

ANALYSIS OF THE EFFECT OF INFORMATION TECHNOLOGY USE, DIGITAL FINANCIAL LITERACY, AND INTERNAL CONTROL SYSTEM ON EMPLOYEE PERFORMANCE AT THE DPRD SECRETARIAT OF SLEMAN DISTRICT DPRD

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Abstract

This study aims to determine the effect of the use of information technology, digital financial literacy, and internal control systems on employee performance at the Sleman Regency DPRD Secretariat office. This type of research is quantitative. The sampling technique used was purposive sampling, using a sample of 121 employees and the data was obtained through a questionnaire. The data that has been obtained is then processed using SPSS 20. The results of this study indicate that information technology, digital financial literacy, and internal control systems has an influence on employee performance with a total of 53.2% and the remaining 46.8% is caused by other factors that were not studied.

INTRODUCTION

In research by (Mirnasari & Suardhika, 2018) means that employee performance increases along with the optimal use of information technology and a good internal control system. In line with research (Perdanakusuma & Simanjorang, 2021) confirms that the quality of employee work is simultaneously influenced by the implementation of information systems and information technology, as well as internal control. In addition, research by (Rhoma Iskandar & Nur Dwi Jayanto, 2022) using qualitative descriptive methods, which state that technology has a significant influence on entity productivity, with its ability to increase time efficiency in the production process. The ability of employees to understand and use technology has a significant impact on individual performance, especially in the context of work, and also affects the overall productivity



of the entity.

According to research (Rahayu, 2022) collecting information using online questionnaires and quantitative methodology. Data taken from 558 respondents who are generation Z and analyzed using the Structural Equation Model PLS. Research (Wijaya & Priono, 2022) using the Smart Partial Least Square 3.0 analysis method. The main objective of the study is to study how information systems and internal control systems affect productivity in the workplace. Perumda BPR Bank Daerah Lamongan became the subject of the study which received responses from 34 employees. The conclusion obtained is that employee performance is positively and significantly influenced by information systems and internal control systems. Some characteristics that distinguish this study from the author's previous work include variables, research methodology, analysis used, objects, and years of investigation.

At this time the development of information technology is happening so fast and is a tool used to process data. Information technology includes various processes of processing, obtaining, compiling, storing, and manipulating data to produce relevant, high-quality, and accurate data. (Muzzaki et al., 2016). Along with the development of technology, organizations must utilize it optimally to support employee performance and achieve entity goals. The application of information technology to employees can provide many benefits in increasing efficiency, productivity, and collaboration in the workplace. (Indrayani, 2020). The use of digital work equipment such as computers, laptops, and smartphones. Information technology allows many employees to work remotely, this makes it easier for employees to work anywhere and anytime.

The advancement of information technology has affected all industrial sectors, one of which is the financial sector. Financial literacy refers to financial knowledge and skills that enable entrepreneurs to implement financial management strategies effectively in an entity. (Jumady et al., 2022). Financial management and financial knowledge are closely related. As one's level of financial literacy increases, one's capacity to handle one's own financial resources effectively also increases. (Laila et al., 2022). When people understand finance, they will be better able to manage their money, save, borrow, and invest.

An effective internal control system using information technology can help protect an organization's assets and prevent unauthorized access. Establishing clear roles and responsibilities allows the internal control system to assist employees in determining their duties and the procedures for carrying them out. An internal control system can prevent employees from abusing their positions or the policies of the entity, thereby reducing the possibility of misuse of the entity's resources and policies. An internal control system is necessary for every entity, simply put, this system is implemented to control how members of the organization work towards the goals set by their superiors. A number of steps consist of the control process, including planning, strategy development, implementation, evaluation, and recognition of achievements. The function of internal control in ensuring the continuity of a company is also no less important. With effective internal control, it is certain that employee productivity and performance will increase significantly.

The role of information technology is a crucial element that supports business processes in various entities or organizations, one of which is the Secretariat of the Sleman Regency DPRD. At the Secretariat of the Sleman Regency DPRD, employees are expected to always pay attention to and follow technological developments by the entity as a whole. This is done so that employees can run business processes more efficiently and process data more accurately.

Employees can do self-training and development online, this allows employees to continuously improve their skills and knowledge. The goal is to improve employee performance and will provide good benefits to the entity. Employee performance also plays a role in determining the level of success of a job, because the results obtained provide an overview of how well an employee performs. (Mirnasari & Suardhika, 2018).

Looking at the description above, there is an objective to investigate the following hypothesis regarding the influence of the use of information technology, digital financial literacy, and internal control systems on employee performance at the Sleman Regency DPRD Secretariat office.

Information Technology

To create high-quality, relevant, accurate, and up-to-date information, "information technology" includes all of the following activities: data processing, retrieval, compilation, storage, and manipulation. Many entities rely on this data for a variety of reasons, including private, public, and commercial interests, as well as to make the right strategic decisions (Tata Sutabri, 2014:3).

Digital Financial Literacy

Literacy is the ability to read and write, as well as knowledge of skills in a particular field (Atkinson, 2017 in Jumady et al., 2022). Digital financial literacy includes knowledge about online shopping, online payment methods, and digital banking systems (Prasad et al., 2018:23 in Umami et al., 2023).

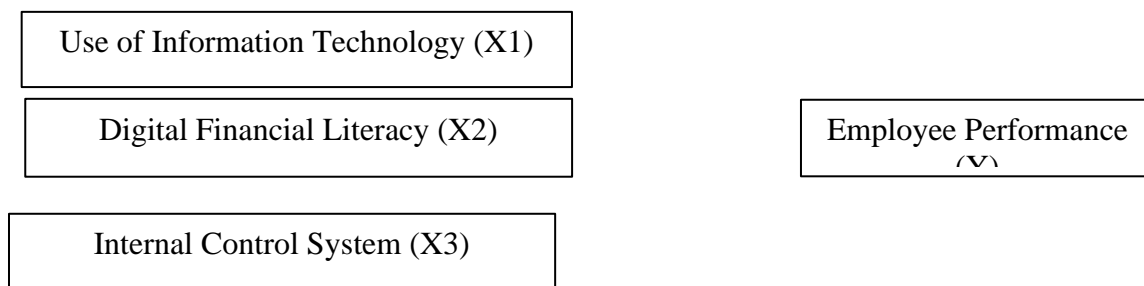
Internal Control System

To keep funds and assets safe from misuse, an entity uses internal controls. Strict compliance with laws and regulations by employees and proper financial reporting are two additional benefits of well-designed internal controls (Hery, 2013).

Employee performance

Employee performance is a process in which efforts are made during the execution of tasks to improve quality so that results and performance can be achieved optimally (Rizaldi, Suyono, 2015).

Framework of Thought and Hypothesis



In today's era of globalization, most entities generally implement the latest information technology to facilitate various entity tasks. Effective use of information technology is a

must so that organizations can provide maximum contribution to their performance. Employees are expected to have good skills in using information technology. Their skills in utilizing information technology resources to the maximum determine the extent to which these resources contribute to ROI. Extensive studies have been conducted by (Mirnasari & Suardhika, 2018) the use of information technology has a positive impact on employee performance. Based on the description of the theory and research presented above, the hypothesis that can be formulated is:

H1 = The use of information technology has a positive effect on employee performance.

Employee productivity in any entity is mostly directly related to their level of financial literacy. When employees are able to manage their own money, they are less likely to let their financial worries impact their work, and they report higher levels of overall financial satisfaction. Financially literate people are better able to manage their money and put in more effort in completing the work assigned by the entity. Supported by research (March, 2024) financial literacy has a positive and significant influence on employee performance. The following is the formulation of the research hypothesis:

H2 = Digital financial literacy has a positive effect on employee performance

Improving employee performance can be done with an efficient internal control system, which will ensure smooth business operations through the use of best practices. The internal control system can regulate and protect company assets, conduct checks on the accuracy and correctness of administration, improve operational efficiency, and help ensure compliance with entity policies. The success of an entity's performance is greatly influenced by the effectiveness of the internal control system. If an entity succeeds in implementing an efficient internal control system, it will certainly improve employee performance. Based on research by (Wijaya & Priono, 2022) means that the effectiveness of the internal control system is positively and significantly influenced by employee performance. The research hypothesis reads as follows:

H3 = Internal control system has a positive effect on employee performance.

RESEARCH METHODS

This study uses a quantitative approach to collect and analyze data in the form of numbers or figures, which produces data that can be measured clearly and can be analyzed using statistical methods. The purpose of conducting research with quantitative methodology is to evaluate the hypothesis by analyzing a certain population or sample (Sugiyono, 2014). The population studied was 136 employees working in the Sleman Regency DPRD Secretariat office. This study used 121 employees as samples and was selected using a purposive sampling technique. The following are the criteria used to select the sample:

1. Employees of the Secretariat of the Sleman Regency DPRD who are still serving their term of office.
2. Employees of the Secretariat of the Sleman Regency DPRD who are willing to be respondents.

Data sources to obtain information using primary data. Researchers collect

primary data directly with people or organizations that actually have the information (Sugiyono, 2008:19). To collect information for this study, a questionnaire was used. Each question in this list is designed to obtain free responses from participants, rather than being guided by a series of predetermined questions (Juliansyah, 2011:139). The Likert scale is a measurement tool to measure each variable in this study, as well as assessing people's attitudes and thoughts about various social issues. (Sugiyono, 2012:93). The analysis techniques in this study include:

1. Validity and Reliability Test

This quantitative research uses reliable tools to ensure the data obtained is correct, reliable, and objective. The main purpose of conducting research with quantitative methods is to ensure the accuracy of the data obtained by checking the accuracy and consistency of the research equipment. The conclusion of the validity test of this study is based on the following standards:

- a. Question items are considered valid if $r_{count} > r_{table}$.
- b. Question items are considered invalid if $r_{count} < r_{table}$.

Reliability refers to a condition where an instrument is considered trustworthy for collecting data because it has been well tested (Suharsi Raharjo, S. 2014).

The statistical figure often used to test the reliability of a research instrument is the Cronbach Alpha coefficient. The level of reliability of the research instrument is considered adequate if the Cronbach Alpha coefficient value reaches or exceeds 0.60.(Priyatno, 2013).

2. Classical Assumption Test

Before hypothesis testing is carried out, classical assumption testing is carried out to ensure that the equation in the regression model is recognized econometrically. Classical assumption testing includes normality testing, multicollinearity testing, heteroscedasticity testing, and autocorrelation testing.

3. Multiple Linear Regression Test

This test describes a regression model with several independent variables. Ultimately, this study aims to determine the nature and direction of the relationship between the variables studied (Ghozali, 2018).

a. Coefficient of Determination Test

The purpose of this test is to assess the extent to which the independent variable can explain the dependent variable. The percentage range of the determination coefficient test results ranges from 0% to less than 100%.

b. F Test (Simultaneous Test)

Collaborative identification by conducting the F test can be seen how the independent variable influences the dependent variable. If the calculated F value $>$ F table and the significance value is less than 0.05, then the independent variable has an influence on the dependent variable.

c. t-test (Partial Test)

To find out the extent to which the independent variable influences the dependent variable, the t-test is used. The results of the t-test are seen if the p-value is less than 0.05.

RESULTS AND DISCUSSION

Research result

1. Respondent Characteristics

Respondent characteristics include various backgrounds they have. These characteristics are used to understand the respondent profile. In this study, the author focuses on the division of workplace, gender, and length of service.

a. Characteristics of Division

Based on the data, this study used a sample of 121 employees as respondents, there were 75 respondents with the general division, 15 respondents with the trial division, 14 respondents with the finance division, and 17 respondents with the public relations and protocol division, which means that the respondents were dominated by the general division.

b. Gender Characteristics

Based on the data, this study involved 121 employee respondents, with the overall gender composition showing that 65.3% of the sample were male and the remaining 34.7% were female. This shows that among the employees of the Sleman Regency DPRD Secretariat, it is dominated by men.

c. Characteristics of Length of Work

Based on the research, it can be seen that from 121 employee respondents at the Secretariat of the Sleman Regency DPRD, there are four groups in terms of their length of service. The majority of respondents 46.3% have a working period of 1-2 years, followed by 41.3% who have worked for 3-5 years, 10.7% for 5-10 years, and 1.7% more than 10 years.

2. Data analysis

a. Validity and Reliability Test

Table 1. Validity Test

Research Variables	Item	r count	r table	Validity Test
Information Technology (X1)	X1.1	0.650	0.179	Valid
	X1.2	0.558	0.179	Valid
	X1.3	0.600	0.179	Valid
	X1.4	0.569	0.179	Valid
	X1.5	0.547	0.179	Valid
	X1.6	0.470	0.179	Valid
	X1.7	0.427	0.179	Valid
	X1.8	0.473	0.179	Valid
Digital Financial Literacy (X2)	X2.1	0.595	0.179	Valid
	X2.2	0.541	0.179	Valid
	X2.3	0.609	0.179	Valid
	X2.4	0.409	0.179	Valid
	X2.5	0.498	0.179	Valid
	X2.6	0.603	0.179	Valid

	X2.7	0.613	0.179	Valid
	X2.8	0.573	0.179	Valid
	X2.9	0.560	0.179	Valid
	X2.10	0.576	0.179	Valid
	X2.11	0.425	0.179	Valid
Internal Control System (X3)	X3.1	0.540	0.179	Valid
	X3.2	0.585	0.179	Valid
	X3.3	0.467	0.179	Valid
	X3.4	0.518	0.179	Valid
	X3.5	0.548	0.179	Valid
	X3.6	0.452	0.179	Valid
	X3.7	0.566	0.179	Valid
	X3.8	0.628	0.179	Valid
Employee Performance (Y)	Y1	0.718	0.179	Valid
	Y2	0.532	0.179	Valid
	Y3	0.388	0.179	Valid
	Y4	0.559	0.179	Valid
	Y5	0.668	0.179	Valid
	Y6	0.616	0.179	Valid
	Y7	0.534	0.179	Valid
	Y8	0.611	0.179	Valid
	Y9	0.458	0.179	Valid
	Y10	0.528	0.179	Valid
	Y11	0.609	0.179	Valid
	Y12	0.561	0.179	Valid

Source: Processed primary data, 2024

In this study, 121 participants were used to assess the reliability and validity of the data. Each question item has a correlation coefficient value $> r$ table, according to the validity test data shown in Table 1 using SPSS. So that the validity requirement with a correlation coefficient value $> r$ table.

Table 2.Reliability Test

Research Variables	N of Item	Cronbach Alpha	Reliability Test	Information
Information Technology (X1)	8	0.643	> 0.60	Reliable
Digital Financial Literacy (X2)	11	0.760	> 0.60	Reliable
Internal Control System (X3)	8	0.626	> 0.60	Reliable
Employee Performance (Y)	12	0.806	> 0.60	Reliable

Source: Primary Data processed, 2024

All the test results in table 2 show that each variable used in this study is reliable (Cronbach Alpha coefficient > 0.60), thus it can be said that the reliability requirements are met.

- b. Classical Assumption Test
 - 1) Normality Test

Table 3.Kolmogorov-Smirnov test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		121
Normal Parameters ^{a,b}	Mean	OE-7
	Std. Deviation	2.61958805
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.062
Kolmogorov-Smirnov Z		.843
Asymp. Sig. (2-tailed)		.476
a. Test distribution is Normal.		
b. Calculated from data.		

Source: *Processed primary data, 2024*

The Asymp.Sig value of 0.47 is produced from the Kolmogorov-Smirnov test for residual normality. The residuals of the regression model are normally distributed as seen in the table above where the Asymp.Sig value is more than the α value (0.05)(Imam, 2008).

2) Multicollinearity Test

Table 4.Multicollinearity Test

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Information Technology (X1)	.548	1,826
	Digital Financial Literacy (X2)	.768	1.302
	Internal Control System (X3)	.618	1.618
a. Dependent Variable: Employee Performance (Y)			

Source: *Processed primary data, 2024*

By observing the VIF (Variance Inflation Factor) value, each variable gets a VIF value lower than 10 and a tolerance value higher than 0.10. So, the multicollinearity assumption is met and there is no multicollinearity problem.(Helmi, 2021).

3) Heteroscedasticity Test

Checking the residual variance to be different between observations is done using the heteroscedasticity test. Because of the importance of meeting the heteroscedasticity assumption, the Glejser test is carried out. Below is a table showing the results of the Glejser test:

Table 5.Glejser Test

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant	2,651	1.163		2.278	.025
	Information Technology (X1)	-.050	.088	-.070	-.568	.571
	Digital Financial Literacy (X2)	.066	.051	.136	1,307	.194
	Internal Control System (X3)	-.105	.088	-.138	-.1.194	.235
a. Dependent Variable: ABS_RES						

Source: *Processed primary data, 2024*

The significance value of all variables is greater than the α value (0.05) and does not meet the criteria to be considered statistically significant, based on the data obtained by testing the heteroscedasticity assumption, thus it is clear that heteroscedasticity does not occur.

c. Multiple Linear Regression Test

1) Coefficient of Determination Test

Table 6.Coefficient of Determination Test

Model Summaryb				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730a	.532	.520	2.65296

- | |
|---|
| a. Predictors: (Constant), Internal Control System (X3), Digital Financial Literacy (X2), Information Technology (X1) |
| b. Dependent Variable: Employee Performance (Y) |

Source: *Processed primary data, 2024*

Table 6 determines the extent to which the independent variables of information technology (X1), digital financial literacy (X2), and internal control systems (X3) influence the dependent variable (Y), namely employee performance (Y). With an R Square (R²) value of 0.532 in the table, it indicates that information technology (X1), digital financial literacy (X2), and internal control systems (X3) have a total influence of 53.2% and the remaining 46.8% is caused by other factors not studied.

2) F Test

Table 7.F Test

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	937,672	3	312,557	44,409	.000b
	Residual	823,469	117	7,038		
	Total	1761.140	120			
a. Dependent Variable: Employee Performance (Y)						
b. Predictors: (Constant), Internal Control System (X3), Digital Financial Literacy (X2), Information Technology (X1)						

Source: *Processed primary data, 2024*

Based on the results of table 7, the significance value obtained is 0.000 ($\alpha < 0.05$). Therefore, simultaneously the variables of information technology (X1), digital financial literacy (X2), and internal control systems (X3) have a significant influence on variable Y, namely employee performance.

3) t-test (Partial Test)

Table 8.t-test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,693	1,760		.962	.338
	Information Technology (X1)	.390	.133	.250	2,924	.004

Digital Financial Literacy (X2)	.159	.077	.150	2,076	.040
Internal Control System (X3)	.774	.133	.468	5,819	.000
a. Dependent Variable: Employee Performance (Y)					

Source: *Processed primary data, 2024*

From the results of the t-test, the following conclusions can be drawn:

1. When testing the hypothesis, information technology has an effect on employee performance, getting a p-value of 0.004 and a statistically significant coefficient of 0.390. The significance value is less than 0.05 indicating that information technology (X1) has a significant effect on employee performance (Y). Because the coefficient is positive, there is a positive relationship between the two variables, so the higher the employee's perception of information technology, the higher the employee's performance, and vice versa.
2. There is a statistically significant relationship between digital financial literacy (X2) and employee performance (Y), which is indicated by the p-value of 0.040 and the coefficient of 0.159. Employee performance (Y) is significantly influenced by digital financial literacy (X2) if the p-value is less than 0.05. A positive coefficient indicates a positive relationship between the two variables.
3. There is a significant relationship between the internal control system (X3) and employee performance (Y) as indicated by a coefficient of 0.774 and a significance level of 0.000. With a p-value smaller than 0.05, it can be said that X3, the internal control system, has a significant effect on Y, on employee performance. If the coefficient is positive, then we can say that the two variables are positively related.

Based on the results of multiple regression analysis, the results of hypothesis testing were obtained as follows:

1. The first hypothesis, everyone agrees that information technology significantly improves employee performance. Data with a significance level of 0.004 and a coefficient of 0.390 shows that information technology (X1) affects employee performance (Y). With a significance level smaller than 0.05, it can be concluded that X1, namely information technology, has a significant effect on Y, namely employee performance. A positive coefficient indicates a good relationship between respondents' assessment of information technology (X1) and employee performance (Y).
2. The second hypothesis, that digital financial literacy (X2) significantly improves employee performance (Y) is also accepted. The coefficient value is 0.159 and the significance level is 0.040. Given the p-value is less than 0.05, it can be concluded that digital financial literacy (X2) has a significant effect on employee performance (Y). A positive coefficient indicates that there is a positive relationship between respondents' views on digital financial literacy (X2) and employee performance (Y).
3. The third hypothesis, there is an idea between the internal control system (X3) and employee performance (Y) is accepted. The internal control

system (X3) has a moderate influence on the employee performance variable (Y), based on the test findings (correlation coefficient = 0.774, significance = 0.000). If the coefficient is positive, it means that employee performance (Y) is positively correlated with the impression of the internal control system (X3).

Discussion

a. The Influence of Information Technology on Employee Performance

This study shows that the performance of employees of the Secretariat of the Sleman Regency DPRD is positively and significantly affected by information technology. This study indicates that an increase in perception of information technology is directly proportional to an increase in employee performance. This finding is consistent with previous studies (Mirnasari & Suardhika, 2018), (Galappaththi, 2013), (Son, 2023). This confirms that information technology has a positive and significant impact on employee performance.

Research presented by (Son, 2023), computers and software on high-speed networks equipped with various tools to manage data and disseminate information form information technology. The success and productivity of employees at the Secretariat of the Sleman Regency DPRD are highly dependent on information technology in an era of increasingly advanced technology. The implementation of good information technology can support the achievement of the goals of the Secretariat of the Sleman Regency DPRD.

b. The Impact of Digital Financial Literacy on Employee Performance

From the analysis of this study, it is stated that digital financial literacy significantly and positively affects employee performance. The results show that employees of the Sleman Regency DPRD Secretariat perform better when they have a positive impression of their digital financial literacy. According to research findings by (March, 2024) proving that digital financial literacy significantly improves their employees' performance.

According to research conducted by (March, 2024), Sari and Pandeyan (2023) stated that financial literacy is the ability to understand and handle one's own financial affairs competently. According to (Mulyaningsih, 2020) stated that in the current era, financial literacy is becoming increasingly important due to several factors, namely the increasing complexity of financial products, changes in the financial system, and the increasing responsibility of individuals in managing personal finances. In addition, when employees have more information about their finances, they will be able to direct their efforts where they are most beneficial to the entity.

At the Secretariat of the Sleman Regency DPRD, employees with a high level of financial literacy will work better. This has a positive impact on the financial performance of the organization. Employees with adequate financial literacy can make better business and financial decisions, thus encouraging the development of the entity.

c. The Influence of Internal Control Systems on Employee Performance

Based on the research findings, an effective internal control system significantly improves employee performance. This statement shows that the more positive the employee's perception of the internal control system at the Sleman Regency DPRD

Secretariat, the better their performance. This finding is consistent with previous research.(Fitriana, 2021).

In research conducted by(Reo et al., 2021), according to Made Artana, Meitriana, and Purdanti (2014) the internal control system includes various sets of procedures, rules, and processes designed to safeguard company assets, ensure the integrity of financial records, improve productivity, and ensure compliance with management directives. In other words, this system is designed to ensure that all parts of the organization function properly and in accordance with the objectives that have been set.

Control can encourage employees to comply with and implement the regulations and work standards that have been determined by the Secretariat of the Sleman Regency DPRD. Employees who follow and implement these regulations are considered to have good performance. Effective monitoring will improve employee work discipline. In addition, effective information and communication can have a positive impact on improving employee performance, because it allows employees to receive and exchange information to carry out operational activities at the Secretariat of the Sleman Regency DPRD. Employee enthusiasm and productivity are driven by a well-managed work environment that fosters mutual support.

CONCLUSION AND SUGGESTIONS

The performance of employees of the Sleman Regency DPRD Secretariat is the focus of this study, which seeks to identify and examine how information technology, digital financial literacy, and internal control systems influence the performance of these employees.

Information technology has a positive and significant effect on employee performance. Partially, information technology has a significant and positive impact on employee performance. This shows a positive correlation between respondents' views on information technology and their performance at work. The higher the respondents' perception of information technology, the higher their performance.

Digital financial literacy has a positive and significant effect on employee performance. Digital financial literacy and employee performance show a positive correlation. Clearly, the correlation between the level of digital financial literacy of respondents and their success in work is positive. This is related to their level of digital financial literacy, the higher it is, the better their performance.

Internal control system has a positive and significant effect on employee performance. Overall, the internal control system has a significant effect on employee performance. So the more employees perceive the internal control system, the better their performance.

To add references for further research, there are several suggestions that are put forward, namely that further research needs to consider a wider sample and extend the observation period. This is intended so that the conclusions produced by the researcher have a wider scope. Then, include variables that have not been studied in this study that can be used to improve the research.

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