

ABSTRACT

This study aims to analyze The Effect of The Application of Accounting Information Systems and The Effectiveness of Internal Control on Company Performance in The Food and Beverage Business in the Jatinangor Sub-district, Sumedang District. Implementation of Accounting Information Systems and Effectiveness of Internal Control as independent variables while Company Performance as the dependent variable.

This study uses primary data obtained from respondents' answers, the sampling process is carried out using Non Probability Sampling using Purposive Sampling method.

From the criteria that have been set, the data samples obtained are 10 Food & Beverage Businesses with a total of 50 personnel respondents. The results of this study indicate that the Implementation of Accounting Information Systems and the Effectiveness of Internal Controls have a significant effect on Company Performance.

Keywords: Implementation of Accounting Information Systems, Effectiveness of Internal Controls, Company Performance.