
THE INFLUENCE OF INTERNAL CONTROL AND COMPENSATION ON EMPLOYEE PERFORMANCE AT CV. ARJUNA PERSADA GEMILANG SOUTH TANGERANG

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Abstract

The Influence of Internal Control and Compensation on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang. Under the Guidance of Dr. Muhammad Ramdhan, MM and Dr. Ir. H. Rachman Upe, MM. The purpose of this research is to determine (1) the effect of internal recognition on employee performance at CV Arjuna Persada Gemilang partially, (2) the effect of compensation on employee performance at CV Arjuna Persada Gemilang partially (3) the effect of internal recognition and compensation on employee performance at CV Arjuna Persada Gemilang. The research method used is a quantitative research method. In this research, the samples taken were all CV employees. Arjuna Persada Gemilang, numbering 50 people. The sampling technique uses a sample method using a saturated sample method. The research results show that (1) Internal Control has a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang, (2) Compensation has a significant influence on employee performance at CV. Arjuna Persada Gemilang South Tangerang, (3) Internal Control and Compensation have a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang.

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INTRODUCTION

Performance assessment plays a significant role in understanding and becoming a benchmark for the success of a business entity or association. However, the fact is that performance appraisals still receive a poor view from some companies, because they always concentrate on making profits alone and how to complete work at the right time but ignore the results of the performance itself (Darajat & Rahmi, 2022). Companies only pay attention to economic elements while other elements are ignored. In fact, the performance calculation method encourages managers to be motivated to always improve their performance (Fahmi, 2013).

Basically, every company that is founded has a vision and mission that in the future will experience rapid development within the scope of the company and wants to create high performance in its field of work. Increasing employee performance will bring progress for the company to be able to survive in an unstable competitive business environment (Cinta Rahmi, 2023). Therefore, efforts to improve employee performance are the most serious management challenges because the success of achieving the company's goals and survival depends on the quality of the performance of its human resources (Ramdhan, 2019).

Through an accurate performance calculation method, it is hoped that there will be the ability to cover data needs and provide opportunities for business entities to assess their business achievements. As an illustration, if internal control is able to be implemented precisely and

accurately, then all financial reports obtained can be said to be accurate and trustworthy. So with regard to that, the author sees that the conditions of internal control and compensation for employee performance at CV. Arjuna Persada Gemilang is currently not fully under control and there are problems so I am interested in conducting research with this title (Onsardi, 2020).

LITERATURE REVIEW

Employee performance

The term performance comes from the words job performance or actual performance work performance or actual achievements achieved by someone, (Saleha et al., 2023). The definition of performance (work achievement) is the quality and quantity of work results achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Dewi, 2021).

Meanwhile, according to (Sohim et al., 2021), "Performance is the result of work that has a strong strategic relationship with the organization, consumer satisfaction and provides an economic contribution." Meanwhile, according to Darmadi define "Performance is an activity that includes all actions or behavior that are controlled by individuals and contribute to achieving company goals" (Darmadi, 2022).

A similar opinion was also expressed by (Ramdhan, 2019) who stated "Performance is the result of work produced by employees or employees or the real behavior displayed in accordance with their role in the organization. (Hamali & SS, 2018) believes "Performance is what employees do or do not do".

From the opinions of these experts, it can be concluded that performance is the result or overall level of success of a person during a certain period in carrying out tasks compared to various possibilities, such as standards of work results, targets or goals or criteria that have been determined in advance and have been mutually agreed upon.

Performance Indicators

According to (Fahmi, 2013) the definition of performance is the quality and quantity of work results achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. The indicators used are as follows:

1. Work quality
Work quality is how well an employee does what he is supposed to do.
2. Working quantity
Work quantity is how long an employee works in one day. This work quantity can be seen from the work speed of each employee.
3. Working knowledge
A person's ability to know the sequence of work or stages in carrying out their work.
4. Implementation of Tasks
Task execution is the extent to which employees are able to carry out their work accurately or without errors.
5. Responsibility
Responsibility for work is awareness of the employee's obligations to carry out the work assigned by the company.

Internal control

According to (Darmadi, 2022), "Internal control is a set of policies and procedures to protect company assets or wealth from all forms of misuse, guarantee the availability of accurate company accounting information, and ensure that all legal or legal provisions (regulations) are met. Management policies have been complied with or carried out properly by all company employees."

Furthermore, according to (Afandi, 2018) Internal Control is a process that is influenced by the board of commissioners, management and other personnel in the organization to provide adequate confidence regarding goal achievement.

Every company must use a system to manage the company's operational activities. By using a good system, companies can prevent fraud from occurring. One good system for a company is an internal control system. According to (Onsardi, 2020) the internal control system includes organizational structure, methods and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The definition of an internal control system according to (Dewi, 2021) is a process that is carried out to provide adequate assurance that control objectives have been achieved.

Based on the definition of Internal Control above, it can be concluded that Internal Control is a rule made by certain people to be obeyed or carried out by all company employees to achieve a goal.

Internal Control Indicators

The components of Internal Control according to (Onsardi, 2020) are:

1. Control environment

Control Environment The control environment includes standards, processes and structures that form the basis for implementing internal control within the organization as a whole. The control environment is reflected in the atmosphere and impression created by the board of commissioners and top management regarding the importance of internal control and expected standards of behavior.

2. Risk assessment

Risk assessment is a dynamic and repeatable (iterative) process for recognizing (identifying) and assessing (analysis) risks to achieving objectives. The identified risks are then compared with the predetermined risk tolerance level.

3. Control Activities

Control activities include actions established through a set of policies and procedures (for example standard operating procedures or SOPs) to help ensure the implementation of management directives in order to minimize risks to the achievement of objectives.

4. Information and communication

Entities need information to carry out internal control responsibilities that support the achievement of objectives. Management must obtain, produce and use relevant and quality information, both from internal and external sources, to support other internal control components to function as they should. Communication as intended in the COSO internal control framework is an iterative and continuous process for obtaining, sharing and providing information. Internal communication must be a means of disseminating information within the organization, both from top to bottom, from bottom to top, and across functions.

5. Monitoring

Monitoring the internal control system will determine deficiencies and increase control effectiveness. Internal control can be monitored properly by means of special assessments or in line with management efforts.

Compensation

Compensation management in a company organization is very important. Employees who have competent abilities in their fields will certainly receive compensation commensurate with the employee's performance. The level of compensation that each employee will receive will of course be different. According to (Hamali & SS, 2018) compensation is the number of packages offered by an organization to workers in return for the use of its workforce. Meanwhile, according to

Widodo (2016:155) compensation is a form of payment in the form of benefits and incentives to motivate employees so that work productivity increases.

According to (Hasibuan, 2011) Compensation is all income in the form of money, direct or indirect goods received by employees as compensation for services provided to the company. Establishing an effective compensation system is an important part of human resource management as it helps attract and retain talented jobs. In addition, the company's compensation system has an impact on strategic performance.

According to (Hamali & SS, 2018) compensation is a direct or indirect, financial or non-financial award or reward, which is fair and appropriate to employees, as a reward or contribution or service towards achieving company goals. According to (Fahmi, 2013) Compensation is something that is considered comparable. Meanwhile, according to (Hamali & SS, 2018) compensation is something that employees receive as a replacement for their service contribution to the company.

Compensation Indicator

According to (Hasibuan, 2011) Indicators of compensation are as follows:

- 1) Wages
This is money given every month to employees as compensation for their contributions.
- 2) Wages
This is a reward given directly to employees based on hours worked, wages are usually given to manual workers and payments are usually made daily or weekly.
- 3) Incentive
This is a direct financial reward paid based on a program provided by the company as motivation for its employees with the aim of making employees become active in working and have the desire to improve their work performance.
- 4) Insurance
This is a form of risk control carried out by a company by controlling or transferring risk from one party to another.
- 5) Allowance
Is compensation given to certain employees as a reward for their sacrifices.
- 6) Facility
It is a supporting facility provided by the company.

Data collection technique

Data collection techniques and data collection instruments are important factors for the success of the research that will be carried out by the author. This relates to how to collect data, who the source is, and what tools are used to collect this data. Data collection methods are techniques or methods used to collect data. Method refers to a method so that its use can be observed through questionnaires, observations, tests, documentation and so on. Data collection instruments are tools used to collect data. Because it is a tool, the instrument can be in the form of a check list sheet, questionnaire (open or closed questionnaire), guidelines, interviews, and others. (Unaradjan, 2019) "States that if we look at the source, the data is divided into two, namely primary and secondary data."

1. Primary data

This is data obtained directly from interviews, direct observation and questionnaires distributed to respondents who are in accordance with the target audience and are considered to represent the entire population.

2. Secondary data

This is data obtained from other parties indirectly, which is related to research conducted in the form of company history, company scope, organizational structure, books, literature,

articles and internet sites.

The data collection technique in this research was carried out to obtain the information needed to discuss the data used. There are several data collection techniques used, namely as follows:

a. Library Studies

Library Study, namely collecting data or information carried out by reading and studying literature or sources related to the problem being studied. Library studies can be obtained from secondary data, namely literature, books related to the object being studied and aimed at finding out theories related to the problem being studied.

b. Field Study (field research)

Studyfield, namely collecting data by carrying out field surveys that are related to the problem being studied. This type of research is carried out to obtain primary data.

c. Observation

Data collection techniques are carried out by visiting or visiting the company in question directly to record information related to the problem to be studied. According to (Unaradjan, 2019), "Observation is the systematic observation and recording of elements that appear in a symptom or phenomena on the object of research."

d. Questionnaire

Questionnaires are a data processing technique by distributing questions to employees on CVs. Arjuna Persada Gemilang. This is to obtain information regarding responses related to the problem being studied. The form of the questionnaire created is a structured questionnaire, where the question material concerns the respondents' opinions

METHOD

The method used uses an associative method with a quantitative approach. A research method is a method or technique used as a tool to collect data and analyze it in order to obtain a conclusion to achieve research objectives. As stated by (Unaradjan, 2019) explains that "Research methods are a scientific way to obtain data with certain useful purposes". According to (Unaradjan, 2019), "Quantitative research methods can be interpreted as research methods that are based on the philosophy of positivism, used to research certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative or statistics, with the aim of testing the established hypothesis ". The use of research methods is very important in research. This method is used to test truth, determine assessment data, and develop knowledge so as to obtain the expected results.

RESULT AND DISCUSSION

Hypothesis testing

Partial t test

Hypothesis testing for the variables Internal Control (X1) and Compensation (X2) on Employee Performance (Y) is carried out using the t test (partial test). In this study, a significant criterion of 5% (0.05) was used by comparing the calculated t value with the t table, namely as follows:

1. If the calculated t value < t table: it means that H0 is accepted and H1 is rejected
2. If the calculated t value > t table: it means that H0 is rejected and H1 is accepted

To determine the value of the t table, look for it using the following formula:

$t\ table = t_{\alpha,df}$ (Alpha Level x Degree of Freedom)

α = real rate 5%

df = (n-2), then we get (50-2) = 48, then $t\ table = 2.01063$

The criteria are said to be significant if the calculated t value > t table or $pvalue < Sig.0.05$. The results of data processing using the SPSS Version 26 program, with the following results:

Partial Hypothesis Test Results (t Test) Internal Control Variables (X1) on Employee Performance (Y) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,489	2,541		2,160	,036
Internal control	,826	,076	,845	10,936	,000

a. Dependent Variable: Employee performance
 Source: SPSS 26 data processing

Partial Hypothesis Test Results (t Test) Compensation Variable (X2) On Employee Performance (Y) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
1 (Constant)	7,889	2,393		3,296	,002
Compensation	,674	,063	,837	10,618	,000

a. Dependent Variable: Employee performance
 Source: SPSS 26 data processing

Simultaneous F Test

To test the influence of Leadership and Work Motivation variables simultaneously on Work Productivity, the F statistical test (simultaneous test) was carried out with a significance of 5%. In this study, a significant criterion of 5% (0.05) was used, namely comparing the calculated F value with the F table with the following conditions:

1. If the calculated F value < F table: it means that H0 is accepted and H3 is rejected
2. If the calculated F value > F table: it means that H0 is rejected and H3 is accepted

To determine the size of the F table, look for the condition $df = (nk-1)$, then we get $(50-2-1) = 47$, so F table = 3.20. The criteria are said to be significant if the calculated F value is > F table or $pvalue < Sig.0.05$.

Simultaneous Hypothesis Test Results (F Test) Between Internal Control (X1) and Compensation (X2) on Employee Performance (Y) ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	980,441	2	490.221	71,470	,000b
Residual	322,379	47	6,859		
Total	1302.820	49			

a. Dependent Variable: Employee performance
 b. Predictors: (Constant), Compensation, Internal Control
 Source: SPSS 26 data processing

Research Discussion
Validity test

Based on the validity test in table 4.9, the Internal Control variable (X1) obtained a calculated r value $>$ r table 0.2787, thus all questionnaire items were declared valid. For this reason, the questionnaire used is suitable for processing as research data. Based on the validity test in table 4.10, the Compensation variable (X2) obtained a calculated r value $>$ r table 0.2787, thus all questionnaire items were declared valid. For this reason, the questionnaire used is suitable for processing as research data. Based on the validity test in table 4.11, the Employee Performance variable (Y) obtained a calculated r value $>$ r table 0.2787, thus all questionnaire items were declared valid. For this reason, the questionnaire used is suitable for processing as research data.

Reliability Test

Based on The results of the reliability test in table 4.12 show that the variable Internal Control (X1) is declared reliable, this is proven by the Chronbath Alpha value of 0.823 or greater than 0.60. Based on The results of the reliability test in table 4.12 show that the variable Compensation (X2) is declared reliable, this is proven by the Chronbath Alpha value of 0.839 or greater than 0.60. Based on The results of the reliability test in table 4.12 show that the variable Employee performance (Y) is declared reliable, this is proven by the Chronbath Alpha value of 0.851 or greater than 0.60.

Classic assumption test

In this research, the classical assumption tests carried out consisted of normality tests, multicollinearity tests and heteroscedasticity tests.

a. Normality test

Based on the results of the normality test in table 4.13, a significance value of $0.200 > 0.05$ was obtained. Thus, the assumed distribution of equations in this test is normal. In Figure 4.2 it can be seen that the normal probability plot graph shows a normal graphic pattern. This can be seen from the points that are spread around the diagonal line and the distribution follows the diagonal line. Therefore, it can be concluded that the regression model meets the normality assumption.

b. Multicollinearity Test

Based on results test The multicollinearity value in table 4.14 is obtained *tolerance* variable Internal Control is 0.224 and Compensation is 0.224, where both values are less than 1, and the Variance Inflation Factor (VIF) value of the Internal Control variable is 4.458 and Compensation is 4.458, where the value is less than 10. Thus, this regression model does not show symptoms of multicollinearity.

c. Heteroscedasticity Test

Based on test results Heteroscedasticity in table 4.15, the Glejser test model on The Internal Control variable (X1) obtained a probability significance value (Sig.) of 0.733 and Compensation (X2) obtained a probability significance value (Sig.) of 0.666 where both significance values (Sig.) > 0.05 . Thus, the regression model on this data does not contain heteroscedasticity interference, so this regression model is suitable for use as research data. Based on Figure 4.3, it shows that the points on the scatterplot graph do not have a clear distribution pattern or do not form certain patterns, thus there is no heteroscedasticity interference in the regression model so this regression model is suitable for use.

Linear Regression Test

Based on the results of a simple linear regression test of internal control variables on employee performance in table 4.16, the regression equation $Y =$ is obtained $5,489 + 0,826X_1$. From the equation above it can be concluded as follows:

1. The constant value is 5,489 means that if the Internal Control variable (X1) does not exist

then there is an Employee Performance (Y) value of 5,489 *point*.

2. The Internal Control regression coefficient value (X1) is 0,826 means that if the constant remains and there is no change in the Compensation variable (X2), then every 1 unit change in the Internal Control variable (X1) will result in an increase in Employee Performance (Y) of 0,826 *point*.

Based on the results of a simple linear regression test of compensation variables on employee performance in table 4.17, the regression equation $Y = 7.889 + 0.674X_2$ is obtained. Can be concluded:

1. A constant value of 7.889 means that if the Compensation variable (X2) does not exist, then there is an Employee Performance (Y) value of 7.889 points.
2. The regression coefficient value of Compensation (X2) is 0.674, meaning that if the constant remains and there is no change in the Internal Control variable (X1), then every 1 unit change in the Compensation variable (X2) will result in an increase in Employee Performance (Y) of 0.674 points.

Based on the results of a simple linear regression test for internal control variables and compensation on employee performance in table 4.18, the regression equation $Y = 4.951 + 0.467X_1 + 0.336X_2$ is obtained. From the equation above it can be concluded as follows:

1. The constant value is 4,951 means that if the Internal Control (X1) and Compensation (X2) variables are not considered then Employee Performance (Y) will only be worth 4,951 *point*.
2. Internal Control Value (X1) 0,467 means that if the constant remains and there is no change in the Compensation variable (X2), then every 1 unit change in the Internal Control variable (X1) will result in an increase in Employee Performance (Y) of 0,467 *point*.
3. Compensation Value (X2) 0,336 means that if the constant remains and there is no change in the Internal Control variable (X1), then every 1 unit change in the Compensation variable (X2) will result in an increase in Employee Performance (Y) of 0,336 *point*.

Coefficient Test

Based on the results of the correlation coefficient test for internal control variables on employee performance in table 4.19, an R Square value of 0.714 is obtained, so it can be concluded that the Internal Control variable has an effect on the Employee Performance variable by 71.4% while the remainder is $(100 - 71.4\%) = 28.6\%$ was influenced by other factors that were not carried out in this study.

Based on the results of the correlation coefficient test of compensation variables on employee performance in table 4.20, an R Square value of 0.701 is obtained, so it can be concluded that the Compensation variable has an effect on the Employee Performance variable by 70.1% while the remainder is $(100 - 70.1\%) = 29.9\%$ was influenced by other factors that were not carried out in this study.

Based on the results of the correlation coefficient test for internal control variables and compensation on employee performance in table 4.21, an R Square value of 0.753 is obtained, so it can be concluded that the Internal Control and Compensation variables influence the Employee Performance variable by 75.3% while the remainder is $(100 - 75.3\%) = 24.7\%$ influenced by other factors not included in this study.

Hypothesis testing

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Based on the results of the first hypothesis test, the calculated t value $> t$ table or $10.936 > 2.01063$ is reinforced by the Sig value. < 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_1 is accepted, it can be concluded that partially the Internal Control variable has a significant influence

on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang.

The results of this research are in line with research by (Martin, n.d.) showing that internal control variables influence the decline in employee performance at the Mercy Indonesia Foundation, while compensation and accounting information systems do not influence the decline in employee performance at the Mercy Indonesia Foundation. Likewise, research conducted by (Sunarsi, 2018) shows that the results of the internal control environment have a positive effect on employee performance in the Medical Services Division at the Hospital. Jember Clinic. Then the results of Andayani's research (2016) show that internal control has a partial effect on employee performance at gas stations in the Karanganyar Regency area, Central Java. Components in internal control such as a good control environment (Darmadi, 2022).

Based on the research results, it can be concluded that Internal Control is a rule made by certain people to be obeyed or carried out by all company employees to achieve a goal, meaning that the better the internal control, the better the level of employee performance.

The effect of compensation on employee performance at CV Arjuna Persada Gemilang

Based on the results of the second hypothesis test, the calculated t value $> t$ table or $10,618 > 2,01063$ is reinforced by the Sig value. < 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_2 is accepted, it can be concluded that partially the Compensation variable has a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang.

The results of this research are in line with research by Ruslinda Agustina et al (2020), which states that compensation influences employee performance. Similar to the results of previous research, namely the results of research by Nurtjahjani (2008) showing that compensation has an effect on employee performance at PT PLN (Persero) APJ Malang. Employees feel that the compensation from salaries and benefits provided by the company meets fairness and appropriateness as a reward for the company's services provided to employees. This finding is in line with the results of research by Febryanti (2011) which shows that compensation influences employee performance at PT Carsurindo Superintendent Medan. The results of Wibawa and Indrawati's research (2014) show that compensation influences employee performance at PT Delina Denpasar. Employees feel that the compensation provided by the company has been carried out appropriately, fairly and appropriately and that working conditions are good. Compensation in a company organization is very important. Employees who have competent abilities in their fields will certainly receive compensation commensurate with the employee's performance (Sohim et al., 2021).

The influence of internal recognition and compensation on employee performance at CV Arjuna Persada Gemilang

Based on the results of the third hypothesis test, the calculated F value $> F$ table or $76,066 > 3,20$ reinforced with $pvalue < Sig.$ 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_3 is accepted, it can be concluded that simultaneously the Internal Control and Compensation variables have a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang.

Based on the research results, it can be concluded that performance is the result or overall level of success of a person during a certain period in carrying out tasks compared to various possibilities, such as standard work results, targets or goals or criteria that have been determined in advance and have been mutually agreed upon. (Dewi, 2021) stated "Performance is the result of work produced by employees or employees or the real behavior displayed in accordance with their role in the organization. (Martin, n.d.) believes "Performance is what employees do or do not do" (Rahmi, 2023).

Research Limitations

This research has been attempted to be carried out in accordance with scientific procedures, but it still has limitations that can be used by future researchers as a reference to obtain better results. The following are the limitations of this research, namely:

1. In the data collection process, the information provided by respondents through questionnaires sometimes does not show the respondents' true opinions, this happens because sometimes there are differences in thoughts, assumptions and understandings for each respondent, as well as other factors such as the honesty factor in filling in the respondents' opinions in the questionnaire.
2. The sample size is only 50 people, of course it is still insufficient to describe the real situation.

CONCLUSION

Based on results research and discussion carried out, it can be concluded that:

1. Based on the results of the first hypothesis test, the calculated t value $> t$ table or $10.936 > 2.01063$ is strengthened by the Sig value. < 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_1 is accepted, it can be concluded that partially the Internal Control variable has a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang. Based on the research results above, it can be concluded that Internal Control is a rule made by certain people to be obeyed or carried out by all company employees to achieve a goal.
2. Based on the results of the second hypothesis test, the calculated t value $> t$ table or $10.618 > 2.01063$ is strengthened by the Sig value. < 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_2 is accepted, it can be concluded that partially the Compensation variable has a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang. Based on the research results above, it can be concluded that compensation in a company organization is very important. Employees who have competent abilities in their fields will certainly receive compensation commensurate with the employee's performance
3. Based on the results of the third hypothesis test, the calculated F value $> F$ table or $76.066 > 3.20$ is strengthened by p value $< Sig.$ 0.05 or $0.000 < 0.05$ so that H_0 is rejected and H_3 is accepted, it can be concluded that simultaneously the Internal Control and Compensation variables have a significant influence on Employee Performance at CV. Arjuna Persada Gemilang South Tangerang. Based on the results of the research above, it can be concluded that performance is the result or overall level of success of a person during a certain period in carrying out tasks compared to various possibilities, such as standard work results, targets or objectives or criteria that have been determined in advance and have been agreed upon together.

Implications/Recommendations

Based on the results of research findings that have been carried out, it proves that control internal and compensation have a positive effect on employee performance. In connection with the use of internal control systems and compensation, compensation has a significant influence on employee performance. In this way, researchers can provide several implications which are expected to help companies continue to monitor the company's existing internal control system, as well as providing compensation that is appropriate to employee workload, so that functions and roles in a company become better, as well as implementing work morality. company environment in order to improve employee performance.

Suggestions

The author realizes that this research is not perfect, so there area number of suggestions that need to be considered for further research. The suggestions that need to be considered are as follows:

1. Respondents are expected to be able to better understand the policies provided by the company in increasing the company's work targets.
2. For companies to be able to develop internal control and compensation systems, so that company targets will always be achieved.
3. For future researchers, it is recommended to expand the independent variables so that they do not only focus on internal company factors but also include various external company factors that could influence employee performance (Rahmi, 2024).

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