

Employee Performance in Islamic Economics: AIS, Work Discipline, Organizational Culture and Incentives

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Article History:

Received on 07 June 2025

1st Revision 15 June 2025

2nd Revision 20 June 2025

3rd Revision 24 June 2025

Accepted on 27 June 2025

Abstract

Purpose: This study aimed to analyze the effect of accounting information systems, work discipline, organizational culture, and incentives on employee performance from the perspective of Islamic Economics (a study on PT Tunas Dwipa Matra Raden Intan).

Methodology/approach: This study used a quantitative approach. Sample selection in this study was performed using a purposive sampling technique, which obtained 30 samples.

Results: The results of this study prove that accounting information systems, work discipline, organizational culture, and incentives partially or simultaneously have a positive and significant effect on employee performance in PT Tunas Dwipa Matra. Obtained the value of The coefficient of determination (R Square) was 0.840, which shows that 84% of the variation in the dependent variable can be explained by the independent variables together.

Conclusions: Accounting systems, discipline, culture, and incentives improve performance but face issues of teamwork and fairness. Aligning with Islamic values, the company should enhance its systems and apply just, transparent rewards.

Limitations: The scope of this study was limited to the influence of accounting information systems, work discipline, organizational culture, and incentives; therefore, other factors that could potentially affect employee performance beyond these variables were not included in the analysis.

Contribution: This research contributes to a comprehensive understanding of the influence of accounting information systems, work discipline, organizational culture, and incentives on employee performance at PT. Tunas Dwipa Matra, with an Islamic economic perspective that provides a dimension of ethics and Shariah values in its analysis.

Keywords: *Accounting Information Systems, Employee Performance, Incentives, Organizational Culture, Work Discipline.*

How to Cite: Anggrayani, V., Kurniawan, A., Nurmalia, G. (2025). Employee Performance in Islamic Economics: AIS, Work Discipline, Organizational Culture and Incentives. *Bukhori: Kajian Ekonomi dan Keuangan Islam*, 5(1), 19-35.

1. Introduction

Business competition is a natural thing that happens between companies. This circumstance requires the company to optimize its human resources. Companies with greater human resources will be better able to compete with other companies and business challenges. If productivity rises, the company's profit-making objective must also rise (Barat, 2021). The bank will borrow the funds from its investors and pay back the agreed-upon principles plus interest (Syafril, 2025). The performance of the company's human resources, or personnel, is directly linked to this increase in productivity, making them a valuable asset.

Competition among banking institutions is increasingly fierce and requires banking institutions to

provide the best services and performance in order to compete in this global era (Firdayetti & Rahma, 2025). Muslims are highly urged to participate in Sharia-compliant Muamalah economic activities (Dani et al., 2024). The Islamic economic view of employee performance is to cooperate with worship. The results and the work process will be judged, either by humans or by Allah SWT. Islam encourages people to take care of one another by supporting one another with the basic necessities of family members who are struggling in any way and preventing those relatives from going to the point of destitution (Sadili et al., 2024). Rasullallah and the caliphs who succeeded the government after rasullallah also carried out supervision and audit of the performance of their employees. Rasullallah always audits the head of government and especially positions related to state finances such as zakat collection officers, the purpose of building performance so that in working in (organizations/agencies) can improve the ability and process of achieving performance on an ongoing basis. In accordance with the word of God contained in QS. At-taubah:105 provides a theological and moral foundation for every muslim employee to work professionally and responsibly (Zulkifli & Saskia, 2022).

وَقُلْ اَعْمَلُوا فَسَيَرَى اللهُ عَمَلَكُمْ وَرَسُولُهُ وَالْمُؤْمِنُونَ وَسَتُرَدُّونَ اِلَىٰ عَالِمِ الْغَيْبِ وَالشَّهَادَةِ فَيُنَبِّئُكُمْ بِمَا كُنْتُمْ تَعْمَلُونَ

Say, " work, and Allah and His Messenger and the believers will see your work, and you will be returned to the knower of the unseen and The seen, and he will inform you of what you used to do. (QS. At-Taubah : 105)

Problems that occur in the company one of them is the performance of employees. According to Shintia (2021) The process of working to enhance performance in order to attain the best outcomes or performance at work is known as employee performance. The economy under sharia has been expanding rapidly. The contribution of Islamic finance is still quite minimal in comparison to traditional regulation (Oktaviany et al., 2024). So based on this definition, employee performance has an important role in producing products and all company activities to make them even better. Employee performance in the company should be a pillar of running the life cycle together. However, here there is a decrease in employee performance supported by data entry unit targets that do not match between targets and their realization. The target data entry unit received by PT.Tunas Dwipa Matra Raden intan, Bandar lampung as follows:

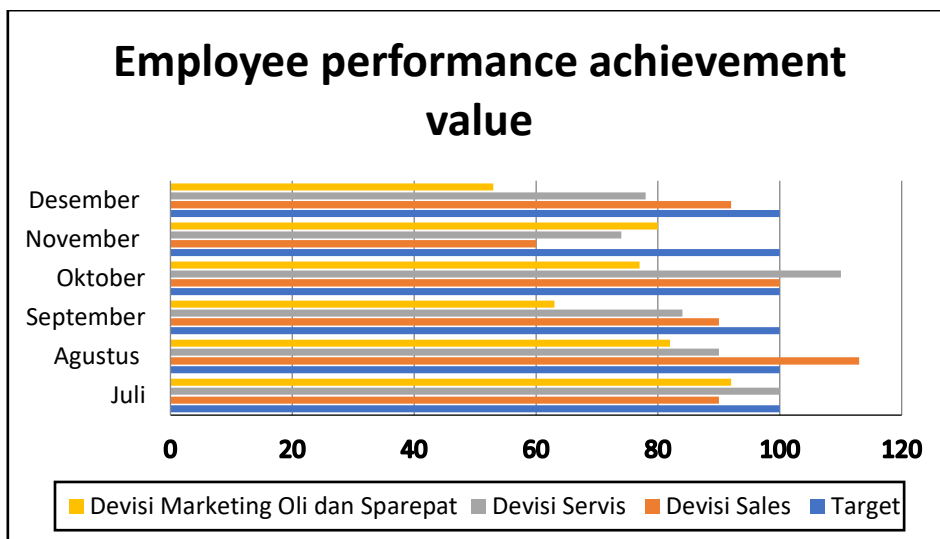


Figure 1 Performance appraisal chart of PT. Tunas Dwipa Matra Raden Intan
Source: HRD PT. Tunas Dwipa Matra Raden Intan

Based on the performance achievement table of PT. Tunas Dwipa Matra above, it can be seen that there are problems regarding the achievement of targets by all employees of PT. Tunas Dwipa Matra. The table above shows that employees do not always achieve the goals that the company wants. This

suggests that employee performance is declining, even though performance attainment over the past three months has fallen short of expectations.

According to earlier studies, a number of factors, including Accounting Information Systems, influence employee performance (Minat et al., 2024), work discipline (Abdullah et al., 2023), organizational culture (A et al., 2022), and incentives (Almaududi et al., 2021). Companies can operate smoothly if they use accounting information systems. Because information systems can assist companies in presenting financial data in real-time and improve the accuracy of financial statements so as to support more informed decision making (Nisa'yanayiroh & Permatasari, 2023).

While work discipline is a factor that is often used as a basis for assessing the good and bad performance of employees. It is important for employees to follow the rules set by the company, the existence of regulations helps in creating a good culture in the company (Suwanto et al., 2021). A highly disciplined attitude shows that employees are more responsible for their work so that it can help in achieving company goals. While according to (Rahayu et al., 2024) to create a corporate identity, demonstrate corporate values, and deliver exceptional service, a strong organizational culture is essential. With a strong, positive culture, and in line with the goals of the organization, it will create more productive, loyal, and motivated employees so that it helps in achieving better performance. In addition, the existence of incentives also supports the creation of good performance. Employees will be more encouraged to work if the company provides incentives for them (Kurniawan & Fitriyani, 2021).

According to earlier studies, corporate culture, work discipline, accounting information systems, and incentives all improve employee performance across a range of businesses. More in-depth research into the combined effects of these factors, however, is limited. Therefore, the author is interested to study further by taking the title “the influence of Accounting Information Systems (AIS), work discipline, organizational culture, and incentives on employee performance in the perspective of Islamic Economics (study at PT. Tunas Dwipa Matra Raden Intan).”

The impact of accounting information systems, work discipline, corporate culture, and incentives on employee performance has been the subject of numerous studies, there are still significant research gaps, especially in the context of Islamic economics and its application in specific cases such as PT. Tunas Dwipa Matra. Previous research has tended to focus on conventional economic frameworks, ignoring the dimensions of ethics, morality, and sharia principles underlying Islamic economics. This gap is increasingly seen in case studies in companies that may have implemented or potentially adopted Islamic principles in their operations. Therefore, there needs to be an in-depth exploration of how these variables interact and influence employee performance when analyzed through the lens of Islamic economics, which includes aspects of fairness, transparency, and social responsibility, as well as how PT. Tunas Dwipa Matra internalizes these values in its business practices. This study presents a novelty by integrating the perspective of Islamic Economics in analyzing the influence of Accounting Information Systems, work discipline, organizational culture, and incentives on employee performance, which is still rarely found in similar studies. This approach enables a more holistic understanding of the factors driving employee performance that are not only profit-oriented, but also aligned with Islamic values of ethics and Justice.

Based on the background and existing research gaps, the purpose of this study is to analyze and empirically test the effect of Accounting Information Systems, work discipline, organizational culture, and incentives on employee performance at PT. Tunas Dwipa Matra, with an approach that considers the perspective of Islamic Economics. This study seeks to provide a comprehensive understanding of how these factors contribute to improving employee performance, aligned with Islamic values and principles that emphasize justice, ethics, and well-being, so that the results of the study are expected to be the basis for the development of a holistic and sustainable performance improvement strategy for the company.

2. Literature Review and Hypothesis/Es Development

2.1 Human Resource Management

The Grand theory of this study is the theory of Human Resource Management (HRM) focusing on how companies manage employees to obtain optimal performance. This theory covers how policies and practices such as accounting information systems, work discipline, organizational culture, and incentives can be integrated to influence employee performance. This theory developed from the contributions of many thinkers and practitioners, with important figures such as David Ulrich, Gary Dessler, John Storey, and Michael Armstrong. Research conducted (Nurwidia & Gunawan, 2023). Human Resource Management (HRM) theory states that effective HR managers can improve employee performance. Human Resource Management (HRM) theory has a close link with this research, as HRM focuses on how organizations manage, develop, and motivate employees to achieve optimal performance. Good HRM will improve the quality of human resources in terms of ability, motivation, and opportunities to contribute, so that it has a positive effect on performance. SIA as an enabler of HRM in performance management, organizational culture as a moderator between HRM and performance, and incentives as a reinforcement of the relationship between work discipline and performance.

Human Resource Management (HRM) theory has a close link with this research, as HRM focuses on how organizations manage, develop, and motivate employees to achieve optimal performance (Nurwidia & Gunawan, 2023). In the context of this research HRM plays an important role in ensuring that the factors are well regulated to support the achievement of organizational goals.

Human Resource Management (HRM) theory is closely related to Islamic economics because both emphasize the importance of justice, ethics, and welfare in Human Resource Management. In the perspective of Islamic economics, labor management is not only seen from efficiency and productivity alone, but also must pay attention to moral values, such as honesty, trustworthiness, responsibility, and fair treatment of employees. HRM in Islamic economics emphasizes the importance of creating a harmonious and humane working environment, in accordance with the principles of maqashid Sharia which aims to preserve religion, soul, intellect, heredity, and property.

2.2 Systems Theory

The system is a conceptual framework which is used to analyze and understand the system, whether experienced or man-made, the theory emphasizes the interaction between the various components in the company to achieve greater goals or results, namely maximum employee performance. The theory proposed by Ludwig von Bertalanffy has a very close relevance to this study. Organization is a system consisting of subsystems (including SIA, HR, Culture, etc.). One of the crucial elements of the business's system that works well with other elements like work ethics, rewards, and culture is the accounting information system (Ramdhadi, n.d.).

The main Feedback loops in systems theory are feedback loops, which can be either positive or negative. Positive Feedback occurs when an action or change in one part of the system improves overall employee performance. Negative Feedback leads to reductions and adjustments. Positive Feedback occurs when incentives given to company employees can motivate them, which ultimately improves employee discipline, and employees become more efficient in using SIA to achieve company goals. So as to improve employee performance. Good performance will also boost morale and provide further incentive to achieve better results. In contrast to negative feedback, if there are shortcomings in the implementation of SIA, such as inaccuracies in data and discrepancies in the information provided, it can reduce employee motivation which ultimately damages organizational culture and lowers work discipline. Systems Theory has a strong link with Islamic economics because both view an entity as part of a whole that is interrelated and interacts harmoniously. In Islamic economics, the concepts of balance, justice, and integration between spiritual and material aspects are fundamental in regulating economic activity, which is in line with the systemic view that each part of the economic system must function in a coordinated manner to achieve a common goal. Islamic economics does not stand alone, but rather integrated with moral values, social, and Sharia law, which shows that the Islamic economic system is part of the Islamic Life system as a whole.

2.3 Hypothesis

2.3.1 Effect of the application of Accounting Information Systems (AIS) on employee performance

In an era where technology dominates almost every aspect of life, it is not surprising that technology is also the backbone of the financial management process in a business entity. One of the crucial concepts in understanding the combination of technology and accounting is Accounting Information Systems. Accounting Information System (SIA) is not just at or computer programs alone, but a system that integrates information technology with accounting principles in order to manage financial data more efficiently and accurately. An efficient accounting information system can reduce administrative burden, increase data transparency, and enable better supervision of company operations. Precise and accurate information generated by accounting information systems allows employees to better focus on their main tasks (Purnama, 2020).

Systems theory considers organization as a system consisting of various elements that interact with each other. In an integrated corporate system, the use of an optimal Accounting Information System will result in good performance, because all elements in the company can work can run with accurate and relevant data. The same study was conducted by (Sari & Septiowati, 2023) indicates that a good view of the Accounting Information System helps users to work harder to improve employee performance at the company. Based on previous research, researchers can propose a hypothesis that:

H1 : Accounting Information Systems (AIS) positive effect on employee performance

2.3.2 Influence of labor discipline on employee performance

It is projected that the company's human resources would perform well. Workplaces that practice work discipline are better able to meet their quality requirements and finish projects on time. Disciplined employees will also be more responsible for the tasks assigned, so performance will increase (Purnama, 2020). Work discipline is part of the behavior generated by the interaction of various components in the corporate system. Based on systems theory, work discipline will increase if the company has a clear structure and adequate information support (eg SIA). When employees have goals and desired results and obtain accurate information, they will achieve the set targets.

Employees who are disciplined in following the company's work procedures and standards will produce more quality work. Discipline ensures that every detail of the work is taken care of and that tasks are completed according to established specifications, reducing the chances of errors or rushed work (Rozalia, N.A., Utami, H.N., & iRuhana, 2015). Research conducted by (Suwanto et al., 2021), demonstrate identical findings that company rules on work discipline should be applied to all employees so that they can fulfill their duties and responsibilities in accordance with organizational expectations. The following hypotheses can be developed based on previous research:

H2 : Work discipline has a positive effect on employee performance

2.3.3 Influence of Organizational Culture on employee performance

Organizational culture can be used as a distinguishing identity from one company organization to another company according to its characteristics. organizational culture includes all values, norms, habits, and patterns of behavior that develop in an organization. A positive organizational culture can create a conducive work environment, inspire employee engagement, and provide a sense of belonging to the company's goals. In addition, an organizational culture that emphasizes teamwork will strengthen relationships between individuals and improve workflow.

HRM theory emphasizes that a supportive organizational culture can create a positive work environment and motivate employees to work better. Employees who work in a solid team and support each other tend to have better performance and achieve organizational goals more effectively (Rosvita et al., 2023). Previous research conducted by (Supardi & Aulia Anshari, 2022) in his research, organizational culture affects employee performance. Hence the following hypothesis:

H3 : Organizational culture positively affects employee performance

2.3.4 Effect Of Incentives on employee performance

Following all developments in the business world is something that must be done by a company. And one of the most influential factors is the human resources or workers in the company. One of the important factors that must be considered to achieve company goals is the need for motivation so that

employees are able to work well, and one of the motivations is to fulfill the desires, one of which is a good salary or wage.

In the theory of HRM incentives as the main driver in improving employee performance. Incentives given to employees will motivate employees and can improve discipline, thus creating harmony in work and improving employee performance. Employees expect an increase in income to meet their needs, with the provision of incentives will encourage employees to work better and improve their performance. Giving the right incentives makes employees feel valued according to their ability and performance. Incentives can also increase the spirit of employee performance so that performance can be achieved optimally (Haedar et al., 2016). Research conducted by (Almaududi, 2021) employee performance will tend to increase when more incentives are given. Based on previous research, the following hypotheses:

H4 : Incentives have a positive effect on employee performance

2.3.5 The influence of Accounting Information Systems, work discipline, organizational culture, and incentives on employee performance simultaneously

Factors (accounting information systems, labor discipline, organizational culture, and incentives) have interrelated influences that contribute simultaneously to improving employee performance. Each factor plays an important role in creating optimal conditions for increasing the effectiveness and productivity of employees. A good accounting information system (AIS) serves to reduce the time required for recording and analyzing data, allowing employees to focus on their present work, which in turn improves overall performance (Purnama, 2020). In addition, work discipline helps employees to work more organized, focused, and productive. Work discipline will favor good time management and the achievement of organizational goals (Rozalia, N.A., Utami, H.N., & iRuhana, 2015).

Then, an organizational culture that supports employee engagement and provides conducive work allows employees to work with greater passion and commitment, which has a positive impact on their performance (Rosvita et al., 2023). In addition, fair and attractive incentives increase employee motivation, which can strengthen the positive impact of accounting information systems, work discipline, and organizational culture in improving employee performance.

H5 : There is a significant influence between accounting information systems, work discipline, organizational culture, and incentives on employee performance simultaneously.

3. Methodology

3.1 Types of Research

This study uses a quantitative approach. The study population is employees of PT. Tunas Dwipa Matra accounting and General Affairs. In this study using 30 samples with koesioner or questionnaire data collection techniques. This study uses validity and reliability tests to test the quality of data. The validity test can be checked by making different correlations between each indicator and the total construct score. A measurement tool is valid or not based on the significance value <0.05 . while the reliability test is used to evaluate a set of questions related to variables. Chronbach's alpha value (.) more than 0.60 indicates that the questionnaire is considered reliable if the respondent gives consistent answers to the statements. Partial test, simultaneous test and coefficient of determinant performed in hypothesis testing, and data analysis using multiple linear regression used SPSS version 30.

3.2 Population and Sample

The population in the study are employees who work in the field of accounting and general of 48 respondents. The sample consists of employees who have worked in the company for at least one year, who they already understand or master the information systems used for accounting and daily operations. The selection of employees with a certain length of Service also aims to ensure that respondents have adapted to the labor system regarding work discipline, organizational culture and incentives at the company. Samples from the population will be taken by non-random sampling, thus, this study focuses on 32 respondents who can contribute deeper information regarding the relationship between the variables studied and the overall employee performance.

3.3 Definition and Operation of Variables

3.3.1 Dependent Variable

In this study, employee performance is variable Y. The results of work or achievements achieved by an employee in carrying out their duties and responsibilities in accordance with the standards set by the organization or company (Nurwidia & Gunawan, 2023).

3.3.2 Independent Variable

a) Accounting Information System (X1)

Accounting Information System is a subsystem of Management Information System which is responsible for managing transaction data of all existing activities. In a management information system, all organizational data, both financial and non-financial data, are managed to be used as information for all levels of Management (top, middle, and lower management) in assisting in decision making (Nisa'yanayiroh & Permatasari, 2023). Information systems can present financial statements in Real-time, in accounting jewelry accounting information systems reduce the risk of human error (Human error). In addition, modern systems have access control, encryption, and security features to protect accounting data (Sistem et al., 2024).

b) Work Discipline (X2)

In essence, discipline is an action that employees take with an attitude of responsibility for the work done, emphasizing the occurrence of the smallest possible problems, and preventing the development of possible errors (Diah Pranitasari & Khusnul Khotimah, 2021). Work discipline produces consistent records, such as reports of attendance, work output, and time usage, that can be used to assess performance quantitatively and fairly.

c) Organizational Culture (X3)

Organizational culture is an invisible social force. A culture that emphasizes discipline, work ethics, and responsibility forms regular and professional work behavior. A culture that supports learning and creativity makes employees more open to changes and improvements in work processes. This is important for increased sustainability (Hasibuan & Hadijaya, 2024).

d) Incentives (X4)

Incentives are remuneration outside the salary given to employees based on the results of work with the intention that employees want to work better and to be able to achieve a higher level of performance, so someone is willing to work seriously if in him there is a high morale (Risda Lestari et al., 2021).

3.3.3 Operational Variables

Table 1 Operational Variables Research

Variable	Measurement	Measuring Scale
Variable Dependent		
Employee Performance (Nurwidia & Gunawan, 2023)	Quality of work, quantity of work, timeliness of work, ability to work together, initiative and responsible.	Likert
Variabel Independent		
Accounting Information System (Nisa'yanayiroh & Permatasari, 2023)	Data security, data accuracy, speed of Information Access, Ease of use of the system, the suitability of the system to the needs of the work	Likert

Work Discipline (Diah Pranitasari & Khusnul Khotimah, 2021)	Punctuality of attendance and completion of work, observance of work rules, responsibility for tasks, consistency in work.	Likert
Organizational Culture (Hasibuan & Hadijaya, 2024)	Value cooperation and mutual respect, supportive leadership, open internal communication, adherence to company values.	Likert
Incentives (Risda Lestari et al., 2021)	Fairness in the provision of incentives, timeliness of provision, suitability of incentives with performance, satisfaction with the incentive system.	Likert

3.4 Data Analysis Techniques

In this study, kuantitatif analysis method is used. This approach is used to process and analyze numerical data (numbers) in order to explain, test or prove the relationship between variables and draw conclusions that are generalizing (Caroline, SE., 2019). The Data is processed through a questionnaire and then processed using the help of SPSS software version 30. Multiple linear regression technique is a model of the relationship between one dependent variable (Y) with two or more independent variables (X1, X2,.....Xn). It is useful to predict the value of Y based on a combination of several X and to know the influence of each independent variable on the dependent variable. The equation Model for multiple linear regression is given below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_n X_n + \epsilon$$

To determine the appropriate multiple linear regression model, testing and diagnosis should be done to ensure that the model used is valid, accurate and does not violate the basic assumptions of regression. Some tests that can be done for this study, among others:

3.5 Classical Assumption Test

a) Normality Test

Normality test is used to test the data is normal or not. In practice normality testing can be used for sampel as much as 30 ($n > 30$) then it is assumed to be good enough or normally distributed. If the p-value is > 0.05 , the data is normally distributed, but if the p-value is 0.05 , the data is not normal.

b) Multicollinearity Test

Multicollinearity tests confirm whether there is a correlation or relationship between these variables. By taking into account the Tolerance value > 0.10 which indicates the absence of multicollinearity problems. If the value of $VIF = 1$ then there is no multicollinearity, $1 < VIF < 5$ there is a low multicollinearity/weak but generally still acceptable, $5 \leq vif < 10$ medium to strong Multicollinearity so that it needs to be watched out and reviewed, and ≥ 10 severe / very high Multicollinearity means that action is needed: discard variables, combine, etc.

c) Heteroscedasticity Test

Heteroscedasticity test is a test to assess the similarity of residual variants from one observation to another. If the p-value < 0.05 (heteroskedasticity), if the p-value ≥ 0.05 (no heteroskedasticity).

3.6 Hypothesis Test

a) T test

T test aims to determine how significant the partial influence of the independent variable on the dependent variable. This means that the T test is a test performed to see the effect between the independent variable (X) with the bound variable (Y) (Kasmir, 2022).

- a. If the value is significant $t < \alpha = 0.05$ then H_0 is rejected & H_a is accepted which means the impact of the independent variable on the dependent variable.
- b. If the significance value of $t > \alpha = 0.05$ then H_0 is accepted & H_a is rejected which means that there is no impact on the interval of the independent variable on the dependent variable.

b) F test

According to (Kasmir, 2022) F test is used to determine the degree of significance of the simultaneous influence (testing together) of the independent variable to the dependent variable with the test :

- a. H_0 is accepted (no effect), if F calculate the table then h_0 is accepted
- b. H_0 is rejected (effect), if F calculate the α F table then H_0 is rejected (effect)

c) Coefficient Of Determination (R^2)

Used to find out how much the dependent variable can be described by the style. The value of the coefficient is between 0 and 1. According to (Cashmere 2022) the more the independent variable can explain the dependent variable, the higher the coefficient of determination.

4. Results and Discussion

4.1 Research Results

4.1.1 Respondent Description

Table 2 Recapitulation of Respondent characteristics

No	Categories	Description	Total	Presentation
	Gender	Men	18	60%
		Woman	12	40%
	Total		30	100%
	Long Time Working	< 1 year	0	0%
		> 1 year	30	100%
	Total		30	100%
	Section / Division	Service Division	18	60%
		Sales Division	3	10%
		Marketing Division	9	30%
	Total		30	100%

Source: Primary Data Processed (2025)

4.1.2 Validity and reliability test

Validity test to determine the validity of the questionnaire data. While the reliability test to determine the consistency of questionnaire answers. To determine the validity of the data, its significance value must be less than 0.05 and the degree of reliability must be more than 0.70.

Table 3 Validity and reliability test results

No	Variable	Item	Significance	Cronbanch Alpha
1	Accounting Information System (X1)	$X_{1.1}-X_{1.5}$	0.000	0.762
2	Work Discipline (X2)	$X_{2.1}-X_{2.5}$	0.000	0.715
3	Organizational Culture (X3)	$X_{3.1}-X_{3.5}$	0.000	0.720

4	Incentives (X4)	$X_{4.1}-X_{4.5}$	0.000	0.743
5	Employee Performance (Y)	$Y_{1.1}-Y_{1.5}$	0.000	0.702

Source: Primary Data Processed (2025)

Based on the results of the validity and reliability test, the research instrument can be concluded to be valid because it meets the significance standard of less than 0.05. In addition, because the Cronbach Alpha value is higher than 0.70, the instrument is classified as a reliable category.

4.1.3 Classical Assumptions Test

a) Normality Test

Table 4 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters	Mean	0
	Std. Deviation	0.56148438
Most Extreme Differences	Absolute	0.102
	Positive	0.09
	Negative	-0.102
Test Statistic		0.102
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Source: Primary Data Processed (2025)

Obtained test statistical value of 0.102 with a significance value of 0.200 then the significance value >0.05 . Thus, it can be concluded that the residuals of this regression model meet the assumption of normality.

b) Multicollinearity Test

Table 5 Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.333	1.767		3.018	0.006		
	Total X1	0.195	0.066	0.289	2.951	0.007	0.668	1.498
	Total X2	0.325	0.073	0.432	4.48	0	0.69	1.45
	Total X3	0.195	0.076	0.297	2.569	0.017	0.48	2.084
	Total X4	0.196	0.054	0.308	3.621	0.001	0.885	1.13

Source: Primary Data Processed (2025)]

Based on the results of multicollinearity test on regression models involving variables totalA, TotalB, TotalC, and TotalD, obtained tolerance values of each variable in a row of 0.668, 0.690, 0.480, and 0.885. These tolerance values are all above 0.1, which indicates the absence of serious multicollinearity problems. In addition, the values of Variance Inflation Factor (VIF) for the four variables are 1,498; 1,450; 2,084, respectively; and 1.130, all of which are well below the value of < 10.00 , this indicates that there is no significant increase in variance due to the correlation between independent variables in

the model. Thus, it can be concluded that the independent variables used in this regression analysis are free from multicollinearity, so that the regression coefficients obtained can be trusted and the interpretation of the relationship between variables can be done in a valid manner.

c) Heteroscedasticity Test

Table 6 Heteroscedasticity test results

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	0.112	0.837		0.134	0.895
	Total X1	-0.044	0.031	-0.324	-1.419	0.168
	Total X2	0.018	0.034	0.119	0.527	0.603
	Total X3	0.027	0.036	0.205	0.76	0.454
	Total X4	0.017	0.026	0.134	0.672	0.508

Source: primary data processed (2025)

It was determined that there was no heteroscedasticity problem based on the findings of the previous table analysis, where the GIS values of X1 (0.168), X2 (0.603), X3 (0.454), X4 (0.508) were more than 0.05. Because the significance value is greater than 0.05, there is no evidence of heteroscedasticity in the regression model.

4.1.4 Hypothesis Testing

a) Partial Test (t)

Table 7 Partial Test Result (t)

Coefficients ^a					
	Unstandardized Coefficients		Standardized Coefficients		
Model	B	Std. Error	Beta	t	Sig.
1 (Constant)	5.333	1.767		3.018	0.006
Total X1	0.195	0.066	0.289	2.951	0.007
Total X2	0.325	0.073	0.432	4.48	0
Total X3	0.195	0.076	0.297	2.569	0.017
Total X4	0.196	0.054	0.308	3.621	0.001

Source: primary data processed (2025)

a. Dependent Variable : Y

Partial test results showed that the Accounting Information System (AIA) had a positive impact on worker performance, so H1 was accepted. The test results of Accounting Information System variables (X1) showed a calculated t value of 3,161 with a GIS value. < 0.05. While the work discipline variable (X2) showed a positive impact on employee performance, then H2 was accepted. Organizational culture variable (X3) shows a positive impact on employee performance then H3 is accepted. Incentive variable (X4) has a positive impact on employee performance, then H4 is accepted. Thus, it can be concluded that the four partially independent variables have a significant contribution in influencing the dependent variable.

b) Simultaneous Test (F)

Table 8 Simultaneous test results (f)

ANOVA ^a						
Model		Sum Of Squares	df	Mean Square	F	Sig.
1	Regression	47.824	4	11.956	32.693	.000 ^b
	Residual	9.143	25	0.366		
	Total	56.967	29			

Source: primary data processed (2025)

The results of the analysis of the table above show that the value of F count (32.693) is greater than f table (2.759) and the value of sig (0.000) is less than 0.005. It can be concluded that the variables X1, X2, X3 and X4 significantly affect the dependent variable (Y).

c) Determinant Coefficient Test

Table 9 Coefficient Of Determination Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.916 ^a	0.84	0.814	0.605

Source: primary data processed (2025)

Based on the results of regression analysis, the value of the coefficient of determination (R Square) of 0.840, which shows that 84% of the variation in the dependent variable (Y) can be explained by the independent variables X1, X2, X3, and X4 together. The Adjusted R Square value of 0.814 takes into account the number of predictors in the model and the sample size, thus providing a more accurate estimate of the model's ability to explain data variability in the population. In addition, the correlation value of multiple (R) of 0.916 shows a very strong relationship between the independent variable and the dependent variable. The standard error of the estimate of 0.605 describes the average prediction error of the model against the actual observation value. Overall, this regression model has good predictive ability and is sufficient to explain the relationship between the variables studied.

4.2 Discussion

4.2.1 Maintainer Of Accounting Information Systems On Employee Performance

Based on the results of regression analysis that has been done, it was found that the Accounting Information System (AIS) significantly affect employee performance. This is evidenced by the positive value of the regression coefficient and the value of significance (p-value) < 0.05, which indicates that the rejected and H₁ H₁ accepted. That is, there is a significant relationship between the use of Accounting Information Systems and improved employee performance.

The results showed that Accounting Information System factors significantly affect employee performance. This means the accounting information system at PT. Tunas Dwipa Matra Raden Intan has been running well, so it can support the welfare of the company until now. This study is in line with research conducted by (Nisa'yanayiroh & Permatasari, 2023), which states that the use of good information technology in an organization will increase the effectiveness and efficiency of work. A well-designed Accounting Information System is capable of providing relevant, accurate, and timely financial information. This helps employees in making decisions, carrying out tasks, and achieving work targets optimally.

The use of good information technology in an organization will increase the effectiveness and efficiency of work. A well-designed Accounting Information System is capable of providing relevant, accurate, and timely financial information. This helps employees in making decisions, carrying out tasks, and achieving work targets optimally. For example in the implementation of Accounting Information

Systems at PT. Tunas Dwipa Matra that the use of good information technology in an organization will increase the effectiveness and efficiency of work. A well-designed Accounting Information System is capable of providing relevant, accurate, and timely financial information. This helps employees in making decisions, carrying out tasks, and achieving work targets optimally. These results support the findings of several previous researchers who stated that the use of effective accounting information systems can improve the performance of individuals and organizations as a whole (Minat et al., 2024). Therefore, organizations should continue to update and train the use of accounting information systems, so that the benefits can continue to be maximized.

The effective utilization of Accounting Information Systems, as demonstrated by improved employee performance, is aligned with Islamic work ethic principles that emphasize professionalism, efficiency, and accountability to achieve organizational success while maintaining justice and common prosperity.

4.2.2 Influence Of Labor Discipline On Employee Performance

The results showed that work discipline has a significant effect on employee performance at PT Tunas Dwipa Matra. This is indicated by the positive value of the regression coefficient and the significance value (p-value) is smaller than 0.05, which means that H_0 rejected and H_1 accepted. Thus, the higher the employee's work discipline, the higher the performance achieved. Labor discipline reflects the level of employee compliance with the rules, punctuality, responsibility for work, and conscientiousness in performing duties. In the work environment of PT Tunas Dwipa Matra, the application of good discipline is proven to increase the effectiveness and efficiency of work, thus having a direct impact on increasing employee productivity. This finding is consistent with the theory of Organizational Behavior which states that discipline is one of the main factors in the formation of a productive work culture (Nurwidia & Gunawan, 2023).

These results indicate that the management of PT Tunas Dwipa Matra needs to continue to maintain and improve the culture of discipline in the corporate environment. Such efforts can be made through consistent supervision, fair sanctions and rewards, and training that emphasizes the importance of responsibility and work ethics. In line with research conducted by (Suwanto et al., 2021) that good work discipline can increase the effectiveness and efficiency of work, which in turn improves the performance of individuals and the organization as a whole. The principles of work ethics and Islamic justice affirm that high work discipline, demonstrated through adherence to rules, responsibility, and punctuality, has a significant effect on improving employee performance, in line with Islamic teachings that advocate professionalism and integrity in every activity.

4.2.3 Influence Of Organizational Culture On Employee Performance

The results showed that organizational culture has a significant effect on employee performance at PT Tunas Dwipa Matra Raden Intan. This is evidenced by the value of the positive coefficient and the value of significance (p-value), which is less than 0.05, so the hypothesis that the influence of organizational culture on employee performance is accepted. At PT Tunas Dwipa Matra Raden Intan, a good organizational culture creates a conducive work environment, motivating employees to work with passion, discipline, and high commitment.

This finding is in line with Human Resource Management Theory which states that organizational culture plays a role as a foundation in building superior performance. A culture that supports collaboration, innovation and responsibility will encourage employees to improve their productivity and quality of work. Thus, employees not only perform their tasks mechanically, but also proactively contribute to the progress of the company (Nurwidia & Gunawan, 2023).

In the context of PT Tunas Dwipa Matra, values such as integrity, cooperation, customer service, and professionalism have formed a positive work culture. Employees feel valued, supported, and have a clear direction in carrying out their duties. This culture creates a sense of belonging and increases employee engagement in achieving company goals. This finding is reinforced by research results from (Rahayu et al., 2024) which states that a positive organizational culture will encourage the improvement of individual performance as well as the organization as a whole.

This study underlines that the positive organizational culture at PT Tunas Dwipa Matra, with its emphasis on integrity, cooperation, customer service, and professionalism, significantly improves employee performance, reflecting the principles of work ethics and justice in Islam that encourage passion, discipline, and a high commitment to common progress.

4.2.4 Intensive Influence On Employee Performance

The results showed that incentives have a positive and significant effect on employee performance at PT Tunas Dwipa Matra. Incentives, both material and non-material, serve as motivators that encourage employees to work more productively and achieve set targets. At PT Tunas Dwipa Matra, the provision of appropriate and fair incentives can increase employee morale, commitment, and loyalty to the company.

The findings are in line research (Almaududi et al., 2021) which states that adequate rewards or incentives can increase the intrinsic and extrinsic motivation of employees, thus having a direct impact on improving performance. In addition, incentives also help reduce absenteeism and employee turnover, which ultimately supports the stability and continuity of the company's operations. The results of this study indicate that the management of PT Tunas Dwipa Matra needs to continue to develop and implement a transparent, competitive, and performance-based incentive system. Thus, incentives are not only a reward tool, but also a strategic means to increase the effectiveness and efficiency of employees work. The provision of fair and transparent incentives at PT Tunas Dwipa Matra shows harmony with the principles of work ethics and Islamic justice which emphasizes the importance of proper appreciation for the efforts and contributions of employees, thereby encouraging productivity and loyalty.

4.2.5 The influence of accounting information system work discipline organizational culture and incentives on employee performance in the perspective of Islamic economics

In the perspective of Islamic economics, the simultaneous influence of Accounting Information Systems, work discipline, organizational culture, and incentives on employee performance illustrates an overarching approach to human resource management. In research (Muhammad et al., n.d.) Islam considers the success of an organization not only determined by a single factor, but by the harmony between a good work system, disciplined individual behavior, Noble cultural values, and a fair reward system. In this study, the combination of these variables, if applied simultaneously and in harmony with the principles of Sharia, will create a harmonious and productive work environment.

Accounting information systems in the context of Islamic economics plays an important role in creating accountability and transparency this is in line with research (Azwar, 2023). When information systems are used effectively and based on the value of honesty and trustworthiness, employees will feel more confident and motivated to work according to their responsibilities. In accordance with QS. Al-baqarah verse: 282 clearly commands to make records in transactions, especially those involving debts and receivables. Accounting information systems with more modern recording updates will make it easier for employees to carry out their duties in recording and minimizing errors. Work discipline is also a manifestation of trust, which is a responsible attitude for time, work, and trust given. In Islam, discipline is not just obedience to human rules, but also a form of obedience to Allah in carrying out worldly obligations. This is confirmed by the word of God contained in QS. Al-Mu'minun: 8

وَالَّذِينَ هُمْ لِأَمَانَاتِهِمْ وَعَهْدِهِمْ رَاعُونَ

"And those who keep their trusts and their promises."

The above verse reaffirms that discipline is not merely obedience to human rules, but also a form of obedience to God in carrying out worldly obligations. Labor discipline is not only a professional obligation, but also a form of worship and moral responsibility to God. An Islamic organizational culture fosters the values of *ukhuwah* (Brotherhood), *deliberation* (Shura), and *Justice* (adl) in every workplace interaction. In research (Hairani, 2023) A good culture will strengthen collective ethics at work and encourage employees to help each other achieve common goals. When organizational culture

is built on spiritual and moral values, solidarity and a high spirit of cooperation are created, which ultimately improves performance sustainably. Meanwhile, incentives in Islamic economics should be given fairly, properly, and not excessive. Allah says in the Qur'AN. An-najm verses: 39

وَأَنْ لَّيْسَ لِلْإِنْسَانِ إِلَّا مَا سَعَى

"And that man has only what he has earned."

This verse confirms that the results (rewards/incentives) obtained in accordance with the efforts made. The provision of remuneration in accordance with the efforts and contributions of employees is a form of respect for workers' rights. In the context of the world of work or economics, this reflects the principle of reward based on performance as taught in the Hadith:

أَعْطُوا الْأَجِيرَ أَجْرَهُ قَبْلَ أَنْ يَجِفَّ عَرْفُهُ

"Give wages to the workers before they dry up." (HR. Ibn Majah)

Based on the observation and analysis conducted, the misalignment between the elements resulted in the achievement of the maximum level of employee performance. The implementation of Accounting Information Systems still shows some weaknesses, such as delays in data processing, lack of training for employees, and the overall integration of the system between divisions. This causes the reporting and decision-making process does not run as efficiently as expected. From the side of labor discipline, irregularities in attendance, delays in completing tasks, as well as lack of compliance with established work procedures are still found. This shows that supervision and discipline development needs to be improved so that an orderly work culture can be formed properly.

Organizational culture is also not yet fully embedded in everyday work behavior. Values such as cooperation, open communication, and shared responsibility are still weak in their implementation, resulting in a lack of synergy between teams in achieving company goals. In addition, the incentive system implemented is still not fair and transparent by some employees. The vagueness of the criteria for granting bonuses or awards causes work motivation to fluctuate, even demoralizing employees who feel less appreciated for their contributions.

5. Conclusion

Accounting information systems, work discipline, organizational culture, and incentives partially or simultaneously have a positive and significant effect on employee performance in the PT Tunas Dwipa Matra environment. This shows that the improvement of these four variables can directly promote increased productivity, effectiveness, and work efficiency of employees. In addition, values such as cooperation, open communication, and shared responsibility are still weak in their implementation, resulting in a lack of synergy between teams in achieving company goals. In addition, the incentive system implemented is still not fair and transparent by some employees. The vagueness of the criteria for awarding bonuses or awards causes work motivation to fluctuate, resulting in an impact on employee performance.

This study has a limitation in its scope, which focuses only on PT Tunas Dwipa Matra, so the generalization of the results may be limited to the context of other companies. Nevertheless, the finding that accounting information systems, work discipline, organizational culture, and incentives partially or simultaneously have a positive and significant effect on employee performance shows relevance at the micro level. From the perspective of Islamic implications, the results underscore the importance of improvements in the values of cooperation, communication, and shared responsibility, which are in line with the principles of Shura (deliberation) and Ta'awun (mutual assistance) in Islam. In addition, weaknesses in the incentive system that has not been fair and transparent highlight the urgency of applying the principle of Justice ('adl) in payroll and rewards, so that employees feel valued and motivated on an ongoing basis in accordance with Islamic teachings that prohibit zalim (injustice) and encourage ihsan (goodness).

Suggestions for Pt Tunas Dwipa Matra to optimize Accounting Information Systems, improve employee discipline, strengthen organizational culture, and evaluate the improvement of incentive systems and the integration of Islamic economic values in company policies.

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