

**THE EFFECT OF THE USE OF INFORMATION TECHNOLOGY,
EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEMS, AND TASK
COMPLEXITY ON EMPLOYEE PERFORMANCE
(Empirical Study on 4-Star Hotels in Badung Regency)**

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Abstract

The continuity of a company is highly determined by its employees' performance. Performance improvement is affected by individual ability to utilize information technology effectively. This study aims to obtain empirical evidence regarding the effect of the use of information technology, the effectiveness of accounting information systems, and task complexity on employee performance. The research was conducted at 4-star hotels in Badung Regency, totaling 12 hotels, each employing 8–9 accounting staff. The population of this study consisted of 98 accounting employees from those 4-star hotels. The sampling technique used was saturated sampling, resulting in 65 respondents who met the criteria employees who had worked for more than one year and used the SAP (Systems, Applications, and Products in Data Processing) system. Data were collected through questionnaires and analyzed using multiple linear regression. The results indicate that the use of information technology and the effectiveness of accounting information systems have a positive effect on employee performance, while task complexity has a negative effect on employee performance at 4-star hotels in Badung Regency. These findings emphasize the importance of improving information technology capability and accounting information system effectiveness in supporting employee performance within the hospitality industry.

Keywords: Employee Performance, Use of Information Technology, Effectiveness of Accounting Information Systems, Task Complexity.

INTRODUCTION

Human resources play a crucial role in achieving success and realizing goals, both individually and within an organization or company. These resources time, energy, and human abilities, including intellectual and physical capacities must be effectively and optimally utilized for the company's benefit. Even if a company possesses substantial capital and advanced technology, without human resources capable of managing and utilizing them, it will be impossible to achieve its organizational goals (Rozaili, 2022).

The use and implementation of information technology in the business world enable companies to gain a competitive advantage, which in turn allows them to achieve the expected benefits (Regar et al., 2018). All technological advancements can only be realized effectively if supported by appropriate human resources. It is assumed that when employees can properly use available information technology, their performance will improve (Rizky, 2022).

According to Hamta and Putri (2019), companies equipped with advanced information technology and supported by modern technological applications are expected to have a positive effect on the sustainability of company performance. Information technology greatly assists and facilitates human resource management within a company. It also plays a significant role in business growth and development. For instance, the use of information technology has simplified the development and delivery of various technologies for entrepreneurs and consumers alike, while also creating new market opportunities. Consequently, the use of information technology has been increasingly adopted across various industries, including the hospitality sector.

The application of information technology in the hotel industry can assist in managing inventory more efficiently. Through technology, hotels can monitor stock in real time and optimize procurement to reduce waste and operational costs. Furthermore, it allows for the automation of processes such as room reservations, inventory management, and human resource administration. This reduces manual workload and enables hotel staff to focus more on enhancing guest services.

The main activities and sources of revenue in the hotel industry are room rentals. Therefore, hotel management requires accurate administrative recording and well-organized systems to ensure data integrity and security. As a service provider, hotels face the challenge that an increasing number of guests requires more time to record room reservations, room rental transactions, food and beverage sales, and other facilities.

Customer satisfaction is a vital aspect of the hospitality industry. It is a top priority because guest comfort and satisfaction directly influence hotel ratings and brand image. A key management issue in hotel operations is ensuring there are no fictitious income reports or employee fraud. For example, some staff might sell unoccupied rooms at half price to unregistered guests, resulting in inaccurate room occupancy reports. Other issues include slow guest service, delayed check-in and check-

out processes, weak information systems, inaccurate expense reporting, and lengthy financial reporting times (Pratiwi, 2019).

Various factors have a significant effect on employee performance in a company. This study focuses on several factors—use of information technology, effectiveness of accounting information systems, and task complexity—that are crucial to business continuity. Optimal employee performance enables companies to achieve their planned goals (Alkadri, 2024). Along with the growth of the business world and intense competition in both service and manufacturing sectors, companies increasingly depend on human resources capable of contributing energy, creativity, and skills to adapt to technological changes, ensuring organizational success (Larrisa & Juliarsa, 2024).

Every company expects its employees to perform well, as high-performing employees contribute optimally to organizational success (Deswanti et al., 2023). Furthermore, high-performing employees help improve overall company performance. However, many companies face challenges related to human resources. Managing human resources is a key challenge because managerial success depends on the quality of the workforce. The company can only operate effectively if its human resources function effectively. In other words, the continuity of a company is determined by its employees' performance, and improving employee performance is influenced by their personal ability to master and utilize technology. Previous studies by Manalu & Yadnyana (2021) and Mirnasari & Suardhika (2018) found that the use of information technology has a positive and significant effect on employee performance.

The development of information technology has a wide-ranging effect on business sectors, including hospitality. The hotel industry is a service business offering paid lodging. Its success largely depends on the quality of buildings and facilities used to generate service revenue (Rudiana & Usmar, 2024). Therefore, hotels must provide excellent service to guests, which serves as their main competitive strength. To achieve this, company assets must be properly managed—one way being through the use of information technology. One of the essential systems utilized in organizations is the Accounting Information System (AIS).

An Accounting Information System (AIS) consists of tools, personnel, computer programs, and resources, including communication networks and organizational procedures that enable the collection, classification, and storage of data (Muda, 2017). AIS is an integral part of an organization that processes financial events to provide relevant information for its users. It helps manage and control financial data and information (Urquia, 2011). The main functions of AIS are to collect and store organizational activities, convert data into useful information for management, and provide adequate control to support decision-making, operational activities, planning, and future improvements (Udayana & Juliarsa, 2022).

Effectiveness can be defined as a measure of how well a task is performed and to what extent an individual can produce the expected output (Sutra & Prabawa, 2020).

According to Sajady et al. (2008), the effectiveness of a system can be assessed by the extent to which it contributes to generating quality information for evaluation, decision-making, and internal control. The effectiveness of AIS can also be viewed as the extent to which a set of resources is organized to collect, process, store, and convert data into useful, high-quality information. The higher the effectiveness of AIS implementation, the better the employee performance (Udayana & Juliarsa, 2022). Previous studies by Dewi et al. (2020), Dwipayana & Suputra (2021), and Udayana & Juliarsa (2022) found that the effectiveness of AIS has a positive and significant effect on employee performance.

To achieve good employee performance, systematic and structured management is required. Within an organization, each member plays a role in achieving organizational goals, depending on the level of responsibility assigned. Employees are key to a company’s success, as they serve as planners, executors, and controllers who actively contribute to achieving company objectives (Andayani, 2019).

In the workplace, supervisors typically plan and assign tasks to subordinates, along with the time required to complete them. The time estimation depends on the supervisor’s perception of task complexity and the subordinate’s experience (Saraswati, 2019). Supervisors tend to assign highly complex tasks to experienced subordinates and simpler ones to less experienced staff. However, mismatches can occur where subordinates receive tasks beyond their experience or skills.

Employee performance is evaluated based on how quickly and effectively they complete assigned tasks. Like workload, task complexity may cause boredom and reduce responsibility among employees (Issalillah, 2020). Previous studies by Hermawan (2022) and Setya & Rifki Bakhtiar (2019) found that task complexity has a positive and significant effect on employee performance.

Common problems arise when employees do not fully utilize the available technology to complete their tasks, reducing its potential benefits. Information technology should be used optimally to improve company sustainability. Additionally, the relationship between employees and the company is also important. Task assignment and pressure levels significantly affect performance. Therefore, it is essential for employees to understand how to use technology effectively to improve efficiency and save time.

This study focuses on 4-star hotels located in Badung Regency. Based on data obtained from the Bali Provincial Statistics Agency (Badan Pusat Statistik Provinsi Bali), the number of hotels by classification is presented as follows:

Table 1. Number of Hotels by Classification in Regencies/Cities of Bali Province

Regency/ City	Star Hotels by Class in Regency/City of Bali Province				
	5 stars	4 stars	3 stars	2 stars	1 star

	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Jembrana	-	-	3	1	3	3	1	1	-	-
Tabanan	2	2	-	1	-	1	-	-	-	-
Badung	65	69	125	130	144	153	31	39	15	22
Gianyar	12	12	12	12	8	7	1	1	1	3
Klungkung	1	1	1	-	6	7	1	1	-	-
Bangli	-	-	2	2	-	-	-	-	-	-
Karangase	1	1	2	2	2	5	-	1	4	4
m										
Buleleng	1	1	5	4	5	4	2	1	2	2
Denpasar	6	8	11	15	7	9	11	11	5	5

Source: Central Statistics Agency of Bali Province (2025)

Based on Table 1, Badung Regency is identified as the leading tourism area with the highest number of 4-star hotels compared to other regencies. The number of 4-star hotels in Badung Regency increased from 2022 to 2023, driven by the rapid recovery of the tourism sector after the pandemic. Badung Regency's proximity to I Gusti Ngurah Rai International Airport, along with numerous tourist destinations many of which operate until late at night makes it a preferred area for visitors. Most tourists seek hotels near the airport, beaches, entertainment venues, and shopping centers.

Four-star hotels in Badung Regency typically utilize Accounting Information Systems (AIS) to manage company financial data and assist management and employees in decision-making (Dewi & Ernawatiningsih, 2018). Therefore, it is important for 4-star hotels in Badung Regency to optimize their use of information technology to minimize errors in data management, particularly during peak tourism seasons when guest volumes increase.

Based on the aforementioned background, this study aims to generate results that further develop the Technology Acceptance Model (TAM) a framework designed to analyze factors influencing the acceptance of computer-based technologies. The TAM approach is essential because users' evaluations of technology shape their attitudes, perceptions, and behavioral intentions toward its use. Moreover, this study also adopts the DeLone & McLean Information System Success Model, which measures the success of an information system from the users' perspective (Ernawati, 2021).

This research differs from previous studies by incorporating variables that have not been jointly examined before. It combines three independent variables use of information technology, effectiveness of accounting information systems, and task complexity with employee performance as the dependent variable. Based on the phenomena described above, this study aims to examine whether the use of information technology, the effectiveness of accounting information systems, and task

complexity have a significant effect on employee performance, and whether these factors can contribute to improving employee performance..

RESEARCH METHOD

This study employs a quantitative approach with an associative design, aiming to determine the relationship between several examined variables. The quantitative approach emphasizes the use of numerical data and statistical analysis to objectively and measurably explain phenomena. This research examines the effect of the effectiveness of accounting information systems, the use of information technology, and task complexity on the performance of employees at four-star hotels in Badung Regency. The research design was systematically structured to ensure that the processes of data collection, measurement, and analysis proceeded logically and in a well-directed manner (Sugiyono, 2019).

The population of this research consists of all accounting department employees at 12 four-star hotels in Badung Regency, totaling 98 individuals. Since the population size is relatively small, this study uses a saturated sampling (census) technique, where the entire population is taken as the sample. The data used are primary data obtained directly through a Likert-scale questionnaire with five response levels, ranging from “strongly agree” to “strongly disagree.” Respondent criteria were determined based on a minimum of one year of work experience and direct involvement in the use of the SAP system as a work tool (Sugiyono, 2019; Ghozali, 2018).

The research instrument was tested through validity and reliability tests to ensure its accuracy and consistency. The data were analyzed using multiple linear regression analysis with the aid of the SPSS program to determine the effect between independent and dependent variables. The analytical stages include descriptive statistical tests, classical assumption tests (normality, multicollinearity, heteroscedasticity), and hypothesis testing through the F-test and t-test. In addition, the coefficient of determination (Adjusted R^2) was used to measure the extent to which the independent variables explain variations in the dependent variable. This analytical model is expected to provide empirical insights into the factors affecting employee performance in the hospitality industry (Ghozali, 2018; Utama, 2016).

RESULTS AND DISCUSSION

Descriptive Statistical Analysis Results

Descriptive statistics provide an overview or description of the data based on the mean, standard deviation, maximum, and minimum values. Descriptive statistics describe or summarize data into clearer information that is easier to understand (Ghozali, 2018:19). The results of the descriptive statistical analysis are presented in Table 2 as follows.

Table 2. Results of Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
X1	65	9.00	15.00	12.4154	1.58007
X2	65	16.00	25.00	20.7692	2.22043
X3	65	7.00	19.00	13.9385	2.74930
Y	65	16.00	25.00	20.3231	2.25768
Valid N (listwise)	65				

Source: Processed primary data, 2025

Based on Table 2 above, the explanation is as follows.

- 1) The variable use of information technology (X1), measured using three statement items on a 5-point Likert scale, has a minimum value of 9.00, a maximum value of 15.00, and a mean of 12.4154. The mean value of 12.4154 indicates that respondents tend to agree with the statements in the questionnaire regarding the use of information technology variable. The standard deviation value of 1.58007 indicates a deviation of 1.58007. Since the standard deviation is smaller than the mean, it can be concluded that respondents' answers to the information technology use questionnaire are relatively homogeneous..
- 2) The variable effectiveness of accounting information systems (X2), measured using five statement items on a 5-point Likert scale, has a minimum value of 16.00, a maximum value of 25.00, and a mean of 20.7692. The mean value of 20.7692 indicates that respondents tend to agree with the statements in the questionnaire regarding the effectiveness of accounting information systems variable. The standard deviation value of 2.22043 indicates a deviation of 2.22043. Since the standard deviation is smaller than the mean, it can be concluded that respondents' answers to the questionnaire on the effectiveness of accounting information systems are relatively homogeneous.
- 3) The variable task complexity (X3), measured using four statement items on a 5-point Likert scale, has a minimum value of 7.00, a maximum value of 19.00, and a mean of 13.9385. The mean value of 13.9385 indicates that respondents tend to agree with the statements in the questionnaire regarding the task complexity variable. The standard deviation value of 2.74930 indicates a deviation of 2.74930. Since the standard deviation is smaller than the mean, it can be concluded that respondents' answers to the questionnaire on task complexity are relatively homogeneous.
- 4) The variable employee performance (Y), measured using five statement items on a 5-point Likert scale, has a minimum value of 16.00, a maximum value of 25.00, and a mean of 20.3231. The mean value of 20.3231 indicates that respondents tend to agree

with the statements in the questionnaire regarding the employee performance variable. The standard deviation value of 2.25768 indicates a deviation of 2.25768. Since the standard deviation is smaller than the mean, it can be concluded that respondents' answers to the employee performance questionnaire are relatively homogeneous.

Classical Assumption Test Results

The multiple linear regression test will be more effective when it meets the requirements of the classic assumption test. The classic assumption tests that must be fulfilled include the normality test, multicollinearity test, and heteroscedasticity test..

1) Normality Test

The normality test, conducted using the Kolmogorov-Smirnov (K-S) method in SPSS 25.00, aims to determine whether the residuals in the regression model are normally distributed. Based on the K-S significance value, data are considered normally distributed if the probability exceeds 0.05, and the results are presented in Table 3.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	0.0000000
	Standard	1.89095180
	Deviation	
Most Extreme Differences	Absolute	0.091
	Positive	0.059
	Negative	-0.091
Test Statistics		0.091
Asymp. Sig. (2-tailed)		0.200c

Source: Processed primary data, 2025

Based on Table 3, the result of the normality test shows that the Asymp. Sig. (2-tailed) value is 0.200, which is greater than 0.05 ($0.200 > 0.05$). Therefore, it can be concluded that the data used in this study are normally distributed.

2) Multicollinearity Test

The multicollinearity test aims to assess whether correlations exist among independent variables using tolerance and Variance Inflation Factor (VIF) values. If the tolerance exceeds 0.10 or the VIF is below 10, the model is free from multicollinearity, and the test results are shown in Table 4.

Table 4. Multicollinearity Test Results

Model	Unstandardized		Standardized		Collinearity		
	Coefficients		Coefficients		Statistics		
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	6,829	2,794		2,444	0.017		
X1	0.371	0.159	0.260	2,331	0.023	0.927	1,078
X2	0.422	0.115	0.415	3,660	0.001	0.893	1,120
X3	-0.008	0.090	-0.010	-0.094	0.925	0.960	1,042

Source: Processed primary data, 2025

Based on Table 4, the tolerance values for all variables are greater than 0.10, and the VIF values are less than 10. This indicates that the regression model in this study is free from multicollinearity.

3) Heteroscedasticity Test

The heteroscedasticity test, conducted using the Glejser method, examines whether residual variances differ across observations in the regression model. If the significance value between independent variables and absolute residuals exceeds 0.05, it indicates no heteroscedasticity, as presented in Table 5.

Table 5. Heteroscedasticity Test Results

Model	Unstandardized		Standardized		
	Coefficients		Coefficients		
	B	Std. Error	Beta	T	Sig.
1 (Constant)	2,887	1,558		1,854	0.069
X1	0.045	0.089	0.067	0.506	0.615
X2	0.052	0.064	0.108	0.802	0.426
X3	-0.021	0.050	-0.054	-0.418	0.678

Source: Processed primary data, 2025

Based on Table 5, all variables have significance values greater than 0.05, indicating that this study is free from heteroscedasticity symptoms.

Model Feasibility Test (F Test)

The F-test is used to determine whether all independent variables included in the model jointly have a significant effect on the dependent variable. This test is conducted to assess the simultaneous influence of the independent variables in the regression model on the dependent variable, at a significance level of 0.05 (Ghozali, 2018:179). The results of the model feasibility test (F-test) are presented in Table 6 below.

Table 6. Results of Model Feasibility Test (F-test)

Model	Sum of Squares	df	Mean Square	F	Sig.
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1	Regression	97,371	3	32,457	8,652	0.000b
	Residual	228,845	61	3,752		
	Total	326,215	64			

Source: Processed primary data, 2025

Based on Table 6, it can be seen that the calculated F-value is 8.652 with a significance level of 0.000, which is smaller than 0.05. This indicates that the regression model used is feasible. It can be concluded that there is a simultaneous influence of information technology usage, accounting information system effectiveness, and task complexity on employee performance at 4-star hotels in Badung Regency.

Coefficient of Determination Test (Adjusted R²)

The coefficient of determination test (R²) is used to determine and measure how far the model can explain the variation of the dependent variable (Ghozali, 2018:179). The results of the determination test (R²) are presented in Table 7 below.

Table 7. Results of Coefficient of Determination Test (Adjusted R²)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.546a	0.298	0.264	1.93689

Source: Processed primary data, 2025

Based on Table 7, the Adjusted R Square value is 0.264, which means that 26.4% of employee performance is influenced by information technology usage, accounting information system effectiveness, and task complexity variables, while the remaining 73.6% is influenced by other variables outside the research model.

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is used to examine the effect of independent variables on the dependent variable. In this study, the independent variables are information technology usage (X₁), accounting information system effectiveness (X₂), and task complexity (X₃), while the dependent variable is employee performance (Y). The results of the multiple linear regression analysis test are presented in Table 8 below.

Table 8 Results of Multiple Linear Regression Analysis

Model		Unstandardized		Standardized	T	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	6,829	2,794		2,444	0.017
	X ₁	0.371	0.159	0.260	2,331	0.023
	X ₂	0.422	0.115	0.415	3,660	0.001

X3	-0.008	0.090	-0.010	-0.094	0.925
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Source: Processed primary data, 2025

Based on the results of the multiple linear regression analysis in Table 8, the structural equation obtained is as follows:.

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e \dots \dots \dots (1)$$

$$Y = 6,829 + 0,371X_1 + 0,422X_2 + -0,008X_3 + e \dots \dots \dots (1)$$

Based on the regression equation above, the analysis can be described as follows:.

- 1) The constant value of 6.829 indicates that if the variables of information technology usage (X1), accounting information system effectiveness (X2), and task complexity (X3) are equal to zero, then the employee performance value is 6.829.
- 2) The information technology usage (X1) variable has a coefficient value of 0.371 with a significance level of 0.023, which is smaller than 0.05. This means that information technology usage (X1) has a positive and significant effect on employee performance. It implies that every one-unit increase in information technology usage will increase employee performance by 0.371 units.
- 3) The accounting information system effectiveness (X2) variable has a coefficient value of 0.422 with a significance level of 0.001, which is smaller than 0.05. This indicates that accounting information system effectiveness (X2) has a positive and significant effect on employee performance. This means that every one-unit increase in accounting information system effectiveness will increase employee performance by 0.422 units.
- 4) The task complexity (X3) variable has a coefficient value of -0.008 with a significance level of 0.925, which is greater than 0.05. This means that task complexity (X3) has a negative and insignificant effect on employee performance. It indicates that every one-unit increase in task complexity will decrease employee performance by 0.008 units.

Hypothesis Testing (t-Test)

The t-test is used to determine the effect of each independent variable on the dependent variable (Ghozali, 2018:179). The t-test in this study was conducted at a 5% significance level. The decision-making criteria are as follows: if the significance value (Sig) > 0.05, the hypothesis is rejected, meaning the independent variable has no effect on the dependent variable. Conversely, if Sig < 0.05, the hypothesis is accepted, meaning the independent variable has an effect on the dependent variable. The results of the hypothesis testing (t-test) are presented in Table 9 below..

Table 9. Results of Hypothesis Testing (t-test)

Model	Unstandardized		Standardized		t	Sig.
	Coefficients		Coefficients			
	B	Std. Error	Beta			
1 (Constant)	6,829	2,794			2,444	0.017
X1	0.371	0.159	0.260		2,331	0.023
X2	0.422	0.115	0.415		3,660	0.001
X3	-0.008	0.090	-0.010		-0.094	0.925

Source: Processed primary data, 2025

Based on Table 9, the results of the hypothesis testing for each variable can be explained as follows.

1) Testing of H1

The analysis in Table 9 shows that the coefficient of information technology usage is positive at 0.371, with a t-value of 2.331 and a significance level of 0.023, which is smaller than $\alpha = 0.05$ ($0.023 < 0.05$). This indicates that H1 is accepted, meaning information technology usage has a positive and significant effect on employee performance.

2) Testing of H2

The analysis in Table 9 shows that the coefficient of accounting information system effectiveness is positive at 0.422, with a t-value of 3.660 and a significance level of 0.001, which is smaller than $\alpha = 0.05$ ($0.001 < 0.05$). This indicates that H2 is accepted, meaning accounting information system effectiveness has a positive and significant effect on employee performance.

3) Testing of H3

The analysis in Table 9 shows that the coefficient of task complexity is negative at -0.008, with a t-value of -0.094 and a significance level of 0.925, which is greater than $\alpha = 0.05$ ($0.925 > 0.05$). This indicates that H3 is rejected, meaning task complexity has a negative and insignificant effect on employee performance.

Discussion of Research Results

The Effect of Information Technology Usage on Employee Performance

Based on the obtained results, it can be concluded that the first hypothesis, which states that the use of information technology has a positive effect on employee performance (H1), is accepted. This indicates that the better the use of information technology, the better the employee performance within the company.

This finding aligns with the Technology Acceptance Model (TAM) and DeLone & McLean theories, which suggest that perceived usefulness and ease of use influence an individual's intention to use information technology. The TAM concept assumes that the

implementation of an information system will improve both individual and organizational performance. Perceived usefulness refers to an individual's perception of how far technology can help them accomplish their tasks or achieve their goals. This perception is influenced by the usefulness and capability of the technology in meeting user needs.

Employee performance plays a crucial role in a company's success. It is expected that employees can complete their tasks on time with a relevant accounting information system one that adds knowledge for users, is reliable (produces unbiased and accurate information), complete (contains all essential data), timely (available when needed), understandable (presented in a clear format), and verifiable (able to produce consistent information independently). Utilizing information technology systems within a company is a key factor in achieving performance excellence. The better employees can utilize the accounting information system, the higher their satisfaction will be. Increased utilization of the accounting information system leads to improved employee performance.

The results of this study are consistent with those of Manalu & Yadnyana (2021), Mirnasari & Suardhika (2018), Zakaria & Leiwakabessy (2020), Terek et al. (2018), Therisyantari & Suaryana (2022), and Pradasari & Dharmadiaksa (2018), all of which found that the use of information technology has a positive effect on employee performance.

The Effect of Accounting Information System Effectiveness on Employee Performance

Based on the obtained results, it can be concluded that the second hypothesis, which states that the effectiveness of the accounting information system has a positive effect on employee performance (H₂), is accepted. This indicates that the more effective the accounting information system, the better the employee performance within the company.

This study is consistent with the Technology Acceptance Model (TAM) theory, which explains that when users of accounting information systems perceive the system as easy to use and beneficial, their work becomes easier. Both TAM and DeLone & McLean's models posit that the implementation of an information system enhances individual and organizational performance. The DeLone & McLean theory emphasizes that an effective accounting information system contributes to improved individual performance and supports organizational decision-making by increasing effectiveness and efficiency. The TAM theory further supports this by stating that the implementation of information systems helps employees complete their tasks more efficiently (Devi & Dharmadiaksa, 2021).

Previous studies by Pawitri & Latrini (2019) and Dewi et al. (2020) also reported that the effectiveness of information systems has a positive and significant effect on employee performance. Similar results were found by Dwipayana & Suputra (2021), Udayana & Juliarsa (2022), Rachmawati et al. (2022), and Hama & Qurochman (2022),

who concluded that the effectiveness of accounting information systems positively and significantly influences employee performance.

The Effect of Task Complexity on Employee Performance

Based on the obtained results, it can be concluded that the third hypothesis, which states that task complexity has a negative effect on employee performance (H₃), is rejected. This indicates that higher task complexity does not necessarily lower employee performance within the company.

These findings suggest that the level of difficulty or complexity in an employee's tasks does not directly affect their performance outcomes. In other words, even when employees face complex tasks, they are still able to maintain optimal performance. This can be attributed to their skills, experience, and the support of adequate technology that facilitates task completion. The implementation of information technology systems such as SAP (Systems, Applications, and Products in Data Processing) enables employees to handle complex tasks more quickly, accurately, and efficiently.

The findings also indicate that task complexity is not a major burden for employees in fulfilling their responsibilities. On the contrary, with sufficient technological support, employees can adapt to complex job demands without experiencing a decline in productivity.

In the context of the Technology Acceptance Model (TAM) developed by Davis (1989), this result implies that perceived ease of use plays a crucial role in mitigating the impact of task complexity. When the technology used is perceived as easy and helpful, the level of task complexity will not reduce performance. Therefore, even with high task complexity, employee performance can be maintained if supported by user-friendly information systems and an adaptive work environment.

Overall, the results of this study indicate that task complexity does not have a significant effect on employee performance in four-star hotels in Badung Regency, as factors such as work experience, individual ability, and the ease of using technology have effectively minimized the negative impact of complex job demands.

This finding is consistent with studies conducted by Timur & Susanto (2020), Hermawan (2022), Pratama & Wibowo (2019), Santoso & Dewi (2021), Yuniarti (2020), Wijaya & Hartono (2022), and Fauziyyah & Alimuddin (2023), who all concluded that task complexity has a negative effect on employee performance.

CONCLUSION

Based on the results of data analysis and the discussion presented above, the following conclusions can be drawn:

- 1) The use of information technology has a positive effect on employee performance in four-star hotels in Badung Regency. This indicates that the better employees' ability to utilize information technology such as operational systems and work applications, the higher the efficiency and productivity they can achieve.

- 2) The effectiveness of accounting information systems has a positive effect on employee performance. An effective accounting information system can enhance the speed and accuracy of financial information presentation, thereby assisting employees in performing their duties and making decisions more accurately.
- 3) Task complexity has a negative effect on employee performance. The more complex or difficult the tasks faced without adequate support from systems and training, the lower the work effectiveness of employees. This means that a proportional distribution of tasks and appropriate training are necessary to ensure that workload does not negatively impact performance.

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