| RESEARCH ARTICLE

Employees' Work Performance Using Accounting Information System in Remittance Centers

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| ABSTRACT

This study aimed to determine the effects of using an accounting information system on the work performance of remittance centers' 53 employees utilizing a descriptive survey method with a questionnaire as the main instrument in gathering data. It was found that the respondents strongly agreed on the factors affecting the usage of the Accounting Information System and are very high in their work performance. There is a significant difference towards Technological, Location, Effectivity, and Productivity based on the number of years in service, Effectivity based on salary income, and a significant relationship between the factors affecting the usage of AIS and work performance. Therefore, the owners of remittance centers are encouraged to improve the office readiness and safeguard from natural calamities; the internet connectivity and facility for the centers are encouraged to keep abreast of the needs of time and develop a competitive edge over other remittance centers; that employees and personnel may be given seminar, training and workshop for work cooperation, teamwork and collaboration for better and efficient delivery of services; an appropriate amount of orientation and awareness for mastery on the usage of accounting information system to avoid pressures on the implementation and manipulation of the software program.

1. Introduction

Accounting Information System (AIS) is a technology that is very important to business firms nowadays. It functions as a collector, storage, manager, processor, retriever and reporter of financial data that can be used. An Accounting Information System brings together the different departments within a company. AISs' crucial role has been highlighted by the emerging global economic development, which is marked by rapid changes in production processes, advancements in information technology, fierce market competition, increased consumer sophistication, and unethical business manipulative activities in the drive to ensure complex and unpredictable business dynamics (Alnajjar, 2017).

Organizations are still up in the air by their capacity to answer changes in the market climate in which they work; managers want to make sure that their businesses successfully adapt to such changes in this way. It has been established that accounting information systems can be used to effect both internal and external organizational changes. According to Yap's study (2023), AIS was found to have a significant role in business performance. Thus, many businesses are forced to invest in cutting-edge technology like Accounting Information Systems (AIS) in order to remain competitive and meet customer needs (Shagari, Abdullah, & Saat, 2017).

1.1 Factors Affecting the Usage of AIS

Money Remittances. Primarily used in the context of international payments – however, more loosely, it is also sometimes used to refer to business payments made across international borders. There are speedier, more convenient, and more efficient payment methods to send remittances. The most popular and efficient way to send remittance payments is via specialized remittance providers, which largely take the form of online money transfer services with physical branches. The sender just needs to visit the nearest agent location of the remittance provider or log in to the online account, pay for the transfer (through the card, bank transfer, or cash), and send money. Ratha (2021) indicates that remittances prove their reliability as an absolute lifeline for families of migrants back home, especially in times of need.

Work Performance. Includes tangible things such as revenue targets and intangible things such as communication. This performance is evaluated with respect to documented responsibilities, objectives, goals, and reasonable expectations associated with a role, profession, and industry (Spacey, 2017). It was noted that there are certain factors like the employer, personal preferences, and many other external factors affect employee performance (Periyasamy, 2021); however, it was argued that the accounting system must fit when problems are normally solved and must fit with the culture like the norms and value system that characterize the organization must put in place and operated harmoniously (Grande et al., 2012).

Technological Factor. Companies should invest in technology and infrastructure to support remote work and virtual collaboration capabilities (EY Global, 2020). The study by Uddin (2017) shows that 94.67% of respondents believe that accounting and current technology are connected, whereby a considerable relationship between accounting and modern technology. According to the findings of Gallagher (2011), information technology is seen as affecting the role of accountants, creating new challenges and opportunities, and changing the way accounting firms do everything from hiring and retaining employees to communicating with clients; thereby, businesses are expecting professional accountants to possess exceptional information technology skills. Furthermore, the reason for the high acceptance of technologies in an organization is that technology is one of the most significant elements related to effective operations management in an organization (Ahmad, 2014), as well as business transparency and efficiency are found to increase when there is a use of technology in the organization (Odeh, 2019), and the employee's performance will be influenced by technological advancement (Imran et al., 2014).

Location Factor. The location of an office is important since it impacts employee job satisfaction and work/life balance (Juma, 2013). The workplace environment impacts workers' mentality, morale and, most significantly, their motivation towards performance (Chandrashekhar, 2011). However, a report by ILO shows that every year, almost 4% of the World's GDP is lost due to accidental hazards in the industry (Barua & Ansary, 2017). Hence, for constant development in the economy, sustainability is pivotal, and this sustainability could be achieved by improving worker engagement in the workplace (Duque et al., 2020). This is because a decent work environment indicates a healthy, secure, and comfortable condition which influences workers towards a positive direction (Jayaweera, 2015), and a combination of the managerial/social environment and workplace environment impacts employees' performance and productivity (Mathews et al., 2016).

Health Factor. Poor mental health and stress could negatively affect an employee's job performance and productivity, engagement with one's work, communication with co-workers, physical capability, and daily functioning. The findings of Uedo and Niino (2012) discovered that the relationship between health and performance is statistically significant and that organizations that offer more highly rated health program practices have better organizational performance outcomes.

Environmental Factor. According to Satyendra (2019), as employees spend the majority of their time at work, a decent workplace must be prioritized by the organization; this is because employee engagement and job performance are influenced by their cognitive and emotional states, concentration, conduct, actions, and abilities at work. It also aids in maintaining high levels of employee and organizational productivity. Furthermore, poorly constructed workstations could cause back and neck pain, headaches, weariness, and poor overall performance; the same thing to excessive noise and other distractions, reducing mental attention and productivity and all of these are only a handful of the aspects that influence the workplace (Picicu, 2019).

1.2 Level of Work Performance

One of the key conditions for achieving a high performance organization is the high performance of its own employees. According to Ulla et al. (2014), accounting information may help managers and employees understand their tasks more clearly and reduce uncertainty before making their decisions. The information concerns the financial situation and the performance of a company, and it is intended for the users to make decisions. To achieve the objectives of the company, it is necessary to know exactly the situation of the company, either compared to other companies that work in the same field or in relation to previous periods, which, according to Yap (2023), is possible through accounting information. Hence, new technologies that are constantly changing in the remittance operation need to be introduced in order to make the payment process quick, simple and hassle-free.

1.3 Statement of the Problem
This research aims to examine the factors affecting the work performance of remittance centers' employees in using an accounting information system.

Specifically, it is guided by the following research questions:

1. What is the profile of respondents in terms of;
    1.1 Age;
    1.2 Sex;
    1.3 Civil Status;
    1.4 Highest Educational Attainment;
    1.5 Salary Income, and
    1.6 Number of years of service?
2. How do the respondents assess the factors that affect the usage of AIS in terms of
    2.1 Technological Factor;
    2.2 Location Factor;
    2.3 Health Factor; and
    2.4 Environmental Factor?
3. What is the level of work performance of the respondents in terms of;
    3.1 Efficiency;
    3.2 Effectivity;
    3.3 Productivity?
4. Is there a significant difference in factors that affect the usage of AIS when grouped according to profile variables?
5. Is there a significant difference in the work performance of the respondents when grouped according to profile variables?
6. Is there a significant relationship between the factors affecting the usage of AIS and the work performance of the respondents?

2. Methods
This research employs a descriptive research design with a questionnaire as the instrument in collecting data from the 53 employees of remittance centers in Iba, Zambales, to determine the factors that affect the employees' work performance in using accounting information systems.

The researchers-made questionnaire underwent validation from experts, field testing, and reliability testing to test the consistency and acceptability of the questionnaire, with the following coefficient: technological factor ($\alpha=0.915$), location factor ($\alpha=0.825$), health factor ($\alpha=0.856$), environmental factor ($\alpha=0.960$), efficiency ($\alpha=0.873$), effectivity ($\alpha=0.713$), productivity ($\alpha=0.999$). After which, the data collection commenced.

After retrieving all the distributed questionnaires from the respondents, the data was tabulated in Excel and computed using SPSS. The profile variables of the respondents were determined through the frequency and percentage; the level of the affecting factors in using AIS and the employees' work performance was determined through the conduct of mean analysis using a 4-point Likert scale as the based scores, wherein 4 (strongly agree/very high) is the highest and 1 (strongly disagree/very low) is the lowest; the equality of means was also tested for variances using the Analysis of Variance, wherein, reject the null hypothesis if the p-value is <0.05 Alpha level of significance and accept null hypothesis if the p-value is > 0.05 Alpha level of significance; Also, the correlation between factors affecting the use of AIS (as independent variable) and employees' performance (as dependent variable) was tested using the Pearson r correlation analysis, wherein, ±0 is negligible correlation and ±1 is perfect correlation.

3. Results and Discussion
3.1 Profile of the Respondents

Table 1
Profile Variables of the Respondents

		Frequency (f)	Percent (%)
Age Mean: 28 years old	21 - 25 years old	18	34.0
	26 - 30 years old	22	41.5
	31 - 35 years old	9	17.0
	36 - 40 years old	4	7.5
	Total	53	100.0
Sex	Male	25	47.2
	Female	28	52.8
	Total	53	100.0
Civil Status	Single	34	64.2
	Married	18	34.0
	Widowed	1	1.9
	Total	53	100.0
Highest Educational Attainment	College Level	11	20.8
	College Graduate	41	77.4
	Master's Degree	1	1.9
	Total	53	100.0
Salary Income Mean = Php14,953.37 monthly	Php10000 below	4	7.5
	Php10,001 - Php15,000	29	54.7
	Php15,001 -Php 20,000	12	22.6
	Php20,001 - Php25,000	4	7.5
	Php25,001 - Php30,000	4	7.5
	Total	53	100.0
Years in Service Mean =3.81 years	1 year and below	11	20.8
	2 - 3 years	14	26.4
	4 - 5 years	10	18.9
	6 years and above	18	34.0
	Total	53	100.0

Age. Most of them are from the age group between 26 and 30 years old, with 22 or 41.50%, while the least are from 36 to 40 years old. The computed mean age of the respondents was 27.90 or 28 years old.

Sex. The majority of the respondents are females, with 28 or 52.80%, while 25 or 47.20% are males.

Civil Status. The majority of the respondents are Single, with 34 or 64.2%, while the least are widowed, with 1 or 1.9%.

Highest Educational Attainment. The majority of the respondents are College Graduates with 41 or 77.40%, while the least has master's degree with 1 or 1.90%.

Salary Income. The majority of the respondents had a monthly salary income of PhpPhp10,001-20,000, with 29 or 54.70%.

Years in Service. Most of the respondents 18 or 34.00% with 6 years and above in the service, while the least are in service for 4-5 years in the service or 18.9%

3.2 Factors that Affect the Usage of Accounting Information Systems

Table 2
Technological Factors and the Usage of Accounting Information Systems

Technological Factor	Mean	Descriptive Equivalent	Rank
1. Enough desktops/laptops to use in the remittance center for AIS.	3.75	Strongly Agree	1
2. Knowledgeable and capable of operating accounting information systems.	3.58	Strongly Agree	3
3. Able to perform efficiently with the use of an accounting information system.	3.55	Strongly Agree	4
4. Able to process transactions with the use of an accounting information system.	3.62	Strongly Agree	2
Overall Weighted Mean	**3.63**	**Strongly Agree**	

The respondents Strongly Agreed with all indicators, particularly that they have enough desktops/laptops to use in the remittance center for AIS, manifested in the high mean value of 3.75 and ranked 1st while on the indicator in which they were able to perform efficiently with the use of accounting information system obtained the lowest mean value of 3.55 and ranked 4th.

Table 3
Location Factor and the Usage of Accounting Information System

Location Factor	Mean	Descriptive Equivalent	Rank
1. The internet connection in your location is stable, which enables you to complete your task.	3.51	Strongly Agree	3
2. The remittance centers where you work are conveniently located, so you can perform AIS efficiently.	3.53	Strongly Agree	2
3. You prefer using an accounting information system at your remittance center due to its accessibility and convenience.	3.64	Strongly Agree	1
4. The current location of your remittance center is not prone to natural calamities that might affect the availability of AIS.	3.42	Strongly Agree	4
Overall Weighted Mean	**3.53**	**Strongly Agree**	

The respondents Strongly Agreed (SA) on all indicators, particularly on their preference of using an accounting information system at your remittance center due to its accessibility and convenience manifested in the high mean value of 3.64 and ranked 1st while on the indicator in which the current location of your remittance center is not prone to natural calamities that might affect the availability of AIS obtained the lowest mean value of 3.42 and ranked 4th.

Table 4
Health Factor and the Usage of Accounting Information Systems

Health Factor	Mean	Descriptive Equivalent	Rank
1. More motivated to do your task while using the Accounting Information System at work.	3.55	Strongly Agree	1
2. No trouble in balancing your personal and professional lives while using an accounting information system.	3.49	Strongly Agree	2
3. Did you not encounter time pressure while using the accounting information system in your work schedule?	3.38	Strongly Agree	4
4. Accounting information systems help your mental, physical, and emotional stability at work.	3.45	Strongly Agree	3
Overall Weighted Mean	**3.47**	**Strongly Agree**	

The respondents Strongly Agreed (SA) on all indicators, particularly that they are more motivated to their tasks while using Accounting Information System at work, manifested in the high mean value of 3.55 and ranked 1st while on the indicator in which they did not encounter time pressure while using accounting information system in their work schedule obtained the lowest mean value of 3.38 and ranked 4th.

Table 5
Environmental Factors and the Usage of Accounting Information Systems

Environmental Factor	Mean	Descriptive Equivalent	Rank
1. The relationship you have with your co-workers enhances your productivity in using accounting information systems.	3.53	Strongly Agree	4
2. The setting in your workplace helps you focus more on your task and be more productive.	3.60	Strongly Agree	1
3. Your workplace environment encourages you to work efficiently.	3.57	Strongly Agree	2
4. Your workplace layout is suitable for handling customers and processing transactions using an accounting information system.	3.55	Strongly Agree	3
Overall Weighted Mean	**3.56**	**Strongly Agree**	

The respondents Strongly Agreed (SA) on all indicators, particularly that the setting in the workplace helps them focus more on their tasks and be more productive, manifested in the high mean value of 3.60 and ranked 1st while on the indicator in which the relationship with co-workers enhanced their productivity in using accounting information system obtained the lowest mean value of 3.53 and ranked 4th.

3.3 The Work Performance of Remittance Center Employees

Table 6
Work Performance of Remittance Center Employees in terms of Efficiency

Efficiency	Mean	Descriptive Equivalent	Rank
1. Time could be managed more efficiently with the use of an accounting information system.	3.58	Very High	3.5
2. Accounting information systems improve your communication skills with customers because they make work easier.	3.58	Very High	3.5
3. You maintain and encourage new customers at the remittance center because it makes the transaction easy.	3.60	Very High	1.5
4. The accounting information system provides accuracy for the fast transaction process.	3.60	Very High	1.5
Overall Weighted Mean	**3.59**	**Very High**	

The respondents assessed Very High (VH) in all indicators, particularly that they maintain and encourage new customers at the remittance center because it makes the transaction easy and the Accounting information system provides you accuracy for the fast transaction process manifested on the equal high mean value of 3.60 and ranks 1.5th respectively while on the indicator in which they could manage their time efficiently with the use of accounting information system and the Accounting information system improved your communication skills to your customer because it makes your work easily obtained the equal lowest mean values of 3.58 and ranked 3.5th respectively.

Table 7
Work Performance of Remittance Center Employees in terms of Effectivity

Effectivity	Mean	Descriptive Equivalent	Rank
1. Easily understand related works at the Remittance Center.	3.60	Very High	2
2. Finish your task quickly while using the Accounting Information System.	3.66	Very High	1
3. Do not have any problems with performing the day`s tasks with AIS.	3.53	Very High	4
4. More focus on working with the use of AIS.	3.58	Very High	3
Overall Weighted Mean	**3.59**	**Very High**	

The respondents assessed Very High (VH) in all indicators, particularly that they could finish their task quickly while using the Accounting Information System, manifested in the high mean value of 3.66 and ranked 1st while on the indicator in which they do not have any problems with performing day`s tasks with Accounting Information System obtained the lowest mean values of 3.53 and ranked 4th.

Table 8
Work Performance of Remittance Center Employees in terms of Productivity

Productivity	Mean	Descriptive Equivalent	Rank
1. Processed more numbers of customer transactions.	3.74	Very High	1
2. Could finish work on time.	3.72	Very High	2
3. Used customer service skills effectively while using accounting information systems at work.	3.60	Very High	3.5
4. It could handle complex tasks because AIS provides you with advanced features.	3.60	Very High	3.5
Overall Weighted Mean	**3.67**	**Very High**	

The respondents assessed Very High (VH) in all indicators, particularly that with the use of an accounting information system, you could process more numbers of customer transactions manifested on the high mean value of 3.66 and ranked 1st while on the indicator in which they could use your customer service skills effectively while using accounting information system at work, and they could handle complex task because AIS provides them advances features obtained the equal lowest mean values of 3.60 and ranked 3.5threspectively.

3.4 Test of Difference on Factors that Affect the Usage of Accounting Information Systems
Table 9
Test of Difference on Factors that Affect the Usage of Accounting Information According to Profile Variables

Sources of Variances	*Technological*		*Location*		Decision	*Health*		Environmental		Decision
	F	Sig.	F	Sig.		F	Sig	F	Sig	
Age	1.072	0.370	2.594	0.063	Not Significant	2.607	0.062	1.103	0.357	Not Significant
Sex	0.040	0.842	0.551	0.461	Not Significant	0.002	0.962	0.181	0.672	Not Significant
Civil Status	1.240	0.298	0.549	0.581	Not Significant	0.699	0.502	0.530	0.592	Not Significant
Highest Educational Attainment	0.929	0.402	2.137	0.129	Not Significant	1.536	0.225	0.946	0.395	Not Significant
Salary Income	0.945	0.446	1.986	0.112	Not Significant	1.761	0.152	1.466	0.227	Not Significant
Years in Service	8.042	**0.000**	7.944	**0.000**	**Reject Ho Significant**	1.361	0.266	1.752	0.169	Not Significant

There is a significant difference in the perception of the factors that affect the usage of accounting information systems as to Technological and Location Factors when grouped according to the number of years in service profile variables manifested on the computed Sig. or P-value of 0.000, which is lower than 0.05 alpha level of Significance; therefore the null hypothesis is rejected.

3.5 Test of Difference in the Employees' Work Performance Using Accounting Information System
Table 10
Test of Difference in Employees' Work Performance According to Profile Variables

Sources of Variances	Efficiency			Effectivity			Productivity		
	F	Sig.	Decision	F	Sig.	Decision	F	Sig	Decision
Age	1.594	0.203	Not Significant	1.331	0.275	Not Significant	1.660	0.188	Not Significant
Sex	0.312	0.579	Not Significant	1.059	0.308	Not Significant	0.729	0.397	Not Significant
Civil Status	0.474	0.625	Not Significant	0.494	0.613	Not Significant	0.687	0.508	Not Significant

Highest Educational Attainment	1.980	0.149	Not Significant	0.862	0.428	Not Significant	1.502	0.233	Not Significant
Salary Income	1.438	0.236	Not Significant	3.065	**0.025**	**Reject Ho; Significant**	1.726	0.160	Not Significant
Years in Service	1.634	0.194	Not Significant	2.945	**0.042**	**Reject Ho; Significant**	4.006	**0.013**	**Reject Ho; Significant**

There is a significant difference in the perception of the dimensions towards work performance as to Effectivity when grouped according to salary income and number of years in service profile variables manifested on the computed Sig. or P-value of 0.025 and 0.042 respectively, which are lower than (<) 0.05 alpha level of Significance. Therefore, the null hypothesis is rejected.

There is a significant difference in the perception of the dimensions towards work performance as to Productivity when grouped according to the number of years in service profile variables manifested on the computed Sig. or P-value of 0.013 which is lower than (<) 0.05 alpha level of Significance, therefore the null hypothesis is rejected.

3.6 Test of Relationship between the Factor Affecting the Usage of AIS and the Work Performance of the Respondents

Table 11

Test of Relationship between the Factors Affecting the Usage of AIS and

Employees Work Performance

Sources of Correlations		Work Performance	Interpretation
Usage of AIS	Pearson Correlation	0.692**	**Positive Moderate Correlation; Significant Relationship**
	Sig. (1-tailed)	0.000	
	N	53	

**Correlation is significant at the 0.01 level (1-tailed)

There is a positive moderate relationship between the factors that affect the usage of accounting information systems and the level of work performance of the respondents manifested in the computed Pearson Product Moment Coefficient of Correlation value of 0.692**. The computed Sig. (2-tailed) test value of 0.000, which is lower than (<) 0.05 alpha level of Significance; therefore, the null hypothesis is rejected. This further implies that as the level of usage on AIS moderately increases, the level of work performance also moderately increases.

4. Conclusion

This research aims to examine the factors affecting the work performance of remittance centers' employees in using accounting information systems. It also determines the differences in the factors that affect their work performance using AIS based on their profile variables, as well as tests the correlation between the factors affecting their performance.

It was concluded that the employees strongly agreed that the factors affect the usage of AIS, and they are assessed to be very high in their work performance; the technological and location factors affected the usage of AIS, as well as their performance in terms of effectivity and productivity varies based on their number of years in the service. Thus, these results are relevant in the field of the accounting system as the usage of AIS leads to better employee work performance, not just in remittance centers but in other service industries as well.

In line with these results, owners of remittance centers are encouraged to improve the office readiness and safeguard from natural calamities; internet connectivity and facility are encouraged to keep abreast of the needs of time and develop a competitive edge on other remittance centers; employees may be provided with seminar-training and workshop for mastery on the usage of AIS to avoid pressures on the implementation and manipulation of the software program.

Future research on the wider scope of locale and service types is needed to validate the findings of the current study, as it is limited to one specific service industry and geographic location.

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