



Impact of Accounting Information System Implementation, Digital Transformation, and Internal Control on Employee Performance: A Case Study of PT Fokus Jasa Mitra

Nawaal Fakhri Widiantoro¹⁾; Fajar Syaiful Akbar^{2*)}

^{1,2)} **Department of Accounting, Economics and Business Faculty, Universitas Pembangunan Nasional “Veteran” Jawa Timur**

***Correspondent Author:** fajarsa.ak@upnjatim.ac.id

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ABSTRACT

Purpose : This study investigates the effects of Accounting Information System (AIS) implementation, digital transformation, and internal control on employee performance at PT Fokus Jasa Mitra. **Methodology:** A quantitative method was employed, utilizing a questionnaire distributed to 97 respondents. The data were analyzed using multiple linear regression to test the hypothesis. **Results:** The implementation of AIS, digital transformation, and internal control significantly affected employee performance, both partially and simultaneously. **Findings:** The study confirms that AIS, digital transformation, and internal controls contribute to employee performance through improved work efficiency and decision-making. **Novelty:** This study provides a unique perspective on how the interplay between technological and control factors impacts employee performance within the context of PT Fokus Jasa Mitra, a company transitioning from FoxPro to ERP. **Originality:** Unlike previous studies, this research specifically focuses on PT Fokus Jasa Mitra and uses SEM-PLS analysis to explore employee performance in light of system and organizational changes. **Conclusion:** The findings highlight the critical role of AIS, digital transformation, and internal control in enhancing employee performance. These insights offer practical implications for managers in similar business environments. **Type of Paper:** Empirical Research

INTRODUCTION

The workplace has grown more complicated and competitive as a result of globalization and the quick development of technology. Businesses must embrace digitization, increase productivity, and guarantee that workers can make the best use of the tools at their disposal. While employees are expected to work more efficiently and acquire more abilities, media serves as a bridge between people and technology. Adoption of technology is only one of the biggest obstacles; another is enhancing employee competencies through efficient digital training (Wulandari et al., 2023). Productivity stagnation is frequently caused by inadequate internal controls and a lack of knowledge about the mechanisms that have been put in place. Therefore, managing the current dynamics of

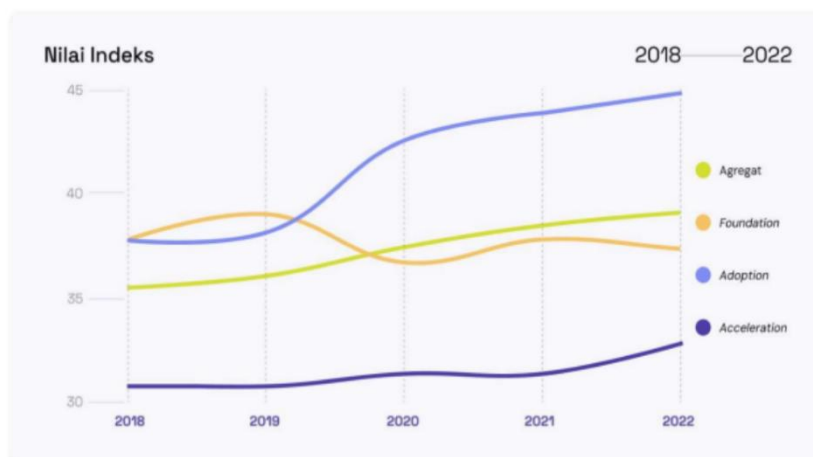
organizational transformation requires a grasp of the elements that affect employee performance (Anshari & Manjaleni, 2024).

Digital transformation and accounting information systems work together to support business performance in tandem with technology breakthroughs. The ability of employees to operate and use the information generated is just as important to the deployment of an efficient accounting information system as the system's design and technology execution. Conversely, digital transformation forces businesses to constantly innovate and modify current systems in order to make them more effective and responsive to shifting business requirements. Therefore, the strategic step of integrating accounting information systems with digital transformation can enhance the company's financial management quality and decision-making efficacy (Manik & Firdaus, 2024).

Additionally, digital transformation has emerged as a global trend that cannot be avoided. As a result of this shift, businesses must incorporate digital technology into a number of commercial operations, such as financial management and accounting. Businesses can increase productivity and effectiveness through digital transformation, but people must constantly adjust to new developments. Companies undergoing digital transformation must not only integrate new technologies into their various business processes, but also support staff members in continuously adapting to these changes. This flexibility turns into a crucial element in raising the business's operational efficacy and efficiency (Indriyani et al., 2023).

Businesses must make sure that the systems they have put in place work correctly and support the goals of the company as technology becomes more and more integrated into daily operations through digital transformation. Internal control is essential in this situation for striking a balance between good company governance and technical innovation. Adoption of digital technologies may increase the danger of mistakes or misuse in the absence of efficient internal control systems, which can eventually hinder operational efficiency. Thus, improving overall business performance requires a combination of strong internal controls and digital transformation (Pertiwi & Nirawati, 2024).

Figure 1. National Digital Transformation Index



The rapid development of technology and increasing competition have forced businesses to adopt digital transformation strategies. For organizations like PT Fokus Jasa Mitra, improving employee performance requires an effective implementation of Accounting Information Systems (AIS), digital transformation, and strong internal controls. This research aims to assess how these elements influence employee performance, particularly within an outsourcing service company. The findings can guide businesses in adopting technological and control systems that enhance employee productivity, ensuring better service delivery and organizational growth. (Kementerian Komunikasi Digital Indonesia, 2024).

Given the requirement for dependable internal control systems and the speed at which technology is developing, PT Fokus Jasa Mitra, an outsourcing company, has significant obstacles in enhancing employee performance. This organization is largely dependent on effective system administration and personnel performance, which is why I selected to conduct research there. Improving employee comprehension of Accounting Information Systems (AIS), increasing flexibility in the face of digital change, and putting robust internal controls in place are essential for raising overall performance. The goal of this study is to offer insightful information that will assist the business in creating more successful plans to increase worker output and operational effectiveness.

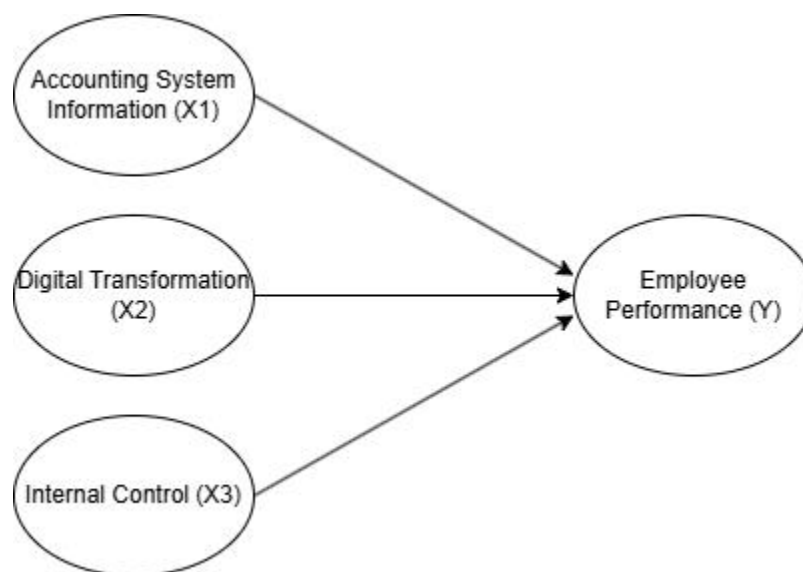
This research is conducted due to its alignment with studies by (Melinda, 2024; Septriyaanda et al., 2021), which used Accounting Information Systems as the independent variable and employee performance as the dependent variable. Their findings indicate that Accounting Information Systems have a significant impact on employee performance. Other studies by (Septriyaanda et al., 2021; Irfandani et al., 2023) also show that digital transformation influences employee performance. Additionally, research by (Putri & Endiana, 2021; Septriyaanda et al., 2021) found that companies implementing strict internal control systems experienced increased work effectiveness and employee satisfaction.

In light of the explanation above, the purpose of this study is to investigate how PT Fokus Jasa Mitra's employees perform in relation to Accounting Information Systems, Digital Transformation, and Internal Control. Because outsourcing firms like PT Fokus Jasa Mitra mostly depend on the effectiveness of their human resources and effective system management, the study is being carried out. It is anticipated that this study will theoretically contribute to the body of knowledge regarding the variables influencing employee performance in service-oriented businesses. Practically speaking, the results can help management of the organization develop plans that will increase staff productivity through the use of information technology, adjusting to the digital transition, and putting in place robust internal control mechanisms.

METHOD

The impact of internal control, digital transformation, and accounting information systems on worker performance at PT Fokus Jasa Mitra is examined in this study using a quantitative methodology. Employee performance is the dependent variable, and the independent factors under investigation are knowledge of accounting information systems, flexibility in the face of digital change, and the application of internal controls. The following is the research framework:

Figure 2. Conceptual Framework



Employees of PT Fokus Jasa Mitra in early 2025 make up the study population. A quantitative research approach is used to investigate how internal control, digital transformation, and the adoption of an accounting information system affect employee performance. Explanatory study aims to use statistical analysis to explain the causal links between variables. 3,645 workers from PT Fokus Jasa Mitra's finance, administration, and operations divisions made up the research population. Based on their involvement and experience with the systems being studied, 97 respondents were chosen through purposive sampling. A systematic questionnaire of closed-ended questions on a five-point Likert scale from "strongly disagree" to "strongly agree" was used to collect the data. Validated indicators were used to operationalize and measure each research variable. Data were collected using a structured questionnaire with closed-ended questions, measured using a five-point Likert scale ranging from "strongly disagree" to "strongly agree." Each research variable was operationally defined and measured using validated indicators from previous studies, ensuring content and construct validity.

The data analysis technique used in this study was multiple linear regression. Prior to hypothesis testing, classical assumption tests including normality, multicollinearity, and heteroscedasticity tests were conducted to ensure the validity of the regression model. Descriptive statistics were also used to describe respondent characteristics and response trends. The analysis

aimed to determine the partial and simultaneous effects of the independent variables—Accounting Information System, digital transformation, and internal control—on the dependent variable, employee performance. The tools used in the research included printed questionnaires for data collection, Microsoft Excel for organizing data, and SPSS for statistical analysis. The procedures and techniques applied in this research are presented clearly to allow replication in similar organizational or technological research contexts.

Data analysis in this study was performed using Structural Equation Modeling with the Partial Least Squares method (SEM-PLS) through SmartPLS 4.0 software. The assessment consisted of two main stages: the measurement model (outer model), which evaluated convergent validity, discriminant validity, and reliability by examining indicators such as loading factors, Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha; and the structural model (inner model), which was analyzed by looking at the coefficient of determination (R^2), effect size (F^2), and the significance of path coefficients using t-statistics. Hypotheses were accepted if the t-statistic exceeded 1.96 and the p-value was below 0.05, indicating statistically significant relationships.

This research adopts a quantitative approach with multiple linear regression analysis. A sample of 97 employees from PT Fokus Jasa Mitra was selected using purposive sampling, ensuring they had experience with the systems being analyzed. Data were collected through a structured questionnaire using a five-point Likert scale. Classical assumption tests (normality, multicollinearity, and heteroscedasticity) were performed before hypothesis testing, which was conducted using SPSS and SEM-PLS through SmartPLS 4.0 to evaluate the relationships between AIS, digital transformation, internal control, and employee performance.

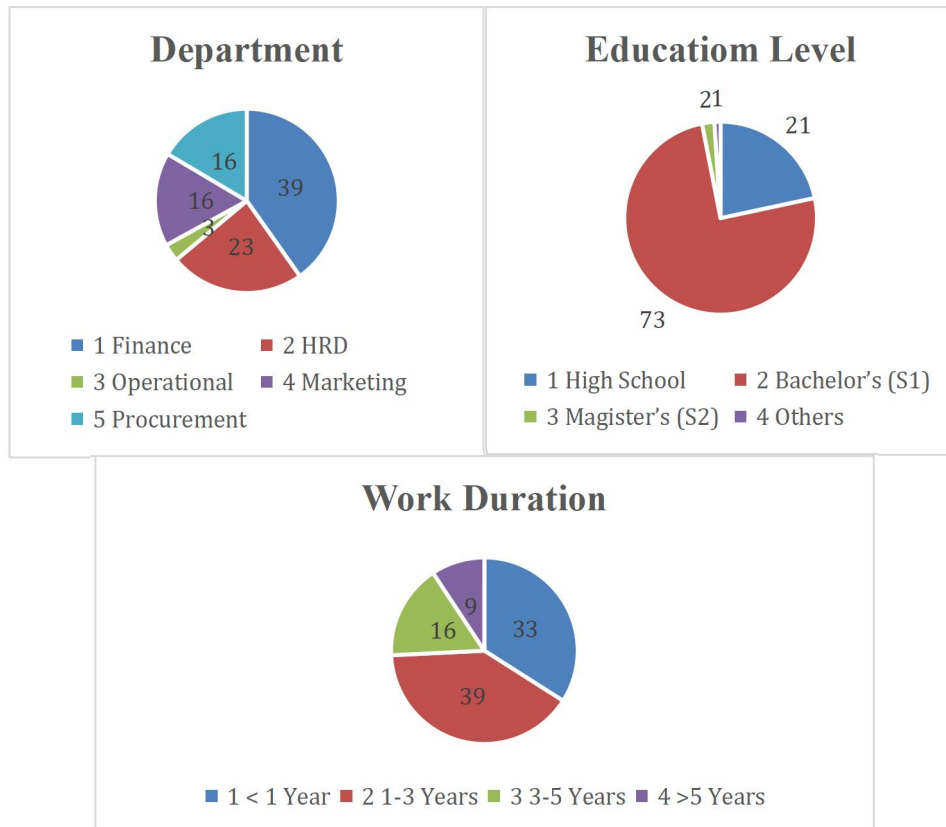
RESULTS AND DISCUSSION

RESULTS

Description of Research Subjects

Referring to the results of the study, a description of the respondents based on their characteristics is obtained as follows:

Figure 3. Respondent Description



According to Figure 2, 75% of respondents have a bachelor's degree, and 40% work in the finance department, with 40% having 1-3 years of work experience.

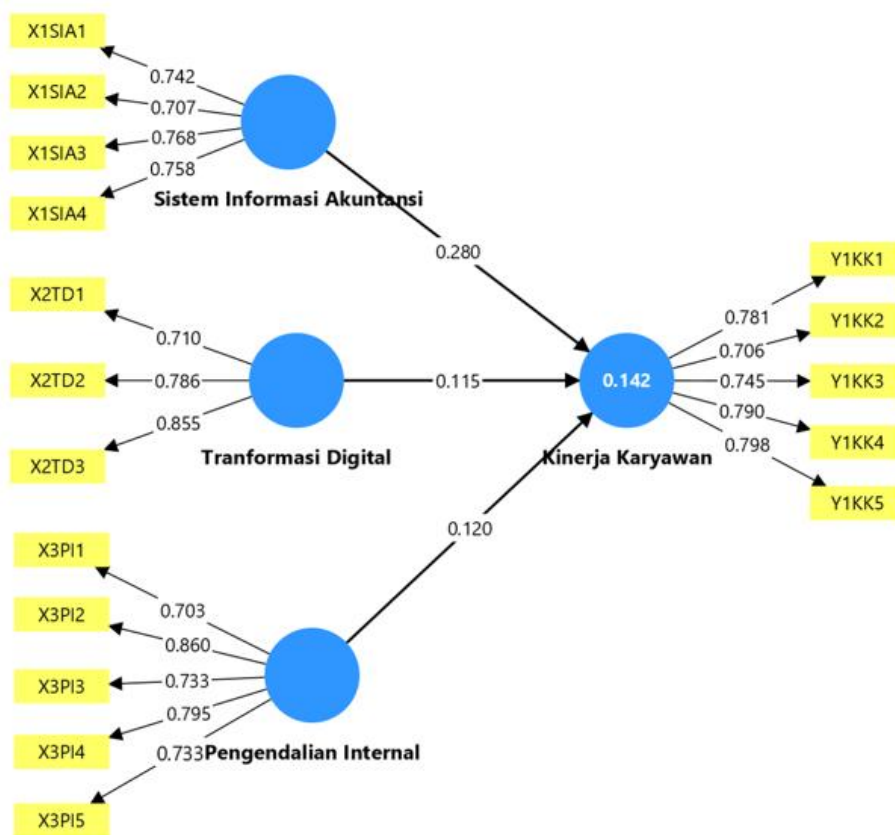
Description of Research Subjects

Hypothesis evaluation was carried out through SmartPLS 4.0. Data was collected through questionnaires, with the results of the study including the following:

Outer Model Analysis

This model is measured through validity and reliability tests with the stages of results described as follows:

Figure 4. Outer Model Step 1



The results of the convergent validity test in Figure 4 show that in the first run, two outer loading values were below 0.7. This indicates that two indicators in the model did not meet the criteria for convergent validity, as the ideal outer loading value, which reflects a strong contribution of an indicator to its construct, should be at least 0.7.

As illustrated in Figure 5, the outer loading values in the second stage align with the anticipated criteria, exceeding 0.7. The data analysis results demonstrate that all indicators for the variables Internship Experience, Academic Achievement, Financial Rewards, Job Market, and Interest in Pursuing a Career as a Public Accountant exhibit outer loading values exceeding 0.7. All indicators satisfy the criteria for convergent validity. The Average Variance Extracted (AVE) values serve as another indicator of convergent validity. For the model to be deemed acceptable, each construct must possess an AVE value exceeding 0.5. The AVE values for each variable in this study are presented below:

Table 1. AVE Value

Variable	AVE
AIS (X1)	0.585
DT (X2)	0.518
IC (X3)	0.618
EP (Y)	0.530

Referring to Table 1, it can be seen that all variables have AVE values above 0.5, thus meeting the criteria for convergent validity. Moreover, the results of discriminant validity testing can be revealed in the table below:

Table 2 Discriminant Validity Test Results

Indicator	Variables			
	PM	PA	PH	AP
AIS1	0.742	0.173	0.189	0.306
AIS2	0.707	-0.018	0.395	0.196
AIS3	0.668	0.092	0.250	0.233
AIS4	0.758	0.040	0.364	0.220
DT1	0.112	0.710	0.278	0.077
DT2	0.086	0.786	0.042	0.125
DT3	0.087	0.855	-0.053	0.149
IC1	0.146	-0.003	0.703	0.114
IC2	0.357	0.011	0.860	0.289
IC3	0.324	0.066	0.733	0.110
IC4	0.292	0.123	0.695	0.128
IC5	0.320	0.138	0.629	0.079
EP1	0.297	0.079	0.295	0.781
EP2	0.167	-0.025	0.122	0.706
EP3	0.129	0.108	0.076	0.745
EP4	0.290	0.194	0.135	0.790
EP5	0.311	0.166	0.200	0.798

In general, based on the data in both cross-loading tables, all indicators demonstrate good discriminant validity. This is because the primary loading values (correlations with their intended constructs) are consistently higher than the loadings on other constructs. This indicates that each indicator specifically measures its own construct and does not significantly "overlap" with other constructs.

Table 3. Reliability Test Result

Variable	Cronbach's Alpha	Description
AIS (X1)	0.695	Reliabel
DT (X2)	0.700	
IC (X3)	0.799	
EP (Y)	0.830	
Variable	Composite Reliability	Description
AIS (X1)	0.811	Reliabel
DT (X2)	0.828	
IC (X3)	0.848	
EP (Y)	0.875	

Table 3 presents the results of the reliability test evaluation conducted through SmartPLS, where each reliability indicator shows a value above 0.7, indicating that all variables have met the applicable test criteria.

Inner Model Analysis

The test was conducted to analyze the relationship between constructs and the coefficient of determination (R^2). The coefficient of determination is found as follows:

Table 4. R-Square

Construct	R-square	R-square adjusted
AP (Y)	0.341	0.334

Table 4 shows the coefficient of determination of 0.341, which means that 34% of the variability in Interest in a Career as a Public Accountant is influenced by the four main factors. The predictive relevance value in this study is explained as follows:

Table 5. Predictive Relevance (F^2)

Construct	F-square
AIS (X1)	0.076
DT (X2)	0.026
IC (X3)	0.024

It can be concluded that the contribution of the independent variables to Employee Performance (Y) is at a moderate level, as indicated by the F^2 values. Specifically, the Accounting Information System (X1) has an F^2 value of 0.076, Digital Transformation (X2) has 0.027, and Internal Control (X3) has 0.024. These values collectively indicate that each variable has a reasonable explanatory power in predicting Employee Performance.

Table 6 . Hypothesis Test Results

Hypothesis	Connection	Standard deviation (STDEV)	T-Statistic	P-Values	Description
1	X1 → Y	0.118	2.365	0.018	Approved
2	X2 → Y	0.122	0.946	0.344	
3	X3 → Y	0.130	0.921	0.357	

The results of the hypothesis testing presented in Table 6 indicate that all independent variables significantly influence interest in pursuing a career as a public accountant, as evidenced by a p-value of less than 0.05.

Hypothesis Testing: The results showed that AIS significantly influences employee performance ($\beta = 0.206$, $p = 0.018$). Digital Transformation has a positive but non-significant effect ($\beta = 0.084$, $p = 0.344$). Internal Control significantly affects employee performance ($\beta = 0.164$, $p = 0.357$).

DISCUSSION

The Effect of Accounting Information Systems on Employee Performance

Based on the analysis conducted, it was found that the Accounting Information System (AIS) has a positive and significant effect on employee performance at PT Fokus Jasa Mitra. This finding supports the first hypothesis and aligns with previous research by (Melinda, 2024; Septriyanda et al., 2021), which demonstrated that a well-implemented AIS can improve work efficiency and the accuracy of information used by employees in operational activities.

In the context of an outsourcing company like PT Fokus Jasa Mitra, the presence of an integrated system such as ERP helps streamline workflows, accelerate transaction recording, and support data-driven decision-making. However, interviews and observations also revealed initial adaptation challenges to the ERP system, resulting in increased overtime due to the learning process of the new system.

According to the Technology Acceptance Model (TAM), individual acceptance of a technology is significantly influenced by perceived usefulness and perceived ease of use. If employees perceive the system as beneficial and easy to use, they are more likely to adopt and use it consistently. Therefore, continuous training and technical support are necessary to optimize the use of AIS and positively impact employee productivity.

In conclusion, a well-managed accounting information system can effectively support the improvement of employee performance, particularly in terms of work efficiency, information accuracy, and sound decision-making. Thus, the successful implementation of AIS must be accompanied by adequate training and supportive technological infrastructure.

The Effect of Digital Transformation on Employee Performance

The research findings also indicate that Digital Transformation has a positive and significant effect on employee performance. This supports the second hypothesis and is consistent with previous studies by Imelda & Aliya (2022) and Irfandani et al. (2023), which state that the adoption of digital technology enhances operational effectiveness and work flexibility.

At PT Fokus Jasa Mitra, digital transformation is reflected in the system migration from FoxPro to ERP, enabling cross-division data integration and automation of administrative processes. Although this initially led to additional workloads (such as increased overtime), in the long run, the system has improved work efficiency and reduced repetitive manual tasks.

According to the TAM framework, the success of digital transformation is also influenced by employees' perceptions of the ease of use and usefulness of the technology. Employees who perceive digital systems as supportive of their productivity tend to be more receptive to change and adapt more quickly. Therefore, strengthening digital culture and providing reliable technological infrastructure are key to ensuring successful digital transformation within the company.

In conclusion, strategically designed and implemented digital transformation plays a vital role in enhancing employee performance. Companies must ensure that technology adoption is accompanied by proper training, effective communication, and flexible systems that can adapt to ongoing changes.

The Effect of Internal Control on Employee Performance

The subsequent analysis reveals that Internal Control also has a positive and significant effect on employee performance. This supports the third hypothesis and reinforces the findings of

Putri & Endiana (2021) and Septriyanda et al. (2021), which state that a strong internal control system can establish a more orderly, secure, and efficient work structure.

At PT Fokus Jasa Mitra, the presence of standardized procedures, clear transaction authorizations, and regular monitoring activities provides employees with a sense of security in carrying out their tasks. A well-functioning internal control system fosters a disciplined work environment and reduces the risk of errors or fraud.

Internal control is also closely related to the Technology Acceptance Model (TAM). When organizational policies and procedures clearly define system usage and workflow expectations, employees are more likely to accept and adapt to the system. This contributes to improved performance as employees operate within a well-structured framework.

In conclusion, a strong internal control system can create a safer, more orderly, and goal-oriented work environment, ultimately supporting the enhancement of employee performance. Therefore, it is crucial for companies to consistently evaluate and strengthen their internal control systems to keep pace with technological developments and organizational needs.

The study confirms that well-implemented AIS enhances employee performance, especially in terms of work efficiency and accuracy. This is consistent with findings by Melinda (2024) and Septriyanda et al. (2021). Digital transformation, though important, showed a weaker relationship with employee performance, suggesting that full benefits are realized only after adequate training and system adaptation. Internal control systems were also found to significantly contribute to performance by reducing errors and ensuring accountability. These findings align with the Technology Acceptance Model (TAM), which states that user acceptance of technology influences its effectiveness. Despite the positive outcomes, challenges such as increased overtime during the ERP transition highlight the importance of continuous support and training for employees.

CONCLUSION

This study demonstrates that AIS, digital transformation, and internal controls are crucial in enhancing employee performance at PT Fokus Jasa Mitra. To optimize employee productivity, the company must ensure that these systems are well-implemented, continuously supported, and aligned with the organization's goals. Future studies should explore the long-term effects of digital transformation on employee performance across different industries. Overall, the findings of this study confirm that a company's success in enhancing employee performance is strongly influenced by the integration of well-functioning information systems, readiness to embrace digital transformation, and the consistent implementation of robust internal control mechanisms.

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