

THE INFLUENCE OF SIA QUALITY, INCENTIVES, AND LEVEL OF EDUCATION ON THE PERFORMANCE OF EMPLOYEES OF PERUMDA WATER TIRTA MANGUTAMA BADUNG

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ABSTRACT

The sustainability and success of an organization can be seen from the performance of its employees. This research aims to evaluate the effect of implementing the Accounting Information System (AIS) on employee performance at PERUMDA Air Minum Tirta Mangutama Badung Regency. Analyze the effectiveness of providing incentives in increasing employee motivation and performance. Assess the role of employee education levels in improving their performance and contribution to the company's operational success. This research was conducted at PERUMDA Air Minum Tirta Mangutama, Badung Regency, different from previous research which was located at the Savings and Loans Cooperative, Gianyar Regency. The sample in this research was 94 employees using a purposive sampling technique in the sample determination method. The data analysis technique used in this research is multiple linear regression analysis. The research results show that the quality of SIA, provision of incentives, and level of education have a significant positive influence on employee performance at PERUMDA Air Minum Tirta Mangutama Badung Regency.

Keywords: SIA Quality, Incentives, Education Level, Employee Performance

INTRODUCTION

In today's modern era, technological advances have become an important part of business continuity. Advances in information technology have brought significant changes to the world of organizations. The changes that occur not only affect one side of the activity but also affect all activities within the organization. The increase in the use of computer technology is a result of developments in information technology. The result obtained is that information technology has made it easier for employees to process data. Information systems will help companies to present financial reports in the form of accurate and reliable information.

Employee performance can influence the level of success of a job because the results achieved can determine how much performance the employee himself has achieved. According to Dewi (2016), her research also states that performance is the result of work that is both quality and quantity that has been achieved by someone

in carrying out tasks according to the responsibilities that have been given. There are several factors that can improve employee performance which will influence progress. company. One of them is the implementation of an accounting information system in the company. The application of an accounting information system can also make companies compete in the current era of technological developments, with a change strategy through the implementation of information systems in companies that can make it easier in various ways for the company to achieve its goals.

PERUMDA Drinking Water is a company authorized by the state to manage water resources and their use for consumption by the public. PERUMDA Drinking Water is included in the category of for-profit service providers which must be proactive, interactive, responsive and innovative towards the internal and external environment which continues to experience movement, so a multi-perspective and sustainable strategy is needed.

The following is a table of asset development data at PERUMDA Tirta Manguatama Drinking Water, Badung Regency:

Table 1. Profit Development of PERUMDA Tirta Manguatama Drinking Water, Badung Regency, 2019-2022

No	Year	Net Profit (Loss).
1	2019	25,557,033,200
2	2020	(14,047,153,475)
3	2021	1,300,283,001
4	2022	45.744.115.267

Source: <https://tirtamangutama.badungkab.go.id>

Based on Table 1, the development of assets obtained by PERUMDA Tirta Manguatama Drinking Water, Badung Regency, experienced the largest decrease in total assets in 2020. The decrease in assets was due to customers being free for 3 months and a very high water leakage of 43.61 percent and also the system poor financial management. Therefore, a good quality accounting information system is needed to manage all resulting financial transactions so that they are more effective, efficient and accurate.

The phenomenon of this research is PERUMDA Air Minum Tirta Manguatama, Badung Regency, which has now switched to a computer-based system with the skills and knowledge, thereby implementing AIS in processing financial data. However, with the change to a computer-based system, employees are still making adjustments to the system. Thus, it is necessary to conduct research on employee performance which is influenced by the quality of the accounting information

system and whether the level of education or ability they possess is appropriate in using computer-based information systems. Apart from that, the phenomenon of providing incentives such as performance allowances, health allowances, housing allowances and transportation allowances is an interesting problem because it influences employees' daily lives and also their work.

This research was conducted at PERUMDA Air Minum Tirta Manguatama, Badung Regency as the research object, because the company uses an accounting information system called PDAM Pintar in almost all its activities. PDAM Pintar is a system service from PT Bima Sakti Alterra which focuses on serving PDAMs with integrated system services. Where there is a bookkeeping and report recording feature where income and expenses can be recorded into vouchers, and a monitoring feature for incoming and outgoing funds, as well as PDAM financial bookkeeping which will later produce PDAM financial reports. It is also known that the application of the information system is operated by employees of PERUMDA Air Minum Tirta Manguatama, Badung Regency.

AIS is interconnected components that are integrated to collect, store and disseminate data for planning, control, coordination, analysis and decision making purposes (Soudani, 2017). The quality of the Accounting Information System is a component of an organization, which has responsibility for preparing financial information to assist management in the decision-making process. The quality of accounting information is determined by the quality of the AIS.

Apart from the quality of the accounting information system, there are other factors that can influence the performance of company employees, namely providing incentives to employees. Incentives are a form of reward or encouragement given to a person or group to increase their motivation in achieving certain goals. According to Widhawati & Damayanthi (2018), the incentives received by employees are something that companies must pay attention to. The size of the incentives received by employees can influence the employee's performance.

Incentives can have a significant influence on employee performance in an organization. This is because these incentives provide additional encouragement for employees to achieve the targets and expected results. Incentives are one way for companies to increase company productivity and efficiency by assessing the behavior of employees whose cheerfulness is not optimal or inadequate (Sefianti, 2020).

Education level is an activity carried out to increase employees' general knowledge, including increasing mastery of theory and skills to solve problems to achieve goals. According to Ikhsan (2016), the level of education is a continuous stage of education, which is determined based on the level of development of students, the level of complexity of teaching materials and the way teaching materials are presented.

Similar research was conducted previously, including by Astuti (2014) with the title "The Influence of Effectiveness of Implementing Accounting Information Systems, Utilization and Conformity of Tasks with Information Technology on Employee Performance in Savings and Loans Cooperatives in Gianyar Regency". Astuti's research results show that the effectiveness of implementing accounting information systems, utilization and suitability of tasks with information technology have a significant effect on employee performance at the Savings and Loans Cooperative in Gianyar Regency. The difference between this research and Astuti's research is the independent variables, namely the quality of the accounting information system, incentives and level of education. Apart from that, Astuti's research location is located at the Savings and Loans Cooperative, Gianyar Regency, while this research is located at PERUMDA Air Minum Tirta Manguatama, Badung Regency.

Based on the description above, it can be concluded that employee performance is a very important element of the company. Employees are the movers and implementers of each company, to achieve the goals that have been set, as is the case with employees at PERUMDA Air Minum Tirta Manguatama, Badung Regency. Employee performance can be realized with the company's goals in line with current developments and supported by the quality of the accounting information system, incentives and a good level of education to avoid actions that could be detrimental to the Tirta Manguatama Drinking Water Company, Badung Regency. So this research proposal was prepared with the title The Influence of Accounting Information System Quality, Incentives, and Education Level on the Performance of PERUMDA Tirta Manguatama Drinking Water Employees, Badung Regency.

RESEARCH METHODOLOGY

This research uses a quantitative approach that is associative in nature. According to (Sugiyono, 2019:213) qualitative research methods are research methods based on philosophy, which are used to research scientific conditions (experiments) where the researcher is the instrument, data collection techniques and qualitative analysis emphasize meaning. The research method used is associative (causal) which shows cause and effect and aims to determine the influence or relationship of two or more variables (Sugiyono, 2019:55).

The method for determining the sample for this research uses the Non Probability Sampling method, with a purposive sampling technique. Purposive sampling is a technique for determining samples with certain considerations. (Sugiyono, 2019:84).The sample in this research was 94 employees using a purposive sampling technique in the sample determination method. The data analysis technique used in this research is multiple linear regression analysis.

RESULTS AND DISCUSSION

Research Instrument Test Results

Research instruments are tools used to collect data. In this research, a questionnaire was used. Before the questionnaire is used, an instrument test must be carried out to show that the questionnaire that will be used is valid and reliable, then a validity and reliability test must be carried out.

Validity Test Results

All Pearson Correlations of the AIS quality variable indicators, incentives, education level and employee performance tested have a total item correlation value greater than 0.30 ($r > 0.3$). These results show that all the indicators contained in this research were proven to be valid.

Reliability Test Results

Reliability test is a test to determine the extent to which the results of a measurement remain consistent if measurements are taken more than once on the same symptom using the same measuring instrument. To see the reliability of the instrument, the Cronbach Alpha for each instrument will be calculated. If the Cronbach Alpha value is more than 0.70 then the instrument is said to be reliable. The results of this research's reliability test are shown in Table 2 below:

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Information
Employee performance (Y)	0.945	Reliable
SIA Quality (X ₁)	0.965	Reliable
Incentive (X ₂)	0.947	Reliable
Education level (X ₃)	0.928	Reliable

Source :Data processed, 2024

Table 2 shows that each Cronbach's Alpha value for each instrument is greater than 0.70 (Cronbach's Alpha) > 0.70 . This shows that all instruments are reliable so they can be used to conduct research.

Description of Research Variables

Descriptive Statistics is used to provide an overview of data through the average (mean), standard deviation (N), and maximum-minimum values. Mean is used to estimate the average size of the population based on the sample. Standard deviation is used to measure the spread of averages in a sample. Maximum-minimum values are used to see the highest and lowest values in the population. The aim of this approach is to detail the overall picture of the samples that have been collected and determine whether these samples meet the requirements to be used as research samples. Table 3 shows the results of descriptive statistics.

Table 3. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Employee performance (Y)	94	7	20	15.99	3,903
SIA Quality (X1)	94	5	20	16.22	4,535
Incentive (X2)	94	4	16	13.60	3,283
Education level (X3)	94	4	16	12.36	3,226

Source :Data processed, 2024

Based on Table 3, the descriptive statistics shown are the minimum value, maximum value, average and standard deviation, and N is the number of samples processed.

Based on the results of descriptive statistics, the employee performance variable (Y) has a minimum value of 7 and a maximum value of 20. The average employee performance value is 15.99, indicating that employees of PERUMDA Air Minum Tirta Mangutama Badung have high employee performance, with a standard deviation value of 3,903 so it can be seen that the data distribution is good.

Based on the results of descriptive statistics, the SIA quality variable (X1) has a minimum value of 5 and a maximum value of 20. The average value of SIA Quality is 16.22, indicating that employees of PERUMDA Air Minum Tirta Mangutama Badung have good SIA quality, with a standard deviation value of 4.535 so it can be seen that the data distribution is good.

Based on the results of descriptive statistics, the incentive variable (X2) has a minimum value of 4 and a maximum value of 16. The average incentive value of 13.60 shows that employees of PERUMDA Air Minum Tirta Mangutama Badung have good incentives, with a standard deviation value of 3.283 so that they can It is known that the data distribution is good.

Based on the results of descriptive statistics, the variable education level (X3) has a minimum value of 4 and a maximum value of 16. The average value of education level is 12.36, indicating that employees of PERUMDA Air Minum Tirta Mangutama Badung have a good level of education, with a standard deviation value of 3.226 so it can be seen that the data distribution is good.

Classical Assumption Test

A regression model is said to be a good model if the model is free from classical statistical assumptions. A multiple linear regression model will theoretically produce appropriate estimator parameter values if it meets the requirements of classical regression assumptions, namely: normality, multicollinearity and heteroscedasticity tests.

1) Normality test

The normality test aims to evaluate whether the distribution in the multiple linear regression model is normal or not normal. In this research, the normality test was carried out using the Kolmogorov-Smirnov Test method. Data distribution is considered normal if the resulting significance value is > 0.05 . The results of the One-Sample Kolmogorov-Smirnov test can be shown in Table 4.

Table 4. Normality Test (One-Sample Kolmogorov-Smirnov)

One-Sample Kolmogorov-Smirnov Test	
N	94
Statistical Tests	0.064
Asymp. Sig. (2-tailed)	0.200

Source :Data processed, 2024

Based on the normality test using the One-Sample Kolmogorov-Smirnov Test shown in Table 4, it shows that the value of Asymp. Sig. (2-tailed) Kolmogorov-Smirnov is 0.200 Asymp. Sig. (2-tailed) The Kolmogorov-Smirnov value is greater than the alpha value of 0.05, indicating that the data used in this study is normally distributed, so it can be concluded that the model meets the normality assumption.

2) Multicollinearity test

The multicollinearity test is carried out with the aim of testing whether in the regression model there is a correlation between the independent variables. A good regression model should not show correlation between independent variables. The level of multicollinearity can be identified through the tolerance value and VIF (Variance Inflation Factor). To avoid multicollinearity problems, the tolerance value is expected to be > 0.1 , and the VIF value < 10 . The tolerance value and VIF value are shown in Table 5 below:

Table 5. Multicollinearity Test (Tolerance and Variance Inflation Factor)

Variable	Collinearity Statistics	
	Tolerance	VIF
SIA Quality (X1)	0.670	1,492
Incentive (X2)	0.598	1,673
Education level (X3)	0.726	1,377

Source :Primary data, Processed data, 2024

Based on Table 5, it is shown that there are no independent variables that have a tolerance value of less than 0.10 and there are also no independent variables that have a VIF value of more than 10. Therefore, the regression model is free from symptoms of multicollinearity.

3) Heteroscedasticity test

The heteroscedasticity test is carried out with the aim of assessing whether there is inequality in the variance of the residuals between observations

in the regression model. A regression model is considered good if there is no heteroscedasticity. In this study, the Glejser Test was used to evaluate heteroscedasticity. If the significance level of each independent variable is greater than 0.05, it can be concluded that there is no heteroscedasticity. Table 6 shows the results of statistical calculations using the glesjer method

Table 6. Heteroscedasticity Test (Glesjer Test)

Variable	Sig.
SIA Quality (X1)	0.065
Incentive (X2)	0.357
Education level (X3)	0.166

Source :Primary data, Processed data, 2024

Based on Table 6, it is shown that each variable, namely SIA quality (0.065), incentives (0.357), education level (0.166) has a significance value greater than 5% (0.05). This shows that the independent variable used in this research does not have a significant effect on the dependent variable, namely absolute residual, therefore, this research is free from symptoms of heteroscedasticity.

Results of Multiple Linear Regression Analysis

The multiple linear regression analysis model is used to obtain regression coefficients which will determine whether the hypothesis created will be accepted or rejected. The results of this analysis refer to the results of the influence of the SIA Quality variable (X1), the Incentive variable (X2), the level of education (X3) on employee performance (Y) of PERUMDA Tirta Mangutama Badung Drinking Water. The results of the regression analysis can be seen in Table 7 below.

Table 7. Summary of Multiple Linear Regression Analysis Results

Variable	Regression Coefficients		t	Sig
	B	Std. Error		
(Constant)	0.317	1,015	0.313	0.755
SIA Quality (X1)	0.340	0.056	6,062	0,000
Incentive (X2)	0.541	0.082	6,591	0,000
Education level (X3)	0.226	0.076	2,980	0.004
F Statistics	: 86,902			
Sig F	: 0,000			
Adjusted R2 :	0.735			

Source: Primary data, processed data, 2024

Based on Table 7, the multiple linear regression equation can be written as follows.

$$Y = 0.317 + 0.340$$

Where :

Y = Employee performance

X₁ = AIS Quality

X₂ = Incentive

X₃ = Education level

The multiple linear regression equation shows the direction of each independent variable towards the dependent variable. The multiple linear regression equation can be described as follows:

The constant value of 0.317 shows that SIA quality, incentive variables, education level are equal to 0 (zero), so employee performance is worth 0.317

X₁ = + 0.340 shows that AIS quality has a positive influence on employee performance, if AIS quality increases, employee performance will increase.

X₂ = + 0.541, indicating that incentives have a positive influence on employee performance, if incentives increase then employee performance will increase.

X₃ = + 0.226 shows that The level of education has a positive influence on employee performance. If the level of education increases, employee performance will increase.

Determination Analysis

The coefficient of determination is used to measure how well the model can explain variations in the dependent variable. The coefficient of determination value is in the range between zero and one. A low R² value indicates that the ability of the independent variable to explain the dependent variable is limited. Conversely, a value close to one indicates that the independent variable is able to provide almost all the information needed to explain the dependent variable. When there is more than one independent variable in the study, Adjusted R² is used, (Ghozali, 2018:95), it can be seen that the value Adjusted R² is 0.735. The analysis uses the following formula:

$$D = \text{Adjusted } R^2 \times 100\%$$

$$D = 0.735 \times 100\%$$

$$D = 73.5\%$$

Based on these results it is known that the value Adjusted R² = 73.5 percent, which means that 73.5 percent of employee performance is influenced by SIA quality variables (X₁), incentive variables (X₂), education level (X₃) and the

remaining 26.5 percent is influenced by other variables that not examined in this study.

Model Feasibility Test (F Test)

The F test is used to test whether all the independent variables included in the model have a joint influence on the dependent variable,(Ghozali, 2018:96). If the F test results state the significance of F or p-value $< \alpha = 0.05$, then the research hypothesis is accepted and the independent variable has a significant effect on the dependent variable. On the other hand, if the F test results state the significance of F or p-value $> \alpha = 0.05$ then the research hypothesis is rejected and the independent variable has no significant effect on the dependent variable(Ghozali, 2018). The F-count value is 86.902 with a significance of 0.000 which is below 0.05, so it can be concluded that the regression model fits the observation data so it is suitable to be used as an analytical tool to test the influence of the independent variable on the dependent variable.

t Test Results (Hypothesis Testing)

Partial test (t test) is used to test the influence of each independent variable (SIA quality variables, incentive variables, education level) on the dependent variable (employee performance).

1) The influence of the SIA quality variable (X1) on employee performance

To test whether H_0 is accepted or rejected, the following steps are used.

a) Hypothesis formulation

$H_0: \beta_i \leq 0$, meaning that the AIS quality variable has no significant effect on employee performance

$H_a: \beta_i > 0$, meaning that the SIA quality variable has a significant effect on employee performance

b) real level (α) = 5% = 0.05

c) The size of sig t

Based on the results of calculations using the SPSS program, it is known that the sig t value is 0.000

d) Testing criteria/decision making

If the sig t value < 0.05 then H_0 is rejected

If the sig t value is 0.05 then H_0 is accepted \geq

e) Conclusion

Based on the results of the analysis above, it can be explained that the significance level is $0.000 < 0.05$, so that H_0 is rejected and H_a is accepted, which means that the SIA quality variable has a significant positive effect on employee performance. The regression coefficient β_1 (AIS quality variable) is 0.340, indicating that increasing AIS quality will increase employee performance, so the first hypothesis in this research is accepted.

2) The influence of the incentive variable (X₂) on employee performance

To test whether H₀ is accepted or rejected, the following steps are used.

a) Hypothesis formulation

H₀: $\beta_i = 0$, meaning the incentive variable has no significant effect on employee performance \leq

H_a: $\beta_i > 0$, meaning that the incentive variable has a significant effect on employee performance

b) Real level (α) = 5% = 0.05

c) The size of sig t

Based on the results of calculations using the SPSS program, it is known that the sig t value is 0.000 Testing/decision making criteria

d) If the sig t value < 0.05 then H₀ is rejected

If the sig t value is ≥ 0.05 then H₀ is accepted

e) Conclusion

Based on the results of the analysis above, it can be explained that the significance level is $0.000 < 0.05$, so that H₀ is rejected and H_a is accepted, which means that the incentive variable has a significant positive effect on employee performance. The regression coefficient β_2 (incentive variable) is 0.541, indicating that increasing incentives will increase employee performance, so the second hypothesis in this research is accepted.

3) The influence of the education level variable (X₃) on employee performance

To test whether H₀ is accepted or rejected, the following steps are used.

a) Hypothesis formulation

H₀: $\beta_i \leq 0$, meaning that the education level variable has no significant effect on employee performance

H_a: $\beta_i > 0$, meaning that the education level variable has a significant effect on employee performance

b) real level (α) = 5% = 0.05

c) The size of sig t

Based on the results of calculations using the SPSS program, it is known that the sig t value is 0.004

d) Testing criteria/decision making

If the sig t value < 0.05 then H₀ is rejected

If the sig t value is ≥ 0.05 then H₀ is accepted

e) Conclusion

Based on the results of the analysis above, it can be explained that the significance level is $0.004 < 0.05$, so that H₀ is rejected and H_a is accepted, which means that the education level variable has a significant positive effect on employee performance. The regression coefficient β_3 (education level variable) is

0.226, indicating that increasing the level of education will increase employee performance, so the third hypothesis in this research is accepted.

Discussion

The Influence of SIA Quality on the Performance of PERUMDA Air Minum Tirta Mangutama Badung employees

Based on the results of testing the first hypothesis in this research regarding the influence of AIS quality on employee performance, a significance level of $0.000 < 0.05$ was obtained and the coefficient value of the AIS quality variable was positive 0.340. Based on the test results, it is stated that the quality of SIA has a significant positive effect on employee performance. This shows that if the quality of the SIA owned by PERUMDA Air Minum Tirta Mangutama Badung increases, it will have an impact on increasing the performance of employees at PERUMDA Air Minum Tirta Mangutama Badung. So the first hypothesis in this research can be accepted. Where PERUMDA Tirta Mangutama Drinking Water, Badung Regency, almost all of its activities use an accounting information system called PDAM Pintar. PDAM Pintar is a system service from PT Bima Sakti Alterra which focuses on serving PDAMs with integrated system services. Where there is a bookkeeping and report recording feature where income and expenses can be recorded into vouchers, and a monitoring feature for incoming and outgoing funds, as well as PDAM financial bookkeeping which will later produce PDAM financial reports.

If linked to the TAM concept, the quality of the accounting information system provides convenience for users. The accounting information system is designed to process data into information where the information produced comes from accounting records and reports, so the quality of the information system must be good for the accounting information system to be effective. A quality accounting information system will influence the progress of the organization. Employee performance can be influenced by the existence of an Accounting Information System. The better the quality of the accounting information system which includes: easy to use, fast access, reliable, flexible and safe in protecting user data, the more satisfied system users will be (Kasandra & Juliarsa 2016).

The results of this research are in line with research conducted by Kusumaningsih (2019) which states that the quality of accounting information systems has a positive and significant effect on individual performance. This research is in line with research conducted by Alful (2020) which found that the quality of accounting information systems has a positive and significant effect on employee performance and research by Sri Rukmiyati (2016) concluded that the quality of accounting information systems has an effect on end user satisfaction with accounting software.

The Effect of Incentives on the Performance of PERUMDA Air Minum Tirta Mangutama Badung employees

Based on the results of testing the second hypothesis in this research regarding the influence of incentives on employee performance, a significance level of $0.000 < 0.05$ was obtained and the coefficient value of the incentive variable was positive 0.541. Based on the test results, it states that incentives have a significant positive effect on employee performance. This shows that if the incentives obtained by PERUMDA Air Minum Tirta Mangutama Badung employees increase, the performance of PERUMDA Air Minum Tirta Mangutama Badung employees will increase. So the second hypothesis in this research can be accepted. Where incentives in this study have the greatest influence among other variables, this is because employees of PERUMDA Air Minum Tirta Mangutama Badung receive bonuses after the set targets are achieved. And companies must also pay attention to the incentives given based on the employee's length of service.

There are five levels of needs proposed by Maslow, including basic needs, basic needs in Maslow's motivation theory, namely physical/physiological needs. The physical/physiological need that must be met by employees in a company is the minimum wage. When employees are looking for work, they always consider the income or return they will get after doing the work, which can be in the form of salary or incentives. Until these basic needs are met, it will be difficult for employees to motivate themselves to improve their performance processes. Therefore, according to Maslow's motivation theory, companies need to consider providing additional salaries or incentives. This can also be an initial motivation for employees to further improve their performance. Incentives are given as appreciation to employees who carry out their duties well or on time by meeting personnel or employee needs, both material and non-material needs. By meeting these needs, it is hoped that employee performance will be better and optimal. Incentives are generally implemented as a strategy to increase company productivity and efficiency by exploiting the behavior of employees who have a tendency to work poorly or not optimally.

The results of this research are in line with research conducted by Widhawati & Damayanthi (2018) which stated that incentives have a positive and significant effect on employee performance. However, this is not supported by research conducted by Marhumi (2018) which states that incentives do not have a positive and significant effect on employee performance.

The Influence of Education Level on the Performance of PERUMDA Tirta Mangutama Badung Drinking Water employees

Based on the results of testing the third hypothesis in this research regarding the influence of education level on employee performance, a significance level of $0.004 < 0.05$ was obtained and the coefficient value of the education level variable was positive 0.226. Based on the test results, it is stated that the level of education has a significant positive effect on employee performance. This shows that if the level of education possessed by employees of PERUMDA Air Minum Tirta Mangutama Badung increases, it will have an impact on increasing the performance of PERUMDA Air Minum Tirta Mangutama Badung employees. So the third hypothesis in this research can be accepted. Where in this study the respondents were predominantly male and in terms of age ranged from 36-40 years, and most respondents had a high school education level. This is because many respondents came from meter reading units.

Technology Acceptance Model (TAM) states that a person's intention to use an accounting information system is determined by the perception of the usefulness and ease of use of technology that will improve employee performance. This needs to be supported by an adequate level of education so that managers are able to know the limits of the individual's own abilities. Education is very important for many companies because education is a basic requirement for companies that will accept someone to work according to a person's level of education. By using the TAM approach to support speed and ease in obtaining information from accounting information system users, a learning process from the level of education that has been taken is needed to be applied to the accounting information system so as to increase competitiveness for companies and other financial institutions and obtain a position or position that is comparable to level of education taken.

The results of this research are in line with research conducted (Belawa & Pande, 2018) that the level of education has a positive and significant effect on the performance of individual users of accounting information systems. This is contrary to research (Mandang et al, 2017) which states that the level of education does not have a significant effect on employee performance, because an employee's level of education does not guarantee his performance.

CONCLUSION

Based on the research results described in chapter IV, the conclusions relating to the influence of AIS quality, incentives, level of education on employee performance in this research are as follows:

- 1) The quality of SIA has a significant positive effect on the performance of PERUMDA Air Minum Tirta Mangutama Badung employees. This means that

- as the quality of SIA improves, the performance of PERUMDA Air Minum Tirta Mangutama Badung employees will improve.
- 2) Incentives have a significant positive effect on the performance of PERUMDA Air Minum Tirta Mangutama Badung employees. This means that the more incentives increase, the performance of PERUMDA Air Minum Tirta Mangutama Badung employees will improve.
 - 3) The level of education has a significant positive effect on the performance of employees of PERUMDA Air Minum Tirta Mangutama Badung. This means that as the level of education increases, the performance of PERUMDA Air Minum Tirta Mangutama Badung employees will improve.

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