

ABSTRAK

Penelitian ini menganalisis pengaruh sistem informasi akuntansi manajemen, balanced scorecard, dan disiplin kerja terhadap kinerja karyawan dengan motivasi kerja sebagai variabel intervening pada bank nagari cabang tapan. Menggunakan pendekatan kuantitatif dengan 60 responden, analisis dilakukan melalui regresi linear berganda dan uji mediasi.

Hasil menunjukkan bahwa sistem informasi akuntansi manajemen dan disiplin kerja berpengaruh signifikan terhadap motivasi kerja, sementara balanced scorecard tidak. Balanced scorecard berpengaruh signifikan terhadap kinerja karyawan, sedangkan sistem informasi akuntansi manajemen dan disiplin kerja tidak. Motivasi kerja memiliki pengaruh signifikan terhadap kinerja karyawan dan dapat memediasi hubungan antara ketiga variabel bebas terhadap kinerja.

Kata kunci: **Sistem Informasi Akuntansi Manajemen, Balanced Scorecard, Disiplin Kerja, Motivasi Kerja, Kinerja Karyawan**

ABSTRACT

This study analyzes the influence of management accounting information systems, the balanced scorecard, and work discipline on employee performance, with work motivation as an intervening variable at Bank Nagari's Tapan branch. Using a quantitative approach with 60 respondents, the analysis was conducted through multiple linear regression and a mediation test.

The results indicate that management accounting information systems and work discipline significantly influence work motivation, while the balanced scorecard does not. The balanced scorecard significantly influences employee performance, while management accounting information systems and work discipline do not. Work motivation significantly influences employee performance and can mediate the relationship between the three independent variables and performance.

Keywords: Management Accounting Information Systems, Balanced Scorecard, Work Discipline, Work Motivation, Employee Performance