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The Impact of E-Performance Implementation and Work Motivation on Employee Performance: The Role of Technology Acceptance as a Mediator

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A B S T R A C T

This study aims to analyze the impact of e-performance implementation and work motivation on employee performance with technology acceptance as a mediating variable at the XX Department of XYZ Province. This study discusses issues such as declining employee performance, utilization of new technology, and employees who are 45 years and over. Using a quantitative approach with an explanatory causal design, data were collected from a total of 114 employees through a Google Form-based questionnaire and printed questionnaire sheets. The results indicated that the implementation of e-performance and work motivation significantly influenced technology acceptance, which further impacted employee performance. The implementation of e-performance and work motivation contributed positively to employee performance, with technology acceptance as a key factor in increasing specific areas of productivity. This study highlights the importance of prioritizing the implementation of e-performance and work motivation to enhance employee performance and productivity.

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INTRODUCTION

Every agency or organization carries out its main tasks and functions through its employees. The XX Department is a government agency of XYZ Province, led by the Head of Department, who has the duties and functions of an administrative management agency in the fields of personnel administration and education. The employees of the XX Department of XYZ Province consist of Civil Servants (PNS), Government Employees with Work Agreements (PPPK), and Non-ASN Personnel.

Performance in an agency requires employees to work optimally and productively. Performance is a very important asset that leads the agency to achieve its desired goals and ideals (Jufrizen & Hadi, 2021). Civil Servants (PNS) are a crucial resource in successfully achieving the goals of government agencies (Dewi et al., 2023). Competent, professional, honest, fair, loyal, and transparent civil servants are essential for realizing good governance. To determine the extent to which good governance is achieved, an assessment of the performance of civil servants is necessary.

The performance assessment of Civil Servants (PNS) was previously conducted manually using Employee Performance Targets (SKP). However, following the issuance of Circular Letter Number 11 of 2023 from the Head of the State Civil Service Agency (BKN), the E-Performance Application is now used. E-Performance is a web-based system for assessing employee performance and work achievements. This information is supported by research conducted by (Nofratilova &Adriani, 2023). The implementation of E-Performance requires government readiness, particularly the technical expertise of civil servants, as the driver for its success. A pressing concern is that as many as 74% of civil servants in the XX Office of XYZ Province will be retiring within the next 13 years. Challenges arise, including a lack of familiarity among some civil servants with technology, resistance to adopting technology, and a failure to adapt to work systems that utilize technology. Furthermore, there are discrepancies in the duties and functions of positions and the daily work carried out by civil servants.

E-Performance is used to measure, identify, assess, and reward civil servants in the form of Employee Income Supplement (TPP). By providing TPP, civil servants at the XX Office of XYZ Province are expected to be motivated in carrying out their duties and responsibilities. This expectation is based on the understanding that work motivation is one of the key factors affecting employee performance. Work motivation refers to the encouragement or support that fosters enthusiasm and enhances employee productivity within an organization (Caissar et al., 2022). The implementation of work regulations can sometimes lead to a monotonous or repetitive work environment. In the study by Roynaldi (2023), it was explained that employees are driven by various motivations, not only financial incentives but also the need for a sense of security, social needs, and self-actualization.

The implementation of E-Performance represents a significant momentum in accelerating the digitalization of government systems. One notable application of information system technology is the Technology Acceptance Model (TAM). Understanding the TAM is crucial as it serves as an assessment model for

evaluating the technology in use (Hantono et al., 2023). This model helps analyze the impact of an individual's assessment of technology, particularly regarding their attitudes and perceptions related to information technology. TAM can be effectively utilized through four key perceptions: 1.**Perceived Usefulness**: the benefits generated by information technology in carrying out tasks; 2. **Perceived Ease of Use**: the belief that information technology reduces complexity in work.; 3. **Attitude Toward Use**: the attitude that predicts whether an individual is likely to use the technology; 4.**Behavioral Intention**: the desire to continuously use the technology, which can facilitate and enhance employee productivity (Nofratilova et al., 2023).

THEORETICAL REVIEW

The Relationship Between E-Performance Implementation and Employee Performance

A recent study by (Abdul Gafur, 2023) reveals that the implementation of the e-Performance system by the Bekasi City Government enables a more effective understanding of employee performance outcomes. Moreover, e-Performance serves as a tool for disciplining employees in fulfilling their respective responsibilities. As a means of promoting accountability, the e-Performance system assesses employee quality, which is reflected in the form of additional income allowances within the Bekasi City Government.

This finding is supported by research conducted by (Prawira Junistiara Putra, 2024), which indicates that the regression coefficient of the e-Performance implementation variable (X1) has a positive effect of 0.178. This statistical result suggests that the implementation of e-Performance has a significant and positive impact on the performance of ASN (Aparatur Sipil Negara, or Civil Servants).

H1: The Implementation of E-Performance significantly affects employee performance

The Relationship Between E-Performance Implementation and Technology Acceptance

In the study by (Nofratilova & Adriani, 2023), it was proven that e-Performance has a positive and significant influence on technology acceptance. This means that the better the performance evaluation criteria, evaluation methods, and feedback provided, the greater the technology acceptance will be.

H2: The Implementation of E-Performance significantly affects technology acceptance

The Relationship Between Work Motivation and Employee Performance

In the realm of organizational dynamics, work motivation and employee performance are two distinct but interrelated elements. Although work motivation serves as a catalyst to drive individual actions toward enhancing performance, it is only one of several factors that can influence employee performance. This is clarified in the study by (Septiadi et al., 2020), which found a correlation coefficient (R) of 0.741. This indicates that the correlation between the independent variable, Motivation (X), and the dependent variable, Employee

Performance (Y), demonstrates a "strong" relationship of 74.1%. Additionally, research by (Zalyah Gelo et al., 2024) supports these findings, showing a direct influence of work motivation on employee performance amounting to 65.84%.

H3: The Work Motivation significantly affects Employee Performance

The Relationship Between Work Motivation and Technology Acceptance

The study by (Kurniawati et al., 2022) explains that the existence of technology through application management can enable employees to increase their effectiveness and efficiency in the workplace, functioning as a motivational factor that encourages greater perseverance in their duties. This increase in work motivation ultimately has a positive effect on employee performance. Furthermore, the study demonstrates that the loading factor for all variable relationships has a correlation equal to or above 0.05, indicating a significant relationship between the work motivation variables and the technology acceptance model.

H4: The Work Motivation significantly affects technology acceptance

The Relationship Between Technology Acceptance and Employee Performance

The study by (Purnama Indah et al., 2021) explains that the impact of information technology on employee performance is undeniable. Information technology has the ability to enhance employee performance by providing a more efficient and effective work environment..

H5: Technology Acceptance significantly affects Employee Performance

The Relationship Between E-Performance Implementation and Employee Performance Mediated by Technology Acceptance

In this study (Abdul Gafur, 2023), it is proven that the implementation of the e-Performance system is a more efficient means of evaluating employee performance. In addition, e-Performance functions as a mechanism to instill discipline among employees, ensuring that they fulfill their responsibilities and remain accountable. The effectiveness of performance evaluation standards, assessment methods, and feedback plays an important role in determining the level of technology acceptance. In a study (Purnama Indah et al., 2021) it was explained that the impact of information technology on employee performance is undeniable. Information technology has the ability to improve employee performance by providing a more efficient and effective work environment.

H6: E-Performance implementation significantly affects employee performance mediated by technology acceptance

The Relationship Between Work Motivation and Employee Performance Mediated by Technology Acceptance

In the realm of organizational dynamics, work motivation and employee performance are two different but interrelated elements. Although work motivation serves as a catalyst to drive individual actions toward achieving performance, it is only one of several factors that can influence employee performance. This is clarified in the study by (Septiadi et al.. 2020), where the

results of the correlation coefficient (R) yielded a value of 0.741, indicating a "strong" relationship (74.1%) between the independent variable—Motivation (X)—and the dependent variable—Employee Performance (Y). Additionally, research by (Zalyah Gelo et al., 2024) demonstrates a direct influence of work motivation on employee performance, amounting to 65.84%.

H7: The Work Motivation significantly affects Employee Performance mediated by Technology Acceptance.

The following is the framework of this research:

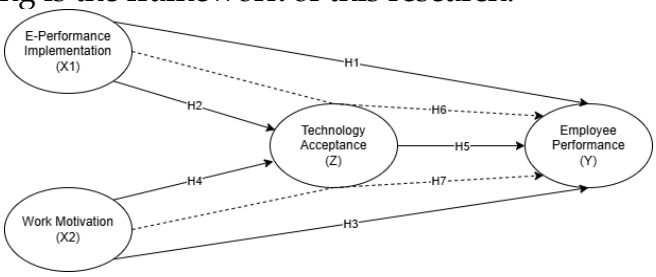

Figure 1. Conceptual Framework

METHODOLOGY

This research method uses a quantitative approach with a causal explanatory design, aiming to analyze the causal relationship between the independent variables (e-performance implementation and work motivation), the dependent variable (employee performance), and the mediating variable (technology acceptance). The research was conducted from February to August 2024, with a population of all Civil Servants (PNS) of the XX Office of XYZ Province, totaling 159 individuals. The sample was determined using the Slovin method, resulting in 114 respondents selected through simple random sampling. Data was collected through a Google Form-based online questionnaire and a printed questionnaire sheet, utilizing a 5-point Likert scale to measure respondents' opinions. Primary data was obtained directly from the questionnaire, while secondary data included scientific articles and previous research related to the studied variables. Data analysis was conducted using descriptive and inferential statistical methods, utilizing Structural Equation Modeling-Partial Least Squares (SEM-PLS) techniques to model the relationships between variables. The measurement model (outer model) and structural model (inner model) were used to test the validity, reliability, and causal relationships between the variables.

RESULTS

Coefficient of determination (R^2)

R^2 in linear regression indicates the proportion of the variation in the endogenous variable that can be explained by the exogenous variable. The criteria are as follows:

If the R^2 value is 0.67, it is considered substantial;

If the R^2 value is 0.33, it is considered moderate;

If the R^2 value is 0.19, it is considered weak.

Table 1. Test Result of the Coefficient of Determination (R^2)

	R-square	R-square adjusted
Employee Performance (Y)	0.697	0.689
Technology Acceptance (Z)	0.713	0.708

In this study, the R^2 for the two main variables—Employee Performance and Technology Acceptance—indicates significant findings. The analysis reveals that Employee Performance has an R^2 value of 0.697, meaning that 69.7% of the variation in Employee Performance can be explained by the variables of E-Performance Implementation and Work Motivation. This value falls within the "substantial" category according to the general criteria applicable in PLS analysis, demonstrating that this model is effective in capturing the factors influencing employee performance. This importance highlights the variable's role in enhancing employee performance.

Meanwhile, Technology Acceptance has an R^2 value of 0.713, indicating that 71.3% of the variation in technology acceptance can be explained by E-Performance Implementation, Work Motivation, and Employee Performance. This R^2 value is higher than that of Employee Performance, suggesting that the model is more successful in explaining the variability of Technology Acceptance. This further emphasizes the significance of these variables in improving technology acceptance.

Effect Size (F^2)

F^2 (effect size) is a measure used to assess the relative impact of an influencing variable (exogenous) on the influenced variable (endogenous). The criteria are as follows:
If $F^2 = 0.02$, this indicates weak effect size.
If $F^2 = 0.15$, this indicates moderate effect size.
If $F^2 = 0.35$, this indicates substantial effect size.

Table 2. Effect Size Test Result (F^2)

	f-square
E-Performance Implementation -> Employee Performance	0.189
E-Performance Implementation -> Technology Acceptance	1.240
Work Motivation -> Employee Performance	0.195
Work Motivation -> Technology Acceptance	1.094
Technology Acceptance -> Employee Performance	0.116

Based on the table above, the results of the F^2 analysis allow us to determine the contribution of each relationship between variables in the research model. The results of the study show that the implementation of E-Performance → Employee Performance has an F^2 value of 0.189, which falls into the moderate category. This indicates that the implementation of E-Performance plays an

important role in employee performance. Factors such as Target Measurement, Integrity, Presence, and Ease of Monitoring Work Results are crucial in influencing employee performance.

However, the relationship between the implementation of E-Performance → Technology Acceptance has an F^2 value of 1.240, which is categorized as substantial. Although the implementation of E-Performance is important for employee performance, its contribution is greater to the acceptance of technology. This indicates that Ease of Use, Making Work Easier, and Increasing Work Productivity have a more dominant influence on technology acceptance.

Furthermore, the relationship between Work Motivation → Employee Performance shows an F^2 value of 0.195, placing it in the moderate category. This suggests that while work motivation has a significant influence on employee performance, it is not as impactful as the implementation of E-Performance on employee performance. This is consistent with the Theory in the Technology Acceptance Model (TAM), which describes a person's behavior in Attitude Toward Using (ATU). According to this theory, a person's beliefs, social norms, and habits influence their feelings and the consequences they experience, ultimately affecting employee performance.

Multicollinearity Test (Inner VIF)

The structural model referred to in this study refers to the multicollinearity test, which is conducted to determine whether there is intercorrelation or collinearity between independent variables within a construction model. Intercorrelation is a linear relationship or strong relationship between independent variables and other predictor variables in a structural statistical model. To determine whether a formative indicator experiences multicollinearity, it can be assessed from the VIF value, which indicates that the indicator does not experience multicollinearity if it is < 5. The results of the data analysis show that several indicators have VIF values < 5.

Table 3. Multicollinearity Test Results (Inner VIF)

	Employee Performance	Work Motivation	E-Performance Implementation	Technology Acceptance
Employee Performance				
Work Motivation	2.102			1.004
E-Performance Implementation	2.249			1.004
Technology Acceptance	3.490			

Based on the table above, it can be seen that overall, the indicators do not experience multicollinearity because the VIF value is less than 5. Therefore, it can be concluded that there is no multicollinearity among the implementation of e-

performance, work motivation, employee performance, and technology acceptance.

Path Coefficients and Hypothesis Testing

Path coefficients are useful values in indicating the direction of the relationship between variables, determining whether a hypothesis has a positive or negative direction. Path coefficients range from -1 to 1. If the value is between 0 and 1, it is considered positive; if the value is between -1 and 0, it is considered negative. Hypothesis testing is conducted to evaluate the relationship between research variables by examining the p-value. If the p-value is ≤ 0.05, the relationship is considered significant. The following are the results of the path coefficient test:

Table 4. Path Coefficient Test Results (Path Coefficients)

Hypothesis	Relationship	Path Coefficients	P-Values	Result
H1	E-Performance Implementation -> Employee Performance	0.359	0.000	Accepted (Significant)
H2	E-Performance Implementation -> Technology Acceptance	0.597	0.000	Accepted (Significant)
H3	Work Motivation -> Employee Performance	0.352	0.000	Accepted (Significant)
H4	Work Motivation -> Technology Acceptance	0.561	0.000	Accepted (Significant)
H5	Technology Acceptance -> Employee Performance	0.350	0.000	Accepted (Significant)
H6	E-Performance Implementation -> Technology Acceptance -> Employee Performance	0.209	0.001	Accepted (Significant)
H7	Work Motivation -> Technology Acceptance -> Employee Performance	0.196	0.000	Accepted (Significant)

The Path Coefficients indicate the strength and direction of relationships between constructs in the research model. Hypotheses are tested using the P-Value, where a relationship is considered significant if the P-Value ≤ 0,05. The results of the path coefficient test in this study provide insights into how the relationships between variables affect the dependent variable. The results show that all hypotheses are accepted, indicating significant relationships between the tested variables, Here is the discussion:

1. H_1 = The implementation of E-Performance has a significant effect on Employee Performance because the t-value is 4.193> 1.96 and the P-value is 0.000 <0.05. Therefore H_1 is accepted.

2. H_2 = The implementation of E-Performance has a significant effect on Technology Acceptance because the t-value is 11.525> 1.96 and the P-value is 0.000 <0.05. Therefore H_2 is accepted.
3. H_3 = Work Motivation has a significant effect on Employee Performance because the t-value is 4.376> 1.96 and the P-value is 0.000 <0.05. Therefore H_3 is accepted.
4. H_4 = Work Motivation has a significant effect on Technology Acceptance because the t-value is 10.287> 1.96 and the P-value is 0.000 <0.05. Therefore H_4 is accepted.
5. H_5 = Technology Acceptance has a significant effect on Employee Performance because the t-value is 3.808> 1.96 and the P-value is 0.000 <0.05. Therefore H_5 is accepted.
6. H_6 = Technology Acceptance is able to mediate the effect of E-Performance Implementation on Employee Performance with a t-value of 3.449> 1.96 and a P-value of 0.001 <0.05 so that H_6 is accepted.
7. H_7 = Technology Acceptance is able to mediate the effect of Work Motivation on Employee Performance with a t-value of 3.563> 1.96 and a P-value of 0.000 <0.05 so that H_7 is accepted.

DISCUSSION

The Influence of E-Performance Implementation on Employee Performance

The results of the analysis show that the implementation of E-Performance has a significant positive effect on employee performance, with a path coefficient value of 0.359 and a p-value of 0.000. This indicates that the implementation of E-Performance can improve employee performance. In this study (Abdul Gafur, 2023), the results indicate that the implementation of the E-Performance system by the Bekasi City Government can more effectively assess employee performance. Research (Prawira Junistiara Putra, 2024) shows that the implementation of E-Performance increases the operational efficiency of ASN (Aparatur Sipil Negara, or Civil Servants). According to the results of an internal survey, 4.12% of workers agree that the use of E-Performance can enhance the quantity, quality, and integrity of employee attendance. The Technology Acceptance Model (TAM) theory explains how individuals behave regarding perceived usefulness (PU), where they believe that utilizing technology will help them perform better at work (Ilmi et al., 2020).

The Influence of E-Performance Implementation on Technology Acceptance

The results of the analysis show that the implementation of E-Performance has a significant positive effect on technology acceptance, with a path coefficient value of 0.597 and a p-value of 0.000. This indicates that the implementation of E-Performance can improve technology acceptance. In the study by (Nofratilova and Adriani, 2023), technology acceptance is positively and significantly influenced by E-Performance. This means that technology adoption will increase along with the quality of performance evaluation standards, assessment methods, and feedback used. According to the results of an internal poll, 4.62%

of staff members considered the use of E-Performance easy. Furthermore, it is clear that the Technology Acceptance Model (TAM) theory explains how people behave in terms of perceived ease of use (PEOU), where they consider the use of technology to require little effort (Ilmi et al., 2020).

The Influence of Work Motivation on Employee Performance

The results of the analysis show that work motivation has a significant positive effect on employee performance, with a path coefficient value of 0.352 and a p-value of 0.000. This indicates that work motivation can improve employee performance. Work motivation and employee performance are two different but interrelated elements. Work motivation is one of the factors that can affect employee performance (Septiadi et al., 2020). Supported by research (Zalyah Gelo et al., 2024), work motivation directly impacts employee performance. The results of an internal survey showed that 4.16% of employees agreed that their work performance was very supportive in carrying out work activities. It can be understood that, based on the theory in the Technology Acceptance Model (TAM), it describes a person's behavior in Attitude Toward Using (ATU), where a person believes that attitudes, social rules, and habits influence feelings and consequences that are experienced, which in turn affects employee performance (Ardianto & Azizah, 2021).

The Influence of Work Motivation on Technology Acceptance

The results of the analysis show that Work Motivation has a significant positive effect on Technology Acceptance, with a path coefficient value of 0.561 and a p-value of 0.000. This indicates that Work Motivation can increase Technology Acceptance. The study by (Kurniawati et al., 2022) explains that the existence of technology through application management can enhance effectiveness and efficiency in the workplace, serving as a motivational factor for employees and encouraging them to demonstrate greater perseverance in their tasks. The results of an internal survey showed that 47% of employees agreed that using E-Kinerja makes their jobs easier. It can be understood that, based on the theory in the Technology Acceptance Model (TAM), a person's behavior in perceived ease of use (PEOU) suggests that an individual who believes a system facilitates work will exhibit greater enthusiasm and work motivation (Ilmi et al., 2020).

The Influence of Technology Acceptance on Employee Performance

The results of the analysis show that Technology Acceptance has a significant positive effect on Employee Performance, with a path coefficient value of 0.350 and a p-value of 0.000. This indicates that Technology Acceptance can improve employee performance. In the study by Purnama Indah et al. (2021), the impact of information technology on employee performance is described as undeniable. Information technology has the capability to enhance employee performance by providing a more efficient and effective work environment. The results of an internal survey indicated that 4.29% of employees agreed that they could increase work productivity with E-Performance. It can also be understood

that, based on the Theory in the Technology Acceptance Model (TAM), a person's behavior is influenced by perceived usefulness (PU), where an individual believes that using the system can improve their work performance (Ilmi et al., 2020).

The Influence of E-Performance Implementation on Employee Performance Mediated by Technology Acceptance

The results of the analysis show that the implementation of E-Performance has a significant effect on employee performance, mediated by technology acceptance, with a path coefficient value of 0.209 and a p-value of 0.001. This indicates that technology acceptance can mediate the relationship between the implementation of E-Performance and employee performance. In this study (Abdul Gafur, 2023), it is demonstrated that the implementation of the E-Performance system is a more efficient means of evaluating employee performance. In addition, E-Performance functions as a mechanism to instill discipline among employees, ensuring that they fulfill their responsibilities and remain accountable. The effectiveness of performance evaluation standards, assessment methods, and feedback plays an important role in determining the level of technology acceptance. In the study by Purnama Indah et al. (2021), it is explained that the impact of information technology on employee performance is undeniable. Information technology can improve employee performance by creating a more productive and efficient workplace. According to the findings of an internal survey, 4.12% of workers agreed that the use of E-Performance can improve the quantity, quality, and integrity of employee attendance, while 4.29% of respondents indicated that they agree it can increase work productivity. The Technology Acceptance Model (TAM) theory also explains how people behave in terms of perceived usefulness (PU), where they believe that utilizing technology will help them work better (Ilmi et al., 2020). It can be concluded that the variable of E-Performance implementation on employee performance can be mediated by technology acceptance.

The Influence of Work Motivation on Employee Performance Mediated by Technology Acceptance

The results of the analysis show that work motivation has a significant effect on employee performance, mediated by technology acceptance, with a path coefficient value of 0.196 and a p-value of 0.000. This indicates that technology acceptance can mediate the relationship between work motivation and employee performance. In the study by Kurniawati et al. (2022), it is explained that the existence of technology through application management can help employees increase effectiveness and efficiency in the workplace and function as a motivational factor, encouraging them to work harder in their duties. Employee performance will ultimately benefit from this increase in work motivation. Thus, it can be stated that technology acceptance mediates the positive impact of work motivation on performance. According to the results of an internal survey, 4.16% of workers agree that their work performance significantly supports their work

activities. Additionally, 3.92% of employees agree that e-performance is not boring. It can be inferred that, based on the theory in the Technology Acceptance Model (TAM), a person's behavior in attitude toward using (ATU) is influenced by their beliefs that attitudes, social rules, and habits affect feelings and consequences, which in turn impact employee performance (Ardianto & Azizah, 2021). Therefore, it can be concluded that the acceptance of technology mediates the relationship between work motivation and employee performance.

CONCLUSIONS AND RECOMMENDATIONS

The research conducted using SmartPLS 4.1.0.9 shows that the implementation of E-Performance has a significant positive effect on employee performance, with a path coefficient of 0.359 and a p-value of 0.000. The implementation of E-Performance can improve employee performance. Work motivation also positively affects employee performance, with a path coefficient of 0.352 and a p-value of 0.000. Furthermore, the implementation of E-Performance contributes to technology acceptance, with a path coefficient of 0.597 and a p-value of 0.000. Similarly, work motivation positively affects technology acceptance, with a path coefficient of 0.561 and a p-value of 0.000. Technology acceptance influences employee performance with a path coefficient of 0.350 and a p-value of 0.000. Additionally, technology acceptance can mediate the relationship between the implementation of E-Performance and employee performance, with a path coefficient of 0.209 and a p-value of 0.000. It can also mediate the impact of work motivation on employee performance, with a path coefficient of 0.196 and a p-value of 0.001.

Based on these conclusions, this study provides practical guidance for organizations, including the XYZ Provincial XX Office, to enhance performance and technology acceptance through the implementation of user-friendly systems that aid employee productivity. Companies are advised to consider employee input through surveys, address complaints promptly, and provide career development programs, including training and promotion opportunities. Inclusive leadership support is also crucial for encouraging employee productivity. A routine monitoring system for the implementation of E-Performance and work motivation must be established to ensure that policies remain relevant. Future research is encouraged to explore additional variables, such as work discipline and leadership style, as well as other indicators not examined in this study. Additionally, employing alternative analysis methods can enrich the findings. A combination of quantitative and qualitative approaches is recommended to gain a comprehensive understanding of employee perceptions.

FURTHER STUDY

Further research could explore the long-term effects of e-performance implementation and work motivation on employee performance by conducting longitudinal studies to assess changes over time. In addition, it would be valuable to investigate the role of other mediating variables, such as employee

discipline and leadership style, in further explaining the relationship between e-performance implementation, work motivation, and performance. Expanding the scope of the study to include multiple companies or industries could provide comparative insights into how these factors affect performance in different organizational contexts. Finally, qualitative approaches, such as interviews or focus groups, could be used to gain deeper insights into employee perceptions and experiences, thereby complementing quantitative findings.

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