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THE EFFECT OF INTERNAL CONTROL OF EMPLOYEE PERFORMANCE(CASE STUDY IN A SUBSIDIARY OF PT. BLUE BIRD TBK)

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ABSTRACT

The purpose of this study was to determine the effect of internal control on employee performance. The object of this research was conducted at PT. Iron Bird Logistics by taking a sample of 41 employees PT.Iron Bird Logistics employee respondents. This quantitative study was obtained from respondents by distributing questionnaires measured with a Likert scale of 1-5, then testing the data using IBM SPSS Statistics 23. Testing the collected data was carried out with the validity test analysis method, reliability test, data normality test, heteroscedasticity test, simple linear regression analysis, coefficient of determination (R^2), Correlation Coefficient (R), hypothesis testing (t test). From the results of the correlation test shows that the application of internal control at PT. Iron Bird Logistics including the category of strong correlations and the results of hypothesis testing states "Internal control affects the performance of employees of PT. Iron Bird Logistics.

Keywords: Internal Control, Employee Performance

INTRODUCTION

Along with changes in the environment and the times, at this time the company is required to face the development of technology and information in order to face competition with other companies and overcome the needs of customers. To be able to survive the company in the changes and developments of the times, the right strategy is needed. Improving employee performance is one of the strategies that can

be done, because the company can be said to be successful by looking at factors of good or bad quality of employee performance.

Performance is an assessment of the work in quantity and quality, and cooperative attitude undertaken by an employee in bring out the responsibility for the tasks assigned to them. Factors that influence the achievement of performance are the ability and motivational factors. (Mangkunegara, 2006: 67)

In the service industry, especially in Freight Forwarding companies, it is not free from intense competition. Can be proven by the emergence of many similar service companies by offering a variety of complex customer needs and satisfying service in that field, which requires every company not to lose permanent or new customers and can survive in the competition.

For the success of a company that is already running should need to monitor all operational activities by carrying out controls that can help monitor the activities within the company. According to the Internal Audit Professional Profession Organization in his book Internal Audit Professional Standards (2004: 9), defining an internal control system is all actions taken by company officials and stakeholders in order to manage risk as well as to increase the achievement of company goals by planning, organizing and directing from any activities or actions that can be adequate with the aim of increasing certainty that the goals will be achieved.

Judging from the above definition, if a company implements and manages internal controls properly, it will be easier to gain the objectives of the corporate. A good implementation and management of internal control is expected to be able to increase performance of employee.

According to Dale Timple's theory in Munafiah (2011: 10-11), there are two internal and external factors that can influence employee performance. Internal factors are factors that relate to one's traits such as attitudes, personality traits, self motivation, experience of performance and thinking, cultural background and other personal variables. External factors are factors that influence the employees performance who come from the surrounding environment such as company rules and policies, leadership from superiors, supervision provided by the company, wage system, and others. From this theory the environment, policy and supervision are forms of internal control that affect employee performance.

Internal control is also very necessary for management in carrying out an analysis of all activities of the company's operational activities including the company's records and procedures. Therefore, all activities are expected to run according to the conditions set by the company beforehand to be carried out by each employee. In the accounting system internal control can also minimize material errors from each assessment of how effective and efficient the company is in achieving its objectives. However, the application of internal control often also does not run according to existing procedures, due to the lack of a sense of responsibility from each employee and also sometimes the assignments given by the company make employees have multiple jobs and can make internal control not run effectively and efficiently.

PT.Iron Bird Logistics has created a control system, but problems often occur by employees in carrying out their duties and work. According to Mathis and Jackson (2009) in Chairina (2019: 13) states that "Common employee performance for most jobs includes the following elements:

1. Quantity of results
2. Quality of results
3. Timeliness of results
4. Presence
5. Ability to work together "

The problems that still occur in PT. Iron Bird Logistics employees such as getting complaints from customers when they find non-standard containers such as leaking or dirty, neglect and inaccuracy still often occur because of errors carrying SI (Shipping Instructions) when exporting or importing causing repatriation of containers and causing double bill costs that will be charged to employees who make these mistakes, delays in truck units to customers caused by lack of coordination and cooperation between the operations team and the trucking team, then still often experience delays in making export cards so the truck units become ineffective in its operational activities. Finally, late entry into work hours still sometimes occurs by some employees for certain reasons.

Various kinds of errors that have been described in the phenomenon above can occur from a variety of possibilities. The theory described by COSO (2013: 3) defines that, internal control is a system, structure or process carried out by all elements from the highest level to the lowest in a company that aims to provide adequate guarantees that the control objectives can be achieved, such as operational efficiency andeffectiveness, good reporting, and compliance with regulations. From the above phenomena it can be concluded that internal control at PT. Iron Bird Logistics still cannot be said in accordance with the theory put forward by COSO, making it possible that one of the causes of poor employee performance is due to internal control that still cannot run properly. As some previous studies conducted by Achmad Raiz Syaifullah Tarmidzi (2015) from Widyatama University, entitled "The influence of internal control on the effectiveness of employee performance at PT.Citra Buana Sejahtera", Then research conducted by Putri Seyla Taradipa (2017) from Halu Oleo University entitled "The effect of internal control on employee performance studies at PT Bank Panin Tbk Kendari Branch", and research conducted by Farisa L.M. Septarina P. DS Siti M.W. (2015) from the University of Jember with the title "The effect of internal control on employee performance in the division of employees medical services at the jember clinic". From the results of the three studies stated that internal control affects employee performance.

From the background before, the authors are fascinated in conducting study with the title "The Effect of Internal Control on Employee Performance (Survey on PT.Iron Bird Logistics)".

THE PROBLEM FORMULATION

From the previous description, the researcher formulates the following research problems:

1. How is the quality of internal control at PT. Bird Bird Logistics?
2. How is the quality of employee performance at PT .ron Bird Logistics?
3. How does the influence of internal control on the employees performance at PT.Iron Bird Logistics?

LITERATURE REVIEW

Internal Control is a very important activity in achieving company goals, thus the company must pay more attention to internal control so that the company is able to achieve its goals. According to Hery (2019) defines that internal control is a set of rules to protect corporate assets from various acts of misappropriation, guarantee the existence of accurate financial statement information, also ensure that the rules within the company of management have been implemented well by all human resources in company.

According to Mulyadi (2014) in Wakhyudi (2018: 12) states that the main elements of internal control in an organization or company are:

1. Organizational Structure that can carry out functional responsibilities carried out in a real way, is a responsibility that is shared among each unit in the company to carry out various core activities of the company.
2. A system with authority or procedure in recording that provides protection for assets and expenses owned by the company. It is the making of a system that regulates the authority to authorize every transaction and also procedures in recording that can guarantee that the data can be accounted for from the level high accuracy and reliability.
3. Perform practices that can be accounted for in carrying out each task and function in every unit in the company or organization. The division of functional responsibilities, systems of authority and procedures in recording cannot run properly if they do not carry out practices that cannot be accounted for in their implementation.
4. Capacity owned by employees in accordance with their roles and responsibilities, Before determining prospective employees to share with the company, in order to select prospective employees based on the requirements required in their work and provide education to employees to match the demands of development in their work.

The internal control elements above will be able to support the rules, policies and procedures, good practices, employees who have competent and are responsible for the implementation of internal control in a company.

Components of internal control According to The Committee of Sponsoring Organizations (COSO) 2013 in Wakhyudi (2018) There are five components in internal control:

1. Control Environment

The company can commit to integrity and ethical values, assign someone responsible for guiding internal control, commit to acquire, develop and retain competent employees, in achieving company goals. The supervision conducted by the board of commissioners, management to be able to determine the management philosophy and operating style such as organizational structure, reporting forms, responsibilities, and authorities needed in order to achieve goals and can guarantee and show an impartial attitude (independence) on management also performs supervision of the development and implementation of internal controls.

2. Risk Assessment

The company determines more specific goals to make it possible to identify and also assess risk to be more targeted, also can identify also assess any changes that can significantly affect the internal control system.

3. Controlling Activities

The company can implement also guarantee the implementation of control activities through a series of rules as well as procedures in its implementation, can develop control activities to contribute to minimize risks that can occur according to the level that will be accepted to achieve the corporates's objectives.

4. Information And Communication

The company can also obtain information that can be useful and also relevant to support from each other components that are interrelated in internal control, support the function of each other component by communicating information internally, relating to the objectives and responsibilities of internal control. And communicating information with external parties related to matters that affect the function of other components in internal control.

5. Monitoring Activity

The company can choose, develop, and carry out evaluations on an ongoing or separate basis with the aim of all components of internal control functioning and running well then evaluating and communicating any weaknesses contained in internal control to those responsible for taking corrective action.

Employee performance is the ability possessed by each individual in producing good or bad work in the responsibilities given by him. According to Daryanto and Bintoro (2017) defines that performance is a people or group who are prepared to carry out an activity in accordance with their responsibilities with good results and in accordance with expected

Factors affecting employee performance according to Mangkunegara in Rahadi (2010):

1. Factor of Ability, commonly the factor of ability is divided into 2 parts, called potential ability (IQ) and reality ability (Knowledge and skill). For example, an

employee must have both of these abilities in order to be able to complete a minimum education level of S1 and be able to have the ability to carry out their duties in accordance with their duties and responsibilities to the company.

2. Motivation Factors, Motivation is formed from employee attitudes in relating with job situations. Motivation for workers is very necessary to gain the corporate's vision and mission. Being an employee in their field should be motivated from the beginning (by plan), not because of coercion or by accident (by accident).

According to Rahadi (2010) there are five elements of employee performance indicators, consisting of:

1. The quantity of results, jobs and tasks assigned can be seen from the quality of how much the employee produced.
2. Quality of results, work produced by employees in completing work with results that can be said to be perfect or meet the expectations and goals of the company.
3. Timeliness of results, The quality of work is measured from the activities of employees in bending tasks and jobs to complete with a predetermined time or even faster than a predetermined time.
4. Attendance, Employee performance seen from the level of attendance of employees, whether they always come and go home from work in a timely manner or a low level of absence from work..
5. The ability to work together, worker performance can be seen from the ability of employees to work in teams

Framework

Internal control is an attempt to achieve certain goals through expected behavior. Company managers must be able to ensure that internal control runs well and be responsible for forming the control environment in the organization. If internal control runs well, the organization's activities will be effective and efficient, financial reporting and information can be trusted and the role of a manager can be said to be in compliance with applicable laws and regulations.

Internal Control can create employee performance improvements that are useful for organizations and companies because an organization company can achieve its goals if its employees have good performance. (Dettie Adhama, 2014)

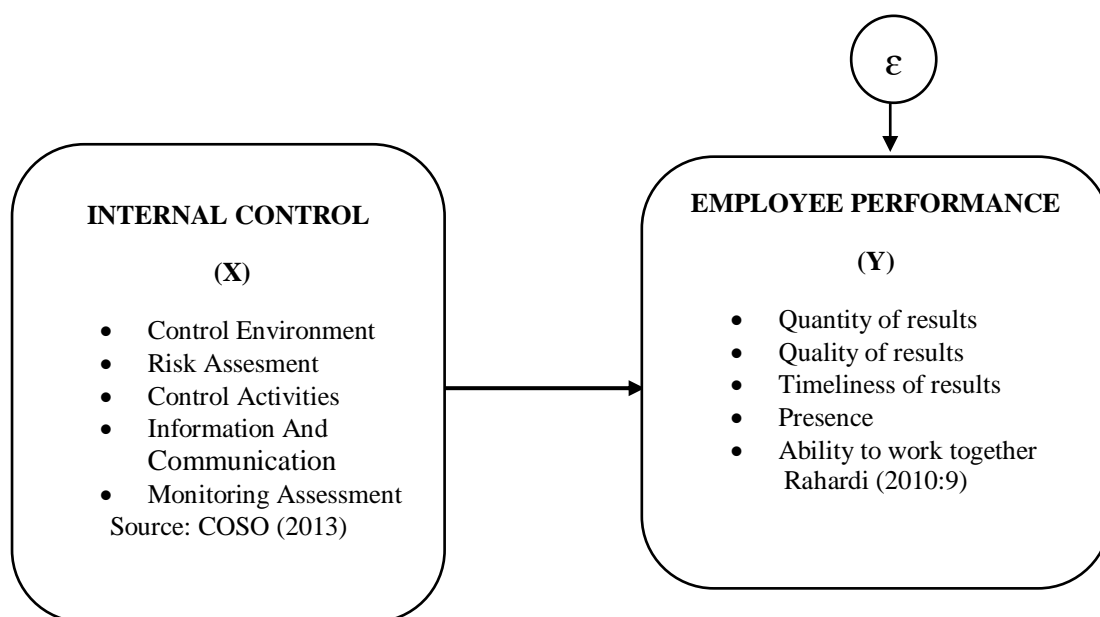
Internal Control is needed by the company to help the management as a tool used to secure assets owned by a company as well as to assist the leadership in controlling company activities, especially on employee performance that will affect the company's achievements. (Alsela Apriani Durahman, 2019).

Previous research conducted by Achmad Raiz Syaifullah Tarmidzi (2015) shows the results of internal control significantly influence the effectiveness of employee performance. Putri Seyla Taradipa (2017) State that the results of internal control research have a significant effect on employee performance. Research conducted by Farisa Lailatul Maharani, et al (2015) shows results that have a significant effect on employee performance. And research conducted by Indra Gunawan (2012) shows the

results that the study of the influence of internal control has a significant effect on the effectiveness of employee performance.

The framework for this research can be seen in Figure 2.1 below :

Figure 2.1
Framework



Keterangan:

X : Pengendalian Internal

Y : Kinerja Karyawan

Information:

ε : Other variables that are thought to affect employee performance but not researched

ρ_{YX} : Effect of Internal Control on employee performance

$\rho_{\varepsilon Y}$: Effect of other variables not examined but influences performance the employee

Hypothesis

From the previous description, the hypotheses that can be taken in this study are:

H_0 : Internal control doesn't affect the employees performance of PT. Iron Bird Logistics.

H_1 : Internal controls affect the employees performance of PT. Iron Bird Logistics.

RESEARCH METHODS

The object of research in this study is internal control and employee performance. While the sample of this study is that some of the employees at PT. Iron Bird Logistics. Data collection techniques using literature study and questionnaires

Data Quality Testing

1. Test of Validity

Test of Validity is a calculate of the accuracy of the validity of an outcome value from the questionnaire. By looking at the questionnaire that can disclose something that will be evaluated from the answers to the questionnaire to be examined (Sekaran, 2017)

2. Test of Reliability

Is a tool that is a reference to measure a questionnaire or a tool that can show the reliability of an instrument in data collection?

3. Test of Normality

It aims to determine whether the data collected has been normally distributed (Nuryadi et al, 2017: 78).

4. Test of Heteroscedasticity

It aims to test whether in the regression model there is an unequal variance from the residue of one observation to another. A good regression model is homoscedasticity or heteroscedasticity does not occur (Ghozali, 2011: 139)

Data Analysis Method

1. Analysis of Simple Linear Regression

The general equation of Simple Linear Regression according to Sugiyono (2018: 188) is as follows :

$$Y = a + bX$$

Information:

Y : Variable of Dependent (Employee Performance)

a :A constant

b : Coefficient of Regression

X : Variable of Independent (Application of Internal Control)

2. Correlation coefficient analysis

According to Nuryadi et al. (2017: 137) coefficient of correlation (r) is used to determine the closeness of the relationship round two variables. The magnitude of the correlation coefficient (r) between two variables is zero to ± 1 . This means that if two variables have a value of $r = 0$, it means that there's no relationship between these variables. Meanwhile, if the two variables have a value of $r = \pm 1$, then the two variables have a perfect relationship.

3. Analysis determination coefficient

Is a medium used to find out how much the contribution made by the independent variable to the dependent variable.

$$\text{Formula: } KD = (r)^2 \times$$

Information :

KD : Determination Coefficient

r: Correlation coefficient

Calculation of the coefficient of determination is done with the help of IBM SPSS Statistics 23. This test is carried out to know how much the variable of independent affects the variable of dependent.

4. Hypothesis Testing (T-test)

Decision making in the t test using SPSS with a significant level applied is 5%, that is:

- a. If the value of significant > 0.05 , then H_0 is accepted and H_1 is rejected. The variable of independent can't explain the variable of dependent or there is'n impact between the variables tested.
- b. If the value of significant < 0.05 , then H_0 is rejected and H_1 is accepted. The variable of independent can explain the variable of dependent or there's an impact between the variables tested.

RESULTS

1. Test of Validity

Testing this validity using the Pearson correlation method. The criterion performed in the validity test is if $r_{\text{count}} < r_{\text{table}}$ = is invalid whereas if $r_{\text{count}} > r_{\text{table}}$ = valid. Then the r_{table} value used with a significance of 5% (0.05) and $dk = n - 2 = 41 - 2 = 39$ is equal to 0.308. While the r_{count} value is seen from the correlation between each item with the total score. The following are the outcomes of the test of validity in this research.

Table 5.1
Internal Control Variable Validity Test Results (X)

Statement Number	R-count	R-Table	Information
X.01	0.818	0.308	Valid
X.02	0.532	0.308	Valid
X.03	0.483	0.308	Valid
X.04	0.707	0.308	Valid
X.05	0.664	0.308	Valid
X.06	0.639	0.308	Valid
X.07	0.563	0.308	Valid
X.08	0.503	0.308	Valid
X.09	0.523	0.308	Valid
X.10	0.390	0.308	Valid
X.11	0.666	0.308	Valid
X.12	0.587	0.308	Valid
X.13	0.474	0.308	Valid

Statement Number	R-count	R-Table	Information
X.14	0.568	0.308	Valid
X.15	0.326	0.308	Valid
X.16	0.463	0.308	Valid
X.17	0.742	0.308	Valid
X.18	0.731	0.308	Valid
X.19	0.796	0.308	Valid
X.20	0.561	0.308	Valid
X.21	0.682	0.308	Valid
X.22	0.683	0.308	Valid
X.23	0.729	0.308	Valid
X.24	0.534	0.308	Valid
X.25	0.674	0.308	Valid
X.26	0.682	0.308	Valid
X.27	0.754	0.308	Valid
X.28	0.802	0.308	Valid
X.29	0.795	0.308	Valid

Source: Questionnaire data processed, 2020

From the previous table, it can be seen that all r_{count} values for each questionnaire statement on the internal control variable (X) show values greater than the r_{table} value of 0.308 ($r_{\text{count}} > r_{\text{table}}$), so that conclusions can be drawn that all questionnaire statements on the internal control variable (X) are valid.

Table 5.2
Employee Performance Variable Test Results (Y)

Statement Number	R-count	R-Table	Information
Y.01	0.670	0.308	Valid
Y.02	0.508	0.308	Valid
Y.03	0.738	0.308	Valid
Y.04	0.603	0.308	Valid
Y.05	0.578	0.308	Valid
Y.06	0.480	0.308	Valid

Statement Number	R-count	R-Table	Information
Y.07	0.326	0.308	Valid
Y.08	0.399	0.308	Valid
Y.09	0.473	0.308	Valid
Y.10	0.627	0.308	Valid
Y.11	0.408	0.308	Valid

Source: Questionnaire data processed, 2020

From the previous table, it can be seen that all r_{count} values for each questionnaire statement on employee performance variables (Y) show values greater than the r_{table} value of 0.308 ($r_{\text{count}} > r_{\text{table}}$), so that conclusions can be drawn that all questionnaire items on employee performance variables (Y) are declared valid.

2. Reliability Test

The reliability test can be done together with all questions. The test of reliability in this research used the Cronbach's Alpha test where if the Cronbach's Alpha value > 0.60 was reliable. The following are the results of the reliability test in this research:

Table 5.3
Reliability Test Results

Research variable	Cronbach's Alpha Value	Information
Internal Control (X)	0,945	Reliability / Perfect Reliability
Employee Performance (Y)	0,747	High Reliability / Reliability

Source: Questionnaire data processed, 2020

From the previous table, the test of reliability results obtained on each variable produce a Cronbach's alpha value larger than 0.60. Thus, it can be concluded that all questionnaire statements on the internal control variable (X) and employee performance (Y) are declared reliable

3. Normality Test

To test the data distribution is normal or not, researchers used the Kolmogorov-Smirnov One-Sample normality test. The results of the normality test can be seen in the table and figure below:

Table 5.4
Kolmogorov-Smirnov One-Sample Test of Normality Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		41
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,75062161

Most Extreme Differences	Absolute	,087
	Positive	,052
	Negative	-,087
Test Statistic		,087
Asymp. Sig. (2-tailed)		,200 ^{c, d}

- Test distribution is Normal.
- Calculated from data.
- Lilliefors Significance Correction.
- This is a lower bound of the true significance

Source: Questionnaire data processed, 2020

From the previous table, it can be seen that the significance value (Asymp. Sig. 2-tailed) in the Kolmogorov-Smirnov One-Sample normality test is $0.200 > 0.05$. It can be concluded that the data used in this research are distributed with normally.

4. Test of Heteroscedasticity

This test aims to find out whether or not there're deviations or inequality of the variance of the residuals for all observations in the regression model. Researchers used scatterplot graph test to find the presence of heteroscedasticity problems. Figure 5.1 shows the results of the test in this study:

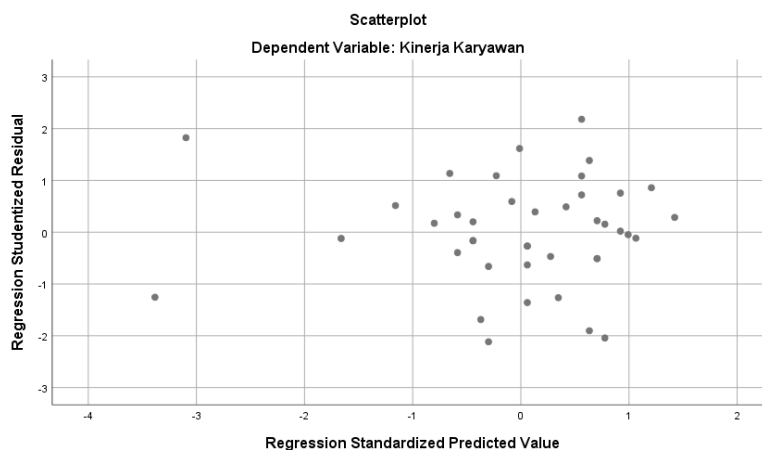


Figure 5.1. Heteroscedasticity Test Results with Scatterplot Graph

Source: Questionnaire data processed, 2020

Based on Figure 5.1 above, it can be seen that the data (plot points) are scattered around the number 0 on the Y axis and there's no clear pattern on the spread of the data. This means there's no heteroscedasticity in the regression model.

Data analysis method

1. Analysis of Simple Linear Regression

This analysis used in this research aims to know the impact of internal control on performance of employee at PT. Iron Bird Logistics. Following below are the results of the analysis:

Table 5.5
Simple Linear Regression Analysis Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	23,392	3,664		6,384	,000
Internal control	,184	,032	,682	5,825	,000

a. Dependent Variable: Employee performance

Source: Questionnaire data processed, 2020

From the results of the simple linear regression analysis on the previous table, the following regression model equations are obtained:

$$Y = 23,392 + 0,184X$$

From the equation above, the regression coefficient value of the internal control variable (X) is gained by 0.184. This has a positive value. Indicates that the internal control variable (X) has a positive effect on employee performance (Y) at PT. Iron Bird Logistics. In other words, the better internal control, the better employees performance at PT. Iron Bird Logistics

2. Coefficient Determination (R²) and Correlation Coefficient (R)

Testing the determination coefficient and correlation coefficient is used to calculate how much influence the variable of independent is internal control (X) on the variable of dependent, called performance of employee (Y) at PT. Iron Bird Logistics. The determination coefficient is indicated by the value of R-Square while the value of the correlation coefficient's shown by the value of R. The table below is the result of the determination coefficient and correlation coefficient test

Table 5.6
Determination Coefficient Test Results and Correlation Coefficients
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,682 ^a	,465	,453	2,78566

a. Predictors: (Constant), Pengendalian Internal

b. Dependent Variable: Kinerja Karyawan

Source: Questionnaire data processed, 2020

From the results of the previous table, the coefficient of determination (R-Square) obtained is equal to 0.465 or 46.5%, which means 46.5% of the performance of employees at PT. Iron Bird Logistics is influenced by internal control. While the remaining 53.5% (100% - 46.5%) is impacted by other variables that aren't in the study variable.

In addition, a simple correlation coefficient value of 0.682 is also obtained. This value lies between 0.60 - 0.79 with a strong category. Thus, it can be concluded that the correlation between internal control and performance of employee at PT. Iron Bird Logistics includes a strong correlation.

3. Hypothesis Testing (t-Test)

The number of respondents was 41 ($n = 41$), the variables were 2 ($k = 2$), and the degree of freedom = $n - k$ or $41 - 2 = 39$. With the degree of freedom = 39 and a significant level of 0.05, the t-table value can be determined by looking at the t distribution table that is equal to 2,023.

Then the outcomes of the hypothesis test between the independent variables namely internal control of the independent variable, namely the performance of employees at PT. Iron Bird Logistics is presented in the following table

Table 5.7
Hypothesis Test Results with t-Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	23,392	3,664		6,384	,000
Internal control	,184	,032	,682	5,825	,000

a. Dependent Variable: Employee performance

Source: Questionnaire data processed, 2020

From the outcomes of the hypothesis test in the previous table, the calculated t_{value} for the internal control variable (X) is 5.825 with a significance level of 0.000. This shows that the t_{value} is greater than the t_{table} ($5.825 > 2.023$) and the significance value of the two independent variables has a number < 0.05 ($0,000 < 0.05$). Thus, the hypothesis (H_1) which states "Internal control affects the employees performance of PT. Iron Bird Logistics "is accepted.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

From the outcomes of research and analysis conducted by IBM SPSS Statistics 23 regarding the effect of internal control (X) on performance of employee (Y), it can be concluded as follows:

1. The quality of internal control at PT. Iron Bird Logistics is of good quality, because based on data that has been collected through a questionnaire or questionnaire that has been distributed to employees of PT. Iron Bird Logistics that are sampled that the response to each statement has an average response of 4 , 05 or 40.5% answered agreed. This shows that the respondents thought that internal control at PT. Iron Bird Logistics was categorized as good quality.
2. The quality of employee performance at PT.Iron Bird Logistics is of good quality, because based on data that has been collected through a questionnaire or questionnaire that has been distributed to PT.Iron Bird Logistics employees that are sampled that the response to each statement has an average response of 4, 09 or 40.9% answered agreed. This shows that respondents thought that the employees performance at PT. Iron Bird Logistics was categorized as good quality.
3. The application of internal control has a positive impact on the employees performance of the PT. Iron Bird Logistics. The better internal control, the better the employees performance at PT. Iron Bird Logistics which is strengthened by the determination test results obtained is equal to 0.465 or 46.5%, which means

that 46.5% of the performance of employees at PT. Iron Bird Logistics is influenced by internal control. While the remaining 53.5% (100% - 46.5%) is impacted by other variables that aren't in the research variable. In addition, a simple correlation coefficient value of 0.682 is also obtained. This value lies between 0.60 - 0.79 with a strong category. Hypothesis test results also indicate that internal control affects the performance of employees of PT. Iron Bird Logistics.

Suggestion

Suggestions for corporates to continue to maintain even continue to improve the role of internal control so that the performance of employees is maintained quality.

Suggestions for further researchers who want to do further research at PT. Iron Bird Logistics, you should be able to use or add other variables in order to conduct similar research in a broader direction.

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