THE EFFECT OF INTERNAL CONTROL ON REVENUE TOWARDS EMPLOYEE PERFORMANCE IN ACCOUNTING & FINANCE DEPARTMENT: A CASE STUDY IN RSU KOTA TANGERANG SELATAN

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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ABSTRACT

THE EFFECT OF INTERNAL CONTROL ON REVENUE TOWARDS EMPLOYEE PERFORMANCE IN ACCOUNTING & FINANCE DEPARTMENT: A CASE STUDY IN RSU KOTA TANGERANG SELATAN

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This study was conducted to investigate the effect of Control Environment, Control Activities, Risk Assessment, Information & Communication and Monitoring on Employee Performance in Accounting & Finance Department in RSU Kota Tangerang Selatan. There are 21 respondents who participated in this research and filled up the questionnaire. The respondents consist of Accounting & Finance staff, cashier, Satuan Pengawas Internal (Internal Audit/Control unit) and Head of Finance Department. Validity, Reliability and are used to test the questionnaires. Classical assumption tests are also being used in this research includes Normality test, T-test, R-square test Multicollinearity test, Heteroscedasticity test, and multiple regression analysis. Test result from multiple regression analysis produced the following equation: Y = 57,989 -1,325 X1+ 2,523 X2 + 5,364 X3 - 3,655 X4 - 1,182 X5. T- test results showed that: control environment have a negative and no significant effect on employee performance, control activities have a positive and significant effect on employee performance, risk assessment have a positive and significant effect on employee performance, information & communication have a negative and no significant effect on employee performance and lastly monitoring have a negative and no significant effect on employee performance.

Keywords: control environment, control activities, risk assessment, information & communication, monitoring and employee performance in Accounting & Finance department.

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DEDICATION

I dedicate this thesis to my parents, my advisor, my lecturers, my friends, and my brother who have supported me in every single part in all aspects of this thesis.

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