

THE INFLUENCE OF INTERNAL CONTROL AND MANAGEMENT CONTROL SYSTEM (MCS) ON EMPLOYEE PERFORMANCE WITH WORK COMMITMENT AS A MODERATION VARIABLE

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ABSTRACT

This study aims to analyze the effect of Internal Control and Management Control System (MCS) on Employee Performance with Work Commitment as a moderating variable (Empirical Study on Pandeglang Regency Government). The research methodology used is a quantitative method, using primary data obtained from the results of distributing questionnaires to respondents. The data analysis technique used is multiple linear regression analysis with PLS software. The results of this study indicate that Internal Control influences Employee Performance, Management Control System (MCS) influences Employee Performance, Work Commitment moderates Internal Control influences Employee Performance, and Work Commitment moderates Management Control System (MCS) influences Employee Performance.

KEYWORDS Internal Control; Management Control System (MCS); Employee Performance; Work Commitment



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INTRODUCTION

Performance is a function of the worker's ability to accept work goals, the level of goal attainment and the interaction between goals and worker abilities (Nawawi, 2016). So that it can be said that employees play an important role in carrying out all company activities so that they can grow and develop to maintain

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the viability of the company (Rahmisyari, 2022). To create reliable human resources requires good management so that employee performance is more optimal.

Performance is very important for the organization (Muttaqin et al., 2022) because (1) high performance can certainly reduce absenteeism or not working due to laziness, (2) with high performance from workers and employees, the work given or assigned to them will be completed in less time or faster, (3) with high performance the organization gains from the angle of the small number of damages because the more dissatisfied at work, the more dissatisfied at work, the greater the number of damages, (4) high performance automatically makes employees feel happy work so that it is less likely that employees will move to work elsewhere, (5) high performance can reduce accident rates because employees who have high performance tend to work carefully and thoroughly so that they work according to existing procedures (Tohardi, 2002).

Employee performance is the result in quantity and quality achieved by an employee in carrying out his work duties in accordance with the responsibilities given to him (Prayoga & Dewi, 2017). The achievement of company goals is influenced by the performance of the company's employees themselves (Rofik et al., 2022). Therefore, companies need human resources with potential and superior quality, both in terms of leaders and employees. Apart from that, companies must also establish effective patterns of duties and responsibilities in accordance with company regulations and goals.

Given the importance of the employee's performance for achieving organizational goals, this research was conducted because there was a phenomenon that showed weak employee discipline at OPD in Pandeglang Regency. The 2020 BPK-RI LHP shows legal compliance, especially for Civil Servants in Pandeglang Regency, which is still lacking, this is evidenced by the case in 2019 which stated that a total of 27 civil servants were subject to severe sanctions ranging from demotion, demotion to dismissal. disrespectfully. The violations committed included skipping work for 46 days, cases of polygamy and corruption.

Apart from that, in 2021 there will also be 5 civil servants in Pandeglang Regency who will be involved in a criminal code of ethics case. The Pandeglang Personnel and Education and Training Agency (BKD) revealed that there were five state civil servants (ASN) who were threatened with dishonorable dismissal, this was because the five ASN had violated rules ranging from being dragged into criminal cases to violating the code of ethics as servants of the state.

Accounting literature documents one of the important factors that determine employee performance is internal control. Fundamentally, effective internal control is when the applied system is able to identify factors that cause a decrease in employee performance, such as low work motivation and also identification of opportunities to commit fraud. One important factor in managing employee performance is internal control.

A company needs to carry out supervision to avoid fraud and ensure that every company activity is directed at achieving the goals that have been running should monitor all of its operational activities. A control is used to help monitor

company activities. Supervision itself is a very crucial part of the control system framework.

AICPA (American Institute of Certified Public Accountants) explains that internal control is very important, among other things, to provide protection for entities against human weaknesses as well as to reduce the possibility of errors and actions that are not in accordance with the rules (Wilopo, 2006). Therefore, good management and implementation of internal control allows a company to achieve its goals more easily.

Internal control is a process that is influenced by the company's board of commissioners, management and other personnel. Internal control is applied in determining the strategy that covers the whole company. Internal control is also designed to identify potential events that might affect the organization and manage the company according to the company's risk appetite to provide adequate assurance regarding the achievement of company goals (Prayoga & Dewi, 2017).

In addition, by implementing good internal control in all organizational structures, the company can obtain guarantees regarding achievement and performance targets. The company can also control the efficiency and effectiveness of the company's operations. Ultimately, internal control is aimed at ensuring that financial reports can be prepared in accordance with legal and regulatory requirements.

If Internal Control is weak, it can result in the company's assets not being guaranteed. In addition, the accounting information that is available is not accurate and cannot be trusted for accuracy, operational activities are also not guaranteed for the efficiency and effectiveness of the company's operational activities and the policies that have been set cannot be complied with.

In addition to internal control, employee performance is also influenced by the Management Control System. Management Control System is a system used by management to influence organizational members to carry out organizational strategies and policies efficiently and effectively in order to achieve organizational goals (Cavicchi et al., 2022). Management Control System is an integral part of management responsibility. This system provides information to managers to assist in making decisions in accordance with company plans and goals.

Management Control System is a policy procedure or control that facilitates the organization to ensure that the expected goals and objectives have been met (Zuriana, 2013). Management Control System is a way of managers and usually repeated to control the activities of an organization to implement the organization's strategy (Anthony, 2002). The control process by which managers at all levels ensure that the people they supervise implement the intended strategy. Through the Management Control System, efforts are made to unify the objectives of various businesses, organizational and management sub units consisting of structures and processes.

Management Control System in achieving organizational goals related to how managers can actually use planning and control systems to guide it in achieving organizational goals. Management Control System is used to collect and report data and evaluate organizational performance. Management Control System is seen as a tool for implementing corporate strategy.

This research was conducted in the context of government organizations by applying the MCS concept. On the other hand, the accounting literature develops the MCS literature more about private organizations, therefore it is necessary to develop a conceptual approach to presentative features of local government organizations.

There are differences between private organizations and local government organizations. In a private organization, MCS focuses on organizational change that is considered important because of the need for organizations to adapt to their changing operating environment. It is characterized by intense competition, intense globalization, continuous change and economic crisis (Nuhu, 2019).

MCS in governmental organizations have unique characteristics worldwide with regard to their environment, purpose and ownership, with structures and systems characterized by hierarchical rigidity, centrality of authority and formality of rules and procedures (Nuhu, 2019). However, there are also similarities in some of the basic concepts of MCS and internal control in both private organizations and government organizations. Therefore, this research was conducted to explain the phenomenon of low civil servant performance in Pandeglang Regency using the perspective of internal control and MCS.

The role of MCS in achieving employee performance is to ensure work commitment, because the better the MCS is in achieving performance, the work commitment will increase (Trisnanda et al., 2022). Work commitment, defined as a situation where an employee sided with a particular organization and its goals and desire to maintain membership in the organization (Muhammad et al., 2022). High job involvement means taking sides with an individual's particular job, while high organizational commitment means taking sides with the organization that recruited the individual.

Work commitment is the degree to which employees believe and accept organizational goals and will stay or not leave the organization. Employees who identify with the organization demonstrate that they are well aligned and in accordance with the ethics and expectations of the organization that they experience a feeling of oneness with the company. Work commitment shows a person's power in identifying his involvement in a part of the organization.

Work commitment is built on the basis of employee trust in organizational values, employee willingness to help realize organizational goals and loyalty to remain part of the organization. Therefore, work commitment will create a sense of belonging (sense of belonging) for employees towards the organization. If employees feel they are bound by existing organizational values, they will feel happy at work, so that their performance can increase. Employees who already have a sense of being part of the company and have pride in the company must always be maintained by management, this is part of an indicator of employees who have organizational commitment. Furthermore, if organizational commitment has been owned by employees, they will have a professional attitude,

The benefit that can be obtained from this research is to provide a more complete perspective on the perspective of stewardship theory on employee performance. This thesis research complements Nuhu, Baird and Ranjith (2019) regarding employee performance in terms of the MCS point of view. Therefore, a

more complete understanding of employee performance can be obtained. The development of this research that uses internal control and MCS which explains in Pandeglang Regency is based on an explanation of stewardship theory.

Stewardship theory has psychological and sociological roots which are designed to explain situations where managers act as stewards and act in the interests of owners (Donaldson & Davis, 1991). In stewardship theory, managers will behave according to common interests. When the interests of the steward (servant) and the owner are not the same, the steward will try to cooperate rather than oppose them, because the steward prioritizes shared interests to achieve organizational goals (Raharjo, 2007).

The government is responsible for the trust that has been given, the people have the awareness to continue to realize transparency through good LKPD disclosure as a party that has a lot of information. This is done as an effort to self-actualize as obedient government employees (Khasanah & Rahardjo, 2014). Based on this theory, local government is responsible for employee performance so that it will create efficiency and effectiveness in achieving organizational goals.

Previous study by Yustien and Herawaty (2022) show that management control system on the performance of Jambi city puskesmas medical service employees has been implemented effectively. Second, internal control on the performance of Jambi city puskesmas medical service employees has been implemented effectively. Third, the performance of employees at the Jambi city health center has been effective. Fourth, the implementation of the management control system and internal control of the performance of medical service employees at the Jambi city health center has been implemented effectively and efficiently.

The purpose of this research is to; (1) analyze the effect of internal controls on employee performance in the government of Pandeglang Regency, (2) analyze the effect of management control system (MCS) performance of employees in the Pandeglang Regency government, (3) analyze the effect of work commitment moderates of internal control on employee performance in the Pandeglang Regency government, (4) analyze the effect of work commitment moderates of MCS on employee performance in the Pandeglang District government.

RESEARCH METHOD

The research was conducted at the Regional Apparatus Organizations in the Pandeglang Regency government environment. The sampling technique in this study is to use a saturated sample. So the sample in this study were all Heads of Administrative Subdivisions in the Pandeglang Regency government environment.

Sample Collection Techniques

The data collection technique in this study is by distributing questionnaires through google forms, because there are OPD locations that cannot be reached in a short time. After that, the questionnaires were given or distributed directly to the respondents who were sampled. Respondents were asked to fill out a list of statements in the questionnaire, then the researcher would request and collect the

completed questionnaires again. Questionnaires that have been filled in by respondents will then be tested and analyzed.

Data Types and Sources

The type of data used in this study is subject data, namely data in the form of opinions, attitudes, experiences or characteristics of a person/group of people who are the research subjects (respondents). The source of data used in this study is primary data obtained through survey methods using questionnaires. The questionnaire is a list of statements that must be answered or a list of fields that must be filled in by the respondent. Questionnaires were distributed directly to respondents in each OPD of Pandegang Regency.

Data analysis method

To estimate the path between the constructs shown in the research model, the research uses PLS, which is software that functions to analyze data and perform statistical calculations both parametric and non-parametric with windows.

RESULT AND DISCUSSION

RESULTS

Measurement Model Evaluation (Outer Model)

Evaluation of the measurement model (outer model) is carried out to assess the validity and reliability of the model. Outer models in research with reflexive indicators are evaluated through convergent validity and discriminant validity of indicators forming latent constructs, while assessing model reliability through composite reliability and Cronbach alpha for the block indicators. In this evaluation, model measurements (Outer Model) will be carried out using Second Order.

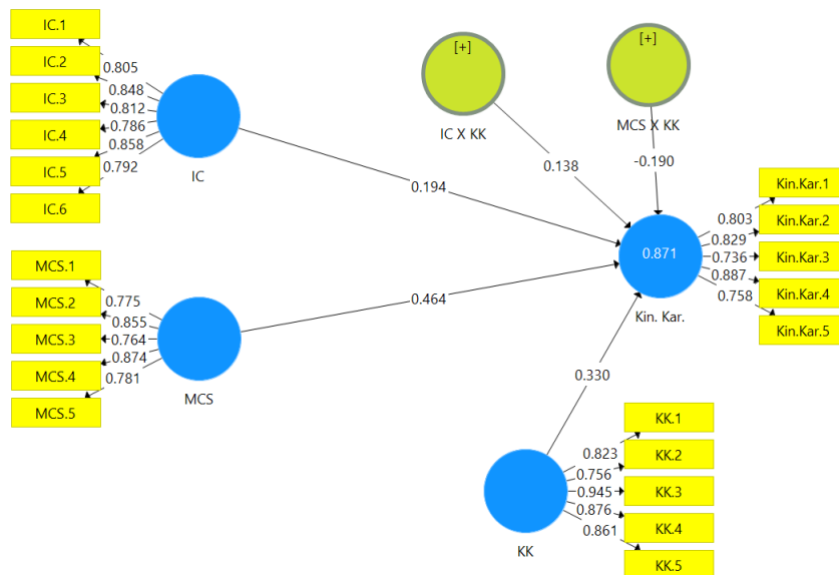


Figure 1. Outer Model measurement results (Measurement Model)

Source: Smart-PLS Processing Results, 2023

Convergent Validity

Evaluation of convergent validity begins by looking at item reliability (validity indicator) as indicated by the loading factor value. Loading factor is a

number that shows the correlation between the score of a question item and the score of the variable indicator that measures that variable. The loading factor value > 0.7 is said to be valid. The rules of thumb that are usually used for initial examination of the factor matrix are ± 0.3 considered to have met the minimum level, and for loading factors ± 0.4 is considered better, and for loading factors > 0.5 are generally considered significant.

Table 1. Convergent Validity

	Outer Loading	Information
IC. 1	0.805	Valid
IC. 2	0.848	Valid
IC. 3	0.812	Valid
IC. 4	0.786	Valid
IC. 5	0.858	Valid
IC. 6	0.792	Valid
KK. 1	0.823	Valid
KK. 2	0.756	Valid
KK. 3	0.945	Valid
KK. 4	0.876	Valid
KK. 5	0.861	Valid
Kin. Kar. 1	0.803	Valid
Kin. Kar. 2	0.829	Valid
Kin. Kar. 3	0.736	Valid
Kin. Kar. 4	0.887	Valid
Kin. Kar. 5	0.758	Valid
MCS. 1	0.775	Valid
MCS. 2	0.855	Valid
MCS. 3	0.764	Valid
MCS. 4	0.874	Valid
MCS. 5	0.781	Valid

Based on the table above, the test results in the second stage show that all loading factor values for each indicator show a value of more than 0.70 so it can be concluded that the indicator is convergent validity.

Discriminant Validity

In addition to observing the Cross Loadings value, discriminant validity can also be known through other methods, namely by looking at the average variant extracted (AVE) value for each indicator, it is required that the value must be > 0.5 for a good model.

Table 2. Discriminant Validity

	Average Variance Extracted (AVE)
IC	0.668
IC X KK	1,000
KK	0.730
Kin. Kar.	0.647
MCS	0.658
MCS X KK	1,000

Source: Smart-PLS Processing Results, 2023

Based on the table above, it can be seen that each indicator has an AVE value > 0.50 , so that the indicator is said to be valid for measuring other relevant variables.

Composite Reliability

Reliability can be measured by looking at Cronbach's alpha and composite reliability. Cronbach's alpha is a reliability coefficient that indicates how well the items in a set are positively correlated with one another. The value of Cronbach's alpha and composite reliability for all constructs is above 0.7.

Table 3. Composite Reliability

	Composite Reliability
IC	0.923
IC X KK	1,000
KK	0.931
Kin. Kar.	0.901
MCS	0.905
MCS X KK	1,000

Source: Smart-PLS Processing Results, 2023

Based on the table above, the output results for Composite Reliability and Cronbach's Alpha for all constructs are also above 0.70, which means that all constructs have good reliability.

Evaluation of the Structural Model (Inner Model)

The structural model (Inner Model) in PLS can be seen from the R-Squares for each endogenous latent variable as the predictive power of the structural model. Changes in the value of R-Squares can be used to explain the effect of certain exogenous latent variables on endogenous latent variables whether they have a substantive effect. R-Square value of 0.75 means a strong model, 0.50 means a moderate model, and 0.25 means a weak model.

Table 4. R Square Test Results

	R Square	Adjusted R Square
Kin. Kar.	0.871	0.859

Source: Smart-PLS Processing Results, 2023

Measurement of the value structural model is used to measure the degree of variation in the independent variable changes to the dependent variable. The higher the value means the better the prediction model of the research model. The Adjusted R Square value of 0.859 means that the effect of the independent variable on the dependent is 0.859 or 85.9%, and the remaining 14.1% is influenced by other variables outside this research model.

Hypothesis testing

Hypothesis testing is done by testing the structural model (inner model) by looking at the R-Square value. Another test is to look at the path coefficients on the Bootstrapping method. The path coefficients show the value of the parameter coefficient and the statistical significance t value. Criteria for accepting or rejecting a hypothesis P-Values. Following are the results of hypothesis testing:

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Table 5. Hypothesis Test Results

	Original Sample (O)	Sample Average (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
IC -> Kin. Kar.	0.194	0.209	0.080	2,437	0.015
MCS -> Kin. Kar.	0.464	0.470	0.093	4,995	0.000
IC X KK -> Kin. Kar.	0.138	0.136	0.068	2,010	0.045
MCS X KK -> Kin. Kar.	-0.190	-0.198	0.076	2,516	0.012

Source: Smart-PLS Processing Results, 2023

Based on the results of calculations using the Partial Least Square (PLS) approach, the results of hypothesis testing are obtained as presented as follows:

- 1) The P values for the relationship between the Internal Control variable and Employee Performance are 0.015 or less than 0.05 so it can be concluded that the Internal Control variable has a significant effect on Employee Performance, or H1 is accepted.
- 2) The P values for the relationship between the Management Control System variable and Employee Performance are 0.000 or less than 0.05 so it can be concluded that the Management Control System variable has a significant effect on Employee Performance, or H2 is accepted.
- 3) The P Value of Work Commitment in moderating the relationship between Internal Control and Employee Performance is 0.045 or less than 0.05 so it can be concluded that the Work Commitment variable is able to moderate the relationship between Internal Control on Employee Performance, or H3 is accepted.
- 4) The P Value of Work Commitment in moderating the relationship between the Management Control System and Employee Performance is 0.012 or less than 0.05 so it can be concluded that the Work Commitment variable is able to moderate the relationship between the Management Control System on Employee Performance, or H4 is accepted.

Table 6. Hypothesis Summary

Variable	Direct Effects	Indirect Effects	Conclusion
IC→Kin Kar	0.015	-	H1 Accepted
MCS→Kin Kar	0.000	-	H2 Accepted
IcxKK→Kin Kar	-	0.045	H3 Accepted
MCSxKK→Kin Kar	-	0.012	H4 Accepted

Source: Primary Data Processed, 2023

Based on the results of the hypothesis summary table above, it can be seen that:

- 1) Internal Controls has a significant effect on employee performance, and with a contribution value of 0.194, it can also be concluded that the influence of Internal Control directly on Employee Performance is faster than through the moderating variable Work Commitment which only contributes 0.138, although in the end Work Commitment is able to moderate the Internal Control relationship with Employee performance.

- 2) Management Control System has a significant effect on employee performance, and with a contribution value of 0.464, it can also be concluded that the Management Control System directly affects employee performance faster than through the Moderation variable Work Commitment which only contributes -0.190, although in the end Work Commitment is able to moderate Management relations Control System with Employee Performance.

DISCUSSION

The Effect of Internal Control on Employee Performance

The test results show that Internal Control has a significant effect on Employee Performance, or H1 is accepted. Internal Control is a process carried out by the board of commissioners, management and other personnel of the entity that is designed to provide adequate information regarding the achievement of company goals consisting of reliability of financial reports, effectiveness and efficiency of operations, as well as compliance with applicable laws and regulations.

Internal Controls is an organization's independent evaluation function that functions as a review tool and evaluation tool for organizational performance that has been implemented. The existence of an orderly Internal Control has an impact on the company to achieve predetermined goals and can improve employee performance more easily.

The results of this study are in line with research conducted by (Prayoga & Dewi, 2017) and (Haryanto & Setiawan, 2022) which states that internal control has a significant effect on employee performance. This is because effective internal control can provide information related to company performance and management as well as information that can be used as a basis for planning.

The results of this study support the stewardship theory, in which the stewardship theory describes a situation where management is not motivated by individual goals but rather aims at their main results for the benefit of the organization. The theory assumes that there is a strong relationship between organizational satisfaction and success. Where the implementation of internal control that goes well will improve employee performance.

Effect of Management Control System on Employee Performance

The test results show that the Management Control System has a significant effect on Employee Performance, or H2 is accepted. The Management Control System functions to control the entire process of the organization's activities, including control over all resources used both human, tools and technology, as well as the results obtained by the organization, so that the achievement of organizational goals can run smoothly.

Management Control System is a tool of other tools to implement strategy, which serves to motivate organizational members to achieve organizational goals. A good Management Control System will form better quality employees, more disciplined, more motivated and have good performance. So a good management control system will improve employee performance.

The results of this study are in line with research conducted by (Lubis & Ayu, 2022), (Iska et al., 2022) and (Laoli & Ndraha, 2022) which states that the

Management Control System has a significant effect on employee performance. This is because when managers or leaders carry out control activities properly supported by participatory leadership patterns, employees tend to be self-motivated. It is this intrinsic motivation which in turn encourages employees to be willing to carry out their duties and responsibilities to the fullest and try to achieve their best performance.

The results of this study support stewardship theory, the concept of this theory is the principle of trust in those who are given authority to achieve organizational goals. The purpose of public sector organizations is to provide services to the public (community) and can be accounted for by the government. So that stewardship theory can be applied in specific models of public sector organizations.

The government, which acts as stewardship, carries out the tasks assigned to it to manage resources and is responsible for the welfare of its people as the principal, who is the owner of the resources. Therefore, the government in carrying out its administration will try to achieve government goals, namely for the welfare of its people by improving public infrastructure, the economy, and development through state spending. In achieving these goals, the role of management in a government organization will be considered important, because it is the driving wheel that determines the performance of the employees below it.

Work Commitment moderates the effect of Internal Control on Employee Performance

The test results show that the Work Commitment variable is able to moderate the relationship between Internal Control and Employee Performance, or H3 is accepted. That is, if employees feel committed to their work, then they are more likely to respect and apply the internal controls implemented by the company. As a result, employee performance improves. Conversely, if employees do not feel committed to their jobs, internal controls may not have an impact on their performance. This can happen if employees feel dissatisfied with their work or feel underappreciated by the company.

The results of this study are in line with research conducted by (Andika, 2020) which states that Work Commitment is able to moderate the Internal Control relationship to Employee Performance. Work commitment is a feeling of attachment or psychological or physical attachment to employees towards the organization where they work or the organization where they are members. Commitment is a psychological condition that characterizes the relationship between employees and the organization and has implications for individual decisions to remain or leave the organization.

Work commitment is related to the closeness of employees or employees to the organization. Work commitment can reflect strength related to employee attachment and loyalty to the organization, which is indicated by the employee's performance and loyalty to the organization where the employee works. High work commitment arises because employees are able to apply Internal Control in every job. Internal Control's involvement in work commitments is usually influenced by how much work is assigned to employees or subordinates and is always carried out

with optimal performance in accordance with the expectations of the leadership of the organization.

The results of this study support stewardship theory, where stewardship theory is an alternative theory that arises from the existence of agency theory that has previously existed in principal and agent relationships within a company or organization (Jefri, 2018). Stewardship theorists have argued that individuals have a contractual relationship with their organization that represents a moral commitment and binds both parties to work toward a common goal, without taking advantage of one another.

This is in accordance with the principles of public service, which can be realized by creating a commitment to work by each employee. Service is the basis of stewardship theory which suggests that behavior can be shaped so that you can always be invited to work together in an organization, prioritizing collective or shared interests rather than personal interests and always willing to serve.

Work Commitment moderates the influence of the Management Control System on Employee Performance

The test results show that the Work Commitment variable is able to moderate the relationship between the Management Control System and Employee Performance, or H4 is accepted. That is, the higher one's work commitment to the organization, the greater the influence of the Management Control System on employee performance. For example, if an employee has a high level of work commitment to the organization, he or she may be more involved and open to the management control system implemented by management.

In this case, the Management Control System can help employees to be more focused and have high performance in achieving set organizational goals. However, if an employee has a low level of work commitment to the organization, he or she may not be very open or involved in the management control system implemented by management.

The results of this study are in line with research conducted by (Karina & Ardana, 2020) which states that Work Commitment is able to moderate the Management Control System relationship to Employee Performance. The Management Control System is very necessary because it is the main reason why employees remain in the company according to their ability to carry out work. Efforts to improve employee performance have become an important issue in an organization in addition to winning the competition as well as supporting the company's sustainability. Therefore it can be said that improving employee performance is an ongoing HR concern and a significant responsibility for all company leaders.

The results of this study support the theory of stewardship, in conjunction with the Management Control System leaders encourage stewardship in their employees through various relational, motivational, and contextually supportive leadership behaviors. Performance is an embodiment carried out by employees which is usually used as the basis for evaluating employees or organizations.

Good performance is a step towards achieving agency/organizational goals. Therefore performance can be a determinant in achieving organizational goals. So

that it is necessary to strive for performance improvement, although this is not easy because many factors cause high and low performance of a person.

Work commitment is an attitude that reflects employee loyalty to the organization and is an ongoing process in which members of the organization express their concern for the organization and its continued success and progress. With the existence of a Management Control System where the processes carried out by company management to manage employees run effectively, it will have an impact on employee performance with the support of work commitment.

CONCLUSION

Management Control System on the performance of government service employees in Pandeglang Regency has been carried out effectively. This can be seen from the indicators of the management control structure and management control system processes in the good category.

Internal Control on the performance of employees of the Pandeglang Regency Government has been carried out effectively. This can be seen from the indicators of the control environment, risk assessment, control activities, information and communication and monitoring that are in the good category, meaning that internal control has carried out its duties in accordance with the rules or procedures applied in the Pandeglang Regency Government.

The performance of employees in the Government of Pandeglang Regency has been effective. This is seen from the indicators of effectiveness and efficiency, responsibility, discipline and initiative. With good effectiveness and efficiency being able to achieve the goals or objectives desired by the Pandeglang Regency Government, good responsibility at work is able to take risks for the tasks given.

The implementation of the Internal Control and Management Control System on the performance of Pandeglang Regency Government employees has been carried out effectively and efficiently.

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