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EMPLOYEE PERFORMANCE IN TERMS OF GENDER IN ACCOUNTING UNDERSTANDING

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ABSTRACT

Company needs to properly record its accounting activities. Accounting helps in the preparation of accurate financial reports, which serve as the basis for strategic decision-making. Accounting also functions as a tool for control and evaluation. Through accounting, organizations can monitor financial performance regularly and make necessary adjustments to achieve business objectives. Therefore, understanding accounting helps organizations maintain their financial health and prevent bankruptcy. Accounting knowledge is important in fulfilling legal and tax obligations. Failure to meet these obligations can result in significant legal sanctions and fines, ultimately harming the company. This study aims to analyze the performance differences of employees involved in the accounting process within a company. From the study's sample analysis, it was proven that there are no significant performance differences in accounting understanding between male and female workers.

Keywords: Employee performance, Accounting understanding, Gender, and Accounting

INTRODUCTION

Understanding accounting in a business organization has a very important role. Accounting is the language of business that allows entrepreneurs and managers to understand the financial condition of the company. With accounting, organizations can record, manage, and report all financial transactions that occur. This is important to ensure that all financial resources of the company are used efficiently and effectively.

In addition, accounting also helps in the preparation of accurate financial statements, which form the basis for strategic decision making. Apart from being a recording tool, accounting also serves as a control and evaluation tool. Through accounting, organizations can periodically monitor financial performance and make necessary adjustments to achieve business goals. For example, an analysis of financial statements can identify areas that require improvement, such as reducing operational costs or increasing revenue. Thus, an understanding of accounting assists an organization in maintaining its financial health and preventing bankruptcy. Accounting understanding is also very important in meeting legal and tax obligations. Every business organization is required to report its financial activities to the government and tax authorities. Well-prepared financial statements will facilitate the audit process and ensure that the company complies with applicable tax regulations. Failure to fulfill these obligations can result in significant legal sanctions and fines, which in turn can be detrimental to the company.

Furthermore, understanding accounting is important in building trust with stakeholders, such as investors, creditors, and business partners. Transparent and accurate financial reports provide a clear picture of the company's financial condition, so that stakeholders can make informed decisions related to investment or cooperation. This trust is crucial for gaining financial support and expanding business networks.

Finally, an understanding of accounting helps in planning and developing long-term business strategies. With accurate financial information, management can plan for optimal resource allocation, identify investment opportunities, and develop strategies to achieve sustainable growth. Without a good understanding of accounting, business planning will be less effective and high-risk. Therefore, every business organization must ensure that its management has a strong understanding of accounting to achieve long-term success (Jogiyanto, 2010).

Another important part of the pace of a business apart from the application of theory in accounting practice is the people themselves. It has become a clichéd understanding that gender prototyping has given color in assessing and seeing someone's work from gender. This conversation is real and silent in practice when a company will look for workers. Thus, the issue of comparable performance involves gendered areas such as in jobs that involve accounting understanding. This study intends to test whether there are significant performance differences between male and female workers in accounting understanding within the scope of financial administration work in their work activities (Pudjiastuti and Husnan, 2009).

LITERATURE REVIEW

Accounting is a systematic process of recording, measuring, and reporting financial information used by individuals, organizations, or other economic entities to make informed decisions. Accounting covers a wide range of activities, from recording daily transactions to preparing complex financial statements. According to the American Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying, and summarizing transactions and events in a significant way and in the form of money, and interpreting the results (Syamsudin, 2009).

The accounting process involves several key steps, namely the identification of transactions, recording transactions in journals, classifying transactions into ledgers, preparing balance sheets, and preparing financial statements such as income statements, cash flow statements, and balance sheets. Each of these steps is important to ensure that the resulting financial information is accurate and relevant. According to the Accounting Principles Board (APB), accounting is a process of measuring and communicating economic information to enable information users to make informed judgments and decisions (Lusardi, 2015).

Accounting is not only important for the internal purposes of the organization, but also to meet the needs of external parties such as investors, creditors, and tax authorities. Financial information generated by accounting is used by investors to assess the company's performance and potential, by creditors to determine creditworthiness, and by the government to set tax policies. According to the Financial Accounting Standards Board (FASB), accounting is an activity that provides primary quantitative information, primarily financial in nature, about economic entities that are useful in making economic decisions (Lusardi, 2015).

In addition, accounting also serves as a management control and evaluation tool. By recording and reporting all financial transactions, management can monitor the financial and operational performance of the organization on an ongoing basis. Accounting helps in identifying areas that require improvement, controlling expenditures, and optimizing the use of resources (Abnur., A: Wibowo., A.E; Merliine., Y: Maldin., 2024). Finally, accounting plays an important role in strategic planning and decision making. Accurate and reliable financial information allows management to make financial projections, plan budgets, and develop long-term business strategies, and prepare human capital (Wibowo, A.E., Ratnawati.T., 2019). Without accounting, organizations will find it difficult to assess past performance and plan for the future (Abad-Segura & González-Zamar, 2019).

Performance is the result of a series of activities carried out by individuals or groups in an organization designed to achieve specific goals. Performance is measured based on various indicators, including effectiveness, efficiency, productivity, quality, and job satisfaction. Performance that is considered good will usually reflect the ability of the individual or group to carry out obligations or tasks optimally, utilize available resources, and make an optimum contribution to achieving organizational goals.

Factors that influence performance are influenced by internal and external factors. Internal factors can include skills, knowledge, motivation, personal health, and mental factors of the employees themselves. While external factors can be or include the work environment, organizational culture, management policies, and the presence or absence of resources. The combination of these factors can give direction or determine a person, group or organization to be able or not to achieve a predetermined level of performance or mutual expectations. Measurement of employee performance in the company needs to be done. This is to assess how well a person or employee and or group carries out their duties and responsibilities. This measuring action is important in order to provide feedback, identify several points or locations that need improvement, and determine the direction of future performance improvement policies or strategies (Hadi et al., 2022).

If the results of the performance measurement are obtained, it is necessary to implement performance management. Performance management is a systematic process for improving employee and group performance through planning, implementing and monitoring, and ending in performance appraisal. The purpose of performance management is to ensure that all members of the organization without exception must work effectively and efficiently, and in line with the established vision and mission of the organization (Wibowo, A.E., Abnur, 2022).

Worker heterogeneity is an issue in the context of work. Men and women have different characters, which can affect their performance in certain contexts. It is a common cliché that men tend to focus more on tasks that require analytical thinking and technical skills, while women in terms of character are considered to excel in tasks that require teamwork, communication, and empathy. These differences make gender-sensitive performance measurement important in research. A manager who understands well in measuring differences in employee performance in terms of gender, they will be able to understand and develop effective strategies to manage and improve employee performance both individually and in groups instead of looking from the gender side, managers who are professional will see from the perspective of outcomes.

Previous research that has a study of employee performance as conducted by (Wibowo, A.E., Abnur, 2022) provides the results of research on differences in service quality performance of simple restaurant employees and kapau rice in the vitka city complex culinary tourism area, the results of the study show that there are significant differences between the

two workers. (Sahlan et al., 2015) research entitled The effect of work environment, job satisfaction and compensation on employee performance at PT Bank Sulut Airmadidi Branch. The results of this study (1) The work environment has a significant effect on the performance of employees of PT Bank Sulut Airmadidi Branch. (2) Job satisfaction has a significant effect on the performance of employees of PT Bank Sulut Airmadidi Branch. (3) Compensation has a significant effect on the performance of employees of PT Bank Sulut Airmadidi Branch of the group on the results of their performance. (Susitianiingrum, 2015) conducted a study entitled The influence of work environment, work motivation and work discipline on the performance of employees of the production department of PT Njonja Meneer Semarang. The results of this study are (1) The work environment has a significant effect on the performance of employees in the production department of PT Njonja Meneer Semarang. (2) Work motivation has a significant effect on the performance of employees in the production department of PT Njonja Meneer Semarang. (3) Work discipline has a significant effect on the performance of employees of the production department of PT Njonja Meneer Semarang. The study in this research will prove and analyze the hypothesis:

H1: There is a significant difference in performance in understanding accounting in the work area based on gender in the company environment.

H2: Female labor has significantly higher performance in accounting comprehension than female labor.

METHODS

This study describes the relationship between groups in a work organization. These two groups are separated freely, and cannot influence each other so that no part of one set overlaps. The population in this study consists of 36 workers who have journal writing activities and have financial recording flow in the AAA company engaged in freight transportation and logistics services, the sample is taken using a saturated model (Wibowo, 2012), where all members of the population are included as sample members (Ghozali, 2013) and (Wibowo, 2021). The research will be studied using anova through SPSS statistical tools (Wibowo A.E & Wulandari Y, 2020). Data acquisition consists of distributing questionnaires and quantitative performance values during the observation period in reports from secondary providers in the form of past performance reports (Ghozali, 2013).

RESULTS AND DISCUSSION

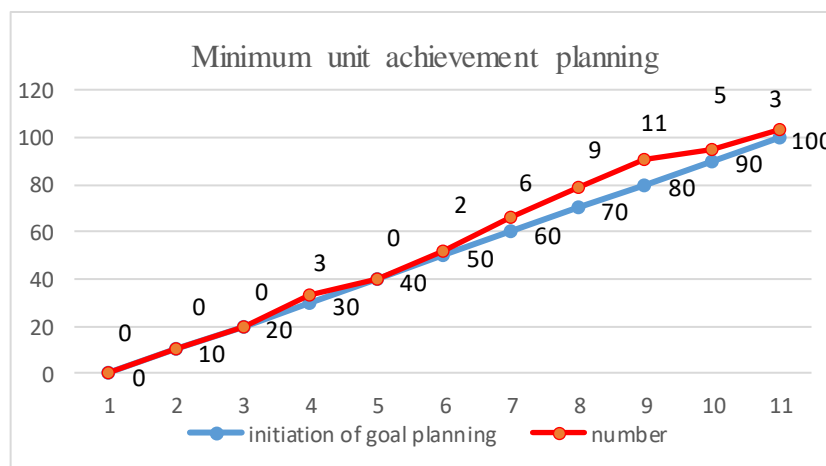


Figure 1. Plans and epectations

From Figure 1, it can be explained that the planning of general unit achievements has hierarchical stages, each of which is overseen by personnel who work with their accounting understanding and knowledge. To get a complete picture of the results of the study of differences in male and female gender performance, where the difference in performance between these groups has a calculated test value of -3.318 (mean difference), an explanation can be given through the test results table below:

Table 2. Independent Sample Test

		Levene's Test for Equality of Variances		t-test for Equality of Means					95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Employee performance	Equal variances assumed	,019	,903	-,356	35	,616	-3,318	9,543	-21,549	14,942

The results of the test in table 2 independent sample test show that the significance value is 0.616 or 61.6%. This value is greater than 0.05. The results of this test prove that in terms of performance, the workforce or employees who are male compared to the workforce or employees who are female provide evidence that there is no difference in performance or performance in terms of understanding the accounting that applies in the workplace or organization.

The test results prove that in terms of performance, the female workforce significantly does not have a higher performance compared to the male workforce. Both of these results can also illustrate that the performance of male workers in the organization is the same or there is no difference in accounting understanding performance.

CONCLUSION

1. The first hypothesis, which states that there are significant differences in performance in understanding accounting in the work area based on gender in the corporate environment, is not proven.
2. The second hypothesis, which states that female workers have significantly higher performance in accounting comprehension than female workers, is not proven.

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