Synergy of Information Technology, Accounting Information Systems, and Human Resource Quality in Enhancing Employee Performance

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A R T I C L E I N F O	A B S T R A C T
	This study aims to analyze the influence of the use of information technology, accounting information systems, and human resource quality on employee performance at PT Sinar Mutiara Miru-Lamongan. The method used in this study is a quantitative descriptive approach with a population of all company employees. The data used consists of primary data obtained through questionnaires, as well as secondary data to support the analysis. The data processing was carried out using SPSS version 25 software, through the stages of descriptive statistical tests, data quality tests, classical assumption tests, and hypothesis tests. The results of the study indicate that simultaneously, the use of information technology, accounting information systems, and the quality of human resources significantly influence employee performance. Partially, each variable also proved to have a significant impact, with human resource quality being the most dominant factor influencing performance. These findings indicate that improving HR competency, supported by an integrated information system and appropriate technology utilization, will drive optimal work productivity. This research provides a practical contribution to companies in formulating performance improvement strategies based on the synergy between technology, information systems, and HR development.

INTRODUCTION

In this era of rapid globalization, companies are required to maximize internal skills to achieve business success. Increasingly fierce business competition, coupled with technological advances, requires companies to be more adaptive and innovative. In this context, information technology (IT) serves as a crucial tool that can be utilized to support operational efficiency and competitive advantage (Mukhsin, 2020). Various software and hardware are widely used to organize, store, and process critical company data and information. This aligns with Supriandi's opinion, which shows that innovation in industrial robotics can increase efficiency and productivity (Supriandi, 2023).

This view aligns with research stating that technology plays a crucial role in supporting work effectiveness and achieving organizational goals (Ardiansyah et al., 2019). One tangible manifestation of technological development is the shift in lifestyle and work methods toward an increasingly modern digital era. For example, the implementation of accounting information systems (AIS) has been shown to significantly improve organizational performance through faster and more accurate processing (Abdillah et al., 2024). AIS not only supports managers in planning and controlling operations but also helps employees understand the direction of their career development (Hakim, 2023).

The higher the qualifications and experience of employees in using technology, the more effective the system will be (Kurdi et al., 2023). Amidst rapid technological developments, the role of human resources (HR) remains irreplaceable. Although some human functions can be replaced by machines or automated systems, technology still relies on humans as designers, managers, and decision-makers. Without competent HR, technology will not be able to provide maximum added value, which emphasizes the importance of investing in HR development on a par with investing in technology (Rachmawati et al., 2023).

The application of technology in HR management has also been a major focus, with the use of Electronic Human Resources (e-HRM) systems improving efficiency in recruitment, training, and internal communication (Zurnali & Sujanto, 2021). This suggests that organizations need to adopt innovative approaches to HR management to improve performance in the digital era (Melisawati & Jamilus, 2024). Therefore, a well-planned and innovative HR development strategy is crucial for enhancing company competitiveness amidst the challenges of globalization (Hayati et al., 2023).

Human resource quality is a multifaceted concept that integrates both physical and non-physical capabilities, encompassing physical health, cognitive and technical skills, as well as creativity. These elements are critical in determining employee qualifications, allowing individuals to perform efficiently and contribute effectively within their respective professions (Indayanti et al., 2022). Key indicators of human resource quality include education, experience, emotional maturity, and work attitude. Aligning these attributes with job requirements leads to enhanced organizational performance, as supported by various studies highlighting the significant impact of strategic human resource management on overall productivity (Musani et al., 2023; Sunahwati et al., 2019).

In cases where employees lack the requisite skills, organizational productivity and effectiveness may suffer, as it is well-established that employee performance manifests not just as output but also through the contribution to organizational objectives. Regular performance evaluations are necessary to assess individual effectiveness and, by extension, the collective capability of the workforce (Alolayyan et al., 2021). Companies can leverage formalized evaluation systems to inform policy decisions on human resource development, competency enhancement, and the establishment of fair incentive structures, which are all vital for nurturing a productive work environment (Alhumeisat, 2024).

Moreover, the Technology Acceptance Model (TAM), formulated by Fred Davis in 1986, plays a substantial role in the integration of new technologies into the workplace, particularly within accounting information systems (Mirzayi & Motaghi, 2024). This model identifies perceived ease of use and perceived usefulness as crucial determinants influencing technology acceptance among users. Research indicates that sophisticated and user-centric accounting information systems significantly facilitate smoother operational processes and yield higher-quality financial reports, reinforcing the correlation between user acceptance and successful technology implementation (Khan, 2018).

In the broader context of organizational success, effective human resource management emerges as a cornerstone of strategic planning. It should focus on striking a balance between employee capabilities, motivation, and the overarching goals of the organization (Azam, 2023). Viewing human resources not merely as implementers but as strategic partners, organizations can

foster skills development, bolster motivation, and ensure solid commitment among employees. This holistic approach significantly contributes to competitive advantages in dynamic market landscapes (Gadzali et al., 2023; Rustam et al., 2024).

Furthermore, the role of information technology cannot be overstated. Its integration into business practices—through hardware, software, and communication systems—facilitates improved data management and operational efficiencies. The effectiveness of such technology hinges on comprehensive organizational understanding of its utilization (Renanita & Himam, 2020). For instance, accounting information systems are essential for providing critical financial data across various subsystems, supporting managerial decision-making processes (Rehman et al., 2021).

Accounting information system (AIS) integrates people, technology, procedures, and practices to deliver relevant financial information, underpinning both internal needs and external demands from stakeholders like regulators and investors (Napitupulu et al., 2023). This multifaceted system is essential for the functions of evaluation, control, planning, and strategic decision-making, and must be designed to yield accurate and timely data (Wang, 2024). Consequently, AIS serves as a fundamental component of modern corporate governance, facilitating transparent and efficient financial reporting (Winfield et al., 2021).

The successful implementation of AIS relies heavily on the quality of human resources. According to Anggraini et al. (2024), superior human capital must not only command technical skills but also exhibit leadership qualities, adaptability, and a keen sense of responsibility to meet organizational goals. Amid global change, organizations face the imperative to cultivate human resources capable of leveraging technology effectively. Enhanced HR capabilities, including competence in information systems and adeptness at using data analytics, significantly influence the effectiveness of AIS (Widiasalwa et al., 2024). This assertion is supported by Napitupulu et al. (2023), who found that elements like technology, management participation, and HR competencies are positively correlated with AIS effectiveness.
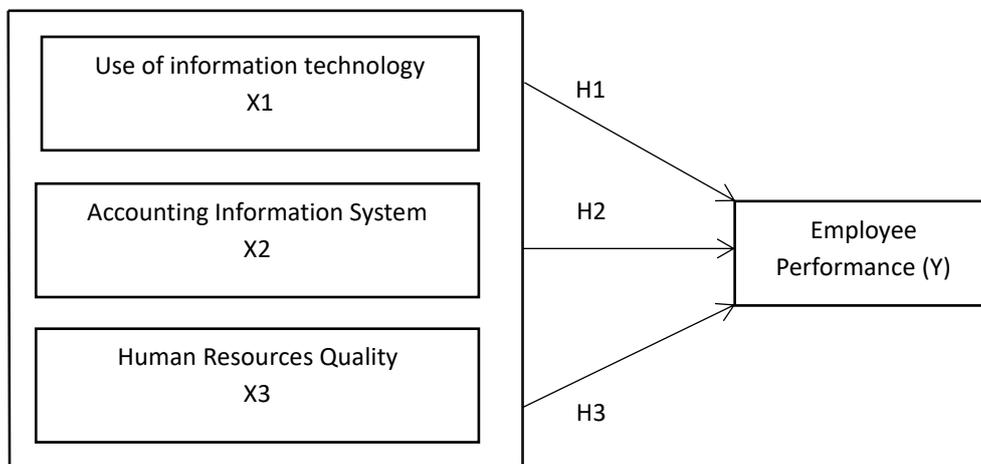

Figure 1 Research Model

Additionally, Obućinski et al. (2024) delineates the primary objectives of AIS, including asset protection, information provision, performance evaluation, auditing, and effective planning and control. The historical data amassed through AIS serves as a benchmark for comparing actual performance against projections, thus optimizing operational management efficiency. Performance, as the manifestation of work carried out by individuals or teams, serves as a critical indicator of organizational effectiveness and goal achievement (Pramadhan et al., 2024). Worryingly, Дорошенко & Dermanska (2023) point out that various dimensions—including workload, work environment, motivation, and competence—significantly impact employee

performance, illustrating the need for organizations to tailor their performance management strategies to foster optimal contributions.

By implementing robust performance management processes, companies can ensure that every individual aligns their efforts toward shared organizational success, fostering a culture of accountability and achievement. Strengthening these systems becomes paramount not only for individual development but also for sustaining competitive advantages in an increasingly complex market landscape where the effective integration of human resources and information systems is crucial (Setiawati & Hariyono, 2025; Акімова & Petchenko, 2024).

Hypothesis 1: The use of information technology has an impact on employee performance. The use of information technology in modern organizations is a key factor in improving employee efficiency and effectiveness. According to Davis's Technology Acceptance Model (TAM), technology perceived as easy to use and useful is more readily accepted by users, which can increase work productivity (Fuadi et al., 2024). Information technology enables process automation, faster data processing, and more effective communication, supporting individual and team performance within an organization. Research by Sinaga & Riyanto (2021) shows that higher levels of information technology utilization significantly impact employee performance by enhancing task completion and reducing work errors. Thus, the use of information technology is seen as having a positive influence on employee performance across various types of organizations (Alya & Yuliati, 2022).

Hypothesis 2: Accounting information systems have an impact on employee performance. An accounting information system (AIS) is an integral part of a company's information infrastructure, designed to collect, process, and report reliable financial information. Beg (2018) states that an AIS integrates technology, people, and procedures, aimed at supporting managerial decision-making (Batool et al., 2021). In this context, the implementation of a strong AIS can help employees understand financial information more easily and quickly, improving work processes and reporting accuracy. Research by Amira & Permatasari (2022) supports this view, finding that a reliable accounting information system contributes to increased employee efficiency and effectiveness, particularly in finance-related roles (Wardhani et al., 2023). Therefore, an accounting information system is believed to have a significant impact on employee performance through the provision of accurate and timely information (Amira & Permatasari, 2022).

Hypothesis 3: The quality of human resources influences employee performance. The quality of human resources (HR) is a fundamental factor influencing organizational success, including individual and collective performance. According to Amir et al. (2022), HR quality encompasses both physical and non-physical capabilities, such as health, intelligence, technical skills, experience, and work attitudes (Riyanto et al., 2021). Quality HR is characterized by adaptability, high initiative, and effective task execution. Empirical findings from Supriyadi et al. (2020) indicate that improving HR quality through training, education, and competency development significantly enhances employee productivity and performance. Therefore, it can be concluded that human resource quality significantly contributes to employee performance across various organizational sectors (Siagian et al., 2023).

Based on the theoretical explanation and empirical findings outlined above, this study was conducted to analyze the influence of information technology, accounting information systems, and human resource quality on employee performance. These three variables were selected because they play a strategic role in supporting the achievement of efficiency, accuracy, and work productivity within an organization. By examining the relationships between these variables, this study is expected to provide an empirical contribution to the development of human resource management and the utilization of technology in the workplace. Furthermore, the results of this study are also expected to serve as a basis for company management in designing strategies to continuously improve employee performance. Therefore, this study was designed with a quantitative approach to objectively measure the influence of these three variables on employee performance.

RESEARCH METHODS

This research approach uses a quantitative method, an approach that emphasizes the collection and statistical analysis of numerical data. The type of data used in this study is quantitative data obtained from two sources: primary data and secondary data. Primary data was collected through the distribution of questionnaires to predetermined respondents, while secondary data was obtained from documents and reports relevant to the research object. This study aims to objectively and measurably measure and analyze the relationship between several variables. Therefore, a quantitative approach is considered most appropriate to achieve this goal.

This research was conducted at PT Sinar Mutiara Miru, located in Lamongan. The objects of this study consisted of three main variables: the use of information technology, accounting information systems, and human resource quality. These three variables were examined to determine their influence on employee performance at the company. The research location was determined based on considerations of relevance and the availability of the required data. By selecting PT Sinar Mutiara Miru as the research location, it is hoped that it will provide a representative picture of the relationship between technology, systems, and human resource quality on employee performance.

The population in this study was all employees of PT Sinar Mutiara Miru-Lamongan. Because the entire population could be reached, the sampling technique used was saturated sampling, where all members of the population were sampled. This technique allowed researchers to obtain more accurate and comprehensive data. Data analysis was conducted using multiple linear regression analysis, which aims to determine the extent of influence of each independent variable on the dependent variable. By using this technique, researchers can test hypotheses quantitatively and conclude relationships between variables based on the results of statistical data processing.

RESULTS & DISCUSSION

Results

Descriptive Statistical Analysis

Based on the descriptive statistics in Table 1, it can be seen that the number of respondents analyzed was 50 people. Variable X1 (use of information technology) has a minimum value of 12 and a maximum of 15 with a mean value of 14.00 and a standard deviation of 1.178, indicating a relatively low distribution of data around the average. Variable X2 (accounting information systems) has the highest mean of 18.52, with a range of values between 16 and 20 and a standard deviation of 1.542, indicating that respondents generally gave a positive assessment of the accounting information system. Variable X3 (human resource quality) also shows a high mean value of 18.34 and a standard deviation of 1.573, which illustrates a consistent perception of human resource quality. Meanwhile, variable Y (employee performance) has a mean value of 18.24 with a standard deviation of 1.611, indicating that most employees assess their performance as quite good and within a relatively homogeneous range. Overall, the four variables show high mean values and non-extreme standard deviations, so the data can be considered good and stable enough for further analysis in inferential tests.

Table 1. Descriptive Statistics

		Descriptive Statistics			
	N	Noodlesth ismum	Maximum	Mean	Std. Devihearton
X1	50	12	15	14.00	1,178
X2	50	16	20	18.52	1,542
X3	50	16	20	18.34	1,573
Y	50	16	20	18.24	1,611
Valid N (listwise)	50				

Source: data processed by SPSS 25

Validity Test

Based on the validity test results in Table 2, all question items in each variable showed a calculated r value greater than the table r (0.235), which means all items were declared valid. For the Information Technology Use variable, the three items obtained calculated r values between 0.786 and 0.893, indicating a strong correlation to the total score and can be trusted to measure the construct. The Accounting Information System variable also showed good validity with four items having calculated r values ranging from 0.770 to 0.840. A similar thing was seen in the Human Resource Quality variable, where all items produced calculated r values above 0.750, indicating that the instrument was able to represent the variable well. For the Employee Performance variable, all four items were also valid with calculated r values ranging from 0.740 to 0.891. Overall, these results indicate that all items in the questionnaire are suitable for further analysis because they have met the instrument validity requirements.

Table 2. Validity Test

Varible	Item	r count	r table	Conditions	Keiteirangan
Use of Information Technology	1	0.786	0.235	rhiitung>rtabeil	Valid
	2	0.893	0.235	rhiitung>rtabeil	Valid
	3	0.796	0.235	rhiitung>rtabeil	Valid
Accounting Information System	1	0.786	0.235	rhiitung>rtabeil	Valid
	2	0.840	0.235	rhiitung>rtabeil	Valid
	3	0.770	0.235	rhiitung>rtabeil	Valid
	4	0.770	0.235	rhiitung>rtabeil	Valid
Quality of human resources	1	0.752	0.235	rhiitung>rtabeil	Valid
	2	0.859	0.235	rhiitung>rtabeil	Valid
	3	0.752	0.235	rhiitung>rtabeil	Valid
	4	0.833	0.235	rhiitung>rtabeil	Valid
Employee performance	1	0.740	0.235	rhiitung>rtabeil	Valid
	2	0.891	0.235	rhiitung>rtabeil	Valid
	3	0.790	0.235	rhiitung>rtabeil	Valid
	4	0.797	0.235	rhiitung>rtabeil	Valid

Source: data processed by SPSS 25

Reliability Test

Based on the reliability test results in Table 3, all variables in the study showed a Cronbach's Alpha value above 0.60, which is the minimum limit accepted to declare an instrument reliable. The Information Technology Use variable (X1) has an alpha value of 0.767, indicating good internal consistency between items in measuring the construct. The Accounting Information System variable (X2) has a reliability value of 0.802, while the Quality of Human Resources (X3) reached a value of 0.811, both of which are classified as strong reliability. Meanwhile, the Employee

Performance variable (Y) obtained the highest value with a Cronbach's Alpha of 0.818, indicating that the instrument is highly reliable in measuring performance. Thus, all instruments used in this study can be considered consistent and suitable for use in further analysis.

Table 3. Reliability Test

Varibl*e*	Cronbach Alpha	Realizable Limit	Keiteirangan
Use of information technology (X1)	0.767	0.60	Reiliiablei
Accounting Information System (X2)	0.802	0.60	Reiliiablei
Quality of human resources (X3)	0.811	0.60	Reiliiablei
Employee performance (Y)	0.818	0.60	Reiliiablei

Source: data obtained by SPSS 25

Classical Assumption Test
Normality Test

Based on the results of the normality test using the One-Sample Kolmogorov-Smirnov Test method in Table 4, a significance value (Asymp. Sig. 2-tailed) of 0.136 was obtained. This value is greater than the specified significance limit of 0.05, so it can be concluded that the residual data is normally distributed. In addition, the test statistic value of 0.113 indicates that there is no significant deviation from the normal distribution. This is supported by the residual median value of 0 and the standard deviation of 1.514, which is still within the reasonable range. Thus, the data in this study meets the assumption of normality, so that the regression analysis can be carried out validly and the results can be interpreted more accurately.

Table 4.One-Sample Kolmogroy-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardiizeid Reisiidual
N		50
Normal Parameiteirsa,b	Meian	.0000000
	Std. Deiviiatiion	1.51452233
Most Eixtreimei Diiffeireinceis	Absolute	.113
	Positive	.113
	Neigatiivei	-.085
Theist Statiistiic		.113
Asymp. Siig. (2-taiilleid)		.136c

a. Theist distribution iis Normal.
b. Calculate ID from data.
c. Liilliieifors Siigniifiicancei Correictiion.

Source: data obtained by SPSS 25

Multicollinearity Test

Based on the results of the multicollinearity test in Table 5, the tolerance value for all independent variables is above 0.10 and the Variance Inflation Factor (VIF) value is below 10. The tolerance value for the variable Use of Information Technology is 0.930, Accounting Information Systems (AIS) is 0.967, and Human Resources Quality is 0.938. Meanwhile, the VIF values are 1.076; 1.034; and 1.066, respectively, all of which are far below the multicollinearity limit. These results indicate that there are no symptoms of multicollinearity among the independent variables in the regression model, so that the three independent variables can be analyzed simultaneously without

excessive linear influence on each other. Thus, the regression model is declared free from multicollinearity problems and is suitable for further hypothesis testing.

Table 5. Multicollinearity Test

	Coefficientsa						
	Unstandardiizeid Coeiffiiciieints		Standardizeid Coeiffiiciieints			Colliineiariity Statiistiics	
Model	B	Std. Eirror	Beita	t	Siig.	Tolerance	VIIiF
1(Constant)	6,280	4,984		1,260.214			
Use of information technology	.264	.197	.193	1,343.186		.930	1,076
SIiA	.241	.147	.231	1,640.108		.967	1,034
Human Resources Quality	.207	.147	.202	1,410.165		.938	1,066
a. Deipeindeint Variiablei: Employee performance							

Source: data processed by SPSS 25

Heteroscedasticity Test

Based on Figure 1, the results of the heteroscedasticity test presented through a scatterplot graph, it can be seen that the residual points are randomly distributed around the zero horizontal line and do not form a clear pattern, such as a tapered, spread, or curved pattern. This random distribution pattern indicates that the residual variance is constant, or in other words, there is no heteroscedasticity in the regression model used. This indicates that the classic regression assumption regarding homoscedasticity has been met, which means the regression model has stable error variance between observations. Thus, the results of the regression analysis can be said to be valid and can be used to draw reliable conclusions.
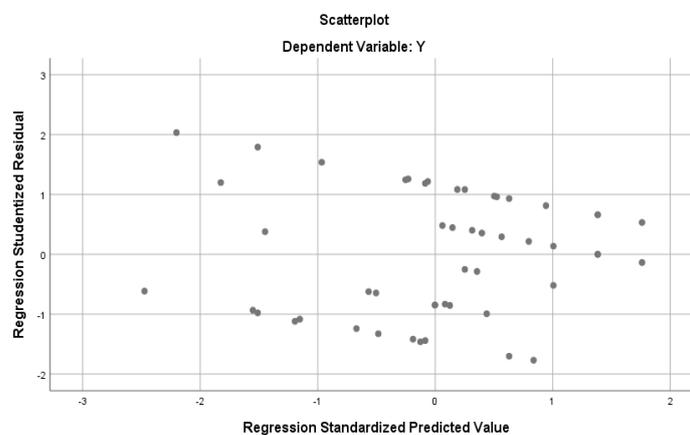

Figure 1. Heteroscedasticity Test
Source: data processed by SPSS 25

As can be seen from the image above, the points on the scatterplot do not form a regular pattern, so it can be concluded that heteroscedasticity does not occur. The classical assumptions in this model are met, namely that it is free from heteroscedasticity or homoscedasticity.

Multiple Linear Regression Analysis

Based on Table 6, the results of the multiple linear regression test, the following regression equation model was obtained:

$$Y = 2.929 + 0.412X_1 + 0.339X_2 + 0.338X_3$$

The interpretation of the above equation is: When all independent variables (X_1, X_2, and X_3) are zero, then the value of the dependent variable (Y) is estimated to be 2.929. However, this constant is not statistically significant (significance value = 0.998), so its contribution to the model can be considered practically meaningless.

Furthermore, the three independent variables in this model are proven to have a significant effect on Y, because each has a significance value below 0.05:

- X_1 has a significant effect on Y (B = 0.412; Sig. = 0.013),
- X_2 also has a significant effect (B = 0.339; Sig. = 0.010),
- X_3 shows a very significant influence (B = 0.338; Sig. = 0.002).

The coefficient B value indicates that every one-unit increase in X_1 will increase Y by 0.412 units, assuming other variables remain constant. Similarly, a one-unit increase in X_2 and X_3 will increase Y by 0.339 and 0.338 units, respectively.

When viewed from the standardized beta values (Standardized Coefficients Beta), variables X_2 ($\beta = 0.344$) and X_3 ($\beta = 0.340$) have a relatively greater influence on Y compared to X_1 ($\beta = 0.316$), although the difference is relatively small. This shows that proportionally, X_2 and X_3 are slightly more dominant in influencing variable Y.

Overall, this regression model explains that X_1, X_2, and X_3 can significantly be used to predict or explain changes in Y, which strengthens the reliability of the model in the context of this study.

Table 6. Multiple Linear Regression Test

	Coefficientsa				
	Unstandardiizeid Coeiffiiciieints		Standardizeid Coeiffiiciieints		Siig
Model	B	Std. Eirror	Beita	t	.
1 (Constant)	2,929	5,378		.002	.998
X1	.412	.159	.316	2,595	.013
X2	.339	.126	.344	2,684	.010
X3	.338	.104	.340	3,252	.002
a. Deipeindeint Variiablei: Y					

Source: data processed by SPSS 25

F test

Based on the results of the F Test in Table 8, the calculated F value was 12.009 with a significance level of 0.000, which is much smaller than the significance limit of 0.05. This indicates that the regression model is simultaneously significant, meaning that the independent variables consisting of the quality of human resources, accounting information systems, and the use of information technology together have a significant effect on the dependent variable, namely employee performance. Thus, it can be concluded that these three variables are able to explain changes that occur in employee performance collectively, so this regression model is suitable for further analysis. The Sum of Squares Regression value which reached 59.074 out of a total of 134,500 also indicates that the proportion of variation that can be explained by the model is quite large.

Table 8. F Test

ANOVA

	Model	Sum of Squares	df	Meian Squarei	F	Siig.
1	Reigreissiion	59,074	3	19,691	12,009	.000b
	Reisiidual	75,426	46	1,640		
	Total	134,500	49			
a. Deipeindeint Variiablei: employee performance						
b. Predictors: (Constant), quality of human resources, accounting information system, use of information technology						

Source: data processed by SPSS 25

Coefficient of Determination Test (R2)

Based on Table 9, the R Square value of 0.792 indicates that 79.2% of the variation in employee performance can be explained by the independent variables X1, X2, and X3 (e.g., human resource quality, accounting information systems, and information technology use). The remaining 20.8% is explained by factors outside the model. The Adjusted R Square value of 0.787 strengthens the model's reliability considering the number of predictor variables, indicating that the model remains robust and is not significantly affected by overfitting. Furthermore, the standard error of the estimate of 1.134 indicates that the average deviation of the predicted results from the actual values is within reasonable limits. Overall, this regression model has excellent explanatory power for the dependent variable.

Table 9. Coefficient of Determination

Model Summary				
Model	R	R Squarei	Adjusteid R Squarei	Std. Eirror of thei Eistimatei
1	.890a	.792	.787	1,134
a. Preidiictors: (Constant), X3, X1, X2				

Source: data processed by SPSS 25

Discussion

The discussion in this study shows that the quality of human resources, accounting information systems, and the use of information technology have been proven to make a significant contribution to improving employee performance. This finding strengthens the theories of human resource management and information technology, which state that improving HR competencies and implementing appropriate systems and technologies can increase productivity and work efficiency (Primawanti & Ali, 2022; Sahadah, 2022). Thus, organizations that want to improve their employee performance need to develop these three aspects simultaneously.

In terms of the contribution of each variable, the quality of human resources remains the primary foundation for achieving performance. This aligns with the view that people are a strategic asset in an organization (Dunggio, 2020; Purwanto & Nugroho, 2021). Competent human resources are not only capable of performing their duties well but also adapt to changes in systems and technology. This finding implies the importance of investing in continuous employee training and development to support organizational transformation towards a more productive direction (Purwanto & Nugroho, 2021).

Accounting information systems also play a crucial role in supporting employee effectiveness. In the context of modern organizations, integrated information systems enable accurate, real-time data flow that is easily accessible to all parts of the organization. This provides the foundation for more accurate and rapid decision-making and minimizes the potential for errors (Nandasari & Ramlah, 2019; Sahadah, 2022). A supportive system can also reduce employees' administrative workload, allowing them to focus more on value-added activities (Dhany et al., 2020).

The use of information technology has been shown to strengthen the relationship between work processes and employee performance outcomes. Technology can accelerate processes, increase precision, and create work flexibility. This study's findings align with the theory of technological innovation, which states that appropriate IT utilization can create operational efficiency and boost overall organizational performance (Nurjanah & Khomsiyah, 2023). Therefore, it is crucial for organizations not only to adopt the latest technology but also to ensure the readiness of their human resources (HR) to operate it optimally (Waluyan & Manuputty, 2016).

Overall, the regression analysis results indicate that the three independent variables collectively explain most of the variation in employee performance. This demonstrates that the model developed in this study has good predictive power and is theoretically relevant. To significantly improve employee performance, organizations must develop a holistic approach, focusing not solely on technical or personal aspects, but on the synergy between people, systems, and technology (Wangsa et al., 2023). These findings provide strategic direction for policymakers in designing performance improvement programs based on the integration of these three variables.

CONCLUSION

Based on the research results and discussion outlined above, it can be concluded that human resource quality, accounting information systems, and the use of information technology significantly influence employee performance. These three factors complement each other and contribute to creating a productive, efficient, and adaptive work environment. These findings strengthen the theoretical foundation in management and information technology, which places human resource competency and system and technology support as key elements in achieving optimal performance.

Practically, the results of this study imply that organizations need to develop integrated and sustainable performance improvement strategies. Investments in human resource development, the implementation of integrated accounting information systems, and the adoption of relevant information technology must be carried out simultaneously and not separately. With a holistic approach, organizations will be better prepared to face operational challenges and changes in the work environment, and able to create competitive advantage through continuous employee performance improvement.

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