



**EFFECT OF MANAGEMENT CONTROL SYSTEM AND INTERNAL CONTROL ON
COMPANY PERFORMANCE AT PT. GLOBAL JET EXPRESS SURABAYA**

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ABSTRACT

This study aims determine to the effect of the control system on company's performance at PT Global Jet Express Surabaya and the influence internal control on the performance of the Global Jet Express Surabaya company and the influence of the management control system and internal control on the company's performance at PT Global Jet Express Surabaya.

This study is a kind of descriptive study, and there is a quantitative study. PT. Global Jet Express South Surabaya has approximately 155 employees. A sample of this study was an employee of Global Jet Express, an office in southern Surabaya. NS. A total of 35 people in the accounting department, staff working in the budget area, and the department. In this study, we used a targeted sampling technique, that is, a method of determining samples from a specific point of view. Data collection method by questionnaire. The data analysis method in this study uses multiple linear regression analysis.

Based on the results data analysis, we can conclude that there is a significant positive impact between the control systems on the performance of PT Global Jet Express Surabaya. There is a positive and significant impact between the internal control over Global Jet Express Surabaya's performance and the joint positive and significant impact between the management control system and internal control over PT Global Jet Express Surabaya's performance.

A. INTRODUCTION

In the economic world, competition between companies from year to year always experiences significant changes. This requires companies to be able to survive and compete with other companies. One of things can be taken by companies be able to survive in intense competition to improve performance in the company.

Company performance is a key indicator of whether a company is competitive or increasingly threatened by the emergence of new service companies. A company's performance is an efficient form of capital, materials, equipment, and know-how that can be optimized to work on the production of a company's goods and services.

J & T Express in Surabaya is an express service based on technological development. J & T Express's extensive network enables us to provide express services to customers throughout Indonesia. J & T Express is used for intracity, intercity, interstate, and e-commerce customer delivery. J & T is an Express that provides high-speed delivery collection services while supporting the growth of the e-commerce business (www.jet.co.id).

J & T Express is ready to provide a fast, convenient and reliable delivery service. J & T Express is a new player in the express sector, but it can rely on innovations in delivery systems,

prioritize service to consumers, and of course, at an affordable price, to become the first choice express company for Indonesian people. I'm optimistic if I can. Premium quality (www.jet.co.id).

Table 1. Top Brand Data for Courier Services

No	Kurir	Persentase	
		2019	2020
1.	JNE	26,4%	27,3%
2.	J&T	20,3%	21,3%
3.	Tiki	12,6%	10,8%
4.	Pos Indonesia	5,4%	7,7%
5.	DHL	3,8%	4,1%

Source: Processed Data (2021)

From the table above, it is known that the percentage of courier service users per year has increased, the more e-commerce or the general public using courier services. From this, it can be a reference for J&T to develop its services in various ways in order to get the first top brand.

A company, whether a product or a service, can compete with one company for another by maintaining or improving the performance of the company. Business performance gets the job done and the consequences of the job. Performance is the result of work that is strongly tied to the strategic goals of the organization. Performance is a company description or condition, which is the result of administrative activities. Performance can be measured using financial analysis tools. The information used to measure a company's performance is obtained from financial statements or other reports. This is done to find out the strengths and weaknesses of the company. This later reflects the ability to perform a job for a period of time. Corporate performance objectives to motivate staff to achieve the organization's goals and to adhere to previously applied behavioral standards to achieve the behaviors and outcomes the organization desires (Chairani and Lestari, 2011).

Performance measurement is a systematic and integrated approach to improving corporate performance to achieve an organization's strategic goals and realize its vision and mission (Mahmudi, 2005: 15 in Pratiwi and Mildawati, 2014). Performance measurement is one of the most important factors for an enterprise (Giri, 1998, Dewi, 2015) because it is the conversion of strategies to achieve a particular goal into measurement. The performance measurement system can be used as a means of managing the organization as the establishment of a reward and punishment system enhances performance measurement & # 40; Ulum, 2009 in Dewi, 2015 41 When measuring performance, you need the right measuring instrument to measure performance. An effective performance measurement system is a measurement system that makes it easier for administrators to perform control processes and motivates them to improve and improve performance

Companies can determine whether performance is good or bad by measuring performance against a variety of influential factors. There are basically several factors that can affect a company's performance and can be divided into internal and external factors for the service company. In the phenomenon that occurs in the courier company J & T, the author examines the influence of t

control system in a company is very important because this system affects human behavior. A performance measurement system in the management control system combines financial information and non-financial information.

In the management control system there is a process consisting of four stages, namely: 1. Programming 2. Budgeting 3. Operations and measurement 4. Reporting and Analysis. While the basis of the management control system process is trying to direct a set of variables towards the target. Thus, the management control system has at least four components, namely 1. Trackers (detectors) or sensors. 2. Assessor. 3. Effectors. 4. Communication network. These processes and components are the core in measuring the company's performance.

Leriza Desitama Anggraeni, "The Influence of Management Control on Employee Performance' Accounting journal vol 5 no 1, January – June 2019, ISSN 2407 – 1072, with research results that the optimal control system, namely planning on performance, has an effect of 91%, with a significance value of 0.012 ,0.05.

All operational activities should be monitored in relation to the company's ongoing internal controls. Controls are used to monitor internal activity. According to (Bodnar and Hopwood, 2004:10). The internal control process describes the steps taken within an organization to regulate and direct activities within the organization. Management ensures that the administrator's guidelines and instructions are properly implemented. With proper control and enforcement of internal controls, companies can achieve their goals.

Efficient and effective implementation of internal controls should reflect ideal conditions. However, this is difficult to achieve due to implementation limitations. Internal controls cannot prevent misjudgments, decisions, or external events that can lead to an organization's failure to meet its operational goals. Due to internal control restrictions, the purpose of internal control may not be achieved. The limits of internal control by Mulyadi (2010: 181) are as follows: 1) Evaluation error 2) Confusion 3) Agreement 4) Management neglect 5) Cost-benefit Harold Kunz says: Control is implementation measurement It's an improvement The work of subordinates to enable them to carry out the plans created to achieve the company's goals. Earl

P. Strong, meanwhile, said management is the process of regulating various elements within an organization so that the implementation of work complies with the provisions of the plan.

Ilham Firmansyah and Udi Pramiudi "Analysis of Internal Control of the Sales System on Sales Efficiency" Case study at PT Enseval Putera MegatradingTbk, JIAKES, Vol 8, No.1 of 2020 P.1 - 8 produces results of research on the importance of internal control on sales efficiency, p. This is known from the results of research showing an increase in sales volume from year to year when internal control is implemented.

Based on the phenomena that occur above, there are several factors that can affect the company's performance. So, the author takes the title "The Influence of Management Control Systems and Internal Controls on Company Performance At Pt. Global Jet Express Surabaya".

The formulation of this research problem are:

- 1) Does the management control system affect the performance of PT. Global Jet Express Surabaya?
- 2) Does internal control affect the performance of PT. Global Jet Express Surabaya?
- 3) Do management control and internal control simultaneously or jointly affect the performance of PT. Global Jet Express Surabaya?

The main objectives of this research are:

- 1) To find out the management control system has an effect on the performance of PT. Global Jet Express Surabaya?
- 2) To find out the internal control has an effect on the performance of PT. Global Jet Express Surabaya?
- 3) To determine the effect of management control and internal control simultaneously or jointly affect the performance of PT. Global Jet Express Surabaya?

B. RESEARCH METHODS

The survey approach is a quantitative approach based on the described multiple regression. That is, there are independent variables and dependent variables. The independent variables in this study are business management systems and internal controls, and the dependent variable is corporate performance (Y). The three variables X1 and X2 are examined for the effect of each of these independent variables on the dependent variable (Y). The analysis then analyzes the two independent variables and then the two independent variables together.

The data collection method used in this survey was a questionnaire distributed to management and employees in each department within the company. The population of this survey was the employees who run the South Surabaya office, which consists of 30 employees. Data analysis techniques that use multiple linear regression analysis use classical acceptance tests (Ghozali, 2013) such as normality test, multicollinearity test, heterogeneous dispersibility test, and linearity test. Two statistical tests, the t-test and the F-test, are used in this study.

The t test is used to determine whether or not the influence of the management control system (X₁), internal control (X₂) partially or individually on the company's performance (Y). The F test is used to determine whether or not the influence of the management control system (X₁), internal control (X₂) simultaneously or jointly on the company's performance (Y).

C. RESEARCH RESULTS & DISCUSSION

From the results of the normality test by Kolmogorov-Smirnov, it is known that the p-value of the residual data is 0.200. Where it is a p-value or Asymp. Since Sig (2tailed) is 0.200 > 0.05, we can conclude that the tested data are normally distributed and the normality assumptions are met. Each variable has been found to be an independent variable with a tolerance greater than 0.10 and a VIF value of less than 10. In the heteroskedasticity test using Spearman's rank correlation test, the Y value of the control system variable (X1) is 0.544 and the internal control (X2) is 0.752, so Sig associated with abscess. Results for (both sides) values were obtained. , Greater than 0.05. Therefore, there is no heterogeneous variance in the regression model. Linearity tests whether the significance value of the linearity of the variable X1 is 0.017 and the significance value of the variable X2 is 0.000. This means that the significance value is less than 0.05. This means that there is a linear relationship between variables X1 and X2 and variable Y.

Regression equation models can be written in the form of several linear regression equations as follows:

$$Y = 3,785 + 0,101 X_1 + 0,104 X_2 + e_i.$$

The first hypothesis test, the control system variable (X1), has a regression coefficient value of 0.101, indicating that there is a one-way impact on corporate performance between control systems. The regression coefficient value of the internal control variable (X2), which is the second hypothesis test, is 0.104, which indicates that the internal control has a direct effect on the business performance of the company.

The complete t-test results that have been stated above can be seen in the table below as follows:

Tabel 2. T Test Results

Model	Coefficient ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients			
	B	Std. Error	Beta			
(Constant)	3.785	1.546		2.448	.015	
Management Control System	.101	.048	.128	2.134	.034	
Internal Control	.104	.034	.185	3.020	.003	
Dependent Variable: Company Performance						

Source: Processed Data (2021)

The result of the fourth hypothesis test, the f-test, shows that the calculated f-number is 21.704 and the f-table is 2.42. In that case, the significance value is 0.000. The results show that the value in the f count > f table and the significant difference value are less than 0.050. For this reason, the management control system (X₁) and internal control (X₂) simultaneously or jointly affect the performance company (Y).

The results of the F test can be seen in the table below as follows:

Table 2. F Test Results

F hitung	Ftabel	Significance
27,732	2,42	0,000

Source: Processed Data (2021)

D. CONCLUSION

The results of the study, it can be concluded that:

1) The management control system affects the company's performance at PT. Global Jet Express in Surabaya. It can be concluded that when the management control is good, the company's performance will increase. 2) Internal control affects the company's performance at PT. Global Jet Express in Surabaya. It can be concluded that when internal control is good, the company's performance will increase. 3) The management control system and internal control have a simultaneous or joint effect on the company's performance at PT. Global Jet Express in Surabaya. It can be concluded that the two variables are factors to improve company performance.

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