



The Effect of Internal Control and Accounting Information Systems on Company Performance (Case Study of PT Kereta API Indonesia Divre IV Tanjung Karang)

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ABSTRACT

This research was conducted to provide empirical evidence regarding the relationship between internal control, accounting information systems, and company performance. This study uses a questionnaire to collect data from PT Kereta Api Indonesia Divre IV Tanjung Karang. The population in this study amounted to 200 employees of PT Kereta Api Indonesia Divre IV Tanjung Karang. By using the Solvin formula, a sample of 67 people was obtained. The results showed that internal control and accounting information systems all had a positive and significant influence on the performance of the company PT Kereta Api Indonesia Divre IV Tanjung Karang.

Keywords: Internal Control, Accounting Information Systems, Company Performance.

1. Introduction

Company performance is something that an organization produces in a certain period concerning established standards. Company performance should be a result that can be measured and describes the empirical condition of a company from various agreed measures (Apriliani & Dewayanto, 2018). Problems related to company performance occur at PT Kereta Api Indonesia (PT KAI). Based on the examination conducted by BPK (Supreme Audit Agency) RI, it can be concluded that the investment management of PT KAI and its subsidiaries has complied with the relevant laws and regulations. This problem can be seen by examining the investment management of PT KAI and its subsidiaries for the 2017 fiscal year to the first quarter of 2019. Overall, the results of the management examination at PT KAI and its subsidiaries revealed 20 findings worth Rp 65.56 billion.

Some of PT KAI's problems include the plan to use State Capital Participation (PMN) funds that need to be carefully prepared and coordinated with the Ministry of Transportation. As a result, the State Capital Participation (PMN) of Rp. 2 trillion in PT KAI for the Trans Sumatra Railway line became idle because it was not utilized. Furthermore, PT KAI could have been more optimal in coordinating with the Tangerang City Government in planning the construction of the Soekarno-Hatta airport railway line. So, there was a waste of RP. 2.88 billion on the results of the feasibility study for constructing an airport train line through the center of Tangerang City that was not used. Then, PT Kereta Api Properti Manajemen (KAPM), directly appointed as the main contractor, transferred all work to subcontractors without going through selection procedures, and subcontractors targeted profits that exceeded reasonableness. This led to an overpayment of RP. 64.7 billion.

Finally, goods and services procurement officials still need to carry out their duties and responsibilities optimally. There are still areas for improvement in the procurement process, preparation, and implementation of contracts. This causes direct appointment in the procurement of goods and services, resulting in PT KAI and its subsidiaries needing help to obtain the most favorable price for the company's work (Prihatini, 2017). Internal control serves to detect potential weaknesses that occur as feedback for leaders and parties involved in an activity, starting from the planning stage to the implementation stage. The matters covered by this control function include the creation of standards or criteria, comparison of monitoring results with standards, implementation of improvements for deviations, modification and adjustment of control methods from control glasses and changes in conditions, as well as communication and adjustment to the entire management process in the hope that the weaknesses that have occurred will not recur (Jasmalinda, 2021). With orderly control, it will impact the company to achieve predetermined goals and is expected to improve company performance more efficiently.

Another problem at PT Kereta Api Indonesia Divre IV is the implementation of an accounting information system that is still not optimal; one of the problems often encountered in online train ticket sales is that there are still several obstacles, such as when the computerized network is complex to access so that ticket sales are diverted with a manual system when the computer network is disrupted so that people are encouraged to order tickets several days

before departure. This happens because the accounting information system cannot accommodate such significant traffic from people who want to look for tickets that the server goes down and does not access the website, affecting company performance (Wibisono, 2018).

The author conducted this research at PT Kereta Api Indonesia, especially in Divre IV Tanjung Karang. PT KAI, as a BUMN, is a state-owned facility in charge of running railroad transportation services. PT KAI's services include passenger and freight transportation, whose lines are spread across Sumatra and Java. As a company that serves the community's interests, PT KAI must have employees with quality performance. Therefore, companies must improve their performance by considering factors such as internal control and accounting information systems.

2. Theoretical Basis and Hypothesis Development

Technology Acceptance Model

The Technology Acceptance Model (TAM) is an adaptation of the Theory of Reasoned Action (TRA), which is devoted to modeling user acceptance of technology (Handayani et al., 2018). In TAM itself, two perceptions are generated: the perception of usefulness and the perception of convenience. The perception of usefulness assesses how a technology can benefit its users in various aspects. In contrast, the perception of convenience focuses on how technology users can feel comfortable and find it easy to operate the technology. In general, users of accounting information systems will have a positive perception of the technology provided. Negative perceptions will arise from using this technology, so the TAM model can be used to determine the efforts needed to encourage the willingness to use technology.

Internal Control

Internal control is a method or system used within the company to achieve company goals effectively and efficiently (COSO, 2013). In general, the function of internal control is to regulate the system in the operating parts of the company so that abuse or fraud does not occur. Sukrisno (2017) suggests that internal control is a process carried out by the board of commissioners, management, and other personnel of the entity designed to provide adequate information regarding the achievement of company objectives consisting of the reliability of financial statements, effectiveness and efficiency of operations, and compliance with applicable laws and regulations.

Accounting Information Systems

Frisdayanti (2019) states that the information system is a formal set of procedures where data is collected, processed as information, and then distributed to users. Then, (Zamzami et al., 2021) define an accounting information system as a system that can collect, record, store, and process data to inform decision-makers. Based on the two definitions above, it can be said that the accounting information system is a process of collecting, recording, storing, and processing data to produce relevant information needed by decision makers such as company management and parties who have an interest in overseeing the running of the company by policies.

Company Performance

Performance can be interpreted as the results of work that can be achieved by an employee in carrying out the main tasks and functions assigned to him, while they expect feedback on the results of the work he has done. Simanjuntak (2011) states that company performance is the aggregation or accumulation of the performance of all organizational units, which is the same as the sum of the performance of all people or individuals working in the company. Santoso (2017) defines organizational or company performance as the organization's overall effectiveness in meeting each group's predetermined needs through systematic efforts and improving its ability to continuously achieve its needs effectively. Based on the two definitions above, company performance or organizational performance is the level of success of the activities carried out by the organization in a certain period.

Hypothesis Development

1. Internal Control and Company Performance

Internal control is a process designed under the auspices of the board of directors, management, and company personnel to guarantee company objectives, which are classified into effective and efficient operations, reliability in financial reporting, and compliance with active laws. Suawah (2021) argues that adequate internal control can provide information related to company performance and management and information that can be used as a basis for planning. Various components of internal control, such as the control environment, risk assessment, information and communication, control activities, and monitoring, need to be improved to achieve effective and efficient internal control. Companies with effective and efficient internal control will improve their company's performance. This statement is strengthened based on the results of research by Wibisono (2021) and Purwaningsih & Amalia (2021), which explain that internal control significantly affects company performance.

Companies with reasonable internal control will also improve the company's performance. Effective internal control can provide information related to company performance and management and information that can be used for planning. Therefore, based on the explanation that has been described, the following hypothesis can be concluded:

H1: Internal control has a positive effect on company performance.

2. Accounting Information System and Company Performance

The Technology Acceptance Model, commonly called TAM, aims to explain and predict user acceptance of an information system. TAM provides a theoretical basis for knowing the factors that influence the acceptance of technology in an organization. TAM explains the causal relationship between beliefs (about the benefits of an information system and its ease of use) and behavior, goals/needs, and actual use of users/users of an information system. Companies implementing accounting information systems will get added value for their users for the various financial information available, ultimately impacting company performance in both the financial and non-financial sectors. Zamzami et al. (2021) found that an accounting information system within a company can make it easier for companies to manage information in the financial and non-financial sectors as a basis for making decisions to achieve the company's goals. This statement is strengthened based on the results of research by Luther (2018) and Hendri & Rahayu (2022), which explain that accounting information systems positively influence company performance. Companies with sound information systems will perform well by applying accounting information systems that can provide added value to users of the various financial information available. Therefore, based on the explanation that has been presented, the following hypothesis can be concluded:

H2: Accounting Information System Has a Positive Effect on Company Performance.

3. Methodology

Research Design

This type of research is quantitative research. This research uses primary data by collecting data from questionnaires and then processing them with the help of SPSS software, which helps test data and hypotheses. The population in this study were all employees of PT Kereta Api Indonesia Divre IV Tanjung Karang. The sample selection of PT Kereta Api, Indonesia Divre IV Tanjung Karang employees is based on consideration because the employees carry out the company's operations. Therefore, this study uses the population of all PT Kereta Api Indonesia Divre IV Tanjung Karang employees. While the population in this study was 200 employees at PT Kereta Api Indonesia Divre IV Tanjung Karang, The sample used in this study is the Slovin formula, the following is the Slovin formula used:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{200}{1 + 200(0.1)^2} = 66,67 \text{ atau } 67$$

Description:

N: total population

n: number of samples

e: error

Based on the Slovin formula above, the minimum sample size for this study was 67 respondents.

Data Collection Method

Researchers used questionnaire techniques for respondents to read and answer statements to obtain data. A personalized questionnaire involves using questionnaire techniques delivered and collected directly by the researcher. This study uses questions on a scale of 1-5, where respondents are given questions where starting from the answer options strongly agree to disagree strongly, will be explained as follows:

5 = Strongly Agree (SA)

4 = Agree (A)

3 = Neutral (N)

2 = Disagree (D)

1 = Strongly Disagree (SD)

Research Variables

Variable	Definition Research Operations	Indicator	Measurement Scale
Internal Control (X1)	Internal control is a set of policies and procedures that protect company assets from misuse, a guarantor of the availability of accurate accounting information, and a verifier that all employees have complied with and carried out the provisions and management policies as appropriate. Ainisha (2022)	Control Environment Risk Assessment Information and Communication Control Activities Monitoring	Ordinal Likert Scale

Accounting Information Systems (X2)	The accounting information system is a network of procedures for processing data in an organization to provide accounting information that is both internal and external as a basis for decision-making to achieve organizational goals. (Permana & Kepremareni, 2022)	Perceived Usefulness Perceived Ease	Ordinal Likert Scale
Company Performance (Y)	Company performance is a description of the level of achievement of implementing an activity program or policy in realizing the company's goals, objectives, vision, and mission as outlined through strategic or company planning. (Prabowo & Aditya, 2020)	Stakeholders' satisfaction Strategy Process Capability	Ordinal Likert Scale

4. Results and Discussions

Descriptive Statistics Analysis Results

Table 2 - Descriptive Statistical Analysis Results

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control	68	3,6	5	4,339	0,293
Accounting Information System	68	3,5	5	4,355	0,309
Company Performance	68	3,8	5	4,401	0,292
Valid N (listwise)	68				

Before conducting the analysis, the author determines the assessment category. This assessment category assesses respondents with the lowest rating of 1 (strongly disagree) and the highest 5 (strongly agree). The following are the intervals of respondents' responses:

Minimum value = 1

Maximum value = 5

Interval = (Maximum-Minimum)/(Number of Classes) = (5-1)/5 = 0.8

The following is the categorization of the average value of the lowest and highest intervals that have been determined:

Average score 1.00 - 1.80 = Very Not Good

Average score 1.81 - 2.60 = Not Good

Average score 2.61 - 3.40 = Neutral

Average score 3.41 - 4.20 = Good

Average score 4.21 - 5.00 = Very Good

Classical Assumption Test Results

1. Normality Test

Tabel 3 – Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		68
Normal Parameters ^b	Mean	,0000000
	Std. Deviation	4,14283549
Most Extreme Differences	Absolute	,087
	Positive	,087

	Negative	-,085
Test Statistic		,087
Asymp. Sig. (2-tailed)		,200 ^{e,d}

Table 3 shows that the significance value of Asymp. Sig. (2-tailed) of 0.200 is more significant than 0.05; this data is usually distributed.

3. Multicollinearity Test

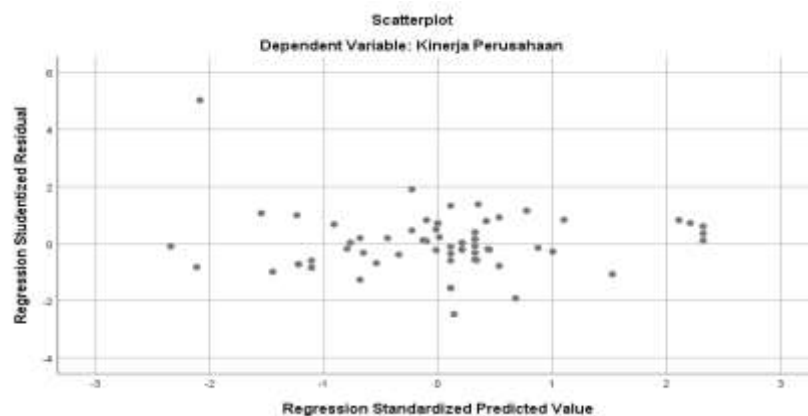
Table 4 – Multicollinearity Test Results

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
1 (Constant)	,003		
Internal Control	,001	,411	2,434
Sistem Informasi Akuntansi	,048	,411	2,434

Based on Table 4 above, it can be seen that the Tolerance value of the two variables is more significant than 0.10, and the VIF (Variance Inflation Factor) value of the two variables is below 10, so there are no symptoms of multicollinearity.

4. Heteroscedasticity Test

Figure 1 - Heteroscedasticity Test Results



From the results of the heteroscedasticity test, there is no clear pattern; the points spread above and below the number 0 on the Y axis, so there is no heteroscedasticity.

Hypothesis Test Results

1. Coefficient of Determination

Table 5 - Coefficient of Determination

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,705 ^a	,497	,481	4,20609

a. Predictors: (Constant), Sistem Informasi Akuntansi, Pengendalian Internal
 b. Dependent Variable: Kinerja Perusahaan

Based on the table above, the Adjusted R Square (R2) value is 0.481, where 0.481 or (48.1%) of the independent variables, namely internal control and accounting information systems, can explain company performance. At the same time, the remaining 51.9% explains other variables not included in the research model.

2. T Test (Partial)

Table 8 - Hypothesis Test Results**Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Kesimpulan
	B	Std. Error	Beta			
1 (Constant)	24,651	7,930		3,109	,003	
Internal Control	,467	,137	,469	3,419	,001	H1 Accepted
Accounting Information System	,874	,433	,277	2,018	,048	H2 Accepted

a. Dependent Variable: Companies Performance

Based on the results of the T-test (partial) above, it can be stated that:

1. The internal control variable has a significance level of 0.001 <0.05, so internal control influences company performance.
2. The accounting information system variable has a significance level of 0.048 <0.05, so the accounting information system influences company performance.

Discussion

1. The Effect of Internal Control on Company Performance

The results showed evidence that internal control positively affects company performance. The positive relationship between these two variables illustrates that internal control has been carried out well and can improve company performance. One of the internal controls carried out by this company is a clear separation of duties between existing functions to avoid errors or fraud that may occur. Effective internal control can provide information related to company performance and management and information that can be used for planning. Various components of internal control, such as the control environment, risk assessment, information and communication, control activities, and monitoring, need to be improved to achieve effective and efficient internal control. Organizations with effective and efficient internal control will increase employee capabilities so that the strategies the company has prepared run well and the decision-making process is by the targets being carried out. So, good company performance will increase stakeholder satisfaction. This study's results align with research conducted by Wibisono (2021), which explains that internal control positively influences company performance. Then, the research results conducted by Purwaningsih and Amalia (2021) also concluded that internal control positively affects company performance.

2. The Effect of Accounting Information Systems on Company Performance

The results showed evidence that the accounting information system positively affects company performance. The positive relationship between these two variables illustrates that all the information needed by all employees is available or sufficient in decision-making. The information provided by the accounting information system helps users in all organizations make decisions or make a policy in line with the indicators of perceived convenience, be it financial decisions or other decisions concerning the company. A system can provide benefits if the information presented is effectively helpful in a series of decision-making actions of the information user in line with the perceived usefulness indicator. Properly presented information will influence decision-making in company management. Thus, companies can capture and detect more quickly when changing conditions require a strategic response. The information received by management varies significantly in form or function, so it is necessary to select and classify specific information by the strategy that has been prepared. The decision-making process can run well so that the company's performance is also good. The results of this study are in line with research conducted by Luther (2018), which explains that accounting information systems have a positive influence on company performance, while the results of this study contradict research conducted by Sari & Purwanto (2022), where the study shows that accounting information systems do not affect company performance.

5. Conclusion**Conclusion**

Based on the results of the research compiled by the author, conclusions can be drawn regarding the effect of internal control and accounting information systems on the performance of the company PT Kereta Api Indonesia Divre IV Tanjung Karang, namely as follows:

1. Internal control has a positive effect on company performance; this can be seen from the internal control carried out by this company, namely the existence of a clear separation of duties between existing functions to avoid errors or fraud that may occur to improve company performance. Therefore, the first hypothesis in this study can be accepted.

2. Accounting Information Systems have a positive effect on company performance; this can be seen from the information provided by the accounting information system at PT Kereta Api Indonesia Divre IV Tanjung Karang, which helps users in all organizations in the process of making decisions or making a policy in line with indicators of perceived convenience, both financial decisions and other decisions related to company performance. Therefore, the second hypothesis in this study can be accepted.

Suggestion

Based on the conclusions that have been presented above, the authors submit several suggestions as input, namely as follows:

1. In further research, it is advisable to take a larger sample; this aims for better data accuracy in the study.
2. For further research, they can conduct ongoing research to see and assess any changes in respondent behavior from time to time.
3. There will likely be additional other variables that may also affect this study.

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