



**THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS AND
INTERNAL CONTROL ON THE PERMORMANCE OF PRODUCTION
EMPLOYEES**

(A Case Study Based on PT. Mukti Jaya Indonesia)

UNDERGRADUATE THESIS

Submitted as one of the requirements to obtain

Sarjana Akuntansi (S. Ak)

By:

Siska Novitasari

008201905006

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ACCOUNTING STUDY PROGRAM

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MEI, 2023

RECOMMENDATION LETTER THESIS ADVISOR

This thesis prepared and submitted by :

Name : **Siska Novitasari**

Student ID : **008201905006**

Faculty : Business

Program Studi : Accounting

Thesis Title :

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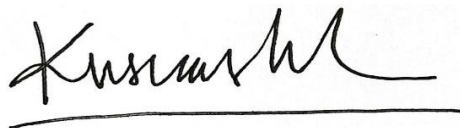
Acknowledged

Head of the Accounting Study Program



(Mila A. Reyes, BSBA., CPA., M.BA.)

Thesis Advisor



(Dr. Widayahayu W.K., S.E., S.Sos., M.Si)

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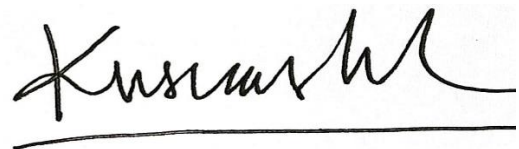
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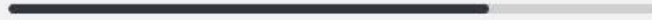
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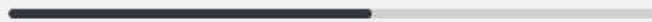
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ABSTRACT

Increasing business competition in this era of globalization, especially in manufacturing companies, needs to do several ways to remain competitive and survive. One of the steps that can be taken is to always maintain customer trust by always maintaining product quality, so that product quality can be maintained what companies can do is to increase productivity and maintain employee performance. In addition to maintaining product quality, in order to survive and compete in the business world, it is necessary to make the right decisions. The right decision-making needs assistance from an accounting information system so that the data and information obtained are accurate. This study aims to test whether information systems and internal control affect the performance of production employees at PT. Mukti Jaya Indonesia. Sampling technique using Purposive Sampling. The data analysis technique used is multiple linear regression. The results of the data analysis show that accounting information systems and internal controls have an impact on employee performance.

Keywords: *Accounting information system, internal control, employee performance*

INTISARI

Peningkatan persaingan bisnis di era globalisasi ini khususnya pada perusahaan manufaktur perlu melakukan beberapa cara agar tetap bisa bersaing dan bertahan. Salah satu langkah yang bisa diambil adalah selalu menjaga kepercayaan pelanggan dengan selalu mempertahankan kualitas produk, agar kualitas produk bisa tetap terjaga yang bisa dilakukan oleh perusahaan adalah dengan meningkatkan produktivitas dan menjaga kinerja karyawan. Selain dengan menjaga kualitas produk, agar tetap bisa bertahan dan bersaing di dunia bisnis diperlukan pengambilan keputusan yang tepat, pengambilan keputusan yang tepat tersebut perlu adanya bantuan dari sebuah sistem informasi akuntansi agar data dan informasi yang didapat akurat. Penelitian ini bertujuan untuk menguji apakah sistem informasi dan pengendalian internal berpengaruh terhadap kinerja karyawan bagian produksi PT. Mukti Jaya Indonesia. Teknik pengambilan sampel dengan menggunakan *Purposive Sampling*. Teknik analisis data yang digunakan adalah regresi linear berganda. Hasil dari analisis data menunjukkan bahwa sistem informasi akuntansi dan pengendalian internal berpengaruh terhadap kinerja karyawan.

Kata Kunci : *Sistem informasi akuntansi, pengendalian internal, kinerja karyawan*

PANEL OF EXAMINERS APPROVAL

The Panel of Examiners declare that the ungraduate thesis entitled “**THE EFFECT OF ACCOUNTING INFORMATION SYSTEMS AND INTERNAL CONTROL ON THE PERMORMANCE OF PRODUCTION EMPLOYEES**”

That was submitted by **Siska Novitasari**, majoring in Accounting Study Program form the Faculty of Business was assessed and proved to have pass the oral examination on May 26, 2023

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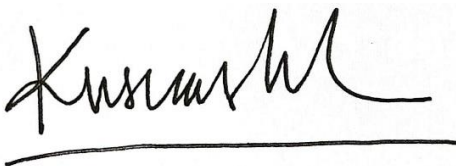
Dr. Muhamad Safiq, SE., M.Si., Ak., CA.

Chair of Panel Examiner



Dr. Supeni Anggraeni Mapuasari, SE., M.Sc.

Examiner I



Dr. Widyahayu W.K., S.E., S.Sos., M.Si.

Advisor

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