Implementation of Accounting Information System and Just In Time in Increasing Employee Work Productivity

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ABSTRACTS: This study aims to prove the effect of accounting information systems and Just In Time on employee productivity and the effect accounting information system on the implementation of Just In Time. The research method is descriptive quantitative with the technique of taking the sample is simple random and determining the number of samples using the Slovin formula with the number of respondents 77 people. Data collection uses a questionnaire which is distributed directly to employees at PT Distributions Bekasi who work in finance, marketing, delivery of goods, warehouse and administration. The results of the study conclude that the accounting information system and Just In Time partially have a positive and significant effect on employee productivity. Likewise, the accounting information system has a positive effect on the implementation of just in time. This means that the better the accounting information system and just in time will increase profits and improve the company's position through good cost control, good delivery of goods and improving the quality of products, services and services to consumers. The results of the study have positive implications for managerial performance in controlling, planning and decision making in company operations.

KEY WORD: Accounting information system, Just In Time and Employee Productivity

INTRODUCTION
Economic developments encourage increasingly fierce business competition, which is marked by product and service innovation. The availability of information is a guarantee to ensure the continuity of innovation through the company's creativity in facing the competition. Hansen and Mowen (2001), state that changes in the business environment are caused by the emergence of global economic competition, demands for product quality and competitive prices, as well as production process times and fast delivery to customers. To deal with these conditions, sufficient data and information are needed as a basis for management to make decisions, planning and monitoring. The element of time is one of the resources that can determine the competitiveness of the company. Optimal service will provide satisfaction for customers. This will affect the image and reputation of the company. To support this process, an accounting information system is needed and the application of Just in Time concepts and principles. According to Garrison and Noreen (2000) the benefits of implementing Just In Time are: (1) Working capital can be maximized with savings due to reduced inventory costs. (2) Locations that were previously used to store inventory can be used for other activities so that productivity increases. (3) The time to carry out production activities is reduced, so that it can produce a larger number of products and respond more quickly to consumers. (4) The production rate of defects is reduced, resulting in savings and increased customer satisfaction. To support this process, an accounting information system is needed and the application of Just in Time concepts and principles. According to Garrison and Noreen (2000) the benefits of implementing Just In Time are: (1) Working capital can be maximized with savings due to reduced inventory costs. (2) Locations that were previously used to store inventory can be used for other activities so that productivity increases. (3) The time to carry out production activities is reduced, so that it can produce a larger number of products and respond more quickly to consumers. (4) The production rate of defects is reduced, resulting in savings and increased customer satisfaction. To support this process, an accounting information system is needed and the application of Just in Time concepts and principles. According to Garrison and Noreen (2000) the benefits of implementing Just In Time are: (1) Working capital can be maximized with savings due to reduced inventory costs. (2) Locations that were previously used to store inventory can be used for other activities so that productivity increases. (3) The time to carry out production activities is reduced, so that it can produce a larger number of products and respond more quickly to consumers. (4) The production rate of defects is reduced, resulting in savings and increased customer satisfaction. (1) Working capital can be maximized with savings due to reduced inventory costs. (2) Locations that were previously used to store inventory can be used for other activities so that productivity increases. (3) The time to carry out production activities is reduced, so that it can produce a larger number of products and respond
The time to carry out production activities is reduced, resulting in increased productivity. This is one of the reasons why many companies are focusing on improving their production systems. By reducing waste and consistently increasing productivity (Putra and Idayati, 2014), companies can increase their competitiveness and gain a competitive advantage in the market. This means that consumers will feel close and satisfied if they always understand and understand their needs, in marketing activities consumers play a role, meaning that purchasing decisions are in the hands of consumers.

Meylianti and Mulia (2009), stated that tight competition between companies forced companies to be the best of the best to survive. Every company will try to take the best way and strategy to increase work productivity in order to be able to compete in the global market. Diaz and Retnani (2015), to win global competition, companies need to build good relationships with consumers as the authorized capital and long-term assets of the company. Consumers are kings (the consumer is a king), meaning that consumers will feel close and satisfied if they always understand and understand their needs, in marketing activities consumers play a role, meaning that purchasing decisions are in the hands of consumers.

Ningrum (2010), mentions that the manufacturing environment of traditional companies with large batches and high costs, has changed dramatically in the last 10 to 20 years where competitive markets are no longer defined by national boundaries. Advances in transportation and communication create global competition, leading to shorter product life cycles and increased product diversity. Foreign companies with higher quality and lower price products with special features. This creates pressure on domestic companies. Hensen and Mowen (2013), reveal that the company's efforts to gain competitive advantage are efforts to increase the company's productivity with lower unit costs. This will increase the competitiveness of the company and at the same time will gain profits. (Zulian Yamit, 2005)

The company's competitive strategy is through the implementation of Just In Time by avoiding, reducing forms of waste that are not added value and on the other hand trying to increase added value activities. Just In Time emphasizes the company's operational philosophy that focuses on eliminating waste in the form of non-value-added activities and increasing value-added activities. By implementing this strategy, companies can reduce waste that occurs, especially in inventory management. (Agustina, et al., 2007).

According to Hansen & Mowen (2001), Just In Time is a manufacturing approach with a demand system, with a schedule that still anticipates demand. This means that the company must avoid a high product and raw material inventory system because it results in a waste of idle funds. With a low inventory system, optimal operations are obtained. According to Abdurahim (2015), Just in Time is a philosophy that focuses on the activities of the internal segments of the organization. Ratnasari, et al., (2014) suggested that Just in Time is a production system designed to increase the efficiency of the production process to meet consumer needs with the right quality, cost, and time. In principle Just In Time considers excess inventory as a source of waste, however, Reducing inventory is not the main goal of Just In Time. The purpose of implementing Just In Time, according to Secondary W (2009), is to increase productivity by reducing various activities that do not add value to the product. Increased productivity is the driving force behind economic progress and company profits. The Just In Time system focuses on purchasing the right amount of inventory, at the right time and at the right place. In this system the main feature is the absence of inventory because inventory is considered only a waste. Even if there is inventory, it is purchased in small quantities with periodic delivery and on time when used, thereby eliminating waste and consistently increasing productivity (Putra and Idayati, 2014), according to Secondary W (2009), is to increase productivity by reducing various activities that do not add value to the product. Increased productivity is the driving force behind economic progress and company profits. The Just In Time system focuses on purchasing the right amount of inventory, at the right time and at the right place. In this system the main feature is the absence of inventory because inventory is considered only a waste. Even if there is inventory, it is purchased in small quantities with periodic delivery and on time when used, thereby eliminating waste and consistently increasing productivity (Putra and Idayati, 2014), according to Secondary W (2009), is to increase
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Furthermore Hadioetomo (2009), Just In Time is based on the concept of sending raw materials (materials) and the production of finished goods is carried out only when needed, directed at efforts to minimize inventories of raw materials, work in process, and finished goods with the aim of saving inventory costs and reducing inventory costs. reduce wastage. Thus, the application of Just In Time is based on two principles, namely: reduction of waste and optimal utilization of human resources, equipment, materials, and their components within the company. The Just In Time target focuses on continuous improvement to achieve low production costs, high productivity levels, good product quality and reliability, improve delivery time of final products and improve working relationships between customers and suppliers. Diaz and Retnani (2015), Just In Time can be applied in various functional areas of the company such as purchasing, production, distribution, administration, and so on.

According to Sinungan in Busro (2018), work productivity is the ability of a person or group of people to produce goods and services within a certain time or the ability to complete work that is an employee's duties and responsibilities in accordance with a set plan. Siagian (2014) states that work productivity is the ability to produce goods and services from various resources and capabilities of each worker. Work productivity is a measure that is pinned to a person in his capacity as an employee. Discussing work productivity is interesting because it is one measure of the company's success and ability to gain competitiveness and ability to compete in a sustainable manner.

This study discusses how the effect of the accounting information system (SIA) Just In Time (JIT) on employee work productivity and how the influence of the Accounting Information System (AIS) on the implementation of Just In Time (JIT) at PT Bekasi Distributionindo Raya. As a distribution company, it demands maximum work productivity so as to provide certainty satisfaction to the company's customers. Besides that, how the company eliminates waste (time, funds and resources / labor and power) certainly affects work productivity and company competitiveness. The purpose of this research is to find comparative evidence of how the influence of Accounting Information Systems (AIS), Just In Time (JIT) on employee productivity and the influence of Accounting Information Systems on the Implementation of Just In Time. The results of the research are expected to provide benefits to the management of PT Bekasi Distributions indoraya in the form of input to develop the reliability of its accounting information system and improve the application of the principles and concepts of Just In Time to increase the company's competitiveness. For the wider community as the company's customer, they can gain an understanding of the meaning of service satisfaction through the application of Just In Time and accounting information systems. For students and academics, it can provide a foundation and insight into a broader
understanding related to Just In Time and accounting information systems specifically in making papers and research. For the wider community as the company's customer, they can gain an understanding of the meaning of service satisfaction through the application of Just In Time and accounting information systems. For students and academics, it can provide a foundation and insight into a broader understanding related to Just In Time and accounting information systems specifically in making papers and research.

WORK PRODUCTIVITY
Work productivity is a measure of the comparison of the quality and quantity of a workforce in a unit of time to achieve work results or performance effectively and efficiently with the resources used. According to Ni Made Mira Yuni (2018, p 109), Work Productivity is an attitude that always has the view that the results that can be achieved tomorrow must be more or of higher quality than the results achieved today. Work productivity is closely related to a person's desire or willingness to achieve something better. One aspect of work productivity according to Siagian (2014) is continuous improvement. Factors that affect work productivity, are: knowledge, skills, abilities and attitudes.

To measure work productivity, an indicator is needed as follows (Sutrisno, 2014):

a. Ability
The ability of an employee to carry out their duties depends on the skills they have and their professionalism at work. This gives them the power to complete the tasks assigned to them.
b. Trying to improve the results achieved
It is one that can be felt by both those who do and those who enjoy the results of the work. So, this is an effort to take advantage of work productivity for each person involved in a job.
c. Spirit at work
It is an effort to be better than yesterday. This indicator can be seen from the work ethic and the results achieved in one day later compared to the previous day.
d. Self-development
Done by looking at the challenges and expectations with what is being faced. Because, the stronger the challenge, self-development is absolutely necessary. Likewise, the hope to be better in turn will greatly affect the desire of employees to improve their abilities.
e. Quality
Is the result of work that can show the quality of work of an employee. So, improving quality aims to provide the best results which in turn will be very useful for the company and itself.
f. Efficiency
Is a comparison between the results achieved with the overall resources used. Inputs and outputs are aspects of productivity that have a significant impact on employees.

Just In Time
Just In Time is a production system designed to obtain quality products, reduce operational se costs, and be able to achieve delivery times as efficiently as possible by eliminating types w of Accordiawaste ng to Witjaksono (2013), Just In Time is a business philosophy that specifically and being able to deliver products according to the wishes of consumers. discusses how to reduce production time, both in the manufacturing process and non- manufacturing processes and without incurring inventory costs. Just In Time is a system that focuses on wasteful activities in a company in a way that the company carries out the production process according to customer demand. According to Agus Ristono (2010:6) there are several main targets to be achieved from the JIT production system, namely: (1). Reducing scrap and rework (2). Increase the number of suppliers participating in JIT. (3). Improving the quality of industrial processes (zero defect orientation) (4). Reduce inventory (zero inventory orientation) (5). Reducing the use of factory space. (6). Linearity of factory output (producing at a constant rate over time). (7). Reduced overhead. (8). Increase the total productivity of the industry as a whole.
Just In Time Determinants

The factors that are important in Just In Time are (1) the Supplier factor, (2) the Inventory factor, (3) the Scheduling factor or the scheduling of goods delivery operations, timing / timing, and the use of resources in the company's operations, (4) Quality Management factor, (5) preventive maintenance factor, and (6) Employee Empowerment factor. Factors that can affect Just In Time, both related to the workforce and the environment within the company and company policies as a whole are: (a) work attitude, such as the willingness of employees to work in shifts or shift work. (b) the skill level which is determined by the company exercises in management supervision as well as in engineering skills. (c) The relationship between the workforce and the leadership of the organization which is reflected in a joint effort between the two to increase productivity through a circle of quality control. (d) Company management is the most efficient management of resources and work systems in achieving productivity growth, (e) efficient workforce, such as a manpower planning and additional work assignments, and (f) entrepreneurship which is reflected in risk taking, creativity in trying and being in the right groove in trying.

Accounting Information System

Accounting Information System is a system that collects, stores and processes financial and accounting data that is used by management in making decisions. According to Mulyadi (2016, p 5), the Accounting Information System is the arrangement of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management, in order to facilitate the management of the company. The important functions formed by the Jij Accounting Information System in an organization, are: (a) collecting and storing data about activities and transactions, (b) processing data into information that can be used in the decision- making process, (c) exercising proper control over organizational assets. Factors that can affect the Accounting Information System, both related to the workforce and the environment within the company and the company's policies as a whole are: (a) providing accurate and timely information so that they can carry out the main activities in the value chain effectively and efficiently. (b) improve the quality and reduce the cost of products and services produced, (c) increase efficiency, (d) improve decision-making abilities, (e) increase knowledge sharing, and (f) increase work efficiency in the finance department. The Financial Information System that provides information has several functions in business continuity, including: (a) Collecting all data on the company's business activities and storing the data effectively and efficiently. In addition, it records all resources that affect the business and all related parties, so that there is nothing in the company that is not recorded. (b) Take the necessary data from various sources of documents related to business activities, (c) Create and record transaction data correctly into the journals needed in the accounting process in accordance with the order and date of the transaction, (d) Converting a set of data into information that the company needs. This information is in the form of financial reports both manually and online which are required by all parties. (e) As a financial control system, in order to avoid fraud. With this system, the company's finances can be tracked with certainty because of a detailed accountability system.

Several previous studies that support this research are Marida Suneth's (2016) research which concludes that Just In Time has a positive impact on cost efficiency and work productivity. Research by Azhar Madianto, et al (2016), that the application of the Just In Time System plays a role in increasing efficiency and cost effectiveness because it can reduce waste costs. Angky Febriansyah (2018), Made Ambara Dita, I Wayan Putra. 2016 and Fahmi Rizaldi and Bambang Suryono. 2015 where accounting information systems have a positive and significant influence on employee performance. The differences between this study and previous studies are (1) accounting information systems are rarely associated with the application of Just In Time, (2) employee productivity is generally associated with motivation, wages, discipline and incentives. (3) The implementation of Just In Time relates to cost efficiency and the calculation of the cost of production. (4) the implementation of Just In Time generally uses a qualitative approach by comparing the calculation of the cost of goods in several years. In contrast to this research, which uses a descriptive quantitative approach with a questionnaire as an instrument of data collection and links accounting information systems and Just In Time with Employee Work Productivity.

FRAMEWORK

The framework of thought is a synthesis of a series of theories contained in the literature review, basically a systematic picture of the performance of the theory in providing solutions or alternative solutions to a series of problems. For more details, the researcher tries to make it in the form of an image, the framework of the researcher's thinking is as follows:

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Independent Variable: 
- X1, Accounting Information System
- X2, Just In Time

Dependent Variable: 
- Y, Employee work productivity

Research Hypothesis
H1: Accounting Information System has a positive effect on work productivity.
H2: Just In Time has a positive effect on work productivity
H3: Accounting Information System has a positive effect on Just In Time.

RESEARCH METHODS
The research method according to Malay SP Hasibuan (2017, p 118), the research design is a research design that is used as a guide in conducting the research process. This research approach is descriptive quantitative. The research analysis method is multiple linear regression analysis, namely statistical analysis to see the relationship between two or more independent variables and the dependent variable. The research was carried out from March to June 2021. The research site was PT Bekasi Distributionindo Raya Jl, Tytyan Indah Alexindo Km. 28 No.70 Medan Satria District, Bekasi City, West Java. Postal code 17132.

Operationalization of Research Variables
1. Accounting Information System (X1)
   Accounting Information System is a system that collects, stores and processes financial and accounting data used by decision makers. Collect and store data about the activities and transactions. Processing data into information that can be used in the decision-making process.
2. Just In Time (X2)
   According to Witjaksono (2013, p 221), Just In Time is a business philosophy that specifically discusses how to reduce production time, both in manufacturing processes and non-manufacturing processes and without incurring inventory costs. So it can be explained that Just In Time is a production system designed to get quality, reduce costs, and achieve delivery times as efficiently as possible by eliminating all types of waste that exist in the company and being able to deliver products according to the wishes of consumers on time.
3. Employee Work Productivity (Y)
   Work productivity is a measure of the comparison of the quality and quantity of a workforce in a unit of time to achieve work results or performance effectively and efficiently with the resources used. According to Eddy Sutrisno (2016 h 98), work productivity is the effectiveness of the use of labor and equipment which essentially leads to the same goal, that work productivity is the ratio of the results of time performance that results.
### Operational Research Variables

#### Table 3.1. Operational Variables

| No | Research Variables | Dimensions/construct | Indicator | Questionnaire |
|----|---------------------|----------------------|-----------|---------------|
| 1  | Accounting information system | Information systems to collect, store, and process data to produce information for decision makers. | - Easy to use  
- System in quick access  
- Reliable  
- System is flexible  
- Overall data safe  
- Easy to use | 1  
2  
3  
4  
5  
6 |
| 2  | Just In Time | A business philosophy discusses how to reduce production time, both in manufacturing and non-manufacturing processes | - Punctuality  
- Reduce costs  
- Achieve efficient time  
- Upgrade Service  
- Reducing Completion Delays  
- More Responsive  
- More focus  
- Work Process Flexibility  
- Time optimization  
- Remove uncertainty | 7  
8  
9  
10  
11  
12  
13  
14  
15  
16 |
| 3  | Work Productivity | continuous improvement, the implication is that all components of the organization make continuous improvement. | - Performance Size  
- Productivity realized  
- Repair continuity  
- Improve the performance  
- Work infrastructure  
- Work ethic | 17  
18  
19  
20  
21  
22 |

#### Population and Sample

The population in this study were all employees of PT Distiribusindo Alexindo Bekasi totaling 95 people. The sample analyzed in this study was based on the slovin formula. The sample method is the process of taking samples from a population (Cresswell in Riadi, 2015). The sample method is simple random sampling using the Slovin formula. As for the sample size used in this study using

\[
n = \frac{N}{1 + N(e)^2}
\]

the Slovin formula, namely: Where:

\[
n = \text{Sample size} \\
N = \text{Population} \\
e = \text{Percentage detachment because error taking desired sample.}
\]

\[
n = \frac{95}{1 + (95 \times 0.0025)}
\]
By using the Slovin formula calculation, the minimum number of samples to be achieved is 77 respondents.

METHOD OF COLLECTING DATA

The data collection method used a questionnaire instrument as well as interviews to explore oral data. The questionnaire was conducted by designing a set of written questions for the respondents to answer. The questionnaire used a Likert scale to measure the attitudes, opinions, and perceptions of respondents about the phenomena being discussed. Respondents were asked to check the (5) five most accurate answer choices with the following scores:

| Code | Answer Criteria | Mark |
|------|-----------------|------|
| SS   | Strongly agree  | 5    |
| SS   | Agree           | 4    |
| KS   | Disagree        | 3    |
| TS   | Do not agree    | 2    |
| STS  | Strongly Disagree | 1  |

Multiple Linear Regression Analysis

The data analysis technique used in this research is multiple regression analysis technique. Multiple regression analysis is used as a statistical analysis tool because this study is designed to examine the variables that influence the independent variables on the dependent variable. This analysis is intended to determine whether there are factors that affect work productivity which consist of Accounting Information Systems and Just In Time factors. The formulation of the analytical model used in this study, namely:

\[ Y = a + 1X_1 + 2X_2 \]

Where:
- \(Y\): Buying decision
- \(a\): constant
- 1 to 3: Regression Coefficient
- \(X_1\): Accounting information system
- \(X_2\): Just In Time
- \(e\): Standard Error

DISCUSSION AND DISCUSSION

Table 4.1 Respondents by Gender

| Gender | Frequency | Percentage |
|--------|-----------|------------|
| Man    | 35        | 46%        |
| Woman  | 42        | 54%        |
| Amount | 77        | 100%       |

Source: Processed data (2021)

Based on table 4.1, it is known that the gender of the respondents is out of 77 respondents. Men were 35 respondents (45.9%), while women were 42 respondents (54.1%).
Profile of Respondents by Age

Table 4.2 Respondent Data by Age

| Age        | Frequency | Percentage |
|------------|-----------|------------|
| <26 Years  | 32        | 42%        |
| 26-34 Years| 31        | 40%        |
| >35 Years  | 14        | 18%        |
| Amount     | 77        | 100%       |

Source: Processed data (2021)

Based on table 4.2, it is known that the age of respondents from 77 respondents aged less than 26 years were 32 respondents (42%), aged 26-34 years were 31 respondents (40%), while those who had an age of more than 35 years were 14 (18%).

Validity test

Validity test is used to measure whether or not a questionnaire is valid, a questionnaire is said to be valid or valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. The results of r arithmetic are compared with r tables where df = n-2 (df = 77-2 = 75) using a 95% confidence level, 5% error rate for two-tailed tests, then the r table is 0.1888. The questionnaire can be said to be valid if r count > r table.

Table 4.3. item validity test results

| Item | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item Total Correlation | Cronbach's Alpha if Item Deleted |
|------|---------------------------|-------------------------------|---------------------------------|---------------------------------|
| X1.1 | 85.77                     | 157,445                       | 616                             | 946                             |
| X1.2 | 85.87                     | 159,246                       | 581                             | 947                             |
| X1.3 | 86.03                     | 154,131                       | 727                             | 945                             |
| X1.4 | 85.91                     | 155,926                       | 707                             | 945                             |
| X1.5 | 85.90                     | 156,410                       | 721                             | 945                             |
| X1.6 | 86.05                     | 156,024                       | 631                             | 946                             |
| X2.1 | 85.88                     | 159,9999                      | 620                             | 946                             |
| X2.2 | 85.94                     | 164,351                       | 394                             | 949                             |
| X2.3 | 85.95                     | 157,497                       | 660                             | 946                             |
| X2.4 | 85.77                     | 160,445                       | 600                             | 946                             |
| X2.5 | 85.78                     | 159,122                       | 614                             | 946                             |
| X2.6 | 85.70                     | 161,186                       | 628                             | 947                             |
| X2.7 | 85.60                     | 159,954                       | 646                             | 946                             |
| X2.8 | 85.81                     | 156,554                       | 681                             | 945                             |
| X2.9 | 86.05                     | 154,339                       | 644                             | 946                             |
| X2.10| 85.71                     | 159,654                       | 667                             | 946                             |
| Y1.1 | 86.26                     | 156,484                       | 592                             | 947                             |
| Y1.2 | 86.08                     | 154,994                       | 677                             | 945                             |
| Y1.3 | 86.16                     | 152,160                       | 694                             | 945                             |
| Y1.4 | 86.12                     | 150,920                       | 819                             | 943                             |
| Y1.5 | 86.09                     | 152,952                       | 817                             | 943                             |
| Y1.6 | 86.14                     | 152,861                       | 785                             | 944                             |

Source: Data processed by SPSS Version 25.0
Based on the table above, the results of statistical test data on the validity of the Statement of Accounting Information System, Just In Time, and Work Productivity variables, the value of $r_{count} > r_{table}$, then the statement which amounts to 22 items is said to be valid as a research instrument and can be used to measure the measured variables.

**RELIABILITY TEST**

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 54), Reliability Test implies that an indicator is reliable enough to be used as a data collection tool. Reliability test is a measure of a respondent's stability and consistency in answering matters relating to the constructs of questions which are the dimensions of a variable and are arranged in a questionnaire form. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time. If the Cronbach Alpha value > 0.60 then it is reliable.

**Table 4.4. Reliability Test Results**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .948             | 22         |

Source: Data processed by SPSS Version 25.0

Based on the data on the cronchbach alpha value of the Accounting Information System, Just In Time, and Work Productivity variables of 0.948, it can be concluded that the cronchbach alpha value of the Accounting Information System, Just In Time, and work productivity variables is greater than the minimum cronchbach alpha value of 0, 60, then that means, the evidence for the statement of all variables is said to be reliable.

**Normality test**

According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p. 134), the Normality Test is a test of the distribution of the data to be analyzed, whether the data distribution is normal or not, so that parametric analysis can be used. Normality test was carried out using the Kolmogrov Smirnov test. A data follows a normal distribution or not by assessing its significance. If it is significant > 0.05 then the residual data is normally distributed and if it is significant < 0.05 then the residual data is not normally distributed.

**Table 4.6 Normality Test Results**

| One-Sample Kolmogorov-Smirnov Test | Unstandardized ed Residual |
|------------------------------------|-----------------------------|
| N                                  | 77                          |
| Normal Parameters, b               |                             |
| mean                               | .0000000                    |
| Std. Deviation                     | 2.78973550                  |
| Most Extreme Differences           |                             |
| Absolute                           | .101                        |
| Positive                           | .060                        |
| negative                           | -.101                       |
| Test Statistics                    |                             |
| asymp. Sig. (2-tailed)             | .051c                       |

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data processed by SPSS Version 25.0
From the data above, it shows that the data from the existing variables has a significant value of 0.51, where according to the provisions if it is significant > 0.05 then the data can be said to be normally distributed.

**Multicollinearity Test**
According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p. 141), the Multicollinearity Test is a condition where there is a strong correlation between the independent variables included in the formation of linear regression. Multicollinearity test aims to test whether a regression model has a correlation between independent variables (free). The cut off value commonly used to indicate the presence of multicollinearity is the tolerance value > 0.10 or the same as the VIF value < 10.

**Table 4.7 Multicollinearity Test Results**

| Coefficientsa | Model | Collinearity Statistics |  |
|---------------|-------|-------------------------|---|
|               |       | Tolerance | VIF |
| 1 (Constant)  |       | 0.552     | 1.812|
| DRAIN         |       | 0.552     | 1.812|
| JIT           |       | 0.552     | 1.812|

a. Dependent Variable: Work Productivity

Source: Data processed by SPSS Version 25.0

From the data above, it can be seen that the tolerance value of the two independent variables is 0.552 > 0.10 and the VIF is 1.812 < 10, so it can be concluded that there is no multicollinearity.

**Hypothesis Test Results (t Test)**
According to Rambat Lupiyoadi and Ridho Bramulya Ikhsan (2015, p 122), the t test is a test that can be used if the researcher wants to test with the mean of the two sample groups. If there are more than two sample groups, the Anova test can be used. The t-test is a test that is carried out to determine the relationship of the independent variables to the related variables partially. The test is carried out by looking at the significance level, if the significance level resulting from the calculation is < 0.05 then the hypothesis is accepted, on the contrary if the significance level is > 0.05 then the hypothesis is rejected. From the calculation results, the results obtained can be seen from the following table:

**Table 4.8 T. Test Results**

| Coefficients a | Model                | Standardized Coefficients | Standardized Coefficients | T  | Sig. |
|----------------|----------------------|---------------------------|---------------------------|----|-----|
|                |                      | B  | Std. Error | Beta |     |     |
| 1 (Constant)   |                      | 7370 | 2.558     | 2.880 | .005|
| DRAIN          |                      | 255 | .101      | 228  | 2.523| .014|
| Just In time   |                      | 580 | .081      | .647  | 7.167| .009|

a. Dependent Variable: Work Productivity

Source: Data processed by SPSS Version 25.0

a) Hypothesis testing 1
From the results of calculations based on the table above, it can be seen that the t value of the variable (X1) Accounting Information System is 2.523 with a significance level of 5%, the probability value is <0.05, namely 0.014 means Ho is rejected and Ha is
accepted. This partially shows that there is a significant influence between the variables of the Accounting Information System on Work Productivity.

b) Hypothesis testing 2
From the results of calculations based on the table above, it can be seen that the t value of the variable (X2) Just In Time 7.167 with a significance level of 5%, the probability value <0.05 is 0.009 meaning Ho is rejected and Ha is accepted. This partially shows that there is a significant effect between the Just In Time variable on Work Productivity.

Multiple Linear Regression Analysis
This analysis is intended to determine whether there are factors that affect work productivity which consist of accounting information systems and just in time factors.

Table 4.10 Results of Multiple Linear Regression Equations

| Model            | Unstandardized Coefficients | Standardized Coefficients | T     | Sig. |
|------------------|-----------------------------|---------------------------|-------|------|
|                  | B      | Std. Error | Beta |       |       |
| 1                |        |            |      |       |       |
| (Constant)       | 7370   | 2.558      |      | 2.880 | .005  |
| DRAIN            | 255    | .101       | .228 | 2.523 | .014  |
| Just In Time     | 580    | .081       | .647 | 7.167 | .009  |

a. Dependent Variable: Work Productivity

Source: Data processed by SPSS Version 25.0

Based on the data above that the results of multiple linear tests can be seen the regression equation obtained is as follows: 

\[ Y = 7370 + 0.255 \times X1 + 0.580 \times X2 \]

where:

- \( Y \) : Work productivity
- \( X1 \) : Accounting information system
- \( X2 \) : Just In Time

\( \text{constant} (Y \text{ value, if } X1, X2, \ldots Xn=0) \)

\( \text{regression coefficient (increase or decrease value)} \)

Based on the data above, it can be concluded as follows:

a. \( \text{constant} = 7.370 \)
If the accounting information system variables and just in time are considered equal to zero, then the Work Productivity variable is 7.370

b. \( \text{accounting information system coefficient } (X1) = 0.255 \)
If the accounting information system variable increases, while just in time is assumed to be constant, then work productivity increases by 0.255

c. \( \text{just in time coefficient } (X2) = 0.580 \)
If the just in time variable increases, while the accounting information system is assumed to be constant, then Work Productivity increases by 0.580

Coefficient of Determination

The coefficient of determination aims to measure how far the model's ability can explain the variation of the dependent variable. Determination analysis is used to determine the percentage contribution of the influence of the independent variable, namely the influence of accounting information systems and just in time on the dependent variable, namely work productivity. From the calculation results, the results obtained can be seen in the following table:
Table 4.11 Coefficient of Determination Test Results

| Model Summary | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---------------|---|----------|------------------|---------------------------|
| 1             | .817a | .667     | .658             | 2.827                     |
| a. Predictors: (Constant), Accounting Information Systems, Just In Time |
| b. Dependent Variable: Work Productivity |

Source: Data processed by SPSS Version 25.0

Based on the table above, it can be concluded that in this study the Adjusted R Square determination test explains whether the research can find the answers needed from the population. The range of Adjusted R Square values is 0 to 1, the value obtained is 0.658, meaning that the contribution of the independent variable, namely Accounting Information Systems and Just In Time to the dependent variable, is work productivity of 0.658 or the remaining 65.8%, 34.2% is influenced by the variable else that is not in this variable.

DISCUSSION OF RESEARCH RESULTS

The Effect of Accounting Information Systems on Employee Work Productivity

Based on the results obtained from this study, it shows that the t-count variable (X1) Accounting Information System is 2.523 with a significance level of 5%, the significance value is <0.05, i.e. 0.014 means Ho is rejected and Ha is accepted. This shows that partially the accounting information system has a positive effect on employee work productivity. This means that an accounting information system that collects, processes, stores and distributes accounting and financial information (operational) provides important input in analyzing the company's operational performance. Accounting information systems help employees to monitor and control their performance. The results of this study are in line with Angky Febriansyah (2018), Made Ambara Dita, I Wayan Putra. 2016 and Fahmi Rizaldi and Bambang Suryono. 2015 where the accounting information system has a positive and significant influence on employee performance. This means that if the accounting information system is good then the employee's performance will be good too, whereas if the accounting information system is bad then the employee's performance will be bad too. The accounting information system is not too dominant, which means that there are many other variables that can affect employee performance such as motivation, work ability, information technology, and so on.

The Effect of Just In Time on Work Productivity

Based on the results obtained from this study, that the t-count variable (X2) Just In Time 7.167 tables, namely 7.167 with a significance level of 5% and a significance value of <0.05 which means Ho is rejected and Ha is accepted. This shows that partially there is a significant influence between the Just In Time variables on work productivity. The results of this study are in line with the results of research by Marida Suneth (2016), Serang, Serlin and Surachman (2012) which revealed that the application of Just In Time has a positive impact on cost efficiency and work productivity. This means that the application of just in time will encourage profits and improve the company's position with good cost control, improve delivery of goods and improve the quality of the company's products, services and services.

The Effect of Accounting Information Systems on Just In Time

Table 4.12 Table of Coefficients

| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
|-------|-----------------------------|----------------------------|---|------|
| 1 (Constant) X (JIT) | 4,146 | 2,647 | .661 | 4,658 | .000 |

Source: Processed Primary Data, 2021
Based on the value obtained, the tcount value is 4.658. Because the value of tcount (4.658) is greater than ttable (2.048), then at an error rate of 5% it was decided to reject Ho and accept Ha. While the P-Value 0.000 is smaller than 0.005, meaning that with a 95% confidence level, it can be concluded that the accounting information system has a positive influence on Just In Time (JIT). This means that information is collected, processed and provided. An accounting information system can encourage control, planning and decision making related to the operational implementation of the duties or work of employees and management.

CONCLUSIONS, LIMITATIONS AND RESEARCH IMPLICATIONS

Based on the results of research data processing and discussion, it can be concluded that the Accounting Information System has a positive effect on employee work productivity. This means that information that is available at any time, can be used by employees as material for planning, controlling and making decisions regarding inventory in warehouses, schedules for delivery of goods and handling of incoming goods. The application of Just In Time has a positive effect on employee work productivity. This means that the application of Just In Time can reduce, suppress and even eliminate waste and faster timeliness for delivery of goods. Just In Time provides benefits and improves the company's position by controlling costs, improving delivery of goods and improving service quality on an ongoing basis. Accounting Information System has a positive effect on the implementation of Just In Time. This means that the Accounting Information System plays an important role in collecting, processing, storing and distributing financial and accounting information related to the company's operations so that the implementation of Just In time can run well.

The results of this study have a positive impact and have positive implications for managerial and employee performance in the company. Through the implementation of Accounting Information Systems and Just In Time on an ongoing basis it will increase profits, improve the company's position. In particular, the implications of implementing just in time are to increase the effectiveness of cost control, improve delivery of goods and improve the quality of products, services and company operations. In turn, the company provides good service to customers. The limitation of this study is that the results of this study were carried out in one company so that the results of the study do not necessarily generalize to the conditions that exist in companies in general. Research suggestion is to link commitment and integrity as well as communication model of employee productivity management. Employee productivity is an important element to achieve organizational competitiveness.

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