The Effect of Accounting Information System Payroll and Internal Control to The Performance of Employees

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Abstract: This study examines the effect of accounting information systems payroll and internal control on employee performance. Data regarding accounting information system payroll, internal control, employee performance were obtained through questionnaires to employees of PT Oasis Waters International Cabang Bandung. The data obtained were then analyzed using multiple linear regression analysis methods, and using SPSS. The results showed that there was an influence between the accounting information system payroll (X1) and internal control (X2) on employee performance (Y).

Keywords: Accounting Information System Payroll, Internal Control, Employee Performance.

INTRODUCTION

Business sector activities in the service and trade sectors are growing rapidly. The rise of business growth at this time creates the emergence of new businesses engaged in similar fields so as to create increasingly fierce competition conditions. This situation forces business people to be careful in managing their business. But sometimes there are difficulties in getting quality employees because they have to consider the welfare and salary that is competitive with other companies. (Eny P, et al, 2014)

Payroll problems in the company is a part that should get the most attention, because in addition to the biggest costs in the company's operating costs, also because employees are sensitive to errors that occur in payroll or things that are not reasonable associated with payroll. Seeing this, we need a good payroll accounting information system to produce payroll information that is accurate, fast, and reliable. (Syaril Efendi, 2014)

Payroll accounting information systems in the company are very important to exist, especially if the company has enough employees. Payroll accounting information systems that are applied to companies can encourage companies in particular the accounting department to produce quality accounting information, that is timely, relevant, accurate and complete information. (Dwi Panji Permana, 2015)

The parties involved in the payroll accounting information system are the personnel section, the time recording section, the general accounting section, the wage and salary accounting section, the cashier and cost accounting sections. While the forms used by the payroll are salary or wage checks and salary envelopes, payroll journals and check registers, employee salary or wage details, and employee salary or wage records, where these forms serve as one of the payroll internal control tools. (Marihot Tuah Efendi Hariandja, 2010)

Internal control is all organizational plans, methods, and measurements chosen by a business activity to secure assets, check the accuracy and state of the business accounting data, improve operational efficiency, and support compliance with established managerial policies, so internal control is indispensable for policies which is determined by the management is carried out as well as
possible, the reports provided by subordinates are true and trustworthy, business efficiency is achieved and is able to secure the company's assets. The purpose of payroll internal control in the accounting system is to determine the correct amount of salary paid to each employee to gain confidence that the salary is paid to those entitled to receive it. (Mulyadi, 2016)

Increasing the number of employees in balancing the number of customers which is increasingly causing an increase in activities in the management of payroll, this results in the goals and scope of control to be applied. Because in general control does not guarantee mistakes and fraud can be eliminated, but only in the form of minimizing fraud and errors. However, the existence of an adequate control system can help companies to obtain all information that is true, relevant, easy to understand, timely and reliably. Information like this can be used as a basis for payroll payments so that salary payments can be given on time and according to the amount. (Dwi Panji Permana, 2015). A company must frequently evaluate its performance, because by evaluating the performance of a company will be good and to keep growing and able to compete. This improvement will continue to be carried out continuously, so that the company's performance will be better and can continue to excel. Performance appraisal is a periodic opportunity to communicate between the person who assigns the work and the person who is working on it to discuss what they expect of each other and how far the expectation is fulfilled. Performance appraisal enables communication between superiors and subordinates to increase productivity and evaluate what developments are needed so that an employee’s performance increases. (Hasibuan, 2010) The purpose of the authors conducting this research are. To find out which payroll accounting information systems affect employee performance. To find out internal control affects employee performance.

**Hypothesis**

H1: Payroll Accounting Information Systems affect Employee Performance at the company.

H2: Internal Control influences Employee Performance in companies.

According to Wijayanto in Mardi's book (2011: 4) said that: payroll accounting information system is the arrangement of various documents, communication tools, implementing staff, and various reports designed to transform financial data into information ". Purpose of Accounting Information Systems, Securing company assets, Generate various information to make decisions, Generate information for external parties, Produce information for employee or division performance appraisal, Providing past data for audit purposes (inspection), Produce information needed in planning and controlling activities


According to Lilis Puspitawati and Sri Dewi Anggadini (2011) said that: 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 managerial policies.

According to Mardi (2011) internal control consists of 4 elements, namely:

Organizational structure,

a framework of strict separation of responsibilities based on functions and levels of units formed. The principle in composing an organizational structure, namely the separation
between each existing function and a function should not be given full responsibility for carrying out all stages of activities, this aims to create a mechanism for mutual control between functions optimally.

The system of authority and recording procedures in the organization.

The organizational structure must be equipped with job descriptions that regulate the rights and authority of each level along with all of its staff. The job description must be supported by the procedure instructions in the form of rules for carrying out the work accompanied by an explanation of the parties that are authorized to authorize the activities, and then all related to recording must also be accompanied by standard procedures. Good recording procedures guarantee the accuracy and reliability of data in the company. Transaction occurs if it has been authorized by an authorized official and each document has valid evidence, initials and signature of the official who authorizes it.

Healthy work performance. Healthy work procedures are practices that are made in such a way as to support the achievement of internal control objectives which are demonstrated in several ways. The prudent element is important to be maintained so that no one handles transactions at the beginning to the end alone, must be rolling between employees, carry out various tasks that have been given, check deficiencies in implementation, and avoid fraud.

Qualified employees. One of the main elements driving the organization is employees, employees must be qualified so that the organization has a quality image. In general, employee quality is determined by three aspects, namely education, experience, and morals. Not only quality, but the appropriateness of responsibilities and division of tasks need to be considered. Qualified employees can be determined based on the recruitment process carried out to them, whether based on professional or based on charity.

According to Mardi (2011) internal control consists of 5 components, namely:

Control environment

This control environment is an individual's perception in the company about the importance of internal control. Company leaders must demonstrate their commitment to the implementation of strict controls and policies that are consciously and directly followed by subordinates. This atmosphere is an effective control environment that is applied in the company.

Control activities Control activities are a set of rules and policies that have been established and outlined for the purpose of successful control within the company. Control activities are basically in the form of controls that use an information technology-based approach and controls that use a manual approach.

Risk assessment The risk management strategy approach is an important instrument in controlling the company's business. The control system must be regularly evaluated for effectiveness. The organization must conduct a risk assessment to identify, analyze and manage risks that are relevant to financial reporting.

Quality of information and communication

The quality of the information generated gives full support to the success of the leadership in making business decisions, the report information generated by SIA helps leaders make decisions related to the company's operations and how financial information can be communicated quickly and accurately.

Supervision

The high performance achieved cannot be separated from the application of supervision techniques which show that "someone is under supervision, but feels unattended".
Effective supervision is carried out to improve performance not to eliminate company performance and achievement.

According to Moeheriono (2014) explains that: Performance is a picture of the level of achievement of the implementation of a program of activities or policies in realizing the goals. According to Suwanto (2011) states that: "Performance appraisal is one of the important tasks for the company to find out the level of employee performance it has". According to Wether and Davis in Suwanto (2011) performance appraisal has several goals and benefits for companies and employees, including:

- Halo effect
- Centralized tendency
- Can be too soft and too hard.

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**METHODS**

**Research Design**

According to Moh. Nazir, in his research method (2014) states that: "Research design is all the processes required in planning and conducting research." So it can be said that the research design starts from the identification of the problem formulation. Up to the formulation of hypotheses and their relation to existing theories and literature.

The research design used is:

**Descriptive Research**

Descriptive research is a type of research to analyze data by describing or describing data that has been collected as it is without intending to Operationalization of variables is to put forward a brief description of the variables to be examined according to the wishes of researchers by considering the condition of the company to be investigated by measuring the indicators that will be used and the classification of data.

The independent variable (Variable X) or the independent variable is the variable that influences or causes the change / emergence of the dependent variable. In this study the variables X are X1 "the influence of the payroll accounting objectives, vision, and mission of the organization as outlined through the strategic planning of an organization. According to Handoko and Rivi in Ma’ruf Abdullah (2014) there are three factors that affect performance, namely: Halo effect, Centralized tendency, Can be too soft and too hard.


**Verification Research**

Verification Research Method is research that tests hypotheses by collecting data from the field." This study aims to find out the relationship between the three variables, namely variable X1, variable X2, and variable Y or to test the truth of the hypothesis.

**Variable Operationalization**

variable Y or to test the truth of the hypothesis.

**Data Collection Methods**

According to Sugiyono (2017) states that the questionnaire is a data collection technique that is done by

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giving a set of questions or written statements to respondents to be answered.

Validity and Reliability Test

Test Validity

According to Sugiyono (2017) states that: Validity is a determination between the data that occurs in the object of research with data that can be reported by researchers”. Thus valid data is "no different" data between the data reported by the study and the data that actually happened to the research object. The requirements of a research instrument can be said to be valid according (Sugiyono, 2012: 179) which must be fulfilled which must have the following criteria: If \( r > 0.30 \), then the question items from the questionnaire are valid, If \( r < 0.30 \), then the question items from the questionnaire are invalid.

Reliability Test

According to Sugiyono (2017) states that: Reliability is related to the degree of consistency and stability of data or findings. In a positivistic (quantitative) view, a data is declared reliable if two or more researchers in the same object produce the same data, or a group of data when broken into two shows no different data.

Data analysis technique

Descriptive Analysis

Descriptive analysis is one type of research whose aim is to present a complete picture of social settings or intended for exploration and clarification of a phenomenon or social reality, by describing a number of variables relating to the problem and the unit under study between the phenomena tested.

Verification Analysis

According to Umi Narimawati (2012) in his book states that: Verification method is a method of testing hypotheses through statistical analysis tools. According to the above understanding it can be concluded that a study that aims to test the truth of hypotheses is done through data collection in the field so it is known that the variable analysis (X) is the payroll accounting information system and internal control of the variable (Y), namely employee performance through statistical analysis tools.

RESULTS AND DISCUSSION

The results of the study of payroll accounting information systems, internal control and employee performance were obtained from a study of questionnaires distributed to 35 respondents at PT OASIS Waters International Branch Bandung. The tendency of respondents' answers to statement items that meet the validity and reliability test requirements.

Descriptive Research Results

Interpretation of respondent response data can be used to enrich the discussion material so that it can be seen how the condition of each indicator variable being studied. To make it easier to interpret the variables being studied, categorization of respondents’ responses is based on the average score of respondents’ responses. According to Sugiyono (2009) the principle of categorizing the average score of respondents’ responses according to the range of maximum scores and minimum scores divided by the desired category. Then the average score of the respondents' responses was consulted on the classification table (Likert scale) based on classification.

Table 1. Guidelines for the Categorization of Respondents’ Average Score Responses

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Payroll Accounting Information System is measured through 3 dimensions and operationalized into 7 indicators. The following is the recapitulation of the payroll accounting information system distribution at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG. From the calculation of the total score, the overall average score of the Payroll Accounting Information System variable is 95.65 and is at an interval of 80% - 100%. So it can be concluded that the payroll accounting information system at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG is very good or very high.

Internal control is measured through 5 dimensions and operationalized into 10 indicators. Below is a recapitulation of the distribution of internal controls at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG. From the calculation of the total score, the overall average score of the internal control variable of 97.07 is at an interval of 80% - 100%. Thus it can be concluded that internal control at PT OASIS WATER INTERNATIONAL BRANCH BANDUNG is categorized as very good or very high. Employee performance is measured through 8 dimensions and operationalized into 12 indicators. Below is a recapitulation of employee performance distribution at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG. The results of the calculation of the total score overall average overall of the employee performance variable of 96.63 and are at intervals of 80% - 100%. So it can be concluded that the performance of employees at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG can be categorized as very good or very high.

Verification of Research Results
Classical Assumption Test
Normality Test
This test is used to test whether the residual value required from the regression is normally distributed or not. A good regression model is one that has a normally distributed residual value. Test the residual normality using the graphical method by looking at the spread of data on the diagonal source on the Normal PP Plot of Regression standardized residual and Kolmogorov-Smirnov charts with the help of SPSS 21 software. As a basis for decision making, if the points spread around the lines and follow diagonal lines then the residual value is normal and if the significance value> 0.05 then the data is normally distributed.
Based on the normality graph using the p-p plot above, it is known that the scatter points follow a diagonal line that shows that the data meets the normality assumption proven from normality using the Kolmogorov-Smirnov test as follows:

Table 2. One-Sample Kolmogorov-Smirnov Test

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>35</td>
</tr>
<tr>
<td>Normal Parametersa,b</td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>.0000000</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>.53834255</td>
</tr>
<tr>
<td>Absolute</td>
<td>.288</td>
</tr>
<tr>
<td>Positive</td>
<td>.288</td>
</tr>
<tr>
<td>Negative</td>
<td>-.190</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>1.705</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.006</td>
</tr>
</tbody>
</table>

Based on the Kolmogorov-Smirnov test output table above, obtained significance (Asymp. Sig. (2-tailed) of 0.06. The value (Asymp. Sig. (2-tailed) is greater than 0.05, so it can be concluded that the data has fulfilled the normality assumption.

Multicollinearity Test

Multicollinearity test aims to determine the circumstances in which the regression model found a perfect or near perfect correlation (the correlation is 1 or close to 1). A good regression model should not occur perfect or near perfect correlation between the
independent variables. To be able to test the presence or absence of multicollinearity by taking into account the value of Variance Inflation Factor (VIF) and Tolerance, if the VIF value is less than 10 and Tolerance is more than 0.1, then multicollinearity is declared.

Table 3. Multicollinearity Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>3.110</td>
<td>1.026</td>
<td>3.030</td>
<td>.005</td>
<td></td>
</tr>
<tr>
<td>Payroll Accounting Information System</td>
<td>.617</td>
<td>.091</td>
<td>.394</td>
<td>6.786</td>
<td>.000</td>
</tr>
<tr>
<td>Internal Control</td>
<td>.698</td>
<td>.066</td>
<td>.616</td>
<td>10.598</td>
<td>.000</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Kinerja Karyawan
Source: Results of SPSS21 data processing

Based on the above output, it is known that the two independent variables have a Tolerance value of more than 0.10 and a VIF of less than 10, it can be concluded that there is no multicollinearity between the independent variables.

Heteroscedasticity Test
Heteroscedasticity test aims to determine the circumstances in which the variance of the residual variance occurs in all observations to other observations. A good regression model is not the occurrence of heteroscedasticity.

Based on the picture above, it is known that the points obtained spread randomly and do not form a specific pattern or spread above and below the zero on the Y axis, so it can be concluded that the data studied did not find the problem of Heteroscedasticity.
Autocorrelation Test

Autocorrelation test aims to test whether in the linear regression model there is a correlation between the error of the intruder in the period t with the error in the period t-1 (previous). A good regression model is a regression that is free from autocorrelation. Measuring instruments used to detect the presence of autocorrelation in this study used the Durbin-Watson test (DW test).

Table 4. Autocorrelation Test Results

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.993</td>
<td>.985</td>
<td>.984</td>
<td>.555</td>
<td>2.155</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Internal Control, Payroll Accounting Information System
b. Dependent Variable: Employee performance

Source: Results of SPSS21 data processing

Based on the above output, dw value of 2.155 is known. The value is compared with the dL and dU values found in the Watson durbin table. Obtained dL value of 1,283 and dU of 1,653. From the above values, it is known that the value of 1,283 <2,155> 1,653. Then it can be concluded that autocorrelation did not occur.

Multiple Linear Regression Analysis

The analysis used in this research is multiple linear regression analysis because it consists of two independent variables and one dependent variable.

Table 5. Multiple Linear Regression Coefficient

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Std. Error</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>3.110</td>
</tr>
<tr>
<td></td>
<td>Payroll Accounting Information System</td>
<td>.617</td>
</tr>
<tr>
<td></td>
<td>Internal Control</td>
<td>.698</td>
</tr>
</tbody>
</table>

a. Dependent Variable: employee performance

Source: Results of SPSS21 data processing

Based on the above output, it can be seen that the regression coefficient value of the "B" Unstandardized Coefficients value is obtained in order to obtain the following multiple linear regression equation:

\[ Y = 3.110 + 0.617X_1 + 0.698X_2 \]

From the results of the multiple linear regression equation, each variable can be interpreted as follows:

The constant value is 3.110; can be interpreted if the value of the payroll accounting information system and internal control is 0, then the employee's performance value is 3.110. The value of the regression coefficient of the payroll accounting information system variable (b_1) has a positive value of 0.617; this can be interpreted that each
increase in the payroll accounting information system by 1 unit, it will increase employee performance by 0.617 units assuming other independent variables are of constant value. The regression coefficient of the internal control variable \((b_2)\) is positive, that is 0.689; this can be interpreted that each increase in internal control by 1 unit, it will increase employee performance by 0.689 units assuming other independent variables are of constant value.

**Correlation Analysis**

Correlation analysis is used to find the closeness of the relationship and prove the relationship hypothesis and the variables if the data for both variables are normally distributed.

**Table 6. Correlation Coefficient between the Effect of Payroll Accounting Information Systems Against Employee Performance**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>Payroll Accounting Information System</th>
<th>employee performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payroll Accounting Information System</td>
<td>Pearson Correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>35</td>
</tr>
<tr>
<td>employee performance</td>
<td>Pearson Correlation</td>
<td>.966**</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>35</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).**

Source: Results of SPSS21 data processing

Based on the results of SPSS 21 calculations, it can be seen that the correlation between the influence of the payroll accounting information system on employee performance is 0.966. The value of 0.966 according to Sugiyono (2010: 6) is in the coefficient interval of 0.80-1000, including a very strong category with a positive direction.

**Table 7. Correlation Coefficient between Influence of Internal Control on Employee Performance**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>Internal Control</th>
<th>Employee performance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Control</td>
<td>Pearson Correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>35</td>
</tr>
<tr>
<td>Employee performance</td>
<td>Pearson Correlation</td>
<td>.982**</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>.000</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>35</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).**

Source: Results of SPSS21 data processing

Based on the calculation of SPSS 21, it can be seen that the correlation between internal control and employee performance is 0.982. Value 0.982 according to Sugiyono (2010: 6) is in the coefficient interval 0.80-1000, including
the category of very strong with a positive direction.

### Analysis of the coefficient of determination

Analysis of the coefficient of determination is used to see how much the independent variable (X) affects the dependent variable (Y) expressed as a percentage. Then the amount of correlation will be known as follows:

**The effect of payroll accounting information systems on employee performance**

\[ K_d = r^2 \times 100\% \]
\[ K_d = (0.966^2) \times 100\% \]
\[ K_d = 93.4\% \]

Based on the calculation of the coefficient of determination it can be assumed that the magnitude of the influence of the payroll accounting information system on employee performance at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG is 93.4%.

**The effect of internal control on employee performance**

\[ K_d = r^2 \times 100\% \]
\[ K_d = (0.982^2) \times 100\% \]
\[ K_d = 96.4\% \]

Based on the calculation of the coefficient of determination it can be assumed that the magnitude of the effect of internal control on employee performance at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG is 96.4%.

### Hypothesis Test (t)

This T-test aims to test how partial influence of the independent variables on the dependent variable. By using SPSS 21 software, the following results are obtained:

**Table 9. Partial Hypothesis Testing Results**

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td></td>
<td>3.110</td>
<td>1.026</td>
<td></td>
<td>3.030</td>
</tr>
<tr>
<td>Payroll Accounting Information System 1</td>
<td></td>
<td>.617</td>
<td>.091</td>
<td>.394</td>
<td>6.786</td>
</tr>
<tr>
<td>Employee performance</td>
<td></td>
<td>.698</td>
<td>.066</td>
<td>.616</td>
<td>10.598</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Employee performance
Source: Results of SPSS21 data processing

Hypothesis \( H_01: \beta_1 \neq 0 \) (Payroll accounting information systems partially affect employee performance.)

With a significant level (\( \alpha \)) of 5% with degrees of freedom df = 35-2, a \( t_{table} \) of -2.035 or 2.035 is obtained.

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Based on significance:
If the significance is > 0.005 then $H_0$ is accepted.
If the significance < 0.005 then $H_0$ is rejected.

Based on the table above, the value of $t_{count}$ is obtained for the payroll accounting information system variable against employee performance of 6.786 and Sig’s value of 0.000. Because $t_{count}$ is greater than $t_{table}$ (6.786 > 2.024) and the significance value is 0.000 < 0.05, $H_0$ is rejected, meaning that partially the payroll accounting information system has a significant effect on employee performance. A positive $t_{calculation}$ means that it has a positive effect.

Hypothesis $X_2$ (Effect of Internal Control on Employee Performance)

$H_{02}: \beta_2 = 0$ partial internal control has no effect on performance.

$H_{02}: \beta_2 \neq 0$ internal control partially influences performance.

With a significant level ($\alpha$) of 5% with degrees of freedom df = 35-2, a $t_{table}$ of -2.035 or 2.035 is obtained.

Based on significance:
If the significance is > 0.005 then $H_0$ is accepted.
If the significance < 0.005 then $H_0$ is rejected.

Based on the table above, the value of $t_{count}$ for the internal control variable on employee performance is 10.598 and the Sig value is 0.000. Because the value of $t_{count}$ is greater than $t_{table}$ (10.598 > 2.035) and the significance value is 0.000 < 0.05, $H_0$ is rejected, meaning that partially internal control has a significant effect on employee performance. A positive $t_{count}$ means that it has a positive effect.

RESULT AND DISCUSSION

Effect of Payroll Accounting Information Systems on Employee Performance

Based on research conducted at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG, states that the payroll accounting information system affects employee performance. This can be seen from the regression coefficient value of the payroll accounting information system variable $\hat{(b)}_1$ has a positive value of 0.617 with a significance of 0.000, then the payroll accounting information system has a positive and significant effect on employee performance. Thus, the higher the value of the payroll accounting information system, the higher the employee performance obtained. This is consistent with research conducted by Fahmi Rizaldi (2015) which states that accounting information systems have a positive and significant effect on employee performance.

The Influence of Internal Control on Employee Performance

Based on research conducted at PT OASIS WATERS INTERNATIONAL BRANCH BANDUNG, states that the payroll accounting information system affects employee performance. This can be seen from the variable regression coefficient coefficient value of the internal control variable pengendalian $\hat{(b)}_2$ has a positive value that is 0.698 with a significant 0.000, then internal control has a positive effect on employee performance. Thus, the higher the value of internal control, the higher the performance of employees.
produced. This is consistent with research conducted by Sarita Permata Dewi (2012) which states that internal control has a positive and significant effect on employee performance.

CONCLUSION

Based on the results of multiple linear regression analysis it can be concluded several things as follows:

Payroll Accounting Information Systems affect employee performance. Payroll accounting information systems must be utilized very well because a good accounting information system will produce good employee performance for the company. Internal Control affects employee performance. Internal control must be implemented very well because good internal control will produce good employee performance for the company.

REFERENCES


