

The Influence of Accounting Information Systems and Internal Control on Employee Performance

(Case Study at PT Sriwijaya Distribusindo Raya)

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Abstract

This study aims to analyze the effect of accounting information systems and internal controls on employee performance at PT Sriwijaya Distribusindo Raya. The data used in this study were obtained from observation, literature study, and questionnaires. There were 47 respondents in this study. The data collected was then analyzed using multiple linear regression. The results showed that the accounting information system variabel, internal control had a positive effect on employee performance. This research is expected to provide benefits for companies to pay more attention to accounting information systems and internal controls to improve employee performance.

Keywords: accounting information system, internal control, employee performance

1. Introduction

Human resources are the most important thing in a company because humans are the driving force of the company. On the other hand, there are supporting factors so that a company can move forward, which is seen in the performance of its human resources. Furthermore, to get satisfactory work results, of course, one must have good performance, the more optimal the performance that is issued and deployed, the results of a job will be very satisfying. From the word performance itself, performance has an abbreviation of "work energy kinetics", which comes from the word "performance" (English). The word performance itself refers to two things, namely job performance and actual performance. Both have almost the same meaning, namely the completion of a task with the application of knowledge, skills, and abilities. In general, performance is the result obtained/achieved according to the applicable measures for a particular job within a certain period. Based on this understanding, it means that performance is a measure of the success of a company in carrying out its activities, so every company would want optimal performance.

Performance (work achievement) is a result of work achieved by a person in carrying out the tasks assigned to him based on skills, experience and sincerity, and time. The high and low performance of workers is closely related to the reward system applied by the institution or organization where they work. Giving an inappropriate award can affect a person's performance improvement. In addition, there are two factors that affect work performance, namely individual and environmental factors (Anggraini, 2019).

Employee performance is an attitude that is noticed by individuals as a form of work that is in accordance with their duties and roles in the organization. Performance is the level of success achieved by a person in carrying out tasks compared to work standards or criteria that have been determined and agreed upon in advance. Employee performance can affect the level of



success of a job because with the results achieved we can find out how much a person's performance results. Employee performance can be seen from the work achieved by the individual in carrying out the tasks assigned to him on the basis of skills, experience, and skills used by individuals in completing a job (Rizaldi & Suryono, 2015). With the development of technology, many companies have adopted computer-based accounting information systems, an important part of the smooth operation of the company. With an accounting information system, the risk of errors in recording or calculations can be minimized thereby reducing the possibility of losses to the company. A quality system, designed, built, developed, and able to work well in an integrated manner with the applicable procedures in a company, both duties, and responsibilities of each.

An accounting information system is a system used to collect, record, store, and process data to produce information for decision-making (Fitria & Sudarmadi, 2019). The accounting information system is an important supporting activity in carrying out the main activities to be more effective and efficient. The accounting information system does not only process financial data, non-financial data is also included because decision making is not only financial information that is needed, non-financial information about a condition and situation can also be used as a consideration in decision making (Sopian & Suwartika, 2019).

In the internal control process carried out on the mandate of the board of directors or management in a company, it aims to protect company assets, and ensure compliance, and applicable regulations. Internal control is a way to monitor and prevent fraud or other abuse.

Internal control functions to oversee all economic activities that occur in the company. Internal control can help the company and serves to carry out effective controls. With the existence of internal control, managers can assure themselves that the information contained in the reports received is true and reliable. With good internal control in all organizational structures within the company, there will be an adequate guarantee regarding the achievement of employee performance targets in the effectiveness and efficiency of company operations (Nugroho et al, 2019).

PT. Sriwijaya Distribusindo Raya is a company engaged in the distribution of products by selling products such as bath soap, detergent soap, dish soap, etc. And currently, it is growing rapidly, because the products that are sold are liked by many of its customers. And these household products are also sold at affordable and not expensive prices.

The phenomenon that occurs at PT. Sriwijaya Distribusindo Raya is that there are still employees who do not fully understand the vision and mission of PT. Sriwijaya Distribusindo Raya, like employees who do not run an accounting information system, partially inputting data into the system results in the information being generated not in accordance with procedures. In the case of determining the estimate that has not been part of the input material input to this system, being wrong in the process results in too many corrections. While related to the internal control of PT. Sriwijaya Distribusindo Raya has tried to implement good internal control, but there are still gaps in internal control that are not implemented properly, such as some employees not complying with company regulations, among others in terms of attendance or attendance, then employees who are often late for work hours that do not comply with regulations that have been determined and there is still the behavior of the expedition department employee, which is a system of selling goods (delivery of goods) that does not send customer ordered goods on time.

PT. Sriwijaya Distribusindo Raya really expects optimal employee performance to increase

productivity and maintain the survival of the company. With the existence of internal control, the company's management can supervise the implementation of the functions and duties of each employee, so that they remain focused on their work that the desired performance is achieved. In terms of improving employee performance, adequate internal control is needed in accordance with the level of work or position of each employee. With the formation of strong internal control, it will be able to produce good results or performance as well as quality from the work it carries out.

2. Research Method

The type of data used in this research is quantitative data obtained from the company. The source of data obtained in this study is primary data. Primary data is data collected or obtained directly from the object. This data is obtained by providing a list of questions (questionnaires) which will be filled in by respondents consisting of employees, at random levels who work at PT. Sriwijaya Distribusindo Raya, regarding accounting information systems (sales, logistics, finance) and internal control and employee performance. The population in this study was 247 employees who worked at PT. Sriwijaya Distribusindo Raya. So because this research was conducted to determine the accounting information system and internal control on employee performance, the sample of this study amounted to 47 people who are part of the population that is considered to be able to represent the entire population of 247 employees.

3. Findings and Discussions

T-test was used to partially test the effect of the variable on the dependent variable. The influence of the variables is seen based on the value of the regression coefficient. If the regression coefficient is positive, it means that the independent variable has a positive effect on the dependent variable. Meanwhile, if the regression coefficient is negative, it means that the independent variable has a negative effect on the dependent variable.

Table 1. Partial test results (t-Test)

Coefficients ^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-39,036	7,441		-5,246	,000
	SUM_X1	,344	,070	,340	4,901	,000
	SUM_X2	,624	,051	,847	12,202	,000

a. Dependent variable: SUM_Y

Source: Data processed by the author (2020)

Based on the table 1, the value of arithmetic > table ($4.901 > 1.6802$) and the resulting value of 0.000 is smaller than the number 0.05 ($0.000 < 0.05$), meaning that accounting information systems have an effect on employee performance. Based on the table above, the value of count > table ($12,202 > 1,6802$) and the resulting value of 0.000 is smaller than the number 0.05 ($0.000 < 0.05$), this shows that internal control has an effect on employee performance.

The F statistical test is the feasibility of the statistical test model/tool to show together or as a whole the regression coefficient of the independent variable affects the dependent variable. The following table shows the results of the simultaneous test (F test)

Table 2. Simultaneous test results (F- test)

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1311,687	2	655,843	82,325	,000 ^b
	Residual	350,526	44	7,967		
	Total	1662,213	46			

a. Dependent Variable: SUM_Y

b. Predictors: (Constant), SUM_X2, SUM_X1

Source: Data processed by the author (2020)

From the calculation results, it can be seen that the value is 0.000 and the calculated f value is 82.325 with f table 3.21. The basis for decision-making is if the value is less than 0.05. It can be seen in the table above that the value (0.000) is smaller than 0.05. This means that H_a is accepted which shows that all independent variables have an influence on the dependent variable. This shows that the accounting information system variables and internal control together have an effect on the employee performance variables at PT. Sriwijaya Distribusindo Raya.

4. Conclusion

Based on the management of research data, it can be seen that the accounting information system and internal control have a positive influence on employee performance. Therefore PT. Sriwijaya Distribusindo Raya is expected to continue to maintain and pay attention to the accounting information system and internal control within the company. Accounting information systems and internal control simultaneously affect employee performance. This becomes the next benchmark to continue to examine the factors that affect employee performance so as to create the latest theories that serve as guidelines. There are limitations in this study, so further research is expected to add variables or develop other research variables, as well as research indicators.

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