**THE EFFECT OF AWARDS, PAYROLL, AND PERFORMANCE ALLOWANCES IN INTERNAL CONTROL (CASE STUDY: SOUTH SUMATRA PROVINCIAL GOVERNMENT)**

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 | Human resource development in government organizations is a vital thing to be managed wisely and wisely, in line with the increasing expectations and demands of the community for the quality of public services. The purpose of this study is to analyze the effect of awards, payroll, and performance allowances on internal control in the organization of the Sumatra Province government Selatan. This research uses the Quantitative Research method. The source of data used in this study was using primary data obtained from questionnaires distributed to the State Civil Apparatus (ASN) located at the Economic Bureau of South Sumatra Province. Data analysis techniques in this study are multiple regression linear analysis, Correlation Coefficient (r), Determination Coefficient Analysis (R Square = R^2), and hypothesis test. The results showed that the variables of performance, salary, and performance allowances affected internal control by 82.3% while the remaining 8.7% was caused by variables other than independent variables in this study. |
| **Keywords:** appreciation; Payroll; performance benefits; internal control. |
|  | **https://jurnal.syntax-idea.co.id/public/site/images/idea/88x31.png****Attribution-ShareAlike 4.0 International** |

**Introduction**

The management of organizational human resources is an inseparable part of the development of an organization (Wijaya, 2021). To change the direction and goals of the organization, good human resources are needed, because these human resources will be the designers, makers, and implementers of activities in achieving organizational goals. Good HR management is needed by organizations (Della, 2021).

Human resource development in government organizations is a vital thing to be managed wisely and wisely, in line with the increasing expectations and demands of the community for the quality of public services (DEWI, 2022). Therefore, HR development needs to be done wisely, gradually, and continuously so that the relationship and role of each HR with other HR becomes more effective in realizing organizational goals (Enisari, 2021). In exchange for these resources, government organizations provide a series of awards. The award is one of the elements that can be used or utilized by an organization to motivate trainees to make maximum contributions (Indah, Rahmawati, & Andiani, 2019).

Payroll is a very important process to pay attention to because it is directly related to the quality of work from an agency. The amount of salary reflects a measure of the value of a person's performance because the salary has significance for government employees as individuals. Salary can be categorized as a right that gives authority to a person or some specific people to demand that others give, do, or not do something. A salary is a form of compensation given to employees periodically as a form of payment for the work they do (Oktavia, 2021).

Performance allowance is income other than salary given to active employees based on competence and performance. Thus, if this system can be implemented effectively, it will have a positive impact on the organization because it will be able to increase employee motivation to work and satisfaction for employees (Fibriyanti & Wijaya, 2018). The problem occurs in whether this performance allowance system increases the high contribution to employee motivation or not.

The reward system, payroll or performance allowance in an agency is not good, it will cause an adverse symptom for the agency in the event of, for example, fictitious salary payments or inappropriate performance benefits (Kawulur, Areros, & Pio, 2018). South Sumatra Provincial Government employees from year to year awarding shows a decrease. Awarding is intended to increase productivity and retain outstanding employees to remain in the company. The provision of the Reward system is intended as an encouragement for employees to work better and generate motivation so that they can encourage better employee performance (Irawan, Anggraeny, & Arifin, 2020).

The phenomenon that occurs can utilize internal control to provide security for assets from waste, fraud, and inefficiency of use as well as to increase the accuracy and level of trust in financial statements in government agencies. The demands and needs of the globalization era, the realization of good governance, efforts to recover national and regional economies, and the restoration of good trust locally, nationally, and internationally in the Indonesian government, require the government to take strategic steps with internal control (Langi, Saerang, & Gerungai, 2019). Internal control is a process carried out by the board of commissioners, management, and other personnel of the entity designed to provide adequate assurance about the achievement of the following three classes of objectives: effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations (Professional Standards of Public Accountants, SA Section 319) (Mustopa, Y., Astuti, M., &; Sukmasari, D., 2022).

Based on the description above, the author is interested in conducting research and discussing these problems, so this research is given the title "The Effect of Awards, Payroll and Performance Allowances in Internal Control (Case Study: South Sumatra Provincial Government)".

Benefits This research is a means of developing science, especially HR management in researching the effect of awards, payroll, and performance allowances in internal control (Septianis, Mikial, & Tripermata, 2017). This research is also expected to provide an understanding of the effect of internal control on awards, payroll, and performance allowances in the South Sumatra Provincial Government. And can be used as reference material to add insight, especially in research on the effect of awards, payroll, and performance benefits in internal control.

The previous research that was used as a reference by researchers to conduct this research is as follows:

**Table 1**

**Previous Research**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Heading** | **Researchers** | **Equation** | **Difference** |
| 1 | The Effect of Internal Control and Benefits on Employee Performance at the Bandar Lampung State Administrative Court | Mustopa, Y., Astuti, M., &; Sukmasari, D, 2022 | 1. 1. Internal Control
2. Variables
3. 2. Variable
4. Allowance
 | 1. Employee Performance Variables
 |
| 2 | The effect of the effectiveness of internal controls and the suitability of compensation on fraud tendencies  | Septiana, G., & Prasetiyo, A. (2021) | 1. Internal Control Variables
 | 1. 1. Variable Suitability of Compensation
2. 2. Variable Kecenderuangan Kecuranggan
 |
| 3 | The Effect of internal control, motivation, compensation, and leadership on employee Performance | Puspitasari, A. D., & Dahlia, L. (2020) | 1. Internal Control Variables
 | 1. 1. Motivational Variables
2. 2. Variable Compensation
3. Leadership Variables
4. Employee Performance Variables
 |
| 4 | The Effect of Performance Allowances, Leadership, and Internal Supervision on Employee Performance at the Sorong State Islamic Institute | Randriany, S., Herningsih, H., & Matutu, A. (2020) | 1. 1. Variable Allowance
2. 2. Internal Assessment Variables
 | 1. 1. Leadership Variables
2. Peawai 2.Performance Variables
 |
| 5 | Influence of Management Accounting System, System Performance measurement, reward system, and internal control system on managerial performance (empirical study on Ptpn V Sei Galuh Garden) | Iqbal Alkarim Nasution, I. (2022) | 1. 1. Variable Allowance
2. 2. Award Variables
 | 1. 1. Management Accounting Variables
2. 2. Performance Measurement Variables
3. 3. Managerial Performance Variables
 |
| 6 | The effect of the implementation of internal control systems, information technology systems, work motivation, and reporting accessibility on the quality of financial statements Local Government in Klaten Regency (Case Study at the Regional Financial Management Agency of Klaten Regency) | Alfin, S. (2021) | 1. Internal Control Variables
 | 1. 1. Work Motivation
2. 2. Report Quality
3. 3. Reporting Accessibility

4. Information Technology System |

**Method**

**Research Sites**

This research was conducted at the office of the South Sumatra Provincial Government Office.

**Research Time**

 The study was conducted from January 2023 to May 2023.

**Research Methods**

The research method carried out in this study is quantitative. Because it uses quantitative research methods, the analysis techniques used are multiple linear regression models, correlation coefficient calculations, determination coefficient analysis, and hypotheses with a level of significance of 0.05 (5%).

**Population**

 Population is a generalized area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied from then drawn conclusions. The population in this study is staff employees of the Economic Bureau of South Sumatra Province in the period January 2022 to December 2022, with total data of 100 employees.

**Data Collection Techniques**

 According to Rahmadi (2019), there are various data collection techniques:

**Interview Techniques**

The interview technique is a data collection technique through asking several questions orally to the interviewee. In this study, interviews were conducted with staff employees of the Economic Bureau to find information related to the research being conducted.

**Observation Techniques**

Observation or observation means looking attentively. In the context of research, observation is defined as ways of systematically recording behavior by seeing or observing the behavior of individuals or groups studied directly. In this study, observations were made by observing the work system of employees based on employee history such as employee transition, employee salaries, and employee work track records.

**Questionnaire Technique**

The questionnaire technique is a data collection technique in the form of a list of questions that are arranged systematically for respondents to fill in. Questionnaires will be made by representing each research variable such as Awards, Payroll, Performance Allowances, and Internal Control.

**Documentary Techniques**

Documentary technique or also called documentation technique is a technique of collecting research data through several documents (documented information) in the form of written documents or recorded documents. Documentation is made by the writing guidelines at Indo Global Mandiri University Master of Management program, Faculty of Economics.

**Survey Techniques**

According to (Maulida, 2020), the survey method is a quantitative research method used to obtain data that occurred in the past or present, about beliefs, opinions, characteristics, and behavior of variable relationships and to test several hypotheses about sociology and psychological variables from samples taken from certain populations, data collection techniques with observations (interviews or questionnaires) that are not in-depth, and research results tend to be generated. In this study, researchers as the highest leaders, especially in the Economic Office of South Sumatra Province, immediately conducted their survey assisted by staff employees to search for deeper information in the research occupation.

**Results and Discussion**

* 1. **Overview of the Research Object**

The Economic Bureau has the main task of organizing the formulation of general policies, administrative coordination of the implementation of the duties of the Regional Apparatus, and administrative services in the economic sector, including water resources, energy and mining, environment and forestry, food security, agriculture, marine and fisheries, regional infrastructure, spatial planning, housing and settlements, industry and trade, cooperatives and small businesses, and investment that become a provincial authority, carrying out deconcentration duties and carrying out assistance duties by their fields of duty based on the provisions of laws and regulations.

The Bureau of Economic and Development Administration as having the main task of assisting the Economic and Development Assistant in preparing and coordinating policy formulation, coordinating the implementation of Regional Apparatus tasks, monitoring and evaluating policy implementation in the fields of economic policy, natural resources, Regional Owned Enterprises, Regional Public Service Agencies, and development administration.

1. **Research Instrument Testing**

Test the validity of researchers using the help of the SPSS program, with measurement instruments in the form of questionnaires distributed to respondents. Each question item will be tested using the SPSS program. The value of the table is the value of the total number of samples subtracted by 2, and the number of the progress of freedom (df) is obtained, then the value of the table is seen at the distribution of values with a significance of 5%. In this study, n = 80 minus two, so n = 78, and the table from 78 is 0.185. Question items will be declared valid if the value of recalculate> table. The following are the results of the validity test using the SPSS program.

* 1. Awards (X\_1)

From the results of the validity test on the Award variable (X\_1), by utilizing the SPSS program as a tool for analyzing data, and in the variable test on the Award variable (X\_1), the following results were obtained:

**Table 1**

 **Hasil Uji Validitas Terhadap Variabel Penghargaan (X\_1)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item**  | $$R\_{hitung}$$ | $$R\_{tabel}$$ | **Sig.** | **Keterangan** |
| P1 | 0.203 | 0,185 | 0.00 | Valid |
| P2 | 0.547 | 0,185 | 0.00 | Valid |
| P3 | 0.202 | 0,185 | 0.00 | Valid |

 (Sumber : Hasil Pengolahan Data, 2023)

Based on Table 1 above, it is obtained from all question items that the value of the R\_hitung > R\_tabel thus the Award variable (X\_1) with the question items that have been tested can be stated that all question items from the Award variable (X\_1) are declared valid.

* + 1. Payroll (X\_2)

From the results of the validity test on the Payroll variable (X\_2), by utilizing the SPSS program as a tool for analyzing data, and in the variable test on the Payroll variable (X\_2) the following results were obtained:

**Table 2**

**Results of Validity Test on Payroll Variables (X\_2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item**  | $$R\_{hitung}$$ | $$R\_{tabel}$$ | **Sig.** | **Information** |
| PG1 | 0.248 | 0,185 | 0.00 | Valid |
| PG2 | 0.583 | 0,185 | 0.00 | Valid |
| PG3 | 0.564 | 0,185 | 0.00 | Valid |
| PG4 | 0.556 | 0,185 | 0.00 | Valid |
| PG5 | 0.266 | 0,185 | 0.00 | Valid |
| PG6 | 0.287 | 0,185 | 0.00 | Valid |
| PG7 | 0.508 | 0,185 | 0.00 | Valid |
| PG8 | 0.614 | 0,185 | 0.00 | Valid |
| PG9 | 0.252 | 0,185 | 0.00 | Valid |
| PG10 | 0.227 | 0,185 | 0.00 | Valid |
| PG11 | 0.367 | 0,185 | 0.00 | Valid |
| PG12 | 0.467 | 0,185 | 0.00 | Valid |
| PG13 | 0.292 | 0,185 | 0.00 | Valid |

 (Source : Data Processing Results, 2023)

Based on Table 2 above, the results of all question items are obtained that the value of the R\_hitung > R\_tabel thus the Payroll variable (X\_2) with the question item that has been tested can be stated that all question items from the Payroll variable (X\_2) are declared Valid.

1. Performance Allowance (X\_3)

From the results of the validity test on the Performance Allowance (X\_3) variable, by utilizing the SPSS program as a data analysis tool, and on the variable test on the Performance Allowance (X\_3) variable, the following results were obtained:

**Table 3**

**Results of Validity Test on Performance Allowance (X\_3) Variables**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item**  | $$R\_{hitung}$$ | $$R\_{tabel}$$ | **Sig.** | **Information** |
| TK1 | 0.245 | 0,185 | 0.00 | Valid |
| TK2 | 0.356 | 0,185 | 0.00 | Valid |
| TK3 | 0.352 | 0,185 | 0.00 | Valid |
| TK4 | 0.209 | 0,185 | 0.00 | Valid |
| TK5 | 0.233 | 0,185 | 0.00 | Valid |

Based on Table 3 above, it is obtained from all question items that the value of the R\_hitung > R\_tabel thus the Performance Allowance (X\_3) variable with the question items that have been tested can be stated that all question items from the Performance Allowance (X\_3) variable are declared valid.

1. Internal Control (Y)

From the results of the validity test on the Internal Control variable (Y), by utilizing the SPSS program as a tool for analyzing data, and on the variable test on the Internal Control variable (Y) the following results were obtained:

**Table 4**

**Validity Test Results of Internal Control Variables (Y)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item**  | $$R\_{hitung}$$ | $$R\_{tabel}$$ | **Sig.** | **Information** |
| PI1 | 0.283 | 0,185 | 0.00 | Valid |
| PI2 | 0.398 | 0,185 | 0.00 | Valid |
| PI3 | 0.459 | 0,185 | 0.00 | Valid |
| PI4 | 0.334 | 0,185 | 0.00 | Valid |
| PI5 | 0.546 | 0,185 | 0.00 | Valid |
| PI6 | 0.294 | 0,185 | 0.00 | Valid |
| PI7 | 0.391 | 0,185 | 0.00 | Valid |
| PI8 | 0.249 | 0,185 | 0.00 | Valid |
| PI9 | 0.314 | 0,185 | 0.00 | Valid |
| PI10 | 0.490 | 0,185 | 0.00 | Valid |
| PI11 | 0.219 | 0,185 | 0.00 | Valid |
| PI12 | 0.312 | 0,185 | 0.00 | Valid |
| PI13 | 0.306 | 0,185 | 0.00 | Valid |

 (Source : Data Processing Results, 2023)

Based on Table 4 above, it is obtained from all question items that the value of the R\_hitung > R\_tabel thus the Internal Control variable (Y) with the question items that have been tested can be stated that all question items from the Internal Control variable (Y) are declared valid.

**2. Variable Description**

 This descriptive statistic is used as a basis to describe the tendency of respondents' answers from each variable, both regarding rewards, payroll, performance allowances to internal assumptions.

1. Appreciation

 The instrument used to measure awards consists of 3 questions, each of which has five alternative answers with a score range of 1-5. The lowest expectation score is 3 while the highest total expectation score is 15. Based on the total expected score, the score interval of each class or level can be determined which describes the award consisting of five levels, namely strongly agree, agree, disagree, disagree, strongly disagree.

 Award data collected from 80 respondents quantitatively shows that the minimum score obtained is 3 and the maximum total score is 15. The range of the maximum possible score is 15-3= 12. The class interval is five, then the width of the interval class is 12:5 = 2.

The data from the award questionnaire are presented in the table as follows:

**Table 5**

**Deskripsi Variable Penghargaan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Criterion** | **Interval** | **Sum** | **Presentation** |
| 1 | Very Agree | 13-15 | 1 | 1% |
| 2 | Agree | 11-12 | 35 | 44% |
| 3 | Less Agree | 8-10 | 30 | 38% |
| 4 | Disagree | 6-7 | 14 | 18% |
| 5 | Very Disagree | 4-5 | 0 | 0% |
| Total | 80 | 100% |

Based on the data in table 5 shows that the level of appreciation of respondents can be obtained data 1% or 1 respondent obtained the level of appreciation with the criteria of strongly agreeing, and 44% or 35 respondents with criteria agreeing and 38% or 30 respondents with criteria disagree and 18% or 14 respondents criteria disagree and finally 0% or 0 respondents criteria strongly disagree. The results of this study show that the tendency of most respondents to obtain an award level set with approval criteria, so it can be said that awards with agree criteria.



Figure 1 Award Variable Description Graph

1. Payroll

The instrument used to measure payroll consists of 13 questions, each of which has five alternative answers with a score range of 1-5. The lowest expectation score is 13 while the highest total expectation score is 65. Based on the total expected score, the score interval for each class or level can be determined which describes payroll consisting of five levels, namely strongly agree, agree, disagree, disagree, strongly disagree.

Payroll data collected from 80 respondents quantitatively shows that the minimum score obtained is 13 and the maximum total score is 65. The range of the maximum possible score is 65-13= 52. The class interval is five, then the width of the interval class is 52:5 = 10.

 The data from the payroll questionnaire are presented in the table as follows:

**Table 6**

**Deskripsi Variable Penghargaan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Criterion** | **Interval** | **Sum** | **Presentation** |
| 1 | Very Agree | 41-52 | 1 | 1% |
| 2 | Agree | 30-42 | 49 | 61% |
| 3 | Less Agree | 21-32 | 15 | 19% |
| 4 | Disagree | 11-22 | 15 | 19% |
| 5 | Very Disagree | 1-12 | 0 | 0% |
| Total | 80 | 100% |

Based on the data in the table above, it shows that the payroll level of respondents can be obtained data 1% or 1 respondent obtained a payroll level with very agreeable criteria, and 61% or 49 respondents with agreed criteria and 19% or 15 respondents with less agree criteria and 19% or 15 respondents disagree criteria and finally 0% or 0 responses strongly disagree criteria. The results of this study show that the tendency of most respondents to obtain a payroll level set with agreed criteria, so it can be said that payroll with agreed criteria.



Figure 2 Payroll Variable Description Graph

1. **Classic Assumption Test Results**

A multiple regression model can be called a good model if it meets the BLUE (Best Linear Unbiased Estimator) Criteria. BLUE can be achieved when it meets the Classical Assumptions. There are at least five assumption tests that must be carried out on a regression model, In this study will be discussed four classical assumptions including the Normality Test, Multicollinearity Test and Heteroscedasticity Test.

* + 1. Normality Test

The normalization test was used to see whether the residual value in this study was normally or abnormally distributed. In this study, normalization tests were carried out by utilizing the SPSS program. The basic concept of Kolmogorov Smirnov's normality test is to compare the distribution of data (to be tested for normality) with the standard normal distribution. The standard normal distribution is data that has been transformed into a Z-Score and assumed to be normal. The normalization test can be seen in table 7.

**Table 7**

**Normality Test Results**

|  |  |
| --- | --- |
|  | **Total** |
| N |  | 80 |
| NormalParameter$s^{a.b}$ | Mean | ,0000000 |
| Std.Deviation | 3,11118457 |
| Most Extreme Differences | Absolute | ,168 |
| Positive | ,168 |
| Negative | -,106 |
| Test Statistic |  | ,168 |
| Asymp. Sig. (2-tailed) |  | ,20$6^{c}$ |

From the normality test results in Table 7 above based on the One Simple Kolmogorov-Smirnov test. The SIG is 0.206, the data will have a normal distribution if p > 0.05. From the results of the normality test that the sig value is 0.206 which means greater than 0.05, it can be concluded that the distribution of data is normal. Tests were also performed in the analysis of P-P Plot of regression standardized Residual graphs as Figure 3 below.



Figure 3 Graph P Plot regression standardized residual

Based on the Histogram Plot in Figure 3 above, it was decided that this normally distributed residual can be seen at the point where the circle is docked and squeezed into the diagonal line, not deviating to the right or left.

* + 1. The Effect of Rewards on Internal Control

From the results of the hypothesis obtained in this study, it can be concluded, that in the analysis of the hypothesis using the T test, the results of the variable Award (X\_1), have a value of t\_hitung 1,273 with a Sig value of 0.023, then this hypothesis is rejected. This means that there is a positive and significant influence of the Reward variable (X\_1) on the Internal Control variable (Y).

According to Shield (2020), Reward or reward can be something tangible or intangible that organizations give to employees either intentionally or unintentionally as rewards or potential employees or contributions to good work and for employees who apply positive values as satisfaction of certain needs. From the results of the above hypothesis with the theory developed, awards are very influential to reward employees for good work or contribution.

Based on the explanation above, staff employees of the South Sumatra Provincial Government Office, especially the Economic Bureau, always consider Awards, this is in line with research (Nengsi, 2021), that there is a positive and significant influence of the Reward system on Managerial Performance at the PUPR Office of Solo Regency, explaining that the higher the reward system, the managerial performance will increase. As a result, the conclusion of the relationship analysis of Respect to Internal Control that with appreciation can provide encouragement and motivation for work that has been done well.

1. **The Effect of Payroll on Internal Control**

From the results of the hypothesis obtained in this study, it can be concluded, that in the analysis of the hypothesis using the T test, the results of the Payroll variable have a value of t\_hitung 2,479 with a Sig value of 0.002, then this hypothesis is accepted. This means that there is a positive and significant influence of Payroll variables (X\_2), on Internal Control variables (Y).

According to Kadarsiman (2019), salary is one of the reasons for a person to work and is even the main reason and the most important reason for achievement, self-development, and self-actualization. From the results of the hypothesis above, salary is certainly very influential on the company's internal control, with employee salaries can provide the best potential of themselves to the company.

Based on the explanation above, the staff of employees of the South Sumatra Provincial Government Office, especially the Economic Bureau, expect a payroll system that is in accordance with the level and position, in line with research by Purwanty, S. (2020), which states that the payroll accounting information system has a positive and significant influence on the effectiveness of internal control over the payment of salaries of PT. Pos Indonesia (Persero) Makassar city center. It can also be concluded that if salaries increase, it will improve employee performance.

1. **Effect of Performance Allowances on Internal Control**

From the results of the hypothesis obtained in this study, it can be concluded, that in the analysis of the hypothesis using the T test, the results of the Payroll variable (X\_3), have a value of t\_hitung 2,091 with a Sig value of 0.038, then this hypothesis is rejected. This means that there is a positive and significant influence of the Performance Allowance (X\_3) variable on the Internal Control variable (Y).

According to Handoko in (Endang, 2019) benefits are additional compensation that aims to bind employees to continue working for the company. Based on the above hypothesis, performance allowances are very influential on internal control in the company because they can provide encouragement or motivation to employees in improving performance.

Based on the explanation above, Performance Allowance (X\_3), is an important option for employees considering that the greater the provision of Performance Allowance, the greater employee morale, in line with research (Randriany, Herningsih, &; Matutu, 2020) which states that performance allowances have a significant positive effect on employee performance or internal control at the State Islamic Institute (IAIN) Sorong. This means that the higher the performance allowance obtained also encourages the improvement of employee performance or internal control. Performance Allowance is one of the motivations so that employees continue to maintain good performance.

**Conclusion**

Based on the results of the research that has been done, several conclusions can be drawn on the formulation of the problem and the purpose of the research. The analysis results of the T test show that each independent variable, namely Reward (X\_1), Payroll (X\_2), and Performance Allowance (X\_3), has a significant effect on the dependent variable, namely Internal Control (Y). This can be seen from the significance value (sig) which is smaller than the significance level (α=0.05) which indicates rejection of the null hypothesis (H0) and acceptance of the alternative hypothesis (H1). Furthermore, the results of the F test show that simultaneously, the variables Reward (X\_1), Payroll (X\_2), and Performance Allowance (X\_3) together affect Internal Control (Y) and these influences are also significant.

Thus, it can be concluded that the variables of Reward (X\_1), Payroll (X\_2), and Performance Allowance (X\_3) play an important role in improving Internal Control (Y) individually and together. The results of this study make an important contribution in understanding the factors that influence Internal Control in the context of the research conducted.

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