on the performance of accounting information systems. The adequacy of personal capabilities in technology users will have a good impact on the ability of Accounting Information Systems.

### ***The Effect of Organizational Size on Employee Performance***

Based on the results of the analysis of the effect of organizational size on employee performance, a significance value of 0.346 with a regression coefficient of 0.152 was obtained. A significance value of  $0.346 > 0.05$  indicates that  $H_0$  is accepted and  $H_1$  is rejected. This shows that the size of the organization has no effect on the performance of employees at the village credit institution of Buleleng Regency.

The results of testing the second hypothesis in this study were rejected because the significance value of 0.346 was greater than  $= 0.05$ . This means that the size of the organization has no effect on the performance of employees at the village credit institution of Buleleng Regency. It is shown that all respondents who were sampled on employees at rural credit institutions in Buleleng Regency have very large amounts of assets and income, not guaranteeing good performance.

Organizational size is a size or scale of a company, which later can group the organization into several groups, grouping companies that can be done based on certain characteristics. The results of this study can explain that the goal-setting theory approach has behavioral characteristics that reach completion, such as a job or a project that can affect the name of the organization so that it reaches the goal of increasing the size of the organization. The village credit institution is one of the organizations in the banking sector but is also profit-oriented that requires speed, high accuracy which can only be met by computer technology so that it is effective and feasible to use to support the work of employees. Basically, the organizational size process only involves the preparation of work or only distributing the work that must be done, but does not increase the performance of the employees themselves. Organizational size can not have a significant positive effect on employee performance. This indicates that employee performance is not determined by the size of an organization. Another thing is because the size of the organization, as seen from the number of employees, the number of company assets, and the income earned, has no effect on employee performance. The wider the size of the employee's organization at work does not guarantee the higher the employee's career. The results of this study are in accordance with the results of previous research conducted by (Arifianto A. M. 2018) and Ariesta (2020), stating that organizational size has no effect on employee performance. The same research was also proven by Praptiningsih, et al. (2019), Utama and Suardikha (2014), and Rahardian et al. (2014) stated that the size of the organization has no effect on the performance of accounting information systems.

### ***The Effect of Leadership Style on Employee Performance***

Based on the results of the analysis of the influence of leadership style on employee performance, a significance value of 0.004 was obtained with a regression coefficient of 0.298. A significance value of  $0.004 < 0.05$  indicates that  $H_0$  is rejected and  $H_1$  is accepted. This shows that leadership style has a positive effect on employee performance at village credit institutions in Buleleng Regency.

The results of testing the third hypothesis in this study are accepted because the significance value of 0.004 is smaller than  $= 0.05$ . This means that the better the leadership style you have, the better the performance of the employees

at the village credit institution in Buleleng Regency increases. The results of this study indicate that the better the leadership style at the village credit institution in Buleleng Regency, the employee's performance will increase. These results accept the hypothesis H3, which states that leadership style has a positive effect on employee performance. This is because the village credit institution in Buleleng Regency requires a leadership role that creates harmonious communication and provides employee guidance which causes employee performance to increase. Thus, leadership style has a very close relationship with employee morale, because of the success of a leader in moving others to achieve the goals that have been set and create morale from his employees.

The results of this study are supported by the theory of attitude and behavior, which states that leadership style is able to influence employees in managing individual attitudes and behavior in acting honestly, not taking sides with a particular interest, thinking rationally, and being able to persist even though in difficult circumstances, and behave ethically and take initiatives so as to generate benefits and are very supportive in improving employee performance at the village credit institution of Buleleng Regency. This study is in line with Muhammad et al., (2016), Riani, M. E. (2017), and Kurniawan DP, (2018), which state that leadership style has a positive influence on employee performance. This means that the leadership style has a great influence on his subordinates and results in high levels of employee performance and subordinate satisfaction. The higher the leadership style, the higher the employee's performance. The same research is also proven (Noviani and Widhiyani 2018), which states that leadership style has a positive and significant effect on employee performance.

#### A. Model Feasibility Test (F Test)

The results of data processing using SPSS software obtained a calculated F value of 8.804 with a significance of  $0.000 < 0.05$ , this indicates that the regression model contained in this study is feasible to use and has a simultaneous influence between personal capabilities, organizational size, and leadership style on the performance of employee.

#### B. Coefficient of Determination ( $R^2$ )

The Coefficient of Determination ( $R^2$ ) aims to determine and measure the model's ability to explain variations in independent variables. The magnitude of the influence of the independent variable on the dependent variable is indicated by the value of total determination (Adjusted R Square) of 0.208, which means that 20.8 percent of the variation in Y is influenced by X1, X2, and X3 while the remaining 79.2 percent is explained by factors others that are not included in the model.

## V. CONCLUSION

The results of this study prove that personal capability and leadership style has a positive effect on employee performance while organizational size has no significant effect on employee performance. This research has implications for employees at rural credit institutions in Buleleng Regency as a balance and knowledge about personal capabilities and the importance of leadership style in improving work performance. When personal capabilities are needed, the ability of computer-based information systems for employees and the existence of a leadership role that can create harmonious communication is a unity that causes employee performance to increase. This is because in this study, it can be proven that personal capabilities can affect employee performance, namely facilitating work with information systems and increasing the number of customers. In addition, the leadership style that has a close relationship with the morale of employees in achieving the goals that have been set. It has been proven in this study that the leadership style affects the performance of employees at the village credit institution of Buleleng Regency.

## REFERENCES

- [1] A. Anwar Prabu Mangkunegara., Manajemen Sumber Daya Manusia. Bandung: PT. Remaja Rosdakarya., (2011).
- [2] Afandi P., Manajemen Sumber Daya Manusia (Teori, Konsep Dan Indikator)., (teori, konsep dan indikator). doi: Riau., (2018).
- [3] Ariesta, Riza dan Mudji Rahardjo., Analisis Pengaruh Gaya Kepemimpinan Transformasional Dan Gaya Kepemimpinan Transaksional Terhadap Kinerja Pegawai Studi Pada PT PLN (Persero) Distribusi Jawa Tengah Dan DIY., E-Jurnal Manajemen Universitas Diponegoro 4(4) (2020) 1–7.
- [4] Arifianto A. M., Pengaruh Keterlibatan Pemakai Sistem, Ukuran Organisasi, Dukungan Manajemen Puncak, Kemampuan Teknik Personal, Formalisasi Pengembangan Sistem Dan Program Pelatihan Dan Pendidikan Terhadap Kinerja SIA., 97(2018).
- [5] Arina Pratiwi, Putu Dewi, and I. Ketut Budiarta., Pengaruh Penerapan Good Corporate Governance Dan Gaya Kepemimpinan Pada Kinerja Keuangan., E-Jurnal Akuntansi 24:2226. doi: 10.24843/eja.2018.v24.i03.22.
- [6] Arya Damana dan Sadha., Pengaruh Keterlibatan Pemakai, Pelatihan, Ukuran Organisasi Dan Keahlian Pemakai Terhadap Kinerja Sistem Informasi Akuntansi., E-Jurnal Akuntansi 14(2) (2016) 1452–80.
- [7] Ashari, Muhammad Hasyim, Umi Muawanah, and Oyong Lisa., Keterkaitan Ukuran Organisasi Dan Pemahaman Manajemen Terhadap Penerapan Akuntansi Hijau (Green Accounting)., Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik 15(1) (2020) 33. doi: 10.25105/jipak.v15i1.6186.
- [8] Astria, Isti, Elly Halimatusadiah, and Nunung Nurhayati., Pengaruh Kompetensi Pengguna, Dan Pengendalian Internal Terhadap Kualitas Sistem Informasi Akuntansi ( Survey Pada Bank Syariah Di Kota Bandung )., Prosiding Akuntansi 3(2) (2017) 339–44.
- [9] Astuti, Widya., Pengaruh Perilaku Kepemimpinan Pada Kinerja Pegawai Dinas Tata Kota Pekanbaru., Jurnal Ilmu Administrasi Negara., 8(2) (2008) 73-83.
- [10] Bilqis, H., Pengaruh Investment Opportunity Set, Likuiditas, Profitabilitas, Dan Size (Ukuran Perusahaan) Terhadap Kebijakan Dividen.
- [11] Biwi, Arzia, Ananta Wikrama Tungga Atmaja, and Nyoman Ari Surya Darmawan., Pengaruh Kapabilitas Personal Dan Dukungan Manajemen Puncak Terhadap Kinerja Sistem Informasi Akuntansi Pt. Tirta Mumbul Jaya Abadi Singaraja., E-Journal S! Ak Universitas Pendidikan Ganeha 3(1) (2015) .
- [12] Busro, M.m., Teori-Teori Manajemen Sumber Daya Manusia., Jakarta: Prenadamedia Group, (2018)..

- [13] Dewi, Desi Rosmala, Marina Sulistyati, and M. Ali Mauludin., Hubungan Antara Gaya Kepemimpin(an Ketua Umum Dengan Kinerja Karyawan Koperasi., *Jurnal Universitas Padjadjaran.*, (2017) 1–12.
- [14] Ghozali, Imam., Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25., Semarang: Badan Penerbit Universitas Diponegoro., (2018).
- [15] Gubernur Bali., Perda Bali Nomor 4 Tahun 2019 Tentang Desa Adat Bali., (2019).
- [16] Hasibuan, Malayu S., Manajemen Sumber Daya Manusia., (2016) 170 in. Jakarta: Penerbit PT Bumi Aksara.
- [17] Imana, Braja., Analisis Faktor – Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Pada Swalayan Yang Ada Di Kota Tanjungpinang., *Jurnal. Universitas Maritim Raja Ali Haji.*, (2016).
- [18] Iqbal N., Anwar, S. dan Haider N., Effect of Leadership Style on Employee Performance., *Arabian J Bus Manag Review (ISSN: 2223-5833).*, (2015).
- [19] Jen, Tjhai Fung., Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi., *Jurnal Bisnis Dan Akuntansi* 4(2002).
- [20] Lestari, Komang Nita Handayani Tri, Gede Adi Yuniarta, and I. Putu Julianto., Pengaruh Dukungan Manajemen Puncak, Partisipasi Pemakai, Kapabilitas Personal, Serta Pelatihan Dan Pendidikan Terhadap Kinerja Sistem Informasi Akuntansi (Studi Kasus Pada Lembaga Perkreditan Desa Di Kecamatan Buleleng)., *E-Journal S1 Ak Universitas Pendidikan Ganesha* 1(2) (2017) 4.
- [21] Mohd.Kurniawan Dp., Pengaruh Gaya Kepemimpinan Terhadap Kinerja Karyawan Percetakan Dimas Kota Palembang Mohd.Kurniawan DP 1., *Jurnal Ilmiah Manajemen Bisnis Dan Terapan* (1) (2018) 33–48.
- [22] Muhammad, Sri Rahayu, dkk., Pengaruh Gaya Kepemimpinan, Kompensasi, Dan Beban Kerja Terhadap Kinerja Karyawan Pada Dinas Pendapatan Daerah Kota Manado., *Jurnal Emba* 4(2016) N(ISSN 2303-1174).
- [23] Noviani, Ni Luh Komang Sri, and Ni Luh Sari Widhiyani., Pengaruh Gaya Kepemimpinan Situasional, Motivasi Dan Pelatihan Pada Kinerja Karyawan Di Koperasi Pasar Srinadi Klungkung., (2018) *E-Jurnal Akuntansi* 25:2212. doi: 10.24843/eja.2018.v25.i03.p22.
- [24] Praptiningsih, Danang Mintoyuwono, Wianda Bias Intan Sepvie., Kemampuan Teknik Personal Sistem Informasi, Ukuran Organisasi, Keterlibatan Pemakai Dalam Sistem Terhadap Kinerja Sistem Informasi Akuntansi., *Jurnal Ilmiah Akuntansi Fakultas Ekonomi* 5(2019)175–84.
- [25] Prasetya, Putu Wahyu Yana, and I. Gusti Ayu Manuati Dewi., Pengaruh Gaya Kepemimpinan Transformasional Terhadap Intention To Quit Dimediasi Oleh Kepuasan Kerja Pada Karyawan., *E-Jurnal Manajemen Universitas Udayana* 8(4) (2019) 2042. doi: 10.24843/ejmunud.2019.v08.i04.p06.
- [26] Prasajo, Tafiq., Faktor-Faktor Yang Mempengaruhi Pelaksanaan Akuntansi Lingkungan (Studi Pada KLH/BLH, Dinkeb, Dan PDAM Kabupaten/Kota Di Provinsi Jawa Tengah)., (2013) Skripsi.
- [27] Rahayu, I., M. Musadieg, and A. Prasetya., Pengaruh Gaya Kepemimpinan Dan Program Keselamatan Dan Kesehatan Kerja Terhadap Motivasi Kerja (Studi Pada Karyawan Tetap Maintenance Department PT Badak LNG Bontang)., *Jurnal Administrasi Bisnis* S1 Universitas Brawijaya 43(1) (2017) 1–9.
- [28] Respatiningsih, Ida, and Frans Sudirjo., Pengaruh Komitmen Organisasi, Motivasi, Kapabilitas Dan Kepuasan Kerja Terhadap Kinerja Pegawai (Studi Empirik Pada Inspektorat Kabupaten Pemalang)., *Jurnal Ilmiah UNTAG Semarang* 4(3) (2015) 2302–2752.
- [29] Riani, M. E., Maarif, M. S., & Affandi, J., Pengaruh Program Pelatihan Dan Motivasi Kerja Terhadap Kinerja Karyawan PT. Td Automotive Compressor Indonesia., *Jurnal Aplikasi Bisnis Dan Manajemen* 3(2) (2017) 290–298. doi: 2.
- [30] Rizki, Maulina., Pengaruh Partisipasi Pemakai Sistem Informasi, Kemampuan Teknik Pemakai Sistem Informasi, Pelatihan Dan Pendidikan Pemakai Sistem Informasi, Dan Ukuran Organisasi Terhadap Kinerja Sistem Informasi Akuntansi Pada Perusahaan Perbankan Di Kota Pekanbaru., (2013) Skripsi. Fakultas Ekonomi Universitas Riau.
- [31] Robbins, S ., Perilaku Organisasi. Jilid I da. edited by Hadyana Pujaatmaja. Jakarta: Prenhallindo., (2008).
- [32] Rudiana, I. Kadek., Analisis Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Pada PT. BPR Nusamba Tegallalang., Skripsi Universitas Mahasaraswati Denpasar., (2018).
- [33] Suartika, Kamajaya Adi, Ni Luh, and Sari Widhiyani., Kemampuan Teknik Personal Pada Efektivitas Penggunaan Sistem Informasi Akuntansi Dengan Pendidikan Dan Pelatihan Sebagai Pemoderasi., *E-Jurnal Akuntansi* 18(2) (2017) 1485–1512.
- [34] Sugiyono. 2018. Metode Penelitian Kuantitatif, Kualitatif, Dan R&D. Bandung: CV Alfabeta.
- [35] Sumarti, T., and F. Rahardian., Pengaruh Kepemimpinan, Disiplin Kerja Dan Pelatihan Terhadap Kinerja Karyawan Pt. Pegadaian Cabang Pegadaian Pasar Kordon . *Jurnal TEDC* 12(3) (2019).
- [36] Supriyono., Akuntansi Keperluan. Yogyakarta: UGM Press-Grasindo., (2017).
- [37] Susantoso, J., Pengaruh Gaya Kepemimpinan, Lingkungan Kerja Dan Budaya Organisasi Terhadap Kinerja Pegawai Dengan Mediasi Kepuasan Kerja Di Dinas Pendapatan, Pengelolaan Keuangan Dan Aset Daerah Kabupaten Pati., Universitas Muria Kudus., (2013).
- [38] Susetyo, Dwinanto Priyo, and Acep Suherman., Dukungan Manajemen, Kemampuan Teknik Dan Pelatihan Terhadap Kinerja Sistem Informasi Akuntansi., *Simnasipetek* 1(1) (2016) 18–27.
- [39] Utama, I. Dewa Gede Buda, and I. Made Sadha Suardikha., Faktor-Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Pada Lembaga Perkreditan Desa., *E-Jurnal Akuntansi Universitas Udayana* 9(3) (2014)728–46.
- [40] Utami, Shendy Cahyaning, Dewi Saptantinah Puji Astuti, dan Muhammad Rofiq Sunarko., Pengaruh Kemampuan Pengguna Sistem Informasi, Keterlibatan Pengguna, Dan Dukungan Manajemen Puncak Terhadap Kinerja Sistem Informasi Akuntansi Pada PT BTPN Area Surakarta., *Jurnal Akuntansi Dan Sistem Teknologi Informasi* 12 (2016) 208–20.
- [41] Yullian., Kapabilitas Personal. Bandung: PT. Sucofindo Cabang Dumai., (2016).
- [42] Yunita Nurhayanti., Analisis Faktor – Faktor Yang Mempengaruhi Kinerja Sistem Informasi Akuntansi Pada Minimarket Di Wilayah Jakarta., *Jurnal Akuntansi (Universitas Gunadarma)* (2012).
- [43] Zainal, Veithzal Rivai, et. al., Manajemen Sumber Daya Manusia Untuk Perusahaan., Jakarta: Rajawali Pers., (2015).