Information Management and Business Review (ISSN 2220-3796)
Vol. 17, No. 4, pp. 19-27, 2025

Determinants of Employee Performance: Empirical Evidence from Indonesia

*Khoirul Aswar, Wisnu Julianto
Universitas Pembangunan Nasional Veteran Jakarta, Indonesia
Email: *khoirul.aswar@upnvj.ac.id, aswar_law@yahoo.com
Corresponding Author: Khoirul Aswar

Abstract: The purpose of this study was to investigate how employee performance is impacted by perceived ease of use, perceived usefulness, training efficacy, and motivation. The goal of this study is to raise the calibre of workers at the Republic of Indonesia's Ministry of Defence by using a sample of all work units. Purposive sampling was the method of sampling that was applied. In order to conduct this study, questionnaires with primary data, which were obtained from the responses of up to 60 employees with varying positions, were examined. Using the Smart Partial Least Squares (PLS) version 3.0 tool, test the variables using the Structural Equation Modelling (SEM) technique. The study found that while perceived usefulness had a significant impact on employee performance, perceived ease of use had no significant effect, training effectiveness had a significant effect, and motivation had a significant effect on employee performance. It is anticipated that contributions to ministries or institutions will enhance public sector governance and provide the public with input for policy formulation and full execution in ministries or institutions.

Keywords: *Perceived Ease of Use, Perceived Usefulness, Training Effectiveness, Motivation, and Employee Performance*

1. Introduction

As part of an effort to overhaul information systems in the public sector, the government introduced a set of state finance rules in 2003. The information technology application system was introduced at that time and was intended to be utilised for budgetary, planning, and execution tasks, all the way up to reporting. Since 2005, a number of application systems have been in place, including SAS (State Property Management and Accounting System), SIMAK-BMN (State Property Management and Accounting Information System), SAIBA (Accrual-Based Institutional Accounting System), and RKAKL-DIPA (Ministry of Budget Work Plans, Budget Implementation Lists). Inventory, SILABI (Agency Treasurer Report System), and Work Unit Application System (Ikhsan & Krisnadi, 2017). Although the application's database is distinct, the input and output are related. Such that many data entry procedures are needed in order to record a transaction. This increases the possibility of system or human error as a result of various application data entry procedures. Inconsistent data entry by users can lead to human error, rendering the final data invalid for use in subsequent accounting procedures (Djuitaningsih & Arifiyantoro, 2020). The fact that these applications are all offline—that is, accessible only through a computer with the application installed—means that the head of the work unit (Satker) is unable to keep an eye on budget management in real time. The fact that the current application is not directly linked to the SPAN (State Treasury and Budget System) application presents another drawback when sending a payment bill to the State Treasury Service Office (KPPN). 2014 saw the launch of the SPAN application, which served as a prelude to the Integrated Financial Management Information System (IFMIS). Achieving a high degree of accuracy and transparency is the goal of this integrated system for handling state finances (Bppk, 2018).

In the public sector, information technology that is already accessible is being developed by the Directorate General of Defence Potential of the Ministry of Defence of the Republic of Indonesia (Ditjen Pothan Kemhan) in an attempt to enhance its work performance. The Directorate General of Treasury developed the SAKTI (Agency Level Financial Application System) in 2015 as a reform of the development of information systems in state financial management at the work unit level. The SPAN application was the first single database formed in the context of developing information technology in the public sector. The goal of the SAKTI application is to make work easier, faster, and more precise. In an effort to improve employee performance in treasury and state budgeting activities at the agency level, SAKTI is an integrated system that consolidates a number of current applications into a single container (Ikhsan & Krisnadi, 2017). When SAKTI is implemented, it causes a number of problems. First off, the SAKTI program is still not very user-friendly compared to other applications already in use, which means that people still don't fully comprehend how to use it. Second, there are updates from

references and apps, since the SAKTI application's regulations are dynamic and change frequently, necessitating that users modify their operations.

After that, according to Sony Rizky Nugroho, a staff member at the Directorate General of Pothan Kemhan, there are issues with internet connections and unstable networks when operating online, which prevents users from accessing SAKTI at the Directorate General of Pothan Kemhan; Human Resources' (HR) lack of preparation stems from its ignorance of accrual-based accounting, which makes it difficult for HR to use this application. Because SAKTI is a single database, transactions that encounter technical issues cannot be erased as readily as they once were. New procedures will be implemented in the future; thus, contacting the admin is required first. If barriers like this are not fixed right away, the results will be erroneous.

If the information system is simple for its users to utilise, then it is considered successful. The degree to which a person feels that a system may make things simpler for users to encourage them to utilise it is known as perceived ease of use. Users will not use the system if they consider it to be difficult to use (Muzakki, 2016). Davis and Wiedenbeck (2001) asserted that consumers anticipate systems or software to be easy to use, meaning it won't take extra effort to understand or operate. This is known as perceived ease of use (PEOU). Thus, for its users to understand this system, it must be made simple and succinct. Because it is based on the user's assessment of how simple it is for them to effectively do the intended task using computer systems and software, it can therefore be seen as a measure of self-efficacy. Perceived simplicity of use is also seen to have a direct impact on perceived usefulness. A person's perception of the system's ability to help them perform better at work is known as perceived usefulness (PU) (Davis, 1989).

Aside from that, insufficient human resource competency is another element that constitutes a barrier. Every employee needs training to reduce these barriers. For it to supply skilled and capable human resources. Furthermore, a nation must build a skilled labour force through education and training to experience economic progress or development. Higher formal education has been established by the government in an attempt to produce a better-skilled workforce. In actuality, though, the education system hasn't made a significant contribution to raising the calibre of human resources. Both on-the-job training and formal education are thought to support the expansion of human resources. Particularly, trained employees typically outperform untrained ones in assigned duties because the primary goal of vocational training is to improve employees' abilities and responsibilities. Thus, job training and increased employee productivity are tightly associated. Put differently, vocational training helps employers hire better workers (Kang & Na, 2020). The success of the company's training program to enhance participants' knowledge, skills, and talents so they can perform better at work is what determines how effective the training is.

In the process of inspiring workers to do their best effort, achieving impactful performance is still another crucial component. Motivated workers are more likely to try to finish tasks, which can lead to improved performance, according to Omar, Munir, Kaizan, Noranee, and Malik (2019). This is so because worker performance is impacted by motivation. Better work will be produced by employees who are happy with their jobs than by those who are not. In order to boost employee performance and make them more productive and efficient, the company must be able to motivate staff to use new technology and offer perks. Employees with negative behaviour have the ability to permeate the organisation, create uneasiness in the workplace, and inspire a desire to quit, regardless of the technology they use. It has been demonstrated that motivation plays a crucial part in organising procedures and accomplishing goals (Kuswati, 2020).

2. Literature Review and Hypothesis Development

Self-efficacy theory is another name for social cognitive theory. Davis and Wiedenbeck (2001) define social cognition theory as "self-efficacy beliefs and result expectations." Self-efficacy is the conviction that one can effectively complete particular tasks. Two primary cognitive factors that impact proficient computer usage are result expectations and self-efficacy beliefs. Meanwhile, self-efficacy influences performance indirectly through result expectancies. High computer performance is less likely to be attained by staff members who have low computer self-efficacy beliefs. To carry out duties in an experienced manner, a person needs to possess the necessary competence and a high degree of self-confidence in their capacity to use their abilities. Expected outcomes are beliefs or assessments of oneself regarding the actions taken to produce the intended outcomes.

Perceived utility is utilised as a proxy for result expectations. User perception of ease of use is a key indicator of self-efficacy. Next, as a gauge of expected results, perceived utility, training effectiveness, and drive. When Davis and Wiedenbeck (2001) looked into how system features affected how strongly users judged usability and ease of use, they found that interaction style and prior IT experience had a significant influence. Therefore, under this theory, performance has generally been predicted by self-efficacy and outcome expectations.

Placing or matching new information with existing information is the process of assimilation theory. According to the notion of assimilation, it is typified by a growth in behaviour or a shared viewpoint, yet occasionally it is emotional to accomplish the intended outcome. Past studies have shown that assimilation theory encompasses two different forms of learning: meaningful learning and rote learning. When the learning and memorisation process is applied to similar conditions as when the skill was originally achieved, exceptional performance can result. This method works for computer training since it necessitates both deliberate and memorisation learning for effective performance.

Employee performance: According to Aswar (2019), work performance, also known as performance, is the perception of an activity's accomplishment in an attempt to meet the organization's mission, vision, and goals. Employee performance is defined as everything that employees do or do not do for the company, including the output of their labour in terms of output volume, output quality, output independence, and output time management in relation to the tasks that they are given (Rizwan, Tariq, Hassan, & Sultan, 2014). Five factors are used by Robbins (2006:260) to assess employee performance: independence, quantity, quality, timeliness, effectiveness, and job commitment.

Perceived ease of use: According to Davis (1989), user-friendliness is a measure of how much someone thinks using a computer is simple and requires little effort. In their earlier study, Lanlan, Ahmi, and Popola (2019) discovered that qualified accountants needed to be proficient with computers and know how to enter accounting transactions using Computerised Accounting Systems (CAS). System designers, therefore, need to understand what users anticipate from the system in terms of ease of use. According to the study, a user's perception of the information system's ease of use will influence how well they can use it. Susanto and Aljoza (2015) outline five metrics—such as simple navigation, quick reaction times, appropriate and well-designed interfaces, and accessibility—that are used to gauge how easy a user feels about their experience.

Perceived usefulness: According to Davis (1989), usability is the confidence people have in the system to accomplish their tasks after using it. Therefore, the research indicates that every person believes that utilising technology and systems will benefit them and feels that technology will boost their productivity at work. In the meantime, there are five ways to quantify perceived utility, according to research by Susanto and Aljoza (2015): cost reduction, energy savings, time savings, fullness of information, and usable information.

Training Effectiveness: Efficiency. Any corporation or organisation must provide training. The primary reason is that training will help the company or organisation accomplish specific objectives. According to Rivai (2011), the activities in a training program must meet a certain standard of efficacy for the training to be successful. According to Suryanto (2018), a successful training program is one that the organisation arranges for each participant to enhance their knowledge and abilities so they can perform their jobs more effectively. The research by Handaru and Mardiyati (2014), which claimed that indicators including reactions, learning, behaviour, and results were used to quantify the success of training, was chosen as the basis for this measurement.

Motivation: Motivation, according to Ek and Mukuru (2013), is an internal or external drive that persuades people to act in a particular way, usually in order to reap advantages. Almusaddar, Ramzan, and Raju (2018) elucidate the concept of intrinsic and extrinsic motivation. Extrinsic motivation refers to behaviour that is motivated by obtaining outside benefits like money or positive reinforcement. On the other hand, intrinsic motivation refers to the drive to perform tasks solely for their own sake. Intrinsic variables include things like fulfilling employment, accomplishment, progress, and acknowledgement. In the meantime, Mandey and Sahagggamu's (2014) research was used to quantify motivation using metrics like reward, security, social, and physiological.

Hypotheses and Conceptual Framework: The development of the hypothesis in this study is based on the factors that are thought to affect employee performance, so it is formulated as follows:

The Effect of Perceived User Ease on Employee Performance: Davis and Wiedenbeck (2001) noted that user convenience significantly affects user performance based on prior studies. The social cognitive theory that is pertinent to the user convenience variable as a gauge of self-efficacy is known as perceived ease of use (PEOU). PEOU is the measure of how much people expect a software or system to be easy to use and understand. PEOU can be thought of as a measure of self-efficacy because it is based on users' perceptions of how simple it is for them to complete desired tasks using computer systems and software (Davis, 1989). Employee performance will directly improve if they can effectively use the new technology and will have an easier time adjusting to it. Similarly, Pramanda and Azizah's (2016) research notes that employee performance and user convenience are significantly influenced. It has been demonstrated that an employee's ability to use information technology more easily will impact the amount of work they do. The explanation above allows for the formulation of the following hypothesis:
H1: Perceived ease of use affects employee performance

Effect of Perceived Usefulness on Employee Performance: Omar et al. (2019) note that there is a significant relationship between employee performance and usability based on prior studies. Perceived usefulness (PU) as a gauge of expected outcomes can be analysed using the social cognition theory of PU. PU is the measure of how much a computer system or software will improve work performance. Because PU is dependent on the user's assessment of the information technology's usefulness in achieving the intended outcomes for their task, it is regarded as a result expectation. Staff members who have a behavioural intention to use technology are more likely to use it regularly. Furthermore, there may be a significant improvement in worker performance. The reasoning provided above allows for the formulation of the following hypothesis:
H2: Perceived usefulness affects employee performance

Effect of training effectiveness on employee performance: Santoso and Jonathan (2018) elucidated that employee performance is significantly impacted by the efficacy of training, drawing from prior studies. In the meantime, employee performance is unaffected by the efficacy of employee training, according to Rizwan et al. (2014). This is because efforts to increase employee performance through employee training have not received enough backing. The term "Effectiveness of Training" (EOT) refers to the assimilation theory, which is employed because it describes how rote learning and training success are related, and how crucial these two elements are for workers to perform well. Only the level of behaviour change—reaction level, learning rate, and behaviour change—affects employee performance, according to Handaru and Mardiyati's (2014) analysis of the three factors. This demonstrates how employee behaviour may be changed through training, raising the bar for overall performance. The reasoning provided above allows for the formulation of the following hypothesis:
H3: Effectiveness of training affects employee performance

The Effect of Motivation on Employee Performance: According to Asim's (2013) earlier research, employee motivation significantly affects how well employees perform. One of the key elements in the operation of the company is employee motivation. According to the social cognitive theory, motivation is a function of outcome expectations. Because motivation refers to the user's assessment of the significance of both internal and external incentives in offering a reward or reward for reaching a shared objective, motivation is seen as a measure of result expectations. Furthermore, Ek and Mukuru (2013) clarify that there is a strong relationship between employee performance and motivation. It is emphasised that employees are more affected by intrinsic than by extrinsic causes. Employee motivation and performance are significantly correlated, according to research by Rizwan et al. (2014). Motivated workers are more likely to work hard and provide quality work. The reasoning provided above allows for the formulation of the following hypothesis:
H4: Motivation affects employee performance

3. Research Methodology

Employees of SAKTI users at the Jakarta Ministry of Defence make up the population used. Purposive sampling is used to select the sample for this study. Purposive sampling is the utilisation of a sample with unique qualities

that the researcher needs to meet specific requirements. 22 work units (Satker) make up the sample, which has 132 respondents overall. The following criteria were applied during the sampling process:

Table 1: Respondent Criteria

	Criteria	Number of people
Age	< 30 years old	65
	> 30 years	67
Gender	Man	68
	Woman	64
Level of education	High school	15
	Diploma	40
	Bachelor	65
	Master	12
Years of service	< 5 years	54
	> 5 years	78

In addition, the employed questionnaires—primary data—were used for their data gathering. Several types of statements are presented in the questionnaire that is used as a data collection strategy and is delivered to respondents directly in order to test and measure the variables to be examined. People who feel that the Ministry of Defence uses the SAKTI information system will receive this questionnaire in exchange for a statement that has been put together by the researcher. The statements and self-identity of the responder are used in the questionnaire.

Table 2: Variable Measurement

Variables	Measurement		Source
Perceived User Ease	1.	Easy navigation	Susanto and Aljoza (2015)
	2.	Prompt response	
	3.	Nice and appropriate interface	
	4.	Can be accessed anywhere and anytime	
Perceived usefulness	1.	Useful information	Susanto and Aljoza (2015)
	2.	Saving working time	
	3.	Energy saving	
	4.	Cost savings	
	5.	Complete information	
Training Effectiveness	1.	Reaction	Mathis and Jackson (2006)
	2.	Learning	
	3.	Behavior	
	4.	Results	
Motivation	1.	Physiological	Mandey and Sahagggamu (2014)
	2.	Security	
	3.	Social	
	4.	Awards	
Employee performance	1.	Quality	Robbins (2006)
	2.	Quantity	
	3.	Punctuality	
	4.	Effectiveness	
	5.	Independence	
	6.	Work Commitment	

4. Results and Discussion

Employees of SAKTI users at the Republic of Indonesia's Ministry of Defence make up the study's population. Purposive sampling is used in the sample selection process. The personnel departments of each inspectorate,

as well as the inspectorate secretariat, helped with the questionnaire distribution procedure. This study's data gathering process gathered 60 replies over the course of 30 days, yielding a 45.5% response rate.

Table 3: Descriptive Statistics

Variables	Total question items	Mean	Std. Deviation
Perceived User Ease (PEOU)	7	4,29	0,175
Perceived Usefulness (PU)	6	4,27	0,060
Training Effectiveness (EOT)	7	4,15	0,061
Motivation (M)	6	4,45	0,084
Employee Performance (EP)	6	4,22	0,069

Table 3 descriptive data indicates that, with 7 statement items out of 60 respondents and a standard deviation of 0.175, the mean perceived ease of use is 4.29. Perceived usefulness follows, with a mean score of 4.27 and a standard deviation of 0.60. Furthermore, the training efficacy has a mean of 4.15 and a standard deviation of 0.061. The motivation's mean and standard deviation are 4.45 and 0.084, respectively, after that. At last, the mean for employee performance is 4.22, with a standard deviation of 0.069.

Table 4: Convergent Reliability Test and Validity Test

Variable	AVE	Composite Reliability	Cronbach Alpha
PEOU	0,870	0,895	0,820
PU	0,645	0,916	0,894
EOT	0,654	0,850	0,738
M	0,785	0,835	0,857
EP	0,620	0,866	0,798

The AVE value for each variable in the study model that is greater than 0.5 is displayed in Table 4. Employee performance (EP), the endogenous variable, has the lowest AVE value of 0.620. Thus, all variables are deemed to be legitimate. Furthermore, all of the constructs in this study had composite reliability values greater than 0.7, indicating that all of the constructs are estimated to have exceeded the requirements. It is possible to conclude that all of the variables in this study have good reliability for each construct because the training effectiveness variable (EOT) in this research model has the lowest value, which is 0.850. The effectiveness of training (EOT) variable has the lowest Cronbach's Alpha value, which is 0.738. Based on this, it can be said that all the variables in this study have good reliability on each construct.

Table 5: Testing PLS Path Algorithm and Bootstrapping

Variables	Path Coefficient	T-statistics	P-values
PEOU->EP	0,132	1,188	0,235
PU->EP	0,331	2,996	0,003
EOT->EP	0,230	2,337	0,020
M->EP	0,253	2,078	0,038

According to Table 5, there is a positive correlation between perceived ease of use and employee performance, as indicated by the path analysis coefficient of 0.132 between the variables of perceived ease of use (PEOU) and employee performance (EP). The employee performance (EP) path coefficient for the perceived usefulness variable (PU) is 0.331. The study found a favourable correlation between employee performance and the perceived usefulness measure. Thus, the path coefficient value of the training effectiveness variable (EOT) on employee performance (EP) is 0.230. This suggests that there is a positive relationship between employee performance and the training effectiveness variable. Lastly, employee performance (EP) on motivation (M) has a path analysis coefficient of 0.253. It has a strong correlation with worker performance, the statement says. Therefore, it is possible to claim that motivation, perceived utility, perceived ease of use, and training effectiveness all affect worker performance.

The effect of perceived ease of use (PEOU) on employee performance (EP) was found to be 1.040, 1.99444 after the first hypothesis was tested using the t-statistic test. A significant value of 0.299 > 0.05 indicates that the

perceived ease of use (PEOU) does not have a significant effect on employee performance (EP), so Ha1 is re-examined. These results are in line with the study conducted by Davis and Wiedenbeck (2001), which discovered no discernible relationship between employee performance (EP) and the perceived ease of use (PEOU) measure. This suggests that depending on the participant's level of experience, some operations can be deemed challenging to complete. One could describe the individuals in this study as novices or first-time users. Therefore, when they need to work on it, any benefit they gained from using the first kind of word processing tool is not applicable. Nonetheless, a study conducted in 2016 by Pramanda and Azizah found that employee performance (EP) was significantly impacted by perceived ease of use (PEOU). This is because information technologies at Brawijaya University, Malang, help staff members do their duties more efficiently and combine them to achieve high productivity.

The t-statistical test, which produced a tcount > ttable of 3,433 > 1,99444 and a significant value of 0.001 0.05, indicating that perceived usefulness (PU) has a significant effect on employee performance (EP), further supports the second hypothesis that there is a significant relationship between PU and EP. These results are in line with those of Omar et al. (2019) and Pramanda and Azizah (2016), who discovered that the perceived usefulness variable (PU) significantly affects employee performance in their investigations (EP). This illustrates that employees at the Ministry of Defence of the Republic of Indonesia perform better the more often they use the application system. Descriptive analysis, which demonstrates that the average score for all statement items that feel effective in carrying out tasks using the SAKTI application system is 4.27, which is good, further supports this. It has been demonstrated that a highly accurate information system can reduce worker workload. Additionally, because of its high perceived utility, it might improve worker productivity. Conversely, the study conducted by Davis and Wiedenbeck (2001) discovered that employee performance (EP) was unaffected by perceived usefulness (PU). This is because information system users don't know how word processing software will help them in their next classes. Lastly, there is no relationship between perceived usefulness and employee performance. Furthermore, the study discovered that the participants were virtual beginners, which made it challenging to forecast how they would utilise or profit from word processing software in the future.

Following the execution of a statistical t-test> t table of 2,337 > 1,99444 with a significant value of 0.020 0.05, the third hypothesis indicates that employee performance (EP) is impacted by training effectiveness (EOT). Ha3 is accepted since these results demonstrate that training efficacy significantly affects employee performance. These results are in line with the study conducted by Santoso and Johnathan (2018), which discovered a substantial relationship between employee performance (EP) and the training effectiveness variable (EOT). This indicates that workers in the Ministry of Defence of the Republic of Indonesia perform better when their training is implemented. However, in their study (EP), Rizwan et al. (2014) discovered that there was no significant relationship between employee performance and the training effectiveness measure (EOT). This is because PT Pakistan's workforce has not improved in quality as a result of prior training. The study's employees received training, but based on their remarks, they felt it was ineffective; thus, they did not apply the training in their regular teaching. Their performance at work suffers as a result of their dissatisfaction with the training they received.

The fourth hypothesis shows that motivation (M) affects employee performance (EP) after the t-statistical test is done; it has a significant value of 0.031, 0.050 and a t-count> t-table of 2.164 > 1.99444. These results lead to the acknowledgement of Ha4. An employee's motivation significantly improves their performance. These results corroborate those of Mandey and Sahagggamu (2014), Ek and Mukuru (2013), Davis and Wiedenbeck (2001), and Omar et al. (2019), who discovered a substantial relationship between employee performance (EP) and the motivation variable (M). This is because workers at the Ministry of Defence have a great deal of zeal, persistence, and excitement for carrying out their responsibilities when utilising the SAKTI application system. As a result, an increasing number of workers who embrace the application system with great zeal and passion enhance worker performance. Additionally, perseverance is a crucial attribute for workers as it enables them to keep their motivation levels up in the face of difficulties and disappointments. Therefore, when reward demands are satisfied, workers will perform better. However, in their study (EP), Sudibya and Utama (2012) discovered that there was no significant relationship between employee performance and the motivation variable (M). This is because, even if there is excellent employee motivation at the Bali Provincial Public Works Office, it is not enough to raise worker productivity.

5. Conclusion

This study set out to investigate and ascertain the impact of employee performance at the Ministry of Defence of the Republic of Indonesia, Jakarta, on perceived utility, ease of use, efficacy of training, and motivation. The following conclusions can be made in light of the results and discussions that have been detailed: The association between perceived ease of use and employee performance is good but not statistically significant. This suggests that since the participants are novices or first-time users, some operations can be deemed challenging to complete. However, when information systems are utilised by knowledgeable individuals, they become simpler to use and can enhance worker productivity. Furthermore, there exists a noteworthy and affirmative correlation between perceived usefulness and employee performance. This demonstrates that improved performance results from employees using information systems that are beneficial to them more frequently. Subsequently, there is a strong and positive correlation between employee performance and training efficacy. This demonstrates that employees perform better when they receive more effective training. Lastly, there is a strong and positive correlation between employee performance and motivation. This demonstrates that an employee's performance increases with the number of them who embrace the information system with great zeal.

The offers several useful recommendations for future researchers based on the findings of this study. These recommendations include the addition of additional variables, such as interaction style or leadership style, that are known to affect employee performance and help further researchers develop their research findings. In order to learn more about how well employees use the SAKTI application system, it is also envisaged that the interview method would be able to supplement research data collection. It is also anticipated that the study will broaden and not just concentrate on the Republic of Indonesia's Ministry of Defence.

Reference

Almusaddar, A. A. S., Ramzan, S. R., & Raju, V. (2018). The Influence of Knowledge, Satisfaction, and Motivation on Employee Performance Through Competence. *International Journal of Business and General Management (IJBGM)*, *7*(5), 21–40.

Asim, M. (2013). Impact of Motivation on Employee Performance with Effect of Training : Specific to the Education Sector. *International Journal of Scientific and Research Publications*, *3*(9), 1–9. http://www.ijsrp.org/research-paper-0913/ijsrp-p21120.pdf

Aswar, K. (2019). Financial Performance of Local Governments in Indonesia. *European Journal of Business and Management Research*, *4*(6), 1–6. https://doi.org/10.24018/ejbmr.2019.4.6.164

Bppk, P. K. (2018). *Kepuasan Pengguna Sistem Aplikasi Keuangan Tingkat Instansi (Sakti) Pada Badan Pendidikan Dan*. 588–602.

Davis, F. D. (1989). Perceived usefulness, perceived ease of use, and user acceptance of information technology. *MIS Quarterly: Management Information Systems*, *13*(3), 319–339. https://doi.org/10.2307/249008

Davis, S., & Wiedenbeck, S. (2001). The mediating effects of intrinsic motivation, ease of use and usefulness perceptions on performance in first-time and subsequent computer users. *Interacting with Computers*, *13*(5), 549–580. https://doi.org/10.1016/S0953-5438(01)00034-0

Djuitaningsih, T., & Arifiyantoro, D. (2020). Individual and Organizational Impacts: Information and System Quality Influence on Attitude Towards Use and User Satisfaction of Agency-Level Financial Application System. *Acta Informatica Malaysia*, *4*(1), 10–18. https://doi.org/10.26480/aim.01.2020.10.18

Ek, K., & Mukuru, E. (2013). *Pengaruh Motivasi Terhadap Kinerja Karyawan Pada Umum Tingkat Tengah Pelatihan Teknis Lembaga Di Kenya*. *2*(4), 73–82.

Handaru, A., & Mardiyati, U. (2014). Jurnal Dinamika Manajemen. *Jdm*, *5*(2), 171–182.

Ikhsan, M. G., & Krisnadi, I. (2017). *Manajemen Proyek Pengembangan Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI)*. 1–9.

Kang, Y.-H., & Na, K. (2020). The Effectiveness of Employee Training on Firm Performance: Evidence from Vietnam. *International Journal of Business and Social Science*, *11*(2), 13–24. https://doi.org/10.30845/ijbss.v11n2a2

Kuswati, Y. (2020). The Effect of Motivation on Employee Performance. *Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences*, *3*(2), 995–1002. https://doi.org/10.33258/birci.v3i2.928

Lanlan, Z., Ahmi, A., & Popoola, O. M. J. (2019). Perceived ease of use, perceived usefulness and the usage of computerized accounting systems: A performance of micro and small enterprises (MSEs) in China. *International Journal of Recent Technology and Engineering*, *8*(2 Special Issue 2), 324–331. https://doi.org/10.35940/ijrte.B1056.0782S219

Mandey, S., & Sahangggamu, P. (2014). Pengaruh Pelatihan Kerja, Motivasi, Dan Disiplin Kerja Terhadap Kinerja Karyawan Pada Pt. Bank Perkreditan Rakyat Dana Raya. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *2*(4), 514–523. https://doi.org/10.35794/emba.v2i4.6359

Mathis, R. L. & Jackson, J. H. (2006). Manajemen Sumber Daya Manusia Edisi ke 10, Salemba Empat. Jakarta

Muzakki, M. H. (2016). Pengaruh Penggunaan Teknologi Informasi Terhadap Kinerja Karyawan. *Jurnal Administrasi Bisnis*, *39*(2), 169–175.

Omar, N., Munir, Z. A., Kaizan, F. Q., Noranee, S., & Malik, S. A. (2019). The Impact of Employee Motivation, Perceived Usefulness and Perceived Ease of Use on Employee Performance among Selected Public Sector Employees. *International Journal of Academic Research in Business and Social Sciences*, *9*(6), 1128–1139. https://doi.org/10.6007/ijarbss/v9-i6/6074

Pramanda, R. P., & Azizah, D. F. (2016). Pengaruh Kemudahan dan Kemanfaatan Teknologi Informasi Terhadap Kinerja Karyawan (Studi pada Karyawan Kantor Pusat Universitas Brawijaya). *Jurnal Administrasi Bisnis*, *39*(2), 117–126.

Rivai, Veithzal. (2010). Manajemen Sumber Daya Manusia Untuk Perusahaan: dari Teori ke Praktik. Jakarta: Gunung Agung.

Rizwan, M., Tariq, M., Hassan, R., & Sultan, A. (2014). A Comparative Analysis of the Factors Affecting Employee Motivation and Employee Performance in Pakistan. *International Journal of Human Resource Studies*, *4*(3), 35. https://doi.org/10.5296/ijhrs.v4i3.5873

Robbins, S.P. (2006). Perilaku Organisasi. Jakarta: Gramedia

Santoso, S., & Johnathan, B. (2018). Analisa Efektivitas Pelatihan Terhadap Kinerja Karyawan Bumi Surabaya City Resort. *Manajemen*, 191–204.

Sudibya, I. G. A., & Utama, I. W. M. (2012). Pengaruh Motivasi, Lingkungan Kerja, Kompetensi, Dan Kompensasi Terhadap Kepuasan Kerja Dan Kinerja Pegawai Di Lingkungan Kantor Dinas Pekerjaan Umum Provinsi Bali. *Jurnal Manajemen, Strategi Bisnis Dan Kewirausahaan*, *6*(2), 173–184.

Suryanto, A. (2018). Strategi Peningkatan efektifitas pelatihan kepemimpinan: Telaah teoretis dan empiris. Journal Borneo Administrator, 14(1), 69-86.

Susanto, T. D., & Aljoza, M. (2015). Individual Acceptance of e-Government Services in a Developing Country: Dimensions of Perceived Usefulness and Perceived Ease of Use and the Importance of Trust and Social Influence. *Procedia Computer Science*, *72*, 622–629. https://doi.org/10.1016/j.procs.2015.12.171