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ALIGNMENT OF EMPLOYEE COMPETENCIES, INFORMATION TECHNOLOGY, ACCOUNTING INFORMATION SYSTEMS AS THE KEY TO ORGANISATIONAL PERFORMANCE (CASE STUDY ON MANUFACTURING COMPANY)

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Abstract

This investigation aimed to assess the influence of Employee Competence, Information Technology, and Accounting Information Systems on the performance of CV Nurissah Company. The goal was to enhance the operational outcomes of the organization. The study employed multiple linear regression techniques for data analysis, utilizing the SPSS software for data processing. Data were gathered through questionnaires distributed among 95 staff members at CV Nurissah Company. The findings of this research reveal that (1) employee competence exerts a positive impact on organizational performance; (2) the utilization of information technology enhances organizational performance; (3) the implementation of accounting information systems contributes positively to organizational performance; and (4) the combined effect of employee competence, information technology, and accounting information systems significantly boosts organizational performance.

Keywords: Employee Competence, Information Technology, Accounting Information System, Organisational Performance

INTRODUCTION

Business competition in the era of increasingly fierce globalization, every organization must be able to innovate for the dynamics of change in various aspects for the better. The problem that is often faced is how companies can improve employee performance with grand strategies that have been carefully planned (N. K. M. Widiastini et al., 2023). One of the problems in CV Mebel is related to employee competence and welfare, hampering organizational performance (Tyar, 2022). When examined in general, the success of an organization or a company in achieving its goals depends on the components within the organization itself, such as leaders, employees, programs, goals, facilities, and infrastructure available (Hartati et al., 2020). One of the keys to achieving success in achieving goals is the existence of work skills and competencies in employees.

Employee Competence plays a pivotal role in aligning individual performance with the specific requirements of their job positions. In this framework, it is essential that employees consistently exhibit the capacity to modify and fine-tune their actions to conform to the established competence criteria in their professional domain. (Pramularso, 2018). Lumanauw (2022) posited that determining competence levels based on human resources is essential for identifying the expected levels of achievement or performance within the context of the excellent and average categories. Organizations typically anticipate that their employees will possess significant work competence, as this boosts their confidence and motivates them to perform effectively. (Amrullah & Hermani, 2018). The Industrial Human Resources Development Agency (BPSDMI) admits that until now some companies still have difficulty getting ready-to-use labor, especially labor with skills with unique competencies and certifications, especially in the furniture industry (Buchori, 2023)

Information technology is a factor that can be employed to enhance the efficacy of a program within a company. In order to improve their business performance, companies must utilize information technology and resources as much as possible. This is necessary to excel in the competitive environment and deal with the increasing pace and complexity of information. Information technology can provide accurate, timely, and valuable information for managerial companies, essential for effective decision-making (Maelani et al., 2021). The quality of information can be enhanced by implementing technology that employees manage. While technology investment requires a significant financial outlay, the benefits of doing so are considerable for the Company. The issue with technology in the CV Mebel business is that the Company's technological facilities are still limited in terms of their ability to produce and market goods (Mada, 2023)

Accounting Information Systems are crucial for the management and operations within a business or organization. These systems consist of various interrelated parts that work together to gather, process, and store data. Subsequently, this information supports decision-making processes, offers control measures, and presents a comprehensive view of organizational performance (Umar et al., 2023). Happe et al. (2023) posited that companies require competent and professional human resources to utilize accounting information systems effectively. To ensure effective policy development and meet set objectives, managers necessitate a robust management accounting system that delivers essential information promptly and relevantly. This system boosts organizational performance by improving and optimizing employee functions. In this context, one significant challenge is the digital transformation in the furniture industry, which necessitates the integration of advanced Information Technology through the adoption of accounting information systems (Nadif, 2023)

This study builds upon the research of Malikhah et al. (2023), which examines the relationship between employee competence and information technology on performance productivity. The results demonstrate that when information technology is utilized effectively, it can enhance managerial quality, performance, and human resources competence. It has been established through various studies that Information Technology and Accounting Information Systems enhance the effectiveness of Organisational Performance (Febrianti et al., 2020; Wahdiat et al., 2019, 2021). Despite the recognized significance of Employee Competence and Information Technology in corporate settings, conflicting research results present a theoretical divergence. (Lestari et al., 2023) argue that Information Technology does not influence performance, and Employee Competence has a negligible impact on performance outcomes. This inconsistency underscores a research gap, suggesting variability in findings across different studies and theories. This discrepancy highlights the need for further investigation to reconcile these divergent results and refine the understanding of how these factors contribute to organizational success. This research aims to explore the influence of Employee Competence, Information Technology, and Accounting Information Systems on organizational efficiency, focusing on CV Nurissah.

Based on the phenomena and research issues previously outlined, along with identified gaps in existing studies, further investigation is warranted into how aligning Employee Competence, Information Technology, and Accounting Information Systems can serve as critical drivers of Organisational Performance. This investigation aimed to assess the influence of Employee Competence, Information Technology, and Accounting Information Systems on the performance of CV Nurissah Company. The goal was to enhance the operational outcomes of the organization.

LITERATUR REVIEW

Grand Theory

Referring to the competency variables used above, the grand theory regarding competencies used in assessing performance is to use the 'windows' theory allowed (Donald 2007) in Sample (2014), which states that competence is central to the success of achieving performance which is influenced by the existence of knowledge, skills, expertise, and attitudes. The grand theory above references various gaps related to the competencies of employees at CV Nurissah in improving work performance. This basis is needed to observe a gap CV Nurissah employees face with performance that often gets the spotlight.

Competence

According to Spencer & Spencer (2016), competence represents an intrinsic attribute of an individual that impacts decision-making and behavior. It is applicable universally across various scenarios and persistent over time. Competence encompasses the necessary skills, understanding, and capabilities to execute job responsibilities efficiently (Simamora, 2004).

In their framework, Spencer and Spencer (Sutrisno, 2009) categorize competence into five key elements:

1. Motives. This concept refers to the underlying reasons that drive an individual's behavior. It is a mental state that propels a person to act, often reflected in the establishment of ambitious goals and the assumption of responsibility for their attainment. Those driven by achievement motives, for example, set challenging targets and seek feedback to aid their development.
2. Traits. These inherent characteristics influence how individuals act or react to different situations. Characteristics like self-confidence and stress tolerance are examples of traits that shape behavioral responses.
3. Self-concept. This involves a person's beliefs and values, typically measured through psychological assessments. Such evaluations help ascertain an individual's leadership potential, for instance, by examining their propensity to display leadership qualities.
4. Knowledge. Defined as the extensive understanding and information accumulated within a particular domain, "knowledge" encapsulates what an individual knows about a particular area. Its complexity lies in its practical application versus theoretical understanding. Notably, the correlation between knowledge assessments and actual performance in human resources is often minimal. These assessments typically gauge the ability to choose correct answers. However, they must verify if the individual can effectively apply this knowledge in real-world tasks, highlighting a gap between knowing and doing.
5. Skill. This element represents the ability to execute specific tasks, which can be either physical or mental. Skills are directly observable and measurable through performance. For example, a desk relationship officer must demonstrate practical communication skills and analytical thinking abilities, which are crucial for executing their role efficiently.

Information Technology

Information technology has been crafted through human ingenuity to enhance the speed, reach, and longevity of information transmission from one party to another (Darmawan, 2012). This technology plays a crucial role in boosting the efficiency of various programs. Essential components form the foundation of information technology.

The dimensions and indicators of information technology sophistication that have been carried out by researchers (Sasongko, 2020) are as follows:

1. Several key technologies, including the Internet, database systems, decision-support systems, and accounting applications, support the Company's information systems.
2. The Company's accounting information system comprises several key components, including the general ledger, account code, journal, and proof of transfer.
3. The computerized information system utilized by the Company is supported by hardware with advanced specifications.
4. The accounting software the Company employs has comprehensive features and a rapid response time.
5. The Company's accounting software can process substantial transactions and produce accurate information.

Accounting Information System

Mulyadi (2001) posits that an accounting information system (AIS) constitutes an integrated framework encompassing meticulously orchestrated documents, ledgers, and summaries to deliver essential financial data that aids corporate management processes. This system is designed as a network of assets, including technological tools and personnel, dedicated to transforming financial and related data into actionable information. This transformation is critical for enhancing Organisational Performance, guided by the strategic application of Information Technology and the proficiency of employees (Bodnar et al., 2006)

The Accounting Information System indicators comprise the following:

1. One of the fundamental abilities of the report preparation team is the ability to use and master computerized technology in accounting information systems.
2. Accounting Information System with related technology
3. Effective execution of the financial reporting system enhances the simplification, speed, and accuracy of financial report outcomes, thereby positively influencing their timeliness.
4. Information technology is utilized in Accounting Information Systems to ensure efficient access, management, and usage of accurate and timely financial information for specific purposes. (Aldino & Septiano, 2021)

Performance

According to Hasibuan (2015), the performance of an individual is determined by their proficiency, dedication, and the opportunities presented to them in their roles. This performance is defined as the outcomes an individual achieves when executing their tasks, which depend on their skills, expertise, commitment, and timing, all aligned with set standards and benchmarks. Rivai (2015) elucidates performance, or work performance, as the degree of success an individual attains over a given period, measured against predetermined and collectively agreed upon benchmarks, targets, or objectives. This encompasses evaluating the standards of work output, goals, and criteria established beforehand.

As outlined by Wibowo (2009), the factors that influence performance can be categorized as follows:

1. Individual factors encompass the abilities, competencies, motivations, and commitments of a person, which significantly impact performance.
2. The leadership dimension is influenced by the extent to which supervisors and team leaders offer encouragement, guidance, and support.
3. The role of team dynamics is reflected in the level of assistance colleagues provide to each other.

4. Systemic factors relate to the operational systems and facilities that the organization makes available.
5. The intensity of pressures and variations within internal and external settings shape contextual or environmental factors.

The Effect of Employee Competence on Organisational Performance

Competence is the ability or ability possessed by a person in carrying out a job or task in a particular field, according to the position he has. Competence is the ability possessed by an employee to carry out duties and responsibilities based on knowledge, skills, and personality. Employee competence affects organizational performance. So, the higher the level of competence employees possess, namely in knowledge, experience, and expertise. Then, the higher the performance will be generated in the Company or organization. This is in line with research conducted by Bilondatu et al. (2023), (Widiastini et al. 2023), and Arifin et al. (2023)

H1: There is a positive influence between employee competence and organizational performance.

The Effect of Information Technology on Organisational Performance

Information technology has become essential for companies, especially in all company operational activities. Information technology, encompassing both hardware and software systems, is a critical component in data collection, manipulation, storage, and processing. This integration of computing and communications technology facilitates the creation of quality information characterized by its relevance, accuracy, and timeliness, significantly aiding decision-making processes across personal, business, and governmental domains. By reducing uncertainty, it plays a vital role as an organizational tool. Furthermore, the adeptness of employees in utilizing information technology enhances Organisational Performance by streamlining operations and simplifying oversight tasks. Then, the organizational performance will be better generated in the Company or organization. This is in line with research conducted by Suryani et al. (2021), Usman et al. (2023), and Malikhah et al. (2023)

H2: There is a positive influence between information technology and organizational performance.

The Effect of Accounting Information Systems on Organisational Performance

Implementing an effective accounting information system in organizations involves a series of systematic documentation and record-keeping processes that progressively manage financial transactions and data. This system facilitates the production of essential financial information, which is crucial for corporate decision-making. An accounting information system that ensures data's precision, integrity, and promptness significantly aids managers in various administrative functions, including planning, organizing, directing, and controlling business operations. Additionally, it supports accurate investment decision-making processes within the Company.

Implementing accounting information systems significantly streamlines employee task completion, minimizing the necessary effort and time. Consequently, this leads to enhanced employee performance, which is evident in the generation of precise and prompt reports encompassing financial and non-financial data. This correlation is supported by findings from studies by Machmury et al. (2021), Azizah & Hidayat (2023), and (Maharani et al., 2023).

H3: Accounting information systems have a positive influence on organizational performance.

The Effect of Competence, Information Technology, and Accounting Information Systems on Organisational Performance

The effective use of Information Technology and the Accounting Information System significantly enhances the impact of Employee Competence on Organisational Performance. The proficiency of human resources in these areas facilitates a rapid and accurate process for the preparation, implementation, management, and financial accounting, thereby improving the quality of organizational outcomes. This assertion is supported by findings from studies by Ayani Banjarnahor (2024) and Machmury et al. (2021)

H4: Competence, Information Technology, and Accounting Information Systems simultaneously positively influence Organizational Performance.

RESEARCH METHODS

The nature of this investigation is defined as explanatory. The investigation focuses on the workforce of CV. Nurissah, which comprises 125 individuals. For this study, a sample of 95 employees was selected to participate.

$n = N/N(d)^2 + 1$

n = sample, N = population; d = precision value or sig = 0,05

then the number of samples used

$N = 125/125\ (0,05)^2 + 1 = 95,23$, rounded up 95

This unit of analysis here is CV Nurissah Company. For the observation unit, this research is the Sample of CV Nurissah employees, with primary data collection techniques (collected through Google Form questionnaires to CV Nurissah employees) and secondary (such as literature, physical or electronic books, previous research journals, and literature reviews).

This research utilizes both primary and secondary data. Primary data were gathered using a questionnaire distributed via Google Forms to employees at CV Nurissah. The questionnaire employed a Likert scale to measure various indicators, a standard method for evaluating attitudes, opinions, and perceptions of social phenomena (Sugiyono, 2019). The participants indicate their concurrence or dissent regarding specific assertions by selecting an appropriate response, like ticking a box or marking an "X ."The survey comprises multiple assertions. This study incorporates secondary data collected from diverse resources, including literary works, both in print and digital formats, earlier scholarly articles, and reviews of existing literature (Hair et al., 2019)

The site chosen for this investigation is CV Nurissah Company. As for the timing, the research activities are scheduled to commence in February 2024. This strategic planning of location and timing is crucial for the effective collection and analysis of data, ensuring the research objectives are met efficiently.

In this study, multiple linear regression analysis was employed to examine the influence of multiple independent variables on a single dependent variable. The data was processed using the SPSS software program. This approach allows for assessing how variables such as Employee Competency, Information Technology, and Accounting Information Systems impact Organizational Performance.

Table 1. Operational Variables

No	Variable	Indicator	Scale
1	Competence	1. Motives	Nominal

		2. Traits 3. Self-concept 4. Knowledge 5. Skill (Sutrisno, 2009)	
2	Information Technology	1. The Internet and a database system support the information system. 2. It has a main accounting information system, which includes a general ledger, account code, journal, and proof of transfer. 3. The computerized information system is supported by hardware with advanced specifications. 4. Technology software with complete features and fast response time. 5. Technology software can process large volumes of transactions and generate accurate information. (Sasongko, 2020)	Nominal
3	Accounting Information System	1. Have the ability to use and master computerized technology in accounting information systems. 2. Accounting Information System with related technology 3. Successful implementation of the financial reporting system by making it easier and faster and creating accurate results, 4. Accounting Information Systems utilize information technology to open up opportunities for accessing, managing, and using fast and accurate financial information to fulfill tasks. (Aldino & Septiano, 2021)	Nominal
4	Performance	1. Personal factor 2. Leadership factor 3. Team factors 4. System factors 5. Contextual/situational factors (Wibowo, 2009)	Nominal

RESULTS AND DISCUSSION

Characteristics of Respondents

The survey participants' attributes offer insights into the data collected and the individuals involved. The following explanation details these characteristics as derived from the acquired data.

Table 2. Description of Respondent Characteristics

Characteristics	Category	Frequency	Percentage
Age	20-30 Years	26	27%
	31-40 Years	61	64%
	41-50 Years	8	9%
Gender	Male	71	75%
	Female	24	25%

Last Education	Junior High School	10	11%
	Senior High School	66	69%
	College	19	20%
Length of Service	0-10 Years	25	26%
	>10 Years	70	74%

Validity Test

Table 3. Validity Test Results

No	Variable	Unit	R-Count	R-Table	Information
1	Competence	X1.1	0.309	0.1996	Valid
		X1.2	0.515	0.1996	Valid
		X1.3	0.409	0.1996	Valid
		X1.4	0.363	0.1996	Valid
		X1.5	0.510	0.1996	Valid
2	Information Technology	X2.1	0.710	0.1996	Valid
		X2.2	0.456	0.1996	Valid
		X2.3	0.433	0.1996	Valid
		X2.4	0.345	0.1996	Valid
		X2.5	0.219	0.1996	Valid
3	Accounting Information System	X3.1	0.433	0.1996	Valid
		X3.2	0.219	0.1996	Valid
		X3.3	0.445	0.1996	Valid
		X3.4	0.377	0.1996	Valid
4	Performance	Y.1	0.532	0.1996	Valid
		Y.2	0.680	0.1996	Valid
		Y.3	0.514	0.1996	Valid
		Y.4	0.480	0.1996	Valid
		Y.5	0.545	0.1996	Valid

The findings from the validity assessment, detailed in Table 3, demonstrate that the r-count exceeds the r-table, thus validating all the statements. This establishes a positive correlation between the assertions of each variable and their respective construct scores.

Reliability Test

Table 4. Reliability Test Results

No	Variable	Cronbach Alpha	Limit Value	Description
1	Competence	0,776	0,60	Reliable
2	Information Technology	0,830	0,60	Reliable
3	Accounting Information System	0,753	0,60	Reliable
4	Performance	0,884	0,60	Reliable

The outcomes of the reliability tests presented in Table 4 reveal that the Cronbach's Alpha values for each variable exceeded 0.60, thereby affirming the reliability of all the variables employed in this study.

Normality Test

This test is carried out on the dependent and independent variables of the regression model to determine normality. Data distribution patterns that meet the standard or near normality characteristics in SPSS indicate a robust regression model. The table below shows that the Kolmogorov-Smirnov significance value is more excellent than 5% or 0.05 at a confidence level of 0.128. It is understood to indicate that the data is within the Ranmal distribution.

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		95
Normal Parameters[a,b]	***Mean***	0E-7
	Std. Deviation	1.89847588
Most Extreme Differences	***Absolute***	.120
	Positive	.062
	Negative	-.120
Kolmogorov-Smirnov Z		1.172
Asymp. Sig. (2-tailed)		.128

a. Test distribution is Normal.

b. Calculated from data.

Multicollinearity Test

The analysis for multicollinearity involves assessing the relationships among the independent and dependent variables within a regression framework. Examination of the data presented in the subsequent table confirms that the tolerance values surpass 0.1 while the Variance Inflation Factor (VIF) remains under 10. Such findings suggest the absence of multicollinearity issues among the variables under study.

Table 6. Multicollinearity Test

Coefficients			
Model		**Collinearity Statisctics**	
		Tolerance	***VIF***
1	(Constant)		
	Employee_Competence	.359	2.782
	Information_Technology	.322	3.101
	Accounting_System	.644	1.553

a. Dependent Variable: Organization_Performance

Multiple Linear Regression Test

Table 7. Multiple Linear Regression Analysis – Coefficients

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	*Std. Error*	*Beta*		
1	(Constant)	4.339	1.808		2.400	.018
	Employee_Competence	.343	.061	.059	5.657	.000
	Information_Technology	.438	.122	.439	3.588	.001
	Accounting_System	.380	.095	.347	4.010	.000

a. Dependent Variable: Organization_Performance

By the data analyzed through SPSS, as presented in Table 7, which focuses on multiple linear regression coefficients, the following equation of multiple linear regression has been derived:

$$Y = \alpha + b1\ X1 + b2X2 + b2X3e$$

$$Y = 4.339 + 0{,}343X1 + 0{,}438X2 + 0{,}380X3e$$

From the multiple linear regression equation above can be concluded as follows:

1) The value of α (positive) is 4.339, indicating that Organisational Performance 4.339 increases by one percent if employee competence (X1), Information Technology (X2), and Accounting Information Systems (X3) are worth fixing. This means that employee competence (X1), Information Technology (X2), and Accounting Information Systems (X3) have a relationship. Accounting information system (X3) has a one-way relationship.
2) The competence (X1) coefficient value (positive) of 0.343 means that if employee competence increases by one percent, organizational performance increases by one percent. If employee competence increases by one percent, organizational performance increases by 34.3%. Interpreted employee competence and organizational performance have a one-way relationship.
3) Information Technology (X2) coefficient value (positive) of 0.438 means that if every information technology increases by one percent, then organizational performance increases by 43.8%. Information technology increases by one percent, and organizational performance increases by 43.8%. Interpreted information technology and organizational performance have a one-way relationship.
4) Accounting Information System (X3), the coefficient value (positive) of 0.380 means that if each accounting information system increases by one percent, organizational performance increases by 38%.This means the accounting information system and organizational performance have a one-way relationship.

Partial Test

Table 8. Partial Test Results (t Test) – Coefficients

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	***Std. Error***	***Beta***		
1	(Constant)	4.339	1.808		2.400	.018
	Employee_Competence	.343	.061	.059	5.657	.000
	Information_Technology	.438	.122	.439	3.588	.001
	Accounting_System	.380	.095	.347	4.010	.000

a. Dependent Variable: Organization_Performance

1) The analysis revealed that the t-count of 5.657 exceeded the critical t-table value of 1.976, with a significance level observed at 0.000. These results demonstrate a partial yet significant impact of Employee Competence on Organizational Performance within CV Nurissah Company.
2) A t-count of 3.588 was recorded, surpassing the threshold t-table value of 1.976 and achieving a significance level of 0.001. This outcome signifies a partially significant influence of Information Technology on the Organisational Performance at CV Nurissah Company.
3) It was found that the t-count for the Accounting Information System stood at 4.010, surpassing the t-table threshold of 1.976 and registering a significance level below the 0.05 alpha, specifically at 0.000. This confirms that the Accounting Information System exerts a partially significant influence on the Organisational Performance at CV Nurissah Company.

Simultaneous Test Results

Table 9. Simultaneous Test Results (F Test) – ANOVAa

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	433.688	3	144.563	38.829	.000[b]
	Residual	338.796	91	3.723		
	Total	772.484	94			

a. Dependent Variable: Organization_Performance

b. Predictors: (Constant), Accounting_System, Employee_Competence, Information_Technology

The data shown in Table 9 suggest a notable correlation between Employee Competence, Information Technology, and the Accounting Information System influencing Organizational Performance within CV Nurissah Company. The findings are statistically significant, with an F-count of 38.829, surpassing the F-table's critical F-value of 2.31 and a p-value below 0.05.

Effect of Employee Competence on Organisation Performance

The calculation results indicate that the visible value of the sig value of employee competence is that the t-count value is greater than the t-count value. Employee competence

affects organizational performance at CV Nurissah. This indicates that an increase in the level of ability and competence of an individual in the workplace will result in enhanced organizational performance, a conclusion supported by previous research conducted by (Oktavia & Firdaus, 2024; Setyawati et al., 2023). Competence may be defined as the capacity to perform tasks or duties in a manner that is consistent with the requisite knowledge, abilities, and attitudes associated with a given profession or occupation. Competence is the possession of career-related knowledge, abilities, and attitudes that collectively determine a professional's expertise. A person's capacity for excellence and competence will subsequently be demonstrated in their work.

Conversely, a low level of competence is associated with low performance. Consequently, it is of paramount importance for CV Nurissah Company to implement training programs that will enable employees to enhance their competence. This will have a beneficial impact on organizational performance.

The Effect of Information Technology on Organisational Performance

The calculation results indicate that the visible value of the sig value of information technology is that the t-count value is greater than the t-count value. Therefore, information technology affects CV Nurissah's organizational performance. The results of hypothesis testing, which indicated a positive influence, are supported by previous research conducted by (Sholikhin & Nasir, 2023; Witara & Rifah, 2020). Information technology has the potential to enhance employee performance at CV Nurissah. Its benefits, such as increased efficiency, enhanced productivity, and improved effectiveness, positively impact organizational performance. If IT benefits are implemented correctly and effectively, they will support optimal organizational performance. Information technology can positively impact individual performance; therefore, it is essential that the technology is utilized appropriately and that it aligns with the tasks it supports. This will ensure that employee performance can be achieved effectively and efficiently with the support of information technology.

The Effect of Accounting Information Systems on Organisational Performance

The calculation results indicate that the visible value of the sig value of the accounting information system is greater than the t-count value, which is greater than the t-table value. Therefore, it can be concluded that the accounting information system affects organizational performance at CV Nurissah, as supported by previous research (Sofyan et al., 2023). This is due to the actions of the Company in implementing an accounting information system that makes the results of organizational performance more efficient and relevant in the preparation of financial reports (Zatinnuha et al., 2022). The more efficient and detailed the reports presented, the better the financial management at CV Nurissah. The accounting information system contains elements of control. Thus, the efficiency and inefficacy of the accounting information system significantly impact management's ability to control it. The information produced by the accounting information system is used as a basis for decision-making related to company activities and the performance of the CV Nurissah Company organization.

The Effect of Employee Competence, Information Technology, and Accounting Information Systems on Simultaneous Organisational Performance

The calculation results indicate that the visible value of the sig value of employee competence, information technology, and accounting information systems is greater than the t-table value. It is concluded that employee competence, information technology, and accounting information systems affect organizational performance at CV Nurissah. Therefore, employees must be able to demonstrate competence in information technology and

accounting information systems. The application of information technology in a manner that is appropriate and aligned with the tasks being carried out can have a positive impact on organizational performance (Shintia, 2021). Furthermore, implementing accounting information systems in organizations can provide users with enhanced capabilities to share financial information for planning, control, and corporate decision-making activities. Ultimately, this can lead to an improvement in the Company's overall performance. In other words, if the competence of employees, the use of information technology, and the implementation of accounting information systems are adequate within the Company. The organizational performance of CV Nurissah will also increase.

CONCLUSION

The study reveals that employee competence has a partial positive impact on organizational performance. Information technology also has a positive and significant impact on performance. A positive relationship exists between accounting information systems and performance. When combined, these factors have a significant positive and concurrent effect. Future researchers should consider adding other variables, expanding theories, and using data analysis techniques to enhance knowledge in management science in accounting and human resources.

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