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QRIS as a Compensation and Work Ability Moderator: Impact on Employee Performance

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ABSTRACT

This research explores the relationship between compensation, work ability, and E-Retribution QRIS technology on employee performance, with a sample of 100 employees from PT Kolektif Visi Utama Yogyakarta. Through Structural Equation Modeling (SEM) analysis using SmartPLS, it was found that compensation does not significantly influence employee performance, while work ability and the use of E-Retribution QRIS technology have a positive and significant effect on performance. The implication is that companies need to focus on developing employees' work abilities and integrating information technology to improve their performance.

Keyword: Information Technology; QRIS E-Retribution; Compensation; Work Ability; Employee Performance

ABSTRAK

Penelitian ini mengeksplorasi hubungan antara kompensasi, kemampuan kerja, dan teknologi informasi E-Retribusi QRIS terhadap kinerja karyawan, dengan sampel 100 karyawan dari PT Kolektif Visi Utama Yogyakarta. Melalui analisis Structural Equation Modeling (SEM) dengan SmartPLS, ditemukan bahwa kompensasi tidak signifikan memengaruhi kinerja karyawan, sementara kemampuan kerja dan penggunaan teknologi informasi E-Retribusi QRIS berpengaruh positif dan signifikan terhadap kinerja. Implikasinya, perusahaan perlu fokus pada pengembangan kemampuan kerja karyawan dan integrasi teknologi informasi untuk meningkatkan kinerja mereka.

Kata kunci: Teknologi Informasi; QRIS E-Retributio; Kompensasi; Kemampuan Kerja; Kinerja Pegawai

INTRODUCTION

One of the strategies that can be used in an effort to improve the efficiency of work carried out by civil servants is the provision of monetary rewards and bonuses in various forms (Sedarmayanti, 2020). According to the definition given by Sedarmayanti, the word "compensation" refers to everything that an employee receives in return for the services they provide (2020). A good compensation system, also referred to as a "benefits package" in some circles, is one that ensures employee satisfaction and, as a result, assists the organization in recruiting, retaining, and motivating a diverse workforce capable of meeting its needs in a variety of different ways (Siagian, 2020). According to Simamora (2020), employees increase their output directly proportional to the amount of remuneration they get from their company.

Wang et al. (2021) found that compensation has a positive and substantial direct effect on production. Subsequent data also indicates a statistically significant relationship between pay and employee performance. However, Troiano et al. (2019) discovered that the impact of remuneration has a lesser effect on employee productivity levels. In contrast, Durrant et al. (2020) found little evidence of an unusual increase in performance-based remuneration.

Improving people's abilities as they do their jobs is another possible technique to increase productivity. According to Mangkunegara, one of the factors that affect employee performance is the quality of the workplace (2020). Workers' productivity can be maximally improved if sufficient resources are available to them, and if they work in an atmosphere that recognizes and appreciates their efforts. Ivancevich et al. (2020) state that a worker's productivity can be influenced by variables such as a person's specialized skills and their drive to interact with others. The amount of employee motivation, as well as the extent to which it is supported by their talents, is directly correlated with the level of employee productivity (Sulistiyani and Rosidah, 2020). Work ability, as defined by Hasibuan (2020), is the result of an individual's efforts to carry out the responsibilities assigned to him based on knowledge, experience, and ability to meet deadlines. It is the result of an individual's efforts to carry out the responsibilities assigned to him based on his knowledge, experience, and ability to meet deadlines. On the other hand, Kreitner and Kinicki (2020) state that capabilities are fixed characteristics related to a person's peak physical and cognitive abilities.

Expert evidence and previous studies suggest that employee productivity is directly related to their job ability. Therefore, both aspects are crucial in attracting and retaining the best personnel. Muhtadi et al. (2021) confirmed that employees' capabilities positively and significantly influence their productivity at work. Astuti (2021) found a direct relationship between the degree of employee skills used in work and their level of production. However, Sari et al. (2021) and Marzuca-Nassr et al. (2021) both concluded that employees' output is not affected by their work capabilities.

Therefore, companies need human resources who have knowledge of computers in order to produce quality services. In connection with this, the government office at the Pasuruan City Disperindag Office utilizes the electronic payment system E-Retribution Payment Procedure Through Quick Response Code Indonesia Standard (QRIS) to facilitate the payment process to the government. Payments can be made by scanning barcodes displayed at retail outlets or at market vendor stalls while using equipment known as MPOS. To increase the awareness of both the general public and the business community, the following figure illustrates the steps of submitting an electronic reimbursement claim using the Quick Response Code Indonesia Standard (QRIS).

There has been a shift towards decentralization in information technology infrastructure, which has been facilitated by improvements in both dependability and performance of supporting hardware. This allows different departments within an organization to have access to their own computers (Davis, 2020:6). As an illustration, the ability of human resources at PT Kolektif Visi Utama Yogyakarta to thoroughly understand information technology components, such as hard and soft hardware, has a significant impact on the development of the QRIS E-Retribution technology currently used in the company.

In their study on the consequences of people adopting new technologies, Park and Li (2021) found that blockchain technology has the potential to increase transaction throughput in monetary exchanges in the long run. Consistent with Mikalef et al.'s (2021) findings, it is argued that the dynamic capabilities enabled by information technology will result in improved competitive performance. However, Akbar et al. (2020) disagreed with the findings of the two studies mentioned above and concluded that the use of information technology has no visible influence on productivity. Similarly, Purwanti et al. (2021) found that digital marketing has an insignificant effect on performance. This study aims to evaluate the effectiveness of QRIS e-retribution technology as a moderator of the relationship between compensation, work ability, and employee performance at PT Kolektif Visi Utama Yogyakarta.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Relationship between Compensation and Employee Performance

Compensation management is the process of developing and implementing strategies, policies, and systems to attract and retain the right people, increase their motivation and commitment, and assist an organization in achieving its goals (Cahayani, 2020). Armstrong and Baron (2020) conducted research on productivity and found that it is the result of hard work that is closely related to achieving organizational goals, meeting consumer needs, and expanding the economy. The next step after successful remuneration distribution is likely to be an increase in labor productivity. Once the company achieves the targeted level of employee productivity, it can evaluate the extent to which staff productivity has improved. According to Wang et al. (2021), remuneration has a significantly positive impact on production, both statistically and qualitatively. Later that year, it was observed that there was a substantial correlation between employee productivity, recognition, and remuneration, as well as employee compensation and recognition. This is demonstrated at the end of the year.

H₁: Compensation functions in improving employee performance

Relationship between Work Ability and Employee Performance

The effectiveness of a company as a whole is reflected in the productivity of each individual. It is vital for staff members to not only possess knowledge but also be passionate about their profession, as this enables them to anticipate and achieve satisfactory results. In this discussion, the term 'ability' refers to a person's potential to successfully complete various responsibilities within a single endeavor. The process of assessing an individual's ability is commonly referred to as capability (Marwansyah, 2020). Previous research by Muhtadi et al. has shown that possessing good work aptitude has a significant positive impact on employee productivity, which is consistent with the findings of the current study (2021). Additionally, Astuti's (2021) study revealed that factors such as an employee's skill level at work can affect overall productivity.

H₂: Work Ability functions in improving employee performance

E-Retribution QRIS as Moderation on the Effect of Compensation on Employee Performance

Thomson et al. (2020), cited in Wijana (2020), suggest that utilizing information technology while working can benefit users in fulfilling their obligations. Organizational commitment is defined as the emotional connection between a person and a company, as well as the aspiration to remain a member of that organization in the future. Employees may find it challenging to use the company's response system due to fear of potential penalties for raising concerns about company policies or practices. This fear may hinder the development of a loyal attitude towards management. To optimize productivity, the organization's management team should assist in utilizing information technology effectively.

The use of information technology within a company is believed to increase staff productivity. Technology can facilitate better interaction among employees and enhance the speed of information flow across departments, ultimately resulting in higher productivity levels. Adna et al. (2021) found that the use of technology leads to accountability, which helps to mitigate the relationship between remuneration and employee productivity. Ismail et al. (2021) found that the relationship between salary and employee productivity is moderated by managerial support, which is an outcome of technology adoption. Additionally, Tarmidi & Arsjah (2019) suggest that the use of online tools strengthens the relationship between employee productivity and firm success.

H₃: E-Retribution QRIS serves to strengthen Compensation on Employee Performance

E-Retribution QRIS as Moderation on the Effect of Work Ability on Employee Performance

The utilization of information technology is crucial for any company or organization seeking to enhance its operational and administrative efficiency. It enables accurate predictions about the future, identification of economic drivers, and effective supervision. Additionally, organizations require high-quality data. According to Kuntum's (2019) definition, information is data that has been processed into a more valuable form for the recipient and can be used to make choices.

Technical ability refers to the aptitude for transforming raw data into reliable, accurate, and up-to-date information. The use of information technology compels companies to adopt applications that enhance operational efficiency (Ayoobkhan & Asirvatham, 2018). A well-designed system not only provides fast but also accurate information. To utilize the program effectively and gain its benefits, users must possess a certain level of technical expertise. An increase in people's technical capabilities leads to an improvement in their individual performance, which, in turn, positively affects the overall effectiveness of the information system, and vice versa. As per Pattiasina et al. (2021), the impact of technological equipment capability on information system performance can be moderated by information systems. Utami and Widhiyani (2021) found that education and training, which reflect individual employability, enhance the effect of technical skills on information system performance. Marina and Wati (2021) concluded that the use of information technology does not moderate the relationship between employees' feelings of agency and the quality of their output at work.

H₄: E-Retribution QRIS serves to strengthen Work Ability on Employee Performance

RESEARCH METHOD

A quantitative approach has been used for the purpose of this investigation. Salary, job proficiency, performance-based IT rewards and incentive pay are the four aspects considered in this analysis. In PT Kolektif Visi Utama, which is also the research location, there are 100 employees (population). These demographics also included a sample size of one hundred

employees. Using a form of data analysis known as SEM Smart PLS. Below is an illustration of the operational defense variable research:

Table 1. Operational Definition of Variables

Variabel	Indikator	Item
<i>Compensation</i> (X1)	Direct compensation (X1.1)	X1.1.1 Salary meets family needs
		X1.1.2 Salary in accordance with regulations
		X1.1.3 Allowances are given to those who excel
		X1.1.4 Benefits provide more enthusiasm
		X1.1.5 Allowances are given for reaching the target
		X1.1.6 Benefits provided according to discipline
Werther & Davis (2020)	Indirect Compensation (X1.2)	X1.2.1 Health insurance provides a sense of security
		X1.2.2 Health insurance provides certainty
		X1.2.3 The organization provides leave allowance
		X1.2.4 Using leave benefits to take a break
		X1.2.5 Obtaining pension funds
		X1.2.6 Pension fund provides job satisfaction
<i>Work Ability</i> (X2)	Ability to Work (X2.1)	X2.1.1 Ability to understand the field of work
		X2.1.2 Ability to independently carry out tasks
		X2.1.3 Able to solve problems
	Education (X2.2)	X2.2.1 Education improves the ability of
		X2.2.2 Education develops talent
		X2.2.3 Education improves skills
	Period of Employment (X2.3)	X2.3.1 The longer it is, the better able you are to understand
		X2.3.2 The longer, the higher the job satisfaction
		X2.3.3 Position affects duties
<i>Information Technology E-Retribusi QRIS</i> (Z)	Benefits (Z1.1)	Z1.1.1 Makes work easier
		Z1.1.2 Beneficial in time and cost
		Z1.1.3 Increase productivity
Chin & Todd (2020)	Effectiveness (Z1.2)	Z1.2.1 Enhance work effectiveness
		Z1.2.2 Can develop agency performance
		Quantity (Y1.1)
Y1.1.2 Strive to meet established work goals.		
<i>Employee Performance</i> (Y)	Quality (Y1.2)	Y1.2.1 The work is characterized by being calculated, careful, and meticulous.
		Y1.2.2 Works as expected by the leader.
		Time (Y1.3)
Y1.3.2 Making the most of time		
PP NO. 30 Year 2019	Cost (Y1.4)	Y1.4.1 Always looking for alternative work patterns
		Y1.4.2 Able to acquire new skills rapidly

Source: Werther & Davis (2020), Robbins & Judge (2020), Chin & Todd (2020), and PP NO. 30 Year 2019

RESULT AND DISCUSSION

Characteristics of Respondents

Table 2: Characteristics of Respondents

No	Characteristics of Respondents	Total	Percentage (%)
Gender			
1	Male	67	67%
2	Female	33	33%
Total		100	100%
Position			
1	CEO	1	1%
2	CFO	1	1%
3	COO	1	1%
4	CMO	1	1%
5	Manager ADM	1	1%
6	Manager Operational	1	1%
7	Manager Legal	1	1%
8	Manager SDM	1	1%
9	Staff	92	92%
Total		100	100%
Education			
1	Strata 2/S2	7	7%
2	Strata 1/S1	46	46%
3	Diploma	37	37%
4	SMA/SMK	10	10%
Total		100	100%
Age (Year)			
1	25-30	35	35%
2	31-35	20	20%
3	36-40	18	18%
4	41-45	15	15%
5	46-50	10	10%
6	51-55	2	2%
Total		100	100%
Length of Service (Years)			
1	0-5	25	25%
2	6-10	30	30%
3	11-15	22	22%
4	16-20	12	12%
5	20>	11	11%
Total		100	100%

Source: Data Processed (2023)

SEM-PLS Results (Inner Model)



Source: Results of Data Processing with SmartPLS (2023)

Figure 1. SEM-PLS Results (Inner Model)

Hypothesis Testing Results

Table 3. Testing Results

No	Variable Relationship	Path coefficient	T Statistik	T-significance	Decision
1	Compensation To Employee Performance	0.142	1,117	0,272	Hypothesis 1 rejected
2	Work Ability To Employee Performance	0.608	5,129	0,000	Hypothesis 2 accepted
3	Work Ability and Information Technology E-Retribusi QRIS Terhadap Employee Performance	0.274	2,929	0,004	Hypothesis 3 accepted
4	Information Technology E-Retribution QRIS To Employee Performance	0.432	2,837	0,005	Hypothesis 4 accepted

Source: Data Processing Results with SmartPLS, 2023

Discussion of Research

This research paper describes how QRIS e-retribution technology can be used to manage the performance of workers at PT Kolektif Visi Utama in Yogyakarta, as well as their salaries and career advancement prospects. The next step is to discuss the findings of the analysis,

followed by testing the previously developed hypotheses. The first analysis involves examining the test findings based on indicators derived from various individual study factors.

Second, discuss the results of the hypothesis test based on the established theoretical framework or empirical findings. Third, provide support from descriptive statistics and other sources if the framework and findings do not confirm the hypothesis test results adequately.

Compensation Ability in Supporting Increased Job Satisfaction

Based on the results of the first hypothesis test, the level of wages offered to workers at PT Kolektif Visi Utama is not sufficient to encourage an increase in the output of these workers. The probability is more than 0.05 percent with a statistical confidence interval of less than 1,960. As a direct result, the existing compensation plan at PT Kolektif Visi Utama is unable to play a significant role in increasing the level of productivity of its employees.

The findings of this study contradict several previous empirical studies that serve as the foundation for further research. For instance, Wang et al. (2021) found that remuneration has a positive and statistically significant impact on productivity. Similarly, Calendar Year (2021) provides evidence that pay and recognition have a significant relationship with employee performance. However, it is important to note that these studies may contain subjective evaluations that should be clearly marked as such.

Work Ability functions in improving Employee Performance

The results of the tests conducted on Hypothesis 2 suggest that strong employability is important in contributing to increased employee productivity. The positive correlation coefficient indicates a significant reciprocal influence between the two variables. This means that a person's work aptitude can significantly affect the amount of work completed by PT Kolektif Visi Utama staff members.

Research has shown that workers' abilities have a positive and statistically significant impact on their productivity at work. This finding is consistent with previous empirical studies, such as Muhtadi et al. (2021) and Astuti (2021), which also found a correlation between workers' abilities and their job performance.

Harris and Fleming (2017) found that an individual's level of productivity is consistently impacted by their philosophical worldview. The discussion also revealed that increased productivity affects role ambiguity, job satisfaction, and service performance evaluations. Additionally, adding more structure to personality research significantly improves analysts' ability to understand an individual's inner workings. Sungu et al. (2019) found that POS improves AOC, which has a favorable effect on productivity and job satisfaction. The study suggests that supervisors can influence the direct and indirect impacts of POS on productivity and job satisfaction through the use of AOC. This is the most relevant finding. The ability of employees to perform their duties effectively has a direct impact not only on the financial health of the company but also on their personal well-being.

Robbins and Judge (2020) define capacity as an individual's ability to perform job-related activities, while Kreitner and Kinicki (2020) describe competence as the quality of responsibility consistent with the highest level of performance. An employee's ability to multitask can impact their success in completing assigned tasks within the given time and quality constraints set by the company's work plan. According to Hasibuan (2020), work ability is the result of an individual's effort to fulfill assigned obligations based on their knowledge, experience, and ability to meet deadlines. This definition describes work capability as a product of individual effort. Capability refers to a person's ability to perform certain activities or vocations (Swasto, 2020). The physical and mental capabilities of workers are closely related to their ability to perform their jobs. According to Katz and Rosenweigh in Thoha, ability is based on knowledge

and skills (2020). These two aspects serve as a measure of the skills a person acquires through formal and informal education and can lead to better cognitive progress. A person's knowledge can be strengthened and expanded through education, which allows them to perform activities more quickly and accurately.

According to Wijaya (2020), the amount and quality of education received by workers has a great influence on the ability of workers to perform the activities assigned to them. According to Zainun (2020), a person's level and type of education can be seen as a representation of their work ethic, which in turn determines how well they are able to perform their job duties. Both formal education and work experience can contribute to the growth and improvement of work skills. Gibson et al. (2020) define capability as the ability to perform a task or set of activities to the point where the results meet expectations. Capability can refer to the ability to perform a single activity or the ability to perform multiple tasks.

There are two types of work talent, as described by Robbins and Judge (2020): (1) Intellectual competence, also known as the ability to think, reason, and solve problems. (1) numeracy, (2) verbal comprehension, (3) processing speed, (4) abstract reasoning, (5) spatial visualization, and (6) memory are the most commonly cited factors that contribute to intellectual capacity. In addition, (6) physical capacity is measured by an individual's ability to perform tasks that demonstrate physical endurance, agility, and mental strength. On the other hand, Hersey and Blanchard in Dharma (2020) argue that work capacity is something that every worker has, and it is this capacity that allows them to be highly productive in their field of work. It has been argued by a number of researchers, including Hersey and Blanchard, that workers' skill levels can be divided into three categories: social skills, technical skills, and conceptual intelligence.

The study's findings are supported by the results of descriptive statistical analysis of high-level employability skills. These skills include earning a salary in line with industry standards, acquiring new knowledge and skills over time, and length of time spent in the workforce. Furthermore, the study found that earning a salary in line with industry standards is associated with higher levels of job satisfaction.

However, PT Kolektif Visi Utama's management team should consider the arguments of some respondents that are deemed less strong. These include respondents who are 'very happy' with their length of service in the company (in the job satisfaction indicator), those who are 'highly educated' (in the education indicator), and those who are 'able to work independently' (in the ability indicator) when carrying out their duties (in the ability indicator).

E-Retribution QRIS serves to strengthen Compensation on Employee Performance

The results of testing the third hypothesis indicate that the use of QRIS e-retribution moderation technology reduces the impact of workers' wages on their productivity progress. The analysis of the connection coefficient shows a positive correlation, indicating a significant influence from both parties. The QRIS e-retribution technology utilized by PT Kolektif Visi Utama Yogyakarta moderates the influence of employees' remuneration on their productivity levels.

The findings of this study are consistent with several empirical studies that have served as research springboards. For instance, Adnan et al. (2021) stated that accountability, which is a byproduct of technology use, moderates the correlation between salary and employee performance. This finding is in line with the results of this study. Ismail et al. (2021) reached a similar conclusion and discovered that management support, which results from technology adoption, weakens the relationship between salary and employee performance. Furthermore, Tarmidi & Arsjah (2019) found that the use of online applications strengthens the relationship between individual employee performance and overall company success.

In their 2020 paper, Wijana and Thomson et al. describe the benefits that information system users anticipate when carrying out their obligations or utilizing technology while working.

The rise in digital payment transactions has led to a problem that can be resolved through the implementation of electronic reimbursement. Many companies already offer services related to digital payments. Additionally, the process of compensation payments can become more efficient and effective through the use of e-retribution. The use of digital compensation is becoming more necessary as it has the potential to comply with the reimbursable transaction protocols of the Healthcare Payment and Accountability Act (HIPAA), thereby eliminating the need for cash and check transactions. Additionally, the increased use of digital tools can improve productivity without requiring workers to relocate. In addition, this electronic payment system accurately documents and stores each transaction in the appropriate location. Its goals include streamlining return procedures, increasing business owners' trust in the government, and reducing the time spent on them.

The descriptive statistical analysis of the variables involved in the QRIS e-retribution technology supports the empirical claims of the study. These claims include improving worker efficiency in terms of efficiency measures and productivity in terms of benefit indicators.

However, PT Kolektif Visi Utama Yogyakarta's management needs to be familiar with certain components of QRIS e-retribution technology that received low scores. These components include the ability to enhance institutional efficiency and provide value in terms of time and cost savings. It is important to note that these evaluations are objective and based on value indicators. These components include the ability to enhance institutional efficiency and provide value in terms of time and cost savings.

E-Retribution QRIS serves to strengthen Work Ability on Employee Performance

The test results for the fourth hypothesis indicate that the use of QRIS e-retribution technology has a moderating effect on the relationship between worker competence and productivity improvement. The analysis of the connection coefficient revealed a positive correlation, indicating a significant influence from both parties. These findings suggest that the implementation of QRIS e-retribution technology at PT is effective. Kolektif Visi Utama Yogyakarta moderates the influence of employee capabilities on their productivity at work.

The results of this study align with those of previous empirical studies, which have provided a foundation for further research. For instance, Kuntum (2019) argues that information refers to data that has been processed into a more useful form for the recipient and can aid in decision-making. The current study's findings are in line with those of other empirical studies. Ayoobkhan and Asirvatham (2018) argue that the development of information technology encourages companies to adopt technologies that improve their operations. The use of reliable information technology can provide accurate and timely results. System users must possess a certain level of technical expertise to effectively utilize the program and reap its benefits. An individual's productivity and efficiency, which in turn affects the efficiency of the information system, increase with their level of technical ability. However, Pattiasina et al. (2021) state that information systems moderate the technical ability of hardware to maximize information system performance.

According to Utami and Widhiyani's (2021) findings, an individual's level of education and training, which reflects their job skills, enhances the impact of their technical aptitude on information system performance. In a subsequent study, Marina and Wati (2021) concluded that the utilization of information technology does not influence the correlation between employees' emotions (manifestation of their talent at work) and the quality of their work output.

The empirical evidence is supported by the results of descriptive statistical analysis of organizational performance indicators that yield high ratings. These indicators comprise the quantity, accuracy, thoroughness, and quality of work, as well as efficiency in time management.

However, management at PT Kolektif Visi Utama Yogyakarta must consider the work performance of personnel who produce low scores in order to effectively perform their jobs. This includes meeting quantitative goals in quality indicators, completing tasks on schedule, and other similar matters. It is important to note that subjective evaluations should be excluded unless clearly marked as such.

CONCLUSION

One idea that has been disproven is Hitch 1, which states that salary has no effect on employee performance. However, research has shown that the impact of salary on performance is stronger when mediated through QRIS e-retribution technology. This highlights the capability of QRIS e-retribution technology for moderation. It is widely accepted that moderation can increase or decrease the impact of an independent variable on a dependent variable. In this scenario, assessing employee performance manually limits the strength of salary evaluation. However, the link between compensation and employee performance becomes stronger when using QRIS e-retribution technology. Therefore, PT Kolektif Visi Utama has found a solution in the widespread adoption of QRIS e-retribution technology. This results in greater local revenue for the company, as well as increased staff productivity.

Because this study relied only on questionnaire analysis, there may have been less objective findings during data collection. For example, collaborative analysis of the questionnaire was not conducted. The first stage of questionnaire development involves acquiring characteristics of the respondents, such as honesty and confidence in responding truthfully. Due to time constraints and work obligations, PT Kolektif Visi Utama employees were unable to provide detailed comments beyond 'yes' or 'no'. Additionally, the criteria used to evaluate employee performance are limited to remuneration, employee skills, and QRIS e-retribution (moderation). Therefore, a more comprehensive study is necessary.

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