

## **The Effect Of The Application Of Government Accounting Standards On Employee Performance Through The Use Of Technology In Financial Management Agencies And Binjai City Regional Revenue**

**Satria Yudha Atmaja<sup>1</sup>, Abdi Sugiarto<sup>2\*</sup>**

<sup>1</sup>Master of Management Student, Universitas Pembangunan Panca Budi, Medan

E-mail : [satriayudhaatmaja@gmail.com](mailto:satriayudhaatmaja@gmail.com)

<sup>2\*</sup>Master of Management, Universitas Pembangunan Panca Budi, Medan

\*E-mail Correspondence: [sugiarto@dosen.pancabudi.ac.id](mailto:sugiarto@dosen.pancabudi.ac.id)

### **Abstract**

The implementation of appropriate government accounting standards and the optimal use of technology are important factors in improving employee performance in the government sector. This study aims to find out and analyze the influence of the application of government accounting standards on employee performance mediated by the use of technology in the Binjai City Regional Financial and Revenue Management Agency. This study uses a causal associative quantitative approach. The sample used was the entire employee population totaling 186 people, with a saturated sampling technique. Data analysis was carried out using Structural Equation Modeling (SEM) based on Partial Least Square (PLS). The results of the study show that the implementation of government accounting standards has a positive and significant effect on employee performance, with a T-statistical value of  $4.197 > 1.96$  and a P-value of  $0.000 < 0.05$ , indicating that the increase in the implementation of government accounting standards can improve employee performance. In addition, the implementation of government accounting standards has a positive and significant effect on the use of technology, with a T-statistical value of  $21.071 > 1.96$  and a P-value of  $0.000 < 0.05$ , which indicates that accounting standards encourage the use of technology in the implementation of tasks. The use of technology also has a positive and significant effect on employee performance, with a T-statistical value of  $6.636 > 1.96$  and a P-value of  $0.000 < 0.05$ , which shows that increasing the use of technology can improve employee performance. In addition, the use of technology is able to mediate the influence between the application of government accounting standards on employee performance, shown by the T-statistical value of  $6.166 > 1.96$  and the P-value of  $0.000 < 0.05$ . These results provide insight that the implementation of government accounting standards and the use of technology are effective strategies in improving employee performance at the Binjai City Regional Financial and Revenue Management Agency.

### **Keywords:**

Implementation of Government Accounting Standards; Employee performance; Utilization of technology,



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## 1. INTRODUCTION

The implementation of government accounting standards (SAP) is an important effort to increase transparency, accountability, and efficiency of financial management in the public sector (Indrayani & Widiastuti, 2020). Government accounting standards aim to provide clear and consistent guidelines in recording, reporting, and auditing government finances, so that they can increase public trust in state financial management (Indrayani & Widiastuti, 2020; Robbins & Judge, 2016).

The implementation of good government accounting standards (SAP) can provide significant benefits, including improving employee performance in managing government finances. This improvement results from the existence of clear and measurable standards that can be used as a reference in carrying out daily tasks. Research by Karsana (2017), effective SAP implementation can improve the quality of financial reporting, reduce errors in record-keeping, and improve the efficiency of the audit process (Karsana & Suaryana, 2017)

However, the implementation of government accounting standards (SAP) is not free from challenges, especially related to the ability of employees to adopt information technology that supports the implementation of these standards. The use of information technology in government financial management is crucial to support a more accurate and timely data recording, reporting, and analysis process (Akhmad, 2023). Information technology can help automate many manual processes, reduce the risk of human error, and improve the accessibility of financial data (Rahmawati, 2019). Furthermore, information technology also improves the speed and efficiency of data processing. With the help of sophisticated systems, financial reports can be generated in less time compared to manual methods. This allows management to make faster and more informed decisions based on the real-time data available. Technology also allows for continuous financial monitoring and data accessibility from multiple locations, which is especially important in a dynamic and distributed work environment (Romney et al., 2016)

At the Binjai City Regional Financial and Revenue Management Agency, the implementation of SAP and the use of information technology have become the main focus in efforts to improve employee performance. Based on observations and interviews with several employees at the Binjai City Regional Financial and Revenue Management Agency, it was found that even though the implementation of government accounting standards (SAP) has been implemented, there are still obstacles in the optimal use of technology. Some employees feel that they are not skilled in using existing applications and systems, which results in a lack of efficiency and accuracy in financial management.



Government Regulation of the Republic of Indonesia No. 71 of 2010 concerning Government Accounting Standards states that government accounting standards (SAP) are standards used by the government in compiling financial statements to provide relevant and reliable information about the financial position, performance, and changes in the financial position of government entities (Government, 2010). According to (Nordiawan et al., 2015) stated that SAP is a standard that is compiled to improve accountability and transparency in government financial reporting. SAP ensures that government financial statements are presented in a reasonable manner in accordance with generally accepted accounting principles.

In this study, which is an indicator of government accounting standards, referring to Government Regulation of the Republic of Indonesia No. 71 of 2010 consists of:

1. Relevance

Relevance refers to the ability of accounting information to influence the decisions made by users of financial statements. Information is considered relevant if it assists users in assessing past events, planning for the future, or assessing risks and opportunities. In the context of governance, relevant reports allow decision-makers to understand the financial impact of various policies or programs.

2. Reliability

Reliability implies that the information presented must be trustworthy, free from material errors, and reflect the actual conditions. Accounting information should be complete, honest, and presented with confidence that users can rely on it for decision-making. Reliable financial statements give confidence to the public that the information is accurate and accurately represents the government's financial condition.

3. Comparable

Comparable means that the financial statements are structured in such a way that users can compare financial information between different time periods as well as between different entities. With comparisons, users can assess financial performance and changes over time, both for the same entity and for different government entities

4. Understandable

Understandable refers to the clarity and readability of financial statements for users. The information should be presented clearly and concisely so that it can be understood by the reader with basic knowledge of government activities and accounting principles. This includes the presentation of information in a structured manner and using language that is not very technical, making it easier for various parties to understand the report

5. Fair Presentation



Fair presentation means that financial statements should describe the financial situation that actually occurred, without distortion or manipulation. Fair presentation requires compliance with applicable accounting principles and standards, so that the information presented reflects the truth of the government's operational conditions and results.

#### 6. Consistency

Consistency in government accounting standards refers to the application of the same accounting methods from year to year, unless there is a change in the method in accordance with the new or more relevant accounting standards. This consistency allows for accurate comparisons between periods and ensures that changes in financial data are due to operational changes, not due to changes in reporting methods

#### 7. Punctuality

Timeliness means that financial statements are prepared and presented at the right time to remain relevant to decision-makers. If the report is presented late, the relevance of the information will be reduced, thus hindering the relevant parties in making decisions or assessing the performance of the organization in a timely manner

According to (Laudon, 2015) the use of technology is the use of various information technology (IT) systems and tools to support, improve, and optimize accounting and financial management processes in government organizations. The use of this technology aims to increase efficiency, accuracy, transparency, and accountability in government financial management. The use of technology to ensure that all financial transactions can be tracked and audited easily, thereby increasing transparency and accountability in government financial management (Rahmawati, 2019)

In this study, the indicators of technology utilization formulated by (Laudon, 2015) are:

1. Process Automation
2. Data Accessibility
3. System Integration
4. Data Security
5. Training and Skills Development
6. Operational Efficiency

According to (Robbins & Judge, 2016) defines performance as the result of work produced by a person based on the requirements of the job that has been set. They emphasized that employee performance can be measured by comparing the work results achieved with the standards that have been determined by the organization. Employee performance includes effectiveness and efficiency in completing the tasks given.

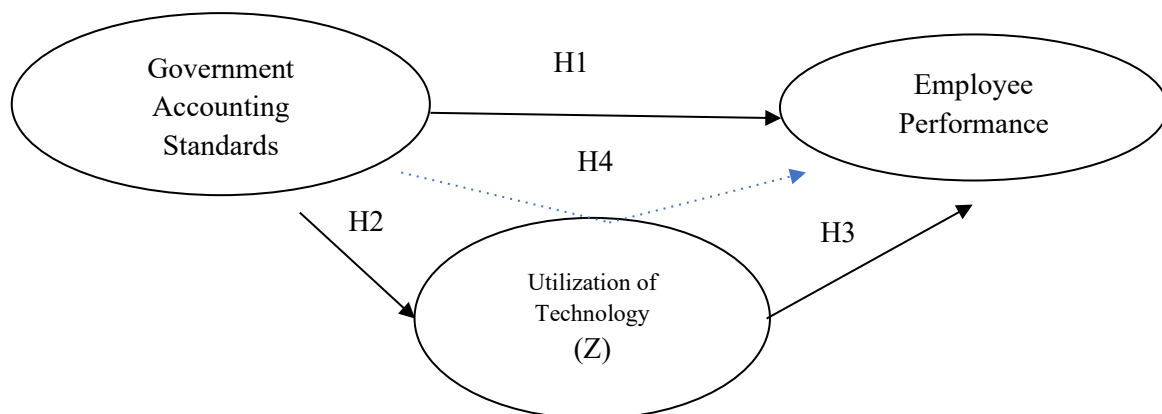


According to (Bratton et al., 2021), performance is the outcome or level of success of a person as a whole over a given period in carrying out a task compared to various possibilities such as predetermined and mutually agreed upon work standards, targets, or criteria

To measure the level of employee performance in this study, indicators formulated by (Bratton et al., 2021) are used, namely:

- 1) Quality of work;
- 2) Working Quantity
- 3) Turnaround Time
- 4) Work effectiveness and efficiency
- 5) Initiative and creativity.
- 6) Discipline and Compliance
- 7) Communication

This study aims to analyze and investigate the effect of the application of government accounting standards on employee performance at the Binjai City Regional Financial and Revenue Management Agency by considering the use of technology as an intervening variable. It is hoped that the results of this study can provide a deeper understanding of the factors that affect employee performance at the Binjai City Financial and Revenue Management Agency. The concept of this research is as illustrated in the following conceptual framework drawing:



**Figure 1. Conceptual Framework**

## 2. RESEARCH METHODS

The type of research that will be used is quantitative associative, namely research that aims to determine the relationship between two or more variables (Sugiyono, 2020). In this study, the exogenous variable is the Application of



Government Accounting Standards (X). Meanwhile, the endogenous variable is Employee Performance (Y) and the intervening variable is the use of technology (Z).

This research was carried out at the Office of the Regional Financial and Revenue Management Agency of Binjai City which is located at Jl. Jambi No.1, West Rambung, South Binjai District, Binjai City, North Sumatra 20722. The time of this research will be carried out from January 2025 to March 2025.

In the opinion of several experts, one of which is according to (Sugiyono, 2019), population is a generalization area consisting of objects/subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then drawn conclusions. In this study, the population used is the entire number of employees at the Office of the Binjai City Regional Financial and Revenue Management Agency which amounted to 186 people with the following details.

**Table 3.1 Population Details at the Office of the Financial Management Agency**

and	No.	Employee Status	Number (Person)	Binjai City Revenue
	1.	ASN	86	
	2.	Honorary	100	
	<b>Sum</b>		<b>186</b>	

Source : **Office of the Regional Financial and Revenue Management Agency of Binjai City**

According to (Sugiyono, 2020), the sample is part of the number and characteristics possessed by the population. If the population is large, and it is impossible for researchers to study everything in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population. However, in this study, because the number of the population is relatively small, the sampling technique used is a saturated sample technique, which involves all respondents to be a sample, meaning that the sample to be used is 145 employees.

Meanwhile, the feasibility test that will be used in this study is the outer *model* test in order to obtain *an outer loading* value that meets the requirements of *validity and reliability*. Testing the structural model (Inner model) which includes a determination coefficient test ( $R^2$ ) to measure how far the model is able to explain the variation of bound variables.  $R^2$

The Goodness fit test is used to determine the extent to which the observed data is in accordance with the theoretical distribution assumed by the model or hypothesis (Ghozali & Latan, 2015) and the hypothesis test (T-Statistic Test) which consists of a *path coefficients* test to test how the direct influence of each independent variable





individually on its bound variable as well as the indirect influence of the intervening variable in influencing its independent variable on its bound variable.

This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between the variables is declared positive. Meanwhile, if the value is 0 to -1, then the direction of the relationship between the variables is declared negative. A hypothesis is said to be accepted if the statistical t value is greater than the t of the table. According to (Ghozali & Latan, 2015) the criterion of t-value table is 1.96 with a significance level of 5%

### 3. RESULTS AND DISCUSSION

#### 3.1. Results

##### Outer Model Analysis

The outer *model* test in this study uses algorithm analysis in *SmartPLS software version 3.0*, in order to obtain *outer loading* values that meet *the validity and reliability requirements*.

##### 1) Convergent Validity Test Results

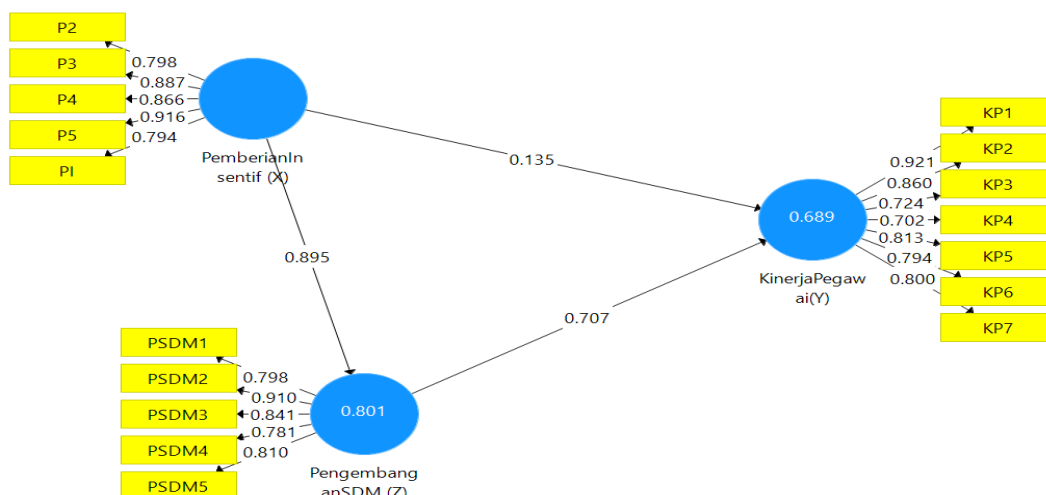
The convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the score item/indicator and the construction score. Indicators that have an individual correlation value greater than 0.7 are considered valid, but at the research stage of development, indicator values of 0.5 and 0.6 are still acceptable. Based on the results for outer loading, it shows that there is an indicator that has a loading below 0.60 and is not significant. The following is presented as the results of the outer loading values in the following table

Table 2. Outer Loading		
Indicators	Outer Loading	Information
Implementation of Government Accounting Standards (X)		
PSAP1	0.883	Valid
PSAP2	0.942	Valid
PSAP3	0.897	Valid
PSAP4	0.865	Valid
PSAP5	0.838	Valid
PSAP6	0.940	Valid
PSAP7	0.825	Valid
Employee Performance (Y)		
KP1	0.945	Valid



Indicators	Outer Loading	Information
KP2	0.840	Valid
KP3	0.870	Valid
KP4	0.945	Valid
KP5	0.828	Valid
KP6	0.940	Valid
KP7	0.799	Valid
<b>Technology Utilization (Z)</b>		
PTEK1	0.941	Valid
PTEK2	0.917	Valid
PTEK3	0.821	Valid
PTEK4	0.777	Valid
PTEK5	0.932	Valid
PTEK6	0.932	Valid

Based on Table 2, it can be seen that all indicators have a *loading factor* value of  $> 0.60$ . According to (Ghozali, Imam & Latan, 2015) states that the indicator is declared valid if it has a *loading factor* value of  $> 0.60$ . Thus, it can be stated that all indicators in this study are declared valid and can be carried out further research. The following is shown in the form of a structural model as shown in the following image:



**Figure 1. Outer Model Test Results**

## 2) Discriminate Validity Test Results

The next test is to test the validity of discrimination, this test aims to determine whether a reflective indicator is a good measurement for its construct based on the principle that the indicator is highly correlated with its construct. The following are



the results of cross loading from the discrimination validity test as shown in the following table:

**Table 3. Discriminant Validity**

<b>Variable Indicator s</b>	<b>Employee Performance (Y)</b>	<b>Utilization Technology (Z)</b>	<b>SAP Deployment( X1)</b>
KP1	<b>0.945</b>	0.716	0.708
KP2	<b>0.840</b>	0.558	0.543
KP3	<b>0.870</b>	0.773	0.765
KP4	<b>0.945</b>	0.726	0.733
KP5	0.828	<b>0.857</b>	0.751
KP6	<b>0.940</b>	0.722	0.730
KP7	<b>0.799</b>	0.563	0.542
PSAP1	0.669	0.648	<b>0.883</b>
PSAP2	0.790	0.790	<b>0.942</b>
PSAP3	0.654	0.713	<b>0.897</b>
PSAP4	0.673	0.692	<b>0.865</b>
PSAP5	0.643	0.670	<b>0.838</b>
PSAP6	0.787	0.787	<b>0.940</b>
PSAP7	0.622	0.744	<b>0.825</b>
PTEK1	0.747	<b>0.941</b>	0.739
PTEK2	0.665	<b>0.917</b>	0.710
PTEK3	0.676	<b>0.821</b>	0.746
PTEK4	<b>0.804</b>	0.777	0.649
PTEK5	0.754	<b>0.932</b>	0.751
PTEK6	0.651	<b>0.932</b>	0.747

Source: Output Smart PLS,

Based on table 3, it can be seen that the *cross loading value* in each indicator and variable is greater than other variables and indicators, the cross loading variable Employee Performance variable shows that the cross loading variable indicator is greater than the cross loading of other latent variables, the cross loading indicator of the variable of giving incentives shows that the value *of the cross loading* indicator is greater than other latent variables, *Cross loading* Human resource development also shows a greater cross loading indicator value than the latent variable cross loading. Based on this data, it can be stated discriminatively *that* the cross loading *results* are considered valid.

### 3) Composite reliability test results



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The test further determines the reliable value with *the composite reliability* of the indicator block that measures the construction. A construction value that is said to be reliable if the *indigo composite reliability* is above 0.60. In addition to looking at *the composite reliability* value, the reliable value can be seen in the variable construct value with *the alpha cronbachs* of the indicator block that measures the construct. A construct is declared reliable if the *cronbachs alpha value* is above 0.7. The following is a table of loading values for the construct of the research variables resulting from running the Smart PLS program in the following table.

**Table 4. Construct Reliability and Validity**

Indicators	Cronbach' s Alpha	Composit e Reliabilit y	Average Extracted Variance (AVE)
Employee Performance(Y)	0.953	0.961	0.780
SAP (X) Deployment Utilization of Technology (Z)	0.954 0.946	0.962 0.957	0.784 0.790

**Source: Output Smart PLS, 2024**

Based on Table 5, it can be explained that the AVE value in each variable tested has a value of  $> 0.5$ , which shows that all variables in this study meet the *criteria discriminant validity*. To determine the reliability in this study, the value of *composite reliability*. The accepted value for the reliability level is  $> 0.7$ . Based on these criteria, it can be seen that all variables in this study have a  $>$  value of 0.70 so that it can be stated that all variables tested meet the reliability of the construct.

### Structural Model Evaluation (*Inner Model*)

Evaluation of the structural model (*inner model*) is carried out to ensure that the structural model built is robust and accurate. The stages of analysis carried out in the evaluation of the structural model are seen from several indicators, namely:

#### 1) Determination Coefficient Test Results (R2)

The determination coefficient (R2) test is used to see the influence of certain independent latent variables on the dependent latent variable whether it has a substantive influence. Based on the data processing that has been carried out using



the SmartPLS 3.0 program, the R Square value is obtained as shown in the following table.

**Table 5. R Square Result (excel 1)**

<b>Variable</b>	<b>R Square</b>	<b>Adjusted R Square</b>
<b>Employee Performance(Y)</b>	0.701	0.698
<b>Technology utilization (Z)</b>	0.666	0.665

**Source: Output Smart PLS, 2024**

Based on table 5, it is known that the R square Adjusted value of the employee performance variable is 0.698 or 69.80%, which means that the influence of the application of government accounting standards on employee performance in the category is very high. Meanwhile, the R Square value in the employee performance variable is 0.701 or 70.10%, which means that the influence of the application of government accounting standards on employee performance is 70.10.% and the remaining 29.90% is influenced by other variables that have not been studied. Meanwhile, the R Square Adjusted value of the technology utilization variable is 0.665 or 66.50%, which means that the application of government accounting standards affects the use of technology by 66.50% or in a very high category, which means that the influence of the implementation of government accounting standards is very significant in increasing the use of technology. Furthermore, the R square value of the technology utilization variable is 0.666 or 66.60%, which means that the application of government accounting standards affects the use of technology by 66.60%, while the remaining 23.40% is influenced by other variables that have not been studied.

## **2) Goodness of Fit Test Results**

The Goodness of Fit test is a statistical method used to evaluate how well the tested model or statistical distribution matches the observed data. The Goodness of Fit test aims to determine the extent to which the observed data corresponds to the theoretical distribution assumed by the model or hypothesis. The goodness of fit model test can be seen from looking at the NFI value on the program. If the NFI value is > SRMR and the closer it is to 1, then the better the model (good fit). Based on the data processing that has been carried out using the SmartPLS 3.0 program, the Fit Model values are obtained as follows.

**Table 6. Model Fit**

<b>Saturated Model</b>	<b>Estimated Model</b>
------------------------	------------------------



SRMR	0.092	0.092
d_ ULS	1.799	1.799
d_ G	2.017	2.017
Chi-Square	1493.055	1493.055
NFI	0.621	0.621

Source: Output Smart PLS, 2024

Based on table 6, it can be seen that the NFI value is  $0.621 > 0.195$  so that it can be stated that the model in this study has sufficient *goodness of fit* and is suitable to be used to test the research hypothesis.

### Hypothesis Test Results

After conducting an inner model analysis, the next thing is to evaluate the relationship between latent constructs in order to answer the hypothesis in this study. The hypothesis test in this study was carried out by looking at T-Statistics and P-Values. The hypothesis was declared accepted if the *T-Statistics value*  $> 1.96$  and the P-Values  $< 0.05$ . The following are the results of *Path Coefficients* of direct influence between variables as shown in the following table.

**Table 7. Path Coefficients**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV  )	P Values	Result
SAP Implementation(X)-> Employee(Y) Performance(Y)	0.371	0.368	0.088	4.197	0.000	Accepted
SAP (X) Deployment -> Technology Utilization (Z)	0.816	0.811	0.039	21.071	0.000	Accepted
Technology Utilization (Z) -> Employee Performance(Y)	0.507	0.510	0.076	6.636	0.000	Accepted

Source: Smart PLS Output, 2023

Based on the data in Table 7, it can be stated that the application of government accounting standards has a positive and significant effect on employee performance.

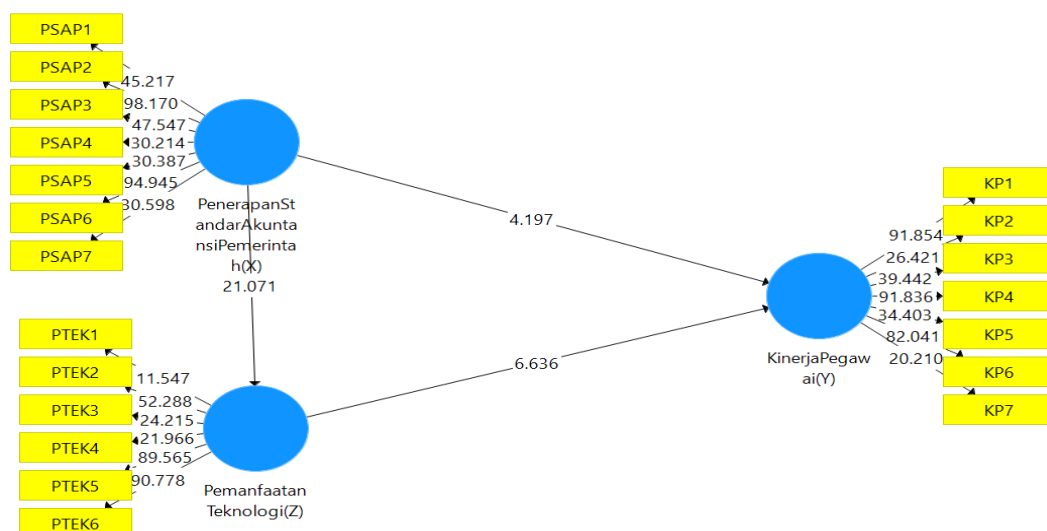


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This can be seen from the T-statistical value of  $4.197 > 1.96$  with a P-Value of  $0.000 < 0.05$ . This means that if the implementation of government accounting standards is improved, employee performance will increase significantly. This result answers the first hypothesis in this study, namely that the application of government accounting standards has a positive and significant effect on the performance of employees of the Binjai City Regional Financial and Revenue Management Agency.

Furthermore, on the effect of the application of government accounting standards on the use of technology, the T-Statistical value data was obtained from  $21.071 > 1.96$  with a P-Value of  $0.000 < 0.05$  so that it can be stated that the application of government accounting standards has an effect on the use of technology in employees of the Binjai City Regional Financial and Revenue Management Agency. This can be interpreted that if the implementation of government accounting standards is improved, the use of technology will increase. This statement raises the second hypothesis, namely that the application of government accounting standards has a positive and significant effect on the use of technology.

Furthermore, on the influence of technology utilization on employee performance, data was obtained that the T-Statistic value was  $6.636 > 1.96$  with a P-Value of  $0.005 < 0.05$  which means that the use of technology has a positive and significant effect on employee performance. This indicates that if the use of technology is improved, employee performance tends to increase significantly so that this statement answers the third hypothesis, namely that the use of technology has a positive and significant effect on employee performance.



**Figure 2. Path Coefficients Test Results**



To answer the fourth hypothesis, it is seen by looking at the indirect influence between variables as shown in the following table.

**Table 8. Indirect Effect (Pengaruh Tidak Langsung)**

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Result
SAP Implementation (X) -> Technology Utilization (Z) -> Employee Performance (Y)	0.414	0.414	0.067	6.166	0.000	Accepted

Source: Output Smart PLS, 2024

Based on table 8, it can be explained that the use of technology (Z) is able to intervene in the influence between the application of government accounting standards (X) on Employee Performance (Y). This can be seen from the results of the T-Statistical value of  $6.166 > 1.96$  with a P-Value of  $0.000 < 0.05$ . This shows that there is an indirect influence between the application of government accounting standards and employee performance through the use of technology. This statement answers the fourth hypothesis that the effective use of technology is able to positively and significantly intervene in the application of government accounting standards on employee performance. These results provide insight into how the intermediate variables of technology utilization can intervene in the relationship between the application of government accounting standards and employee performance at the Binjai City Regional Financial and Revenue Management Agency.

### 3.2 Discussion

The results of the study show that the implementation of government accounting standards is proven to have a positive influence on the performance of employees at the Binjai City Regional Financial and Revenue Management Agency. These findings show that with the implementation of good accounting standards, employees have a clear and measurable reference in carrying out financial tasks, so as to be able to improve accuracy, efficiency, and quality of performance. These results are in line with the research of Karsana and Suaryana (2017), which shows that the effective implementation of government accounting standards can improve the quality of reporting and reduce errors in record-keeping, thereby helping in achieving employee performance targets. In addition, research by Robbins and Judge (2012)





corroborates that the application of clear standard procedures, such as accounting standards, increases work effectiveness, because employees understand exactly the guidelines that must be followed to achieve optimal work results.

Furthermore, the implementation of government accounting standards has a positive influence on the use of technology at the Binjai City Regional Financial and Revenue Management Agency. This shows that the application of accounting standards that are structured and in accordance with guidelines motivates employees to make optimal use of technology in the financial management process. Technology, in this case, plays an important role in supporting the implementation of such standards through process automation, improved recording accuracy, and more efficient data presentation. These findings are consistent with research by Rahmawati (2019), which shows that the good implementation of standards encourages the use of technology in government accounting to increase transparency and accountability. In addition, the research of Karsana and Suaryana (2017) confirms that the integration of technology in the implementation of accounting standards speeds up the recording and reporting process, which ultimately supports the implementation of standards more effectively.

The use of technology has a positive influence on employee performance at the Binjai City Regional Financial and Revenue Management Agency. This means that the higher the level of technology utilization by employees, the better the performance they produce. The use of technology helps employees in automating work processes, increasing accuracy, and presenting data in a timely manner, which ultimately increases productivity and efficiency in carrying out tasks. This finding is consistent with research conducted by Rahmawati (2019), which revealed that information technology in financial management can improve work efficiency and accuracy, thereby contributing to improving overall employee performance. Other research by Laudon and Laudon (2015) also supports these findings by showing that the integration of technology in work systems allows for quick access to information and more informed decision-making, which contributes directly to improved individual and organizational performance.

The use of technology mediates the influence of the application of government accounting standards on employee performance at the Binjai City Regional Financial and Revenue Management Agency. This means that the implementation of government accounting standards will be more effective in improving employee performance if it is supported by the optimal use of technology. Technology acts as a liaison that strengthens the influence of accounting standards on performance by providing tools and systems that improve accuracy, speed, and efficiency in financial management. This finding is supported by research by Rahmawati (2019), which shows that technology accelerates the implementation of accounting standards and ensures the reliability of the data produced, so that employee performance in financial



reporting improves. In addition, Karsana and Suaryana (2017) also found that the use of technology in public accounting allows for the consistent application of standards, which supports employees in achieving performance targets more efficiently. Thus, technology not only plays a supporting tool, but also as a mediator that increases the effectiveness of the implementation of accounting standards on employee performance.

## **4. CONCLUSIONS AND SUGGESTIONS**

### **4.1 Conclusion**

From the results of the data analysis of the research results and discussions described above, it can be concluded that:

1. The application of government accounting standards has a positive and significant influence with a T-statistical value of 4.197 (more than 1.96) and a P-value of 0.000 (less than 0.05) on employee performance. Good accounting standards provide employees with a clear and structured reference in carrying out their duties, thereby increasing work efficiency and accuracy. The H1 hypothesis was accepted. The application of government accounting standards has proven to have a positive and significant effect on employee performance at the Binjai City Regional Financial and Revenue Management Agency
2. The application of government accounting standards has a positive and significant influence on the utilization of technology with a T-statistical value of 21.071 (more than 1.96) and a P-value of 0.000 (less than 0.05). Good standards encourage the use of technology to facilitate faster and more accurate data recording, reporting, and analysis processes. The H2 hypothesis was accepted. The application of government accounting standards has a positive and significant effect on the use of technology at the Binjai City Regional Financial and Revenue Management Agency
3. The use of technology has a positive and significant influence on employee performance with a T-statistical value of 6.636 (more than 1.96) and a P-value of 0.000 (less than 0.05). With technology, employees can complete tasks faster, more accurately, and more efficiently, which ultimately improves their performance. The H3 hypothesis was accepted. The use of technology has a positive and significant effect on employee performance at the Binjai City Regional Financial and Revenue Management Agency.
4. The use of technology mediates the relationship between the application of accounting standards and employee performance with a T-statistical value of 6.166 (more than 1.96) and a P-value of 0.000 (less than 0.05). With technology, the implementation of accounting standards becomes more effective in supporting employee performance because technology increases the speed and reliability of the accounting process. The H4 hypothesis was accepted. The use of technology has



been proven to strengthen the positive and significant influence between the implementation of government accounting standards and employee performance at the Binjai City Regional Financial and Revenue Management Agency.

#### 4.2 Advice

Based on the findings of this study, here are some suggestions that can be addressed to institutions to improve employee performance:

1. Optimizing the Implementation of Government Accounting Standards  
Considering that the implementation of accounting standards has a significant effect on employee performance, organizations are advised to continue to improve compliance with these standards. This can be done through regular training for employees so that they always understand and are able to apply accounting standards in accordance with the latest guidelines.
2. Infrastructure improvement and technology support  
As technology has an important role in mediating the implementation of accounting standards, organizations need to invest more in the development of a reliable and easily accessible technology infrastructure for all employees. Thus, employees can carry out the process of recording and reporting financial more quickly and accurately.
3. Training and development of technology skills to support the optimal use of technology, it is recommended that employees are given regular training on the use of the latest financial systems and applications. This training is important to ensure that employees are able to utilize technology efficiently, so that they can contribute directly to improving performance.
4. The integration of accounting standards and technology systems encourages organizations to develop technology systems that are in accordance with the applied accounting standards. By integrating a technology system based on accounting standards, employees will more easily understand the work process in accordance with the guidelines, increasing the effectiveness of the implementation of these standards.
5. Periodic monitoring and evaluation in order to ensure that the implementation of accounting standards and the use of technology runs effectively, it is recommended that periodic monitoring and evaluation be carried out. This evaluation will help the organization identify deficiencies in the implementation and make it possible to make necessary improvements or adjustments.

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