

THE IMPACT OF HUMAN RESOURCES INFORMATION SYSTEMS AND INTERNAL CONTROL ON EMPLOYEE PERFORMANCE AT PT. SINAR ARTHA SEMESTA

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ABSTRACT

*The purpose of this study was to determine the impact of Human Resources Information Systems and Internal Control on Employee Performance at PT Sinar Artha Semesta partially and simultaneously. Using associative methods with a quantitative approach. 83 people were sampled. Data collection techniques and tools are questionnaires or questionnaires. Based on the *thitung* value of $7.644 > t_{tabel} 1.663$, H_a is accepted with a sig of $0.04 < \alpha 0.05$ and a statistical *F* value of $40.084 > F_{table} 3.110$ the decision is H_a is accepted. The results showed that 1.) Human Resources Information System has a positive and significant impact on Employee Performance; 2.) Internal Control has a positive and significant impact on Employee Performance; 3.) Human Resources Information System and Internal Control simultaneously have a positive and significant impact on Employee Performance. In addition, it has a contribution of 50.1% while the rest is influenced by other variables not examined.*

KEYWORDS

Human Resource Information System, Internal Control, Employee Performance



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INTRODUCTION

In the era of global business, competition is getting tighter and companies are required to be able to compete effectively and efficiently, the challenges faced by companies today are constant fundamental changes. To survive and thrive in a rapidly changing situation, companies must develop the ability to make good use of the resources they have in carrying out a certain set of work activities. In order to achieve the vision and mission that has been set, the company needs human resources that should be managed properly and every organization needs real data that is then processed using information systems to improve employee performance and help the company achieve long-term goals according to Feby et. al., (2020) in Zanna et. al., (2024:2). In addition, according to Arifudin et. al., (2020) in Ulum et. al., (2022:332), the internal control system consists of organizational structures and facilities that are coordinated with each other to protect the company's sustainability and encourage the level of effectiveness of employee performance. Meanwhile, according to Utari et. al., (2024) in Daulah et. al., (2025:65), companies need a good quality human resource information system in

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accordance with regulations and supervision related to internal control to support optimal employee performance.

From this phenomenon, it shows that employee performance in the company has not been maximized, where employee performance must be paid attention to because it is the main factor in achieving goals. Organizations that support employee performance will create productivity, generate customer satisfaction and rapid profits, while organizations that do not support employee performance will harm the company in various aspects. Employee performance includes not only task completion but also problem-solving skills, the quality of results achieved and positive contribution to the organization's goals and values.

The problem identified in this study revolves around several key challenges faced by PT. Sinar Artha Semesta. These challenges include the suboptimal utilization of technology, limited mobility access, a lack of understanding of laws or regulations, inefficient control of operational costs, high workload-induced burnout, and decreased employee motivation. These issues highlight the need for improvements in both the technological infrastructure and internal systems to enhance overall employee performance. Based on these problems, the study seeks to explore the positive and significant impact of the human resource information system (HRIS) and internal control on employee performance. Additionally, it aims to investigate the simultaneous effects of these two factors on improving employee outcomes at the company.

The study offers two primary benefits. Theoretical benefits aim to contribute to the development of economic knowledge, particularly in Human Resource Management (HRM), by providing insights into how HRIS and internal control mechanisms can influence employee performance. On the practical side, the study is expected to provide valuable recommendations for PT. Sinar Artha Semesta in terms of optimizing its HR systems and internal controls, with the goal of improving employee productivity, satisfaction, and overall performance. These findings could serve as a model for other companies facing similar challenges in human resource management and operational efficiency. As a consideration for companies in implementing the research variables that have been selected by the authors to be researched, namely the Human Resources Information System and Internal Control to help improve Employee Performance in the future in accordance with the phenomenon or problem that occurs to be more effective and strengthen the position of the company's organization in the business scope.

The research identifies several key challenges at PT. Sinar Artha Semesta that affect employee performance. These challenges include the suboptimal utilization of the human resources information system (HRIS), which limits the efficiency of HR operations, and inadequate internal controls that affect overall organizational governance. Additionally, employees face limitations in mobility access, lack of understanding regarding laws and regulations, and operational inefficiencies, which further contribute to declining performance. High workloads, burnout, and decreased motivation have also been identified as critical factors, creating a challenging work environment that impedes employee productivity. These factors highlight the need for improvements in HRIS and internal controls to enhance employee performance.

The study aims to answer three key research questions. First, it seeks to determine whether there is a positive and significant impact of HRIS on employee performance at PT. Sinar Artha Semesta. Second, it examines the influence of internal control on employee performance. Third, the study investigates whether the combined effect of HRIS and internal control significantly impacts employee performance. By addressing

these questions, the research provides insights into the role of effective HR management and control systems in improving organizational outcomes.

The urgency of this research lies in the increasing pressure for organizations to optimize employee performance in an era of heightened competition. PT. Sinar Artha Semesta is currently facing critical operational challenges, and the lack of efficient HR systems and internal controls has led to suboptimal performance. Addressing these issues is essential for improving overall productivity and maintaining competitiveness in the market. This study's findings will provide timely recommendations that can assist the company in overcoming its operational challenges and achieving better employee performance, which is crucial for the company's long-term success.

Previous studies have examined the relationship between HRIS and employee performance, highlighting the importance of efficient HR management systems. Research by Fadli et al. (2023) found that HRIS directly affects employee performance by improving the accuracy of data processing and decision-making in human resources. Similarly, Kumar and Singhania (2021) noted that HRIS helps streamline HR processes, allowing companies to reduce operational costs and improve workforce management. These studies suggest that a well-implemented HRIS can significantly contribute to better organizational outcomes.

Internal control systems have also been studied extensively in relation to their impact on employee performance. According to Agustina and Rizki (2020), effective internal control mechanisms ensure transparency and accountability, which enhances employee trust and performance. The research by Lusiana et al. (2022) further supports this by demonstrating that internal controls help minimize risks and errors, thus improving organizational efficiency. These findings indicate that internal control plays a critical role in creating a structured and secure work environment, leading to better employee performance.

The combined impact of HRIS and internal control on employee performance has been explored by several scholars. Saputra (2022) conducted research on the interaction between HRIS and internal controls, concluding that both systems need to be integrated for maximum impact on performance. According to Misranian et al. (2024), organizations that successfully integrate HRIS with strong internal controls experience improved employee satisfaction and productivity. These studies underscore the importance of a holistic approach to HR management, where both technological systems and control mechanisms work together to optimize employee performance.

Despite the extensive research on HRIS and internal control, there is a gap in studies that examine the combined impact of these two factors on employee performance, particularly in the context of PT. Sinar Artha Semesta. While previous studies have explored the individual effects of HRIS and internal controls, few have focused on their simultaneous influence in a real-world corporate environment. This research seeks to fill this gap by analyzing how HRIS and internal control together affect employee performance at PT. Sinar Artha Semesta, providing a more integrated understanding of these systems' roles.

The novelty of this research lies in its dual focus on both HRIS and internal control and their simultaneous impact on employee performance. While existing literature often treats these two factors separately, this study examines how their integration can lead to more significant improvements in performance. By focusing on PT. Sinar Artha Semesta, the study provides valuable insights into the practical application of these systems in a

specific organizational context, making the findings more relevant and actionable for other companies facing similar challenges.

The primary objective of this research is to evaluate the impact of HRIS and internal control on employee performance at PT. Sinar Artha Semesta. Specifically, the study aims to determine whether each of these systems has a positive and significant effect on employee performance, both individually and in combination. The research also seeks to explore the practical implications of these findings for improving organizational performance and providing recommendations for enhancing HRIS and internal control practices.

This research offers both theoretical and practical benefits. Theoretically, it contributes to the academic field of Human Resource Management by providing new insights into the combined effects of HRIS and internal controls on employee performance. Practically, the findings provide PT. Sinar Artha Semesta with actionable recommendations to optimize its HRIS and internal control systems, thereby improving employee performance and overall organizational efficiency. These findings may also serve as a valuable reference for other companies aiming to improve their HR and control systems for better workforce management and productivity.

RESEARCH METHODS

In this study, the researcher employs a quantitative research method with an associative approach. The focus is to determine the relationships between variables, specifically the impact of Human Resource Information Systems (HRIS) and internal control on employee performance at PT. Sinar Artha Semesta. The study uses a structured approach to gather numerical data, allowing for statistical analysis to test hypotheses. The population for this study consists of all employees at PT. Sinar Artha Semesta, totaling 105 people. Using the Slovin formula, the researcher randomly selects a sample of 83 employees, ensuring the results are statistically representative of the population.

Data collection for the study primarily involves primary data, which refers to data collected directly from the source, i.e., the employees of PT. Sinar Artha Semesta. The researcher gathers this data using three main techniques: interviews, observation, and questionnaires. Interviews are conducted to gain direct insights into the organizational challenges employees face, with the aim of obtaining qualitative information to complement the quantitative data. Observations provide a real-time view of how operational activities are being conducted, helping to understand the context and environment that may influence employee performance.

The questionnaire is the primary tool for collecting quantitative data. It involves asking respondents to answer a series of structured questions, which focus on HRIS, internal control, and their impact on employee performance. The responses are then analyzed using statistical techniques, including SPSS software, to identify any significant relationships between the variables. This method allows for a comprehensive analysis of the research questions and helps to draw valid conclusions about the effects of HRIS and internal control on employee performance.

RESULTS AND DISCUSSION

Data Presentation

The process of compiling and presenting the data of the research results that have been collected then the description of the respondents in this study will be presented with the intention of describing gender identity, age, and educational background which can be described as follows:

Characteristics of Respondents by Gender

Gender in general can make a difference in a person's behavior, attitudes and opinions. In a field of work, gender can often be a differentiator of activity.

Based on the data that was obtained, it was known that the male respondents were 43 people or with a percentage of 55% and women as many as 40 people or with a percentage of 45%. This shows that the respondents of PT. Sinar Artha Semesta is male as a more dominant proportion than female.

Characteristics of Respondents by Age

It was grouped into respondents aged 20-35 years and 36-50 years old. The largest percentage of respondents were in the age range of 20-35 years, which was 50 people or 65%, followed by respondents aged 36-50 years as many as 33 people or 35%. So it can be concluded that the average respondent of PT. Sinar Artha Semesta is 20-35 years old.

Characteristics of Respondents Based on Educational Background

Grouped based on the last educational background taken by employees of PT. Sinar Artha Semesta is high school/vocational school and S1. Formal education taken from an early age can shape a mindset, way of communicating and solving problems.

Based on the results obtained, it shows that the largest respondents at the education level are high school/vocational school, which is 48 people or 60% while the S1 level is 35 people or 40%. So that it can be concluded that the respondents of PT. Sinar Artha Semesta is dominated by high school/vocational education levels.

Data Analysis

Referring to the process of processing and interpreting the data that has been collected, the data analysis method in this study is assisted by using statistical software, namely SPSS version 29, as for several stages of testing:

Descriptive Statistical Analysis

It is used to describe the characteristics of the questionnaire statement given to the respondent so that the mean, maximum and minimum values are known.

Human Resource Information System Variables

According to Sutrisno, (2020) in Hidayati et. al., (2022:1311) in companies the utilization and management of a good human resource information system can improve employee performance and competitiveness in making decisions according to needs appropriately and accurately.

It is known, if you use the mean value, which is the average in each answer, you do not agree with the score value of 3. When viewed from the maximum score of the answer choices, the respondents showed a score of 4 which means agree and a score of 5 which means strongly agree. While the minimum score refers to a score of 2, which is disagree.

Internal Control Variables

According to Lathifah, (2021:3) in Lusiana et. al., (2022:34) is part of every system that is used according to operational procedures in achieving the organizational goals of companies and agencies. It functions to regulate all activities, protect assets in accordance with applicable legal regulations, minimize various risks of errors, ensure data integrity and prevent the occurrence of authority.

From the SPSS version 29 output table regarding respondents' perception of internal control variables, if using the mean value, which is the average in each answer, it is not agreed with the score value of 3. When viewed from the maximum score of the respondent's answer choice, it shows a score of 4 which means agreeing and a score of 5 which means strongly agreeing. While the minimum score refers to a score of 2, which is disagree.

Employee Performance Variables

According to Agustin, (2020) in Asri et. al., (2024:1294) argues that performance is a form of work achievement of an employee that results from quality, quantity and punctuality based on the company's operational standards and the ability to adapt to challenges in the work environment. Performance appraisals are often conducted to evaluate employee contributions. Employee performance is very important for the company to have an objective and optimal evaluation system.

From the SPSS output table version 29 regarding respondents' perception of employee performance variables, it is the same with the two dependent variables if using the mean value, namely the average in each answer is disagreeing with the score value of 3. When viewed from the maximum score of the respondent's answer choice, it shows a score of 4 which means agreeing and a score of 5 which means strongly agreeing. While the minimum score refers to a score of 2, which is disagree.

The Impact of Human Resources Information System (X1) on Employee Performance (Y)

Based on the highest average results of questionnaire score answers, the majority of respondents answered on the agree criterion with a frequency of 445 or equivalent to (53.6%) of the correct indicators of 52 answers. This also leads to a t_{hitung} value of 4.705 greater than t_{tabel} 1.663 and a P-value of 0.001 smaller than the sig value of 5% or 0.05 so H_0 rejected and H_a accepted.

The results of this study are in line with the research conducted by Yulia Misranian, et. al., (2024) concludes that the human resource information system is partially positive and significant for employee performance. Then also the results of research from Reno Saputra, (2022) said that the human resource information system partially shows a positive and significant direction for employee performance.

Impact of Internal Control (X2) on Employee Performance (Y)

Based on the highest average results of the questionnaire score answers, the majority of respondents answered on the agree criterion with a frequency of 443 or equivalent to (53.4%) of the authority system indicators as many as 50 answers. This also leads to a t_{hitung} value of 2.939 greater than t_{tabel} 1.663 and a P-value of 0.001 smaller than the sig value of 5% or 0.05 so H_0 rejected and H_a accepted.

The results of this study are in line with the research conducted by Nasrullah Dali, et. al., (2023) concludes that internal control is partially positive and significant on employee performance. Then also the results of research from Feni Irawan, (2020) said that partial internal control shows a positive and significant direction for employee performance.

The Impact of Human Resources Information Systems (X1) and Internal Control (X2) on Employee Performance (Y)

Based on the highest average results of questionnaire score answers, the majority of respondents answered on the agree criterion with a frequency of 446 (53.7%) from the work quantity indicator of 52 answers. This also leads to a f_{hitung} value of 40.084

greater than f_{tabel} 3.110 and a P-value of 0.001 smaller than the sig value of 5% or 0.05 so H_0 rejected and H_a accepted.

CONCLUSION

Based on the Human Resource Information System Hypothesis (X_1) on Employee Performance (Y) This research was conducted on 83 respondents at PT. Sinar Artha Semesta which produces an impact between the human resource information system (X_1) on employee performance (Y). Based on the results of the R Square value of 50.1%, the hypothesis calculation t_{hitung} 4.705 > t_{tabel} 1.663 or P-value (0.001 < sig value 5% or 0.05). This shows H_0 rejected and H_a accepted.

This is in line with research conducted by Rizka Aminanti and Hasan Ubaidillah, (2024) which states that human resource information systems have a significant effect on employee performance. According to research by Agnes Dwita and Setyowati Subroto, (2021) also states that human resource information systems have a significant effect on employee performance.

Based on the Hypothesis of Internal Control (X_2) on Employee Performance (Y)

This research was conducted on 83 respondents at PT. Sinar Artha Semesta which produces an impact between internal control (X_2) on employee performance (Y). Based on the results of the R Square value of 50.1%, the hypothesis calculation t_{hitung} 2.939 is greater than t_{tabel} 1.663 or P-value (0.001 is smaller than the sig value of 5 % or 0.05). This shows H_0 rejected and H_a accepted.

This is in line with the research conducted by Friska Septriyanda, et. al, (2021) which states that internal control has a significant effect on employee performance. According to research by Ruslinda Agustina and Rizki Amalia (2020), internal control also states that internal control has a significant effect on employee performance.

Based on the Hypothesis of the Human Resources Information System (X_1) and Internal Control (X_2) on Employee Performance (Y)

The results of this study partially prove that the human resource information system and internal control have a positive and significant impact on employee performance at PT. Sinar Artha Semesta. In addition, the results of the simultaneous test (F test) stated that f_{hitung} 40.084 was greater than f_{tabel} 3.110 and the P-value of 0.001 was smaller than the sig value of 5% or 0.05, so it could be concluded that H_0 was rejected and H_a accepted.

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