

The Impact of Human Resources Information Systems and Internal Control on Employee Performance at PT. Sinar Artha Universe

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ABSTRACT

The global business environment has become increasingly competitive, requiring companies to optimize their human resource management systems. Labor productivity contributes significantly to corporate competitiveness, making effective HR systems crucial for organizational success. The purpose of this study is to determine the Impact of Human Resources Information System and Internal Control on Employee Performance at PT. Sinar Artha Universe, either partially or simultaneously. This study uses an associative method with a quantitative approach. The sample consisted of 83 participants. Data collection techniques involved questionnaires. Data processing was assisted by Microsoft Excel and SPSS Software version 29. Based on the t_{hitung} value of 7.644, which is greater than the t_{tabel} value of 1.663, H_a was accepted with a significance of $0.04 < \alpha 0.05$. Additionally, the statistical F value of 40.084 was greater than the F table value of 3.110, leading to acceptance of H_a . The results of the study show: 1) the 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; and 3) Human Resource Information System and Internal Control simultaneously have a positive and significant impact on Employee Performance. Moreover, these variables contribute 50.1% to employee performance, while the remaining variance is influenced by other variables not examined in this study.

KEYWORDS

Employee Performance, Human Resource Information System, Internal Control



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INTRODUCTION

In the era of global business, competition is getting tighter, and companies are required to compete effectively and efficiently. The challenges faced by companies today are constant and fundamental changes (Croll et al., 2023; Ibrahim et al., 2022; Martin-Delgado, 2020). To survive and thrive in a rapidly changing environment, companies must develop the ability to make good use of the resources they have in carrying out specific work activities (Hülür et al., 2020; Liu et al., 2024; Pečiuliauskienė & Kaminskienė, 2021; Stahlhofen et al., 2024; Sukirman et al., 2021). According to the World Bank's 2024 Global Competitiveness Report, labor productivity has become a critical factor in determining corporate success in the global market. The OECD Employment Outlook (2024) indicates that companies with effective human resource information systems demonstrate 25% higher productivity rates compared to those without integrated systems. In Indonesia, data from BPS (Statistics Indonesia) shows that only 35% of companies have implemented comprehensive HR information systems, highlighting a significant gap in technological adoption that affects overall competitiveness.

In order to achieve the vision and mission that have 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 accordance with regulations and supervision related to internal control to support optimal employee performance.

From this phenomenon, it is evident 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.

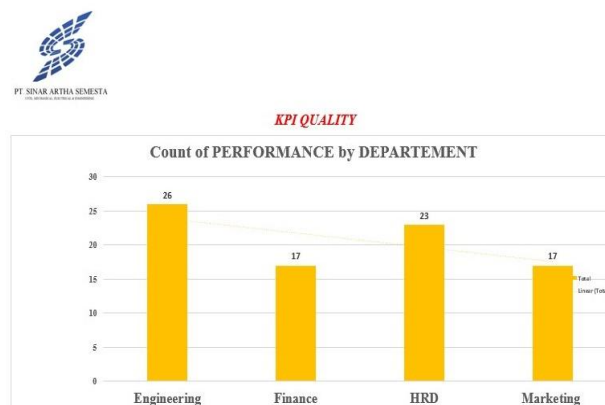


Figure 1. Employee Performance Data at PT. Sinar Artha Universe
Data Source: PT. Sinar Artha Universe

In the contemporary global business landscape, organizations face intensifying competition and constant fundamental changes, necessitating effective and efficient resource management to maintain competitiveness. Human resources play a pivotal role in achieving organizational objectives, and the proper management of these resources is essential. Prior studies, such as those by Zanna et al. (2024) and Feby et al. (2020), emphasize that the utilization of Human Resources Information Systems (HRIS) provides real-time, accurate data crucial for enhancing employee performance and supporting long-term strategic goals. Similarly, research by Arifudin et al. (2020) in Ulum et al. (2022) highlights that a robust internal control system is integral to safeguarding organizational assets and improving the effectiveness of employee operations. These findings collectively underscore the significant potential of HRIS and internal control mechanisms as drivers of performance improvements within modern enterprises.

Despite the acknowledged importance of HRIS and internal control, a discernible research gap exists regarding their simultaneous impact on employee performance within specific organizational contexts, particularly in developing economies. Many existing studies, such as those by Yulia Misranian et al. (2024) and Reno Saputra (2022), have examined the positive and significant influence of HRIS on performance in isolation. Conversely, research by Nasrullah Dali et al. (2023) and Feni Irawan (2020) has independently confirmed the positive effect of internal control. However, there is a scarcity of integrated empirical investigations that analyze the combined effect of these two critical variables, especially in the unique operational

environment of companies like PT. Sinar Artha Universe, where issues such as suboptimal technology use and inadequate regulatory understanding persist.

The urgency of this research is amplified by the operational challenges identified at PT. Sinar Artha Universe, including limited technological mobility, inefficient cost control, high workload-induced burnout, and declining employee motivation. These issues directly threaten organizational productivity and sustainability. In an era where digital transformation and robust governance are no longer optional but imperative, understanding how to leverage HRIS and internal control systems to mitigate these challenges is critically urgent. This research is necessary to provide actionable insights that can help organizations navigate operational inefficiencies and foster a more supportive, controlled, and technology-enabled work environment that enhances employee output.

The novelty of this study lies in its integrative approach, simultaneously investigating the partial and combined effects of HRIS and internal control on employee performance within a single empirical framework at a specific Indonesian company. While previous research has tended to examine these factors separately, this study provides a holistic view of their synergistic impact. Furthermore, it addresses a contextual gap by focusing on a service-sector company in Indonesia, offering localized insights that consider unique regional operational, cultural, and regulatory factors, thereby contributing original findings to the existing body of knowledge in human resource management and organizational control.

The purpose of this research is to empirically determine the impact of both Human Resources Information Systems and internal control, both partially and simultaneously, on employee performance at PT. Sinar Artha Universe. It seeks to quantify the extent to which these variables contribute to performance outcomes and to understand the mechanisms through which they operate. By doing so, the study aims to provide a clear, evidence-based model that illustrates how investments in information technology and control frameworks can be strategically aligned to optimize human resource performance and achieve organizational objectives.

The benefits of this research are twofold: theoretical and practical. Theoretically, it enriches the literature on human resource management and internal control by validating and extending existing models within a new context, offering an integrated perspective that can be built upon in future studies. Practically, the findings provide actionable recommendations for the management of PT. Sinar Artha Universe and similar organizations to enhance their HRIS implementation, strengthen internal controls, and develop targeted interventions to address specific performance-related challenges, ultimately leading to improved operational efficiency, higher employee satisfaction, and sustained competitive advantage.

METHOD

This research employed a quantitative approach using associative methodology. The study was conducted at PT. Sinar Artha Semesta, located in Jakarta, Indonesia, from January to March 2025. The research population consisted of all employees at PT. Sinar Artha Semesta totaling 105 people. Primary data was collected through structured questionnaires, interviews, and direct observations. Data analysis was performed using SPSS version 29 software with multiple linear regression techniques. The population in this study is all employees at PT. Sinar Artha Semesta which totals 105 people. The authors sampled 83 people who would be randomly

selected using the *slovin* formula. The following is a sampling calculation technique using the *slovin* formula:

$$n = \frac{N}{1 + N \cdot e^2}$$

$$\begin{aligned} n &= \frac{105}{1+105 \cdot (0,05)^2} \\ &= \frac{105}{1+105 \cdot 0,0025} \\ &= \frac{105}{1+0,2625} \\ &= \frac{105}{1,2625} \\ &= 83,23 \text{ rounded to } 83. \end{aligned}$$

The data used in this research is primary data, which, according to Sugiyono (2022), is data obtained directly from the research site. This data was collected through three main techniques: interviews, observations, and questionnaires. Interviews were conducted directly with the company to gather information on problem phenomena and obtain necessary organizational data. Observations were carried out to gain a clear and realistic picture, both objective and subjective, of the problem by monitoring the implementation of all operational activities. Furthermore, questionnaires were distributed to respondents, who were asked to fill out provided forms; this technique aimed to collect information on individual opinions from a predetermined number of people, after which all the gathered data was processed appropriately.

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. The table to be presented is:

Table 1. Characteristics of Respondents by Gender

Yes	Gender	Number of Respondents	Percentage (%)
1.	Man	43	55%
2.	Woman	40	45%
	Sum	83	100%

Source: Data Processed 2025

Based on Table 1, it can be seen 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 distribution of respondents can be seen in the following table:

Table 2. Characteristics of Respondents by Age

No	Age	Number of Respondents	Percentage (%)
1.	20-35 years old	50	65%
2.	36-50 years old	33	35%
Sum		83	100%

Source: Data Processed 2025

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. It is outlined in table 3 as follows:

Table 3. Characteristics of Respondents Based on Educational Background

No	Education	Number of Respondents	Percentage (%)
1.	High School/Vocational School	48	60%
2.	S1	35	40%
Sum		83	100%

Source: Data Processed 2025

Based on the table above, 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 as needed appropriately and accurately.

Table 4. Respondents' Perception of Variables (X1)

Descriptive Statistics					
	N	Min	Max	Mean	Hours of deviation
X1.1	83	2	4	3,28	,611
X1.2	83	2	5	3,33	,683
X1.3	83	2	5	3,34	,703
X1.4	83	2	5	3,31	,748
X1.5	83	2	4	3,28	,548
X1.6	83	2	5	3,24	,774
X1.7	83	2	5	3,20	,712
X1.8	83	2	5	3,16	,740
X1.9	83	2	4	3,34	,630
X1.10	83	2	5	3,23	,770
Human Resource Information System (X1)	83	26	39	32,70	2,690
Valid N (listwise)	83				

Source: SPSS output version 29, data processed 2025

It can be seen in the table above, 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.

Table 5. Respondents' Perceptions of Variables (X2)

Descriptive Statistics					
	N	Min	Max	Mean	Hours of deviation
X2.1	83	2	5	3,28	,738
X2.2	83	2	5	3,33	,683
X2.3	83	2	4	3,37	,578
X2.4	83	2	5	3,31	,748
X2.5	83	2	5	3,28	,686
X2.6	83	2	5	3,28	,786
X2.7	83	2	4	3,24	,597
X2.8	83	2	5	3,12	,722
X2.9	83	2	5	3,29	,741
X2.10	83	2	5	3,28	,786
Internal Control (X2)	83	26	39	32,77	3,026
Valid N (listwise)	83				

Source: SPSS output version 29, data processed 2025

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 employee work achievement that results from quality, quantity and punctuality based on the company's operational standards and adaptability in facing 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.

Table 6. Respondents' Perception of Variables (Y)

	Descriptive Statistics				
	N	Min	Max	Mean	Hours of deviation
Y.1	83	2	4	3,28	,611
Y.2	83	2	5	3,25	,660
Y.3	83	2	5	3,30	,694
Y.4	83	2	5	3,27	,734
Y.5	83	2	4	3,28	,548
Y.6	83	2	5	3,28	,786
Y.7	83	2	5	3,31	,748
Y.8	83	2	5	3,19	,756
Y.9	83	2	4	3,33	,627
Y.10	83	2	5	3,28	,786
Employee Performance (Y)	83	27	39	32,76	2,835
Valid N (listwise)	83				

Source: SPSS output version 29, data processed 2025

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.

Data Quality Test

Validity Test

Using *pearson* SPSS version 29 correlation analysis. The decision regarding the validity of the item if r_{hitung} it is larger than then is declared valid, and vice versa if it is smaller than then it is declared invalid. In this study, the instrument test used a 5% sig test with a sample of 83.

$$r_{hitung} > r_{tabel} \text{ then valid}$$

Human Resource Information System Variables

Table 7. The Pearson Correlation test

Statement	Validity Test		
	r Count	r Table	Result
X1.1	0.820	0.361	Valid
X1.2	0.870	0.361	Valid
X1.3	0.793	0.361	Valid
X1.4	0.749	0.361	Valid
X1.5	0.777	0.361	Valid
X1.6	0.816	0.361	Valid
X1.7	0.820	0.361	Valid
X1.8	0.841	0.361	Valid
X1.9	0.740	0.361	Valid
X1.10	0.614	0.361	Valid

Source: SPSS output version 29, data processed 2025

Based on table 7, the results of the Pearson Correlation test of the human resource information system variable (X1) consisting of 10 items show that the entire statement is declared valid, because the value r_{hitung} is greater than $.r_{tabel}$

Internal Control Variables

Table 8. Pearson Correlation test

Statement	Validity Test		
	r Count	r Table	Result
X1.1	0.847	0.361	Valid
X1.2	0.879	0.361	Valid
X1.3	0.731	0.361	Valid
X1.4	0.663	0.361	Valid
X1.5	0.503	0.361	Valid
X1.6	0.794	0.361	Valid
X1.7	0.728	0.361	Valid
X1.8	0.754	0.361	Valid
X1.9	0.772	0.361	Valid
X1.10	0.805	0.361	Valid

Source: SPSS output version 29, data processed 2025

Based on the results of the validity test, the internal control variable (X2) consisting of 10 items shows that the entire statement is valid, because the value r_{hitung} is greater than $.r_{tabel}$

Employee Performance Variables

Table 9. Pearson Correlation test

Statement	Validity Test		
	r Count	r Table	Result
X1.1	0.751	0.361	Valid
X1.2	0.679	0.361	Valid
X1.3	0.767	0.361	Valid
X1.4	0.703	0.361	Valid
X1.5	0.682	0.361	Valid
X1.6	0.657	0.361	Valid
X1.7	0.769	0.361	Valid

Statement	Validity Test		
	r Count	r Table	Result
X1.8	0.712	0.361	Valid
X1.9	0.780	0.361	Valid
X1.10	0.857	0.361	Valid

Source: SPSS output version 29, data processed 2025

Based on the results of the validity test of the employee performance variable (Y) consisting of 10 items, it shows that the entire statement is declared valid, because the value r_{hitung} is greater than r_{tabel} .

Reliability Test

In this study, the formula used *Cronbach Alpha*. According to Trisliantanto, (2020:26) in Audia, (2022:148) refers to the consistency of instrument test results carried out by researchers at the same time or differently. To measure the significant level of reliability tests, including:

- 1) 0.800 - 1,000 : Very High
- 2) 0,600 - 0,799 : Tinggi
- 3) 0.400 - 0.599 : Enough
- 4) 0,200 - 0,399 : Rendah
- 5) 0.000 - 0.199 : Very Low

Of the five coefficient reliability above, which is often used in scientific research as an instrument indicator, it is said to be reliable if it is more than 0.600.

Table 10. Human Resource Information System Instrument Test (X1)

Reliability Statistics	
Cronbach's Alpha	N of Items
.930	10

Source: SPSS output version 29, data processed 2025

Based on the results of the X1 variable instrument test, it shows that *the Cronbach Alpha value* is 0.930 which means that the value of the coefficient level is greater than 0.600 and is declared reliable.

Table 11. Internal Control Instrument Test (X2)

Reliability Statistics	
Cronbach's Alpha	N of Items
.913	10

Source: SPSS output version 29, data processed 2025

Based on the test results of the X2 variable instrument, it shows that *the Cronbach Alpha value* is 0.913 which means that the coefficient value is greater than 0.600 and is declared reliable.

Table 12. Employee Performance Instrument Test (X3)

Reliability Statistics	
Cronbach's Alpha	N of Items
.905	10

Source: SPSS output version 29, data processed 2025

Based on the test results of the variable instrument Y, it shows that the *Cronbach Alpha value* is 0.905 which means that the coefficient value is greater than 0.600 and is declared reliable.

Classic Assumption Test

Normality Test

According to Mandala *et. al.*, (2023) in Banne *et. al.*, (2023:317) it was carried out to find out whether the data is normally distributed or not. In this study, using the K-S test (*Kolmogorov Smirnov*), it can be seen from the value of *Asymp. Sig. (2-tailed)* > 0.05 , then the data is said to be distributed normally and vice versa if < 0.05 the data is distributed abnormally or even extremely.

Table 13. Normality Test Results

		Unstandardized Residual
N		83
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	2.00379644
Most Extreme Differences	Absolute	.079
	Positive	.079
	Negative	-.064
Test Statistic		.079
Asymp. Sig. (2-tailed) ^c		.200 ^d
Monte Carlo Sig. (2-tailed) ^e Sig.		.216
99% Confidence Interval		Lower Bound .205
		Upper Bound .226

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: SPSS output version 29, data processed 2025

The result of the significant value of *Asymp. Sig. (2-Tailed)* is $0.20 > 0.05$ so that it can be concluded that the residual data is normally distributed.

Multicollinearity Test

According to Gunawan, (2020) in Lesmana, (2021:32) is a regression model test used to determine whether there is a correlation between the variables *Variance Inflation Factor (VIF)* and *Tolerance*. If the tolerance value is > 0.10 or < 0.10 , multicollinearity does not occur. Additionally, it can cause problems in regression analysis because it affects the stability of the coefficient and reduces the model's ability to provide accurate estimates.

Table 14. Multicollinearity Test Results

		Coefficients ^a		t	Sig.	Collinearity Statistics	
Unstandardized Coefficients	Standardized Coefficients					Tolerance	VIF
B	Std. Error	Beta					
7.047	2.880			2.447	.017		
.505	.107	.479		4.705	.000	.602	1.662
.281	.095	.299		2.939	.004	.602	1.662

a. Dependent Variable: TOTAL_Y

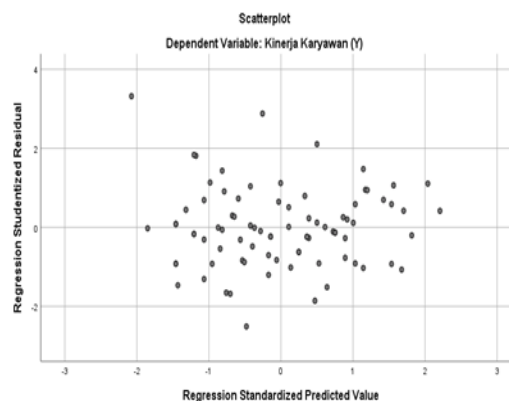
Source: SPSS output version 29, data processed 2025

0.602 was greater than 0.10 which means that the regression model did not occur multicollinearity and was suitable for use.

Heteroscedasticity Test

According to Ghozali, (2021:178) in Lionardi, (2022:34) aims to test whether in regression models there is *variance* inequality from one residual observation to another.

Table 15. Heteroscedasticity Test Results



Source: SPSS output version 29, data processed 2025

In table 15 it can be seen that the dots are widely spread without forming a specific pattern, which means that there are no symptoms of heteroscedasticity.

Linear Regression Test

Simple Linear Analysis

According to Ghazali, (2021:146) in Lionardi, (2022:34) used to measure the influence of *independent variable* against *dependent variable*.

Table 16. HR Information System Test (X1) on Employee Performance (Y)

Coefficients ^a				
Unstandardized Coefficients		Standardized Coefficients		Sig.
B	Std. Error	Beta	t	
1 9.730	2.858		3.404	.001
.704	.087	.668	8.085	.000

a. Dependent Variable: TOTAL_Y

Source: SPSS output version 29, data processed 2025

In *Unstandardized Coefficients* column B the *value of Constant* is 9.730 while the value of the coefficient X1 is 0.704 then the value of sig < 0.05 which means significant. So that the regression equation can be written:

$$Y = 9.730 + 0.704 X1$$

Table 17. Internal Control Test (X2) on Employee Performance (Y)

Coefficients ^a				
Unstandardized Coefficients		Standardized Coefficients		Sig.
B	Std. Error	Beta	t	
1 9.730	2.858		3.404	.001
.704	.087	.668	8.085	.000

a. Dependent Variable: TOTAL_Y

Source: SPSS output version 29, data processed 2025

In *Unstandardized Coefficients* column B the Constant value is 14.274 while the value of the X2 coefficient is 0.564 then the sig value < 0.05 which means significant. So that the regression equation can be written:

$$Y = 14,274 + 0.564 X2$$

Multiple Linear Analysis

According to Ghazali, (2021:146) in Lionardi, (2022:34) is a statistical technique used to measure, understand, identify or assess the strength of relationships resulting from regression analysis in the form of coefficients *independent variable* against *dependent variable* to more accurately use an equation.

Table 18. Test (X1) and (X2) Against (Y)

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
1 (Constant)	7.047	2.880		2.447	.017
TOTAL X1	.505	.107	.479	4.705	<.001
TOTAL X2	.281	.095	.299	2.939	.004

a. Dependent Variable: TOTAL_Y

Source: SPSS output version 29, data processed 2025

In *Unstandardized Coefficients* column B, the Constant value is 7.047 while the value of the coefficient X1 is 0.505 and X2 is 0.281, then the sig value is < 0.05 which means significant. So that the regression equation can be written:

$$Y = 7.047 + 0.505 X1 + 0.281 X2 + \epsilon$$

Coefficient of Determination (R^2)

According to Ghazali, (2021) in Lionardi, (2022:34) is used to measure linear regression models of variables X1 and X2. The closer the value (R^2) is to 1, the more independent variables are predictable, while a small value (R^2) means limited if predicted.

Table 19. Summary Model Determination Coefficient Test^b

R	R Square	Adjusted R Square	Std. Error of the Estimate
.707a	.501	.488	2.02869

a. Predictors: (Constant), TOTAL_X2, TOTAL_X1

b. Dependent Variable: TOTAL_Y

Source: SPSS output version 29, data processed 2025

It can be seen that the value of R Square is 0.501. This means that 50.1% of employee performance at PT. Sinar Artha Semesta is influenced by the variables of Human Resources Information System X1 and Internal Control X2. Meanwhile, 49.9% were influenced by other factors that were not studied.

Hypothesis Test

Partial t-test

It can be seen that the value of R Square is 0.501. This means that 50.1% of employee performance at PT. Sinar Artha Semesta is influenced by the variables of Human Resources Information System X1 and Internal Control X2. Meanwhile, 49.9% were influenced by other factors that were not studied.

Table 20. Partial Coefficient Test

Unstandardized Coefficients		Standardized Coefficients		t	Sig.
B	Std. Error	Beta			
7.047	2.880			2.447	.017
.505	.107		.479	4.705	.000
.281	.095		.299	2.939	.004

Source: SPSS output version 29, data processed 2025

It is known that the value of the human resource information system coefficient (X1) of 0.505 is positive and the internal control (X2) is 0.281 with a positive value. So it can be concluded that (X1) and (X2) have a positive impact on employee performance (Y). Furthermore, whether the research hypothesis is significant or not, a t-calculation test is carried out with a 95% confidence level, then the α value = 0.05/2. The basis for decision-making in the t-test is as follows:

- H_0 accepted and H_1 is rejected if the value t is calculated $< t$ table or if the value of the GIS > 0.05 .
- H_0 rejected and H_1 is accepted if the value t is calculated $> t$ table or if the value of the sig < 0.05 .

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

Based on the results of the above examination, a sig value of 0.000 is obtained that is smaller than 0.05 and the value of t is calculated as 4.705 is greater than the t table, which is 1.663 at a 95% confidence interval. So the conclusion is H_0 rejected on the following criteria:

- H_a : There is a significant impact of the human resource information system on employee performance at PT. Sinar Artha Universe .
- H_0 : There is a insignificant impact of the human resource information system on employee performance at PT. Sinar Artha Universe .

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

A sig value of 0.004 was obtained $<$ from 0.05 and a calculated t value of 2.939 $>$ from t of the table, which was 1.663. So it can be concluded that H_0 it was rejected on the following criteria:

- H_a : There is a significant impact between internal control on employee performance at PT. Sinar Artha Universe .
- H_0 : There is an insignificant gap between internal control over employee performance at PT. Sinar Artha Universe .

Simultaneous F Test

According to Ghazali, (2021) in Lionardi, (2022:34) was used to test the null hypothesis that No dependent variable is linearly related to an independent variable.

Table 21. Simultaneous ANOVA Test

Sum of Squares	Df	Mean Square	F	Sig.
329.934	2	164.967	40.084	.001b
329.246	80	4.116		
659.181	82			

Source: SPSS output version 29, data processed 2025

In the anova sig test column, a value of 0.001 is obtained that is smaller than 0.05 and that the statistical F value of 40.084 is greater than the F value of the table of 3.110, then the decision is accepted. So to the conclusion: H_a

- H_a : There is a significant impact between the human resource information system and simultaneous internal control on employee performance at PT. Sinar Artha Universe .
- H_0 : There is an insignificant impact between the human resource information system and simultaneous internal control on employee performance at PT. Sinar Artha Universe

Interpretation of Research Results

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 value of 4.705 greater than 1.663 and a P-value $t_{hitung} t_{tabel}$ of 0.001 smaller than a sig value of 5% or 0.05 so it is rejected and accepted. $H_0 H_a$

The results of this study are in line with research conducted by Yulia Misranian, *et. al.*, (2024) concluding 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 value of 2.939 greater than 1.663 and a P-value $t_{hitung} t_{tabel}$ of 0.001 smaller than a sig value of 5% or 0.05 so it is rejected and accepted. $H_0 H_a$

The results of this study are in line with research conducted by Nasrullah Dali, *et. al.*, (2023) concluding 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 value of 40.084 greater than 3.110 and a

P-value $f_{hitung}f_{tabel}$ of 0.001 smaller than a sig value of 5% or 0.05. so it is H_0H_a rejected and accepted.

CONCLUSION

Research conducted with 83 respondents at PT. Sinar Artha Semesta found that both the Human Resources Information System (X1) and internal control (X2) have a positive and significant effect on employee performance (Y), with an R Square value of 50.1% and t-values exceeding critical thresholds, leading to the rejection of the null hypotheses. These findings align with prior studies confirming the significant influence of information systems and internal controls on employee performance. Additionally, the simultaneous (F) test showed that these factors collectively have a significant impact on performance. To further improve employee performance, it is recommended to enhance the integration of disparate information systems, improve reporting features to support data-driven decision-making, and strengthen internal controls through better separation of duties and regular evaluations. Moreover, increasing data security and adapting to changes in the business environment are essential to minimize risks of authority abuse and legal violations. Future research could explore the impact of emerging technologies, such as artificial intelligence or blockchain, on the effectiveness of HRIS and internal controls in enhancing employee performance, particularly in dynamic and complex organizational settings.

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