

INTERNAL CONTROL, ORGANIZATIONAL CULTURE ON EMPLOYEE PERFORMANCE WITH ACCOUNTING INFORMATION SYSTEM AS INTERVENING

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Abstract

The purpose of this study is to find out the influence of internal control and organizational culture on employee performance with accounting information system as intervening variables. The population in this study was employees of accounting and finance department in PT PG Rajawali I Unit PG Krobot Baru with a total of 45 people. This type of quantitative research. Data analysis used is multiple regression analysis by looking at the results of the coefficient of determination to determine the influence of intervening variables and descriptive statistical analysis. There are 7 hypotheses that can be formulated in this study. The results of the study are: 1) internal control has a positive and significant effect on employee performance; 2) organizational culture negatively and significantly affects employee performance; 3) accounting information system has a positive and insignificant effect on employee performance; 4) internal control has a positive and significant effect on accounting information system; 5) organizational culture positively and significantly affects accounting information system; 6) indirectly internal control through accounting information system has a positive and insignificant influence on employee performance and 7) indirectly the culture of the organization through accounting information systems has a positive and significant influence on employee performance.

***Keywords:** internal control; organizational culture; accounting information system*

Abstrak

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh pengendalian internal dan budaya organisasi terhadap kinerja karyawan dengan sistem informasi akuntansi sebagai variabel intervening. Populasi dalam penelitian ini adalah karyawan bagian akuntansi dan keuangan dalam PT PG Rajawali I Unit PG Krobot Baru. Total populasinya sebanyak 45 orang. Jenis penelitian ini adalah penelitian kuantitatif. Analisis data yang digunakan yaitu analisis regresi berganda dengan melihat hasil koefisien determinasi untuk mengetahui pengaruh variabel intervening dan analisis statistik deskriptif. Terdapat tujuh hipotesis yang dapat diformulasikan dalam penelitian ini. Hasil penelitian menunjukkan bahwa 1) pengendalian internal berpengaruh positif dan signifikan terhadap kinerja karyawan; 2) budaya organisasi berpengaruh negatif dan signifikan terhadap kinerja karyawan; 3) sistem informasi akuntansi berpengaruh positif dan tidak signifikan terhadap kinerja karyawan; 4) pengendalian internal berpengaruh positif dan signifikan terhadap sistem informasi akuntansi; 5) budaya organisasi berpengaruh positif dan signifikan terhadap sistem informasi akuntansi; 6) secara tidak langsung pengendalian internal melalui sistem informasi akuntansi mempunyai pengaruh positif dan tidak signifikan terhadap kinerja karyawan dan 7) secara tidak langsung budaya organisasi melalui sistem informasi akuntansi mempunyai pengaruh positif dan signifikan terhadap kinerja karyawan.

Kata kunci: pengendalian internal; budaya organisasi; sistem informasi akuntansi

INTRODUCTION

Human resources are the greatest asset in a company. Human resources are one of the sources that determine the success of the company. Therefore, a company is required to set policies well in order to survive (Sengke. 2016). Human resources are planners and active actors in a company. Without human resources, a company certainly will not be able to survive. Samsudin (2009) explains that the most important asset that an organization or company must maintain is human resources. Knowing employees as human resources is a very important role, a company leader has reasonable efforts in terms of improving the quality of his employees. Before doing so, the leadership must also know the extent to which its employees meet the standards. One way to find out is by an assessment of employee performance. Suratini (2015) defines performance as the result of work that can be achieved by a person or group of people in an organization both quantitatively and qualitatively, following their respective authority and responsibility, to achieve the objectives of the organization concerned legally, not breaking the law and under morals and ethics.

“Internal control is all organizational plans, methods, and measurements chosen by a business activity to secure its assets, check the accuracy and reliability of the business accounting data, improve operational efficiency, and support compliance with established management policies” (Diana and Setiawati, 2012). On the above understanding can be interpreted that the poor internal control of a company will greatly affect the performance of employees. Suryanto (2014), Olufunmilayo & Hannah (2018) and Taradipa (2017) conducted research that resulted in internal control positively and significantly affecting employee performance.

The next factor that can improve employee performance is the culture of the organization. Organizational culture is created to form different characteristics between one company and another. Organizational culture is the values, assumptions, beliefs, philosophies, habits of an organization that has been created for a long time by founders, leaders, and members of the organization or employees who are then socialized to new employees to be applied in the operational activities of the company in producing products, serving consumers, and achieving the company's goals (Wirawan, 2007). This means that creating an organizational culture will have a strong impact on employees, both positive and negative. Hilendri et al. (2018) have researched with the results of organizational culture positively and significantly affect the performance of employees. Unlike Syauta, et al (2012) which produced research with organizational culture has no direct effect on employee performance.

In carrying out the company's activities, an effective and efficient way for the stages to be carried out regularly can be understood well, namely by the use of the system. A well-structured and well-structured system will assist employees in making decisions. Rachman (2006) states that an accounting

information system is a set of things related to each other that serves to collect, then process, store and disseminate to the user information to be used as a basis in decision making and supervision in a company. Hasanuh (2016) has research results with accounting information systems positively affect the culture of the organization, organizational culture positively affects employee performance, accounting information systems positively affect employee performance, and organizational culture can mediate the influence of accounting information systems on employee performance.

HYPOTHESIS

The Influence of Internal Control on Employee Performance

Suryanto (2014), Olufunmilayo & Hannah (2018) and Taradipa (2017) presented the results of research that proves "that internal control has a positive and significant effect on employee performance." A similar study conducted by Oktarnia (2014) resulted in different research, in which internal control had a positive and insignificant effect on employee performance.

H1: Internal Control positively affects Employee Performance

The Influence of Organizational Culture on Employee Performance

Hasanuh (2016) and Hilendri et al. (2018) conducted research between organizational cultural relationships that influenced employee performance resulting in that organizational culture positively and significantly impacted employee performance. While the research conducted by Syauta (2012) showed in his research that the culture of the organization has a positive and insignificant effect on the performance of employees.

H2: Organizational Culture positively affects Employee Performance

The Influence of Accounting Information System on Employee Performance

Hasanuh (2016) and Febriansyah (2018) produced research that showed that accounting information systems had a positive and significant impact on employee performance. The harmonious research was conducted by Enderwati et al. (2018) with the result that the accounting information system positively and insignificantly affects employee performance.

H3: Accounting Information System positively affects Employee Performance

The Influence of Internal Control on Accounting Information System

Verawati (2017) and Susanto (2017) researched with internal control results positively and significantly impacting accounting information systems. A similar study conducted by Prasetyani (2016) resulted in that internal control had a positive and insignificant effect on accounting information systems.

H4: Internal Control positively affects Accounting Information System

The Influence of Organizational Culture on Accounting Information System

Research conducted by Dhea (2013) and Hilendri et al. (2018) stated that the culture of the organization is positively and significantly influential. Similar research conducted by Nusa (2015) resulted in that the culture of the organization is positive and insignificant.

H5: Organizational Culture positively affects Accounting Information System

The Influence of Accounting Information Systems as Intervening Variables Affects The Relationship Between Internal Control and Employee Performance

Hasanuh (2016) and Febriansyah (2018) produced research that showed that accounting information system had a positive and significant impact on employee performance. Then Suryanto (2014), Olufunmilayo & Hannah (2018) and Taradipa (2017) presented the results of research that proves that internal control has a positive and significant effect on employee performance. Similar research was also conducted by Endarwati et al. (2018) with the result that accounting information system positively and insignificantly affects employee performance. This is because the accounting information system in the subject of the study has not been thoroughly socialized. This is in line with Oktarnia's research (2014) which resulted in internal control having a positive and insignificant effect on employee performance.

H6: Accounting Information System as Intervening Variable Positively Influences Internal Control Relationship and Employee Performance

The Influence of Accounting Information System as Intervening Variables Affects Relationships Between Organizational Culture and Employee Performance

Research conducted by Hilendri et al. (2018) resulted in that accounting information systems could not mediate the influence of organizational culture on employee performance. The reason is that individuals working on the subject of the study are less able to understand the application of accounting software. This is because the majority of the last education level is still limited to secondary school. Furthermore, Hasanuh (2016) and Febriansyah (2018) produced research that showed that accounting information systems positively and significantly affect employee performance. Then Hasanuh (2016) and Hilendri et al. (2018) also produced research that the organizational culture has a positive and significant effect on employee performance.

H7: Accounting Information System as Intervening Variable Positively influences Between Organizational Cultural Relationship and Employee Performance

METHOD

The types and approaches used in this study are quantitative research with associative approaches. This research was located "at PT PG RAJAWALI I

Unit Krebet Baru, Malang Regency. The population in this study was an employee of the accounting and finance department with a total of 45 people. Due to the relatively small number, 45 people were also sampled by this study. The types of data taken in this study are primary data types and secondary data. The primary data in this study was obtained by sharing questionnaires with the employees, while secondary data in the form of documents related to internal control, organizational culture, and company information systems.

The measurement scale used in this study was the "Likert scale." Before the questionnaire was distributed to actual respondents, the study conducted pilot tests on accounting students to find out an understanding of the language used in the questionnaire. Validity and reliability tests are conducted to determine the results of pilot tests. The analysis model used to test the results of the study is by descriptive statistical analysis and multiple regression analysis.

The equations that can be formulated in this study are:

$$Y = \alpha_1 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + e_1$$

$$Z = \alpha_2 + \beta_4 X_1 + \beta_5 X_2 + e_2$$

Description:

- Y = Employee Performance Variable
- X1 = Internal Control Variable
- X2 = Organizational Culture Variable
- Z = Accounting Information System Variable
- $\alpha_{1,2}$ = Constant
- $\beta_{1...5}$ = Coefficient Of Regression Of Each
- e = Error term

RESULTS AND DISCUSSION

Validity Test

A questionnaire is valid if the statement on the questionnaire is able to reveal something measured by the questionnaire (Sugiyono, 2010:52). The result of pilot test on validity test, it can be known that not all statements from the questionnaire are categorized as valid, where there are 6 invalid items. Therefore, the questionnaire that had totaled 61 items consisting of; 10 items for internal control variables (H1); 23 items for organizational culture variables (H2); 11 items for accounting information system variables (Z) and 17 items for employee performance variables (Y). Next will be; 8 items for internal control variables (X1); 20 items for organizational culture variables (X2); 10 items for accounting information system variables (Z) and 17 items for employee performance variables (Y). Because there are a total of 6 items that were deleted after the pilot test, the total number of items in the questionnaire distributed to the respondents of the study as many as 55 items.

Reliability Test

Sinulingga (2015:229) states that reliability is a measuring instrument that deals with the degree of consistency and stability of data generated from the process of data collection using instruments.

Based on the reliability test recapitulation table (Table 1) of the pilot test, it can be known that the four variables used to belong to the reliable category, which means that the questionnaire can be continued to be distributed to the respondents of the study.

Table 1. Recapitulation of Pilot Test Reliability Test Results

No	Variable	Number of Items	cronbach's alpha (α)	Conclusion
1	Internal Control	10	0,937	Reliable
2	Organizational Culture	23	0,905	Reliable
3	Accounting Information Systems	11	0,894	Reliable
4	Employees Performances	17	0,898	Reliable

Source: Analysis Results (2021)

Based on the reliability test recapitulation table of the pilot test above, it can be known that the four variables used to belong to the reliable category, which means that the questionnaire can be continued to be distributed to the respondents of the study.

Descriptive Statistical Analysis

Statistics used to analyze data by describing or describing data that have been collected as they are without making general or generally accepted conclusions are called descriptive statistics. Presentation of data through tables, graphs, pie charts, pictogram calculations, mode, median, mean, calculation of deductions, percentiles, calculation of data dissemination through the calculation of standard average deviation, and presentation calculations included in descriptive statistics (Sugiyono, 2010).

Table 2. Descriptive Statistical Analysis Results

	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control (X1)	45	48	60	53,64	2,901
Organizational Culture (X2)	45	112	148	132,00	6,902
Accounting Information Systems (Z)	45	60	72	66,31	3,014
Employees Performances (Y)	45	102	124	114,62	4,609
Valid N (listwise)	45				

Source: Analysis Results (2021)

Table 3 shows that N represents the amount of data per variable or equal to the sample in this study. Of the 45 Internal Control (X1) data, there is a minimum

value of 48 and a maximum value of 60. Furthermore, it is known that the mean or average value is 53.64 while the standard deviation is 2,901.

Organizational Culture (X2) with a total of 45 data of the minimum value of 112 and a maximum of 148. As for the average value or mean of 132.00, then for the standard deviation of 6,902.

Accounting information system (Z) with a total of 45 data consists of a minimum value of 60 and a maximum value of 72. Furthermore, the mean or mean value is 66.31 with a standard deviation of 3,014.

The total data of 45 from Employees Performances (Y) consists of a maximum value of 124 and a minimum value of 102. As for the standard deviation value of 4,609 with a mean or average value of 114.62.

Multiple Regression Analysis

Regression analysis is a tool to see the influence of free variables or more on bound variables, if the measurement of influence between variables involves more than one free variable then called multiple linear regression analysis (Sunyoto, 2009: 9).

Equation 1

Table 3. Multiple Regression Analysis of Equation 1 Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
Internal Control (X1)	,658	,301	,414	2,189	,034
Organizational Culture (X2)	-,238	,141	-,356	-1,693	,098
Accounting Information Systems (Z)	,420	,352	,275	1,193	,240

a. Dependent Variable: Employees Performances (Y)

Source: Analysis Results (2021)

Next to complete equation 1, table 5 shows the result of multiple coefficients of determination for equation 1.

Table 4. Multiple Determination Coefficients of Equation 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.457 ^a	,209	,151	4,246

a. Predictors: (Constant), Accounting Information Systems (Z), Internal Control (X1), Organizational Culture (X2)

Source: Analysis Results (2021)

Based on the results of the calculation of "multiple linear regression analysis" in Table 5, it can be created multiple linear regression equations as follows:

$$Y = 82,853 + 0,414X1 - 0,356X2 + 0,275Z + 0,889.....(1)$$

Based on the equation above, the interpretation can be explained as follows:

The Influence of Internal Control on Employee Performance

Internal Control variables have a regression coefficient of 0.414, with a significance value of 0.034 or less than 0.05. Thus it can be concluded that Internal Control has a positive and significant influence on Employee Performance, so H1 accepted.

Testing on hypothesis 1 states that Internal Control has a positive and significant effect on Employee Performance. One form of Internal Control at PT PG RAJAWALI I UNIT PG KREBET BARU in the form of a company has clear authorization procedures for employee in conducting every transaction and operational activities of the company. These results are in line with the results of Suryanto (2014), Olufunmilayo & Hannah (2018) and Taradipa (2017) research which stated that Internal Control has a positive and significant effect on Employee Performance.

The Influence of Organizational Culture on Employee Performance

Organizational Culture variables have a regression coefficient of -0.356, with a significance value of 0.098 or less than 0.05. Thus it can be concluded that Organizational Culture has a negative and significant influence on Employee Performance, so H2 rejected.

Testing on hypothesis 2 states that Organizational Culture has a negative and significant effect on Employee Performance. Organizational Culture is not able to influence Employee Performance in this company means the habits carried out by employees are not determined based on the traditions created by the founder or senior company. In another sense, the organizational culture created in this company has not been formed properly. For example, the orientation of the team is still relatively lacking based on the answers to the statements in this research questionnaire. The results of this study are not in line with Hilendri et. al. (2018) research that states that Organizational Culture has a positive and significant effect on Employee Performance.

The Influence of Accounting Information Systems on Employee Performance

The Accounting Information Systems variable has a regression coefficient of 0.275, with a significance value of 0.240 or greater than 0.05. Thus it can be concluded that Accounting Information Systems has a positive and insignificant influence on Employee Performance, so H3 accepted.

Testing on hypothesis 3 states that Accounting Information System has a positive and insignificant effect on Employee Performance. Accounting Information System is less able to influence Employee Performance based on respondents' answers to one of the statements in the questionnaire, namely the system at this company has not been able to give clear instructions on the use of Accounting Information System in the company. These results are in line with research conducted by Enderwati et al. (2018) which states that Accounting

Information System have a positive and insignificant effect on Employee Performance.

The Influence of Internal Control on Employee Performance through Accounting Information System

Known direct influence has given Internal Control to Employee Performance of 0.414. While the indirect influence of Internal Control on Employees Performances through Accounting Information Systems is $0.357 \times 0.275 = 0.098$. Therefore, the total influence given by Internal Control on Employee Performance is $0.414 + 0.098 = 0.512$. Based on the results of calculations on indirect influence can be known that the value of indirect influence with positive parameters is less than direct influence, this result shows that indirectly Internal Control through Accounting Information Systems has an insignificant influence on Employee Performance, so H6 accepted.

Testing on hypothesis 6 states that indirectly Internal Control through Accounting Information System has a positive and insignificant influence on Employees Performances. Accounting Information System is less able to mediate Internal Control of Employee Performance can also be because information system are less able to provide the right information when needed by employees. This study supports research conducted by Oktarnia (2014) with internal control results positively and insignificantly affecting Employees Performances, as well as Enderwati et al. (2018) which resulted in Accounting Information System research positively and insignificantly affecting Employee Performance.

The Influence of Organizational Culture on Employee Performance through Accounting Information System

Known direct influence has given organizational culture to Employee Performance of -0.356. While the indirect influence of Internal Control on Employees Performances through Accounting Information Systems is $0.536 \times 0.275 = 0.148$. Therefore, the total influence given by Internal Control on Employees Performances is $-0.356 + 0.148 = -0.208$. Based on the results of calculations on indirect influence can be known that the value of indirect influence with positive parameters is greater than direct influence, this result shows that indirectly Internal Control through Accounting Information Systems has a significant influence on Employee Performance, so H7 accepted.

Testing on hypothesis 7 states that indirectly Organizational Culture through Accounting Information System has a positive and significant influence on Employee Performance. Accounting Information System can mediate Organizational Culture towards Employee Performance where this can be exemplified by companies able to foster a sense of competition to achieve achievements. This result is in line with research conducted by Hasanuh (2016) which states organizational culture has a positive and significant effect on Employee Performance, as well as Febriansyah (2018) which results in

Accounting Information System research positively and significantly affect Employee Performance.

Equation 2

Table 5. Multiple Regression Analysis of Equation 2 Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	15,557	5,942		2,618	,012
Internal Control (X1)	,371	,119	,357	3,119	,003
Organizational Culture (X2)	,234	,050	,536	4,685	,000

a. Dependent Variable: Accounting Information System (Z)

Source: Analysis Results (2021)

Next to complete equation 2, then table 7 shows the result of multiple determination coefficients for equation 2.

Table 6. Multiple Determination Coefficients of Equation 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.798 ^a	,636	,619	1,860

a. Predictors: (Constant), Organizational Culture (X2), Internal Control (X1)

Source: Analysis Results (2021)

Based on the results of the calculation of multiple linear regression analysis in Table 7, it can be made multiple linear regression equations as follows:

$$Z = 15,557 + 0,357 X_1 + 0,536X_2 + 0,602.....(2)$$

Based on the equation above, the interpretation can be explained as follows:

The Influence of Internal Control on Accounting Information System

Internal Control variables have a regression coefficient of 0.357, with a significance value of 0.003 or less than 0.05. Thus it can be concluded that Internal Control has a positive and significant influence on Accounting Information System, so H4 accepted.

Testing on hypothesis 4 states that Internal Control has a positive and significant effect on Accounting Information System. Internal Control can affect Accounting Information System means that Internal Control conducted by the company can support the course of the company's Accounting Information System. Accounting Information System example supported by Internal Control in the form of information systems companies can provide up-to-date information in the presentation of data. This result supports research conducted

by Verawati (2017) and Susanto (2017) which presents that Internal Control has a positive and significant effect on Accounting Information System.

The Influence of Organizational Culture on Accounting Information System

Organizational Culture variables have a regression coefficient of 0.536, with a significance value of 0.000 or less than 0.05. Thus it can be concluded that Organizational Culture has a positive and significant influence on Accounting Information System, so that H5 accepted.

Testing on hypothesis 5 states that Organizational Culture has a positive and significant effect on Accounting Information System. Organizational Culture is able to influence Accounting Information System means that the organizational culture that is already running in this company can support the course of accounting information system companies. One example is the work procedures that have been established by the company. This research is in line with the results of Dhea's research (2013) which presents that Organizational Culture has a positive and significant effect on Accounting Information System.

CONCLUSION

The results of regression analysis tests in this study produced several things. Internal Control has a positive and significant influence on Employee Performance. Organizational Culture has a negative and significant influence on Employee Performance. Accounting Information System has a positive and insignificant influence on Employee Performance. Internal Control has a positive and significant influence on Accounting Information System. Organizational Culture has a positive and significant influence on Accounting Information System. Internal Control has a positive and insignificant influence on Employee Performance through Accounting Information System. Organizational Culture has a positive and significant influence on Employee Performance through Accounting Information System.

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