ABSTRACT

THE INFLUENCE OF QUALITY OF ACCOUNTING INFORMATION SYSTEMS, INTERNAL CONTROL AND COMPENSATION ON EMPLOYEE PERFORMANCE

(Case Study at Restaurant Ayam Geprek Pangeran In West Java)

This study aims to analyze the effect of the Quality of Accounting Information Systems, Internal Controls and Compensation on Employee Performance at Restaurant Ayam Geprek Pangeran In West Java, simultaneously or partially. The sample in this study amounted to 175 respondents with the technique of determining the sample used was proposinate simple random sampling. This type of research is survey research with a descriptive verification approach. The analytical model used is a statistical analysis method using the Statistical Package for Social Sciences (SPSS) program. The type of data in this study is primary data.

This study was conducted using primary data obtained from respondents' answers. The population in this study were employees of the Restaurant Ayam Geprek Pangeran in West Java. Sampling was done by using proportional random sampling technique. The data sample obtained is 175 respondents. Statistical analysis used in this research is validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, T test and F test.

The results of this study indicate that simultaneously the Quality of Accounting Information Systems, Internal Controls and Compensation have a significant effect on employee performance at the Restaurant Ayam Geprek Pangeran in West Java. Partially, the Quality of Accounting Information Systems has an effect of 19.9% on Employee Performance at the Restaurant Ayam Geprek Pangeran in West Java, partially Internal Control has an influence of 10.1% on Employee Performance at the Restaurant Ayam Geprek Pangeran in West Java, and partially partial Compensation has an effect of 27.2% on the performance of employees at the Restaurant Ayam Geprek Pangeran in West Java. The results of the coefficient of determination of the Quality of Accounting Information Systems, Internal Control and Compensation simultaneously have an effect of 57.2% on Employee Performance. While the remaining 42.8% is the influence of other factors outside the Quality of Accounting Information Systems, Internal Controls and Compensation.

Keywords: Quality of Accounting Information Systems, Internal Controls and Compensation on Employee Performance