



UDC 331

THE EFFECT OF INTERNAL CONTROL, COMPENSATION AND ACCOUNTING INFORMATION SYSTEM ON THE PERFORMANCE OF TEACHERS AT STATE SMPN IN THE MATARAM

Tri Widiani Ni Nyoman*, Muhsyaf Saipul Arni, Hidayati Siti Aisyah

University of Mataram, Indonesia

*E-mail: widyabaruna11@gmail.com

ABSTRACT

This study aims to analyze the influence of internal control, compensation and accounting information systems on the performance of teaching staff at State Middle Schools in Mataram. This research is an associative research using a quantitative approach. The data collection method used in this study is a census. The population in this study was all teaching staff at SMPN X Mataram and SMPN Y Mataram. The samples used in this study were teaching staff at SMPN X Mataram and SMPN Y Mataram. Sample selection uses the saturated sampling method. The researcher focused the sample on teaching staff at SMPN X Mataram and SMPN Y Mataram with a sample size of 110 people. The results of the study show that internal control has a positive and significant effect on the performance of educational staff. Compensation has a positive and significant effect on the performance of teaching staff. The accounting information system has a negative and significant effect on the performance of educational staff.

KEY WORDS

Performance, internal control, compensation, accounting, information systems.

Changes in increasingly complex and competitive environmental conditions, accompanied by various rapid developments and advances in the industrial and information technology sectors have caused major changes in various aspects and areas of human life. This condition requires every organization to be able to follow and develop in line with these developments and progress, which means that competition, is getting tighter. Competition is not only in organizations that are profit-oriented but also in non-profit organizations such as in the school environment. Schools, both formal and informal, are required to be able to share knowledge and implement learning both offline and online through video, audio, images, text communication, software, and with internet support. This is a modification of knowledge sharing through website forums and digital technology styles as a characteristic of the industrial revolution 4.0 to support learning in the current modern era (Saputra, 2022). This is no exception that needs to be implemented in schools as organizations engaged in the world of education in the form of synergy with qualified performance, especially from Educators, namely educational staff at the school. Performance is the result of work (output) within a certain period of time as a result of work, both quality and quantity, carried out by employees related to obligations as a form of their responsibility (Ibrahim, 2022). The performance of educators as educators is an important element in education in order to influence the goals of their organization. Therefore, every educator must understand the goals of national education, so that every attitude and action in teaching students is directed towards the national education goals that have been formulated. The performance of teaching staff is one of the benchmarks for school success. Performance is an achievement, work result or work performance. The performance of the teaching staff is the work result reflected in planning, implementing, and assessing the teaching and learning process whose intensity is based on work ethic and professional discipline. However, conditions are often found that make the performance of teaching staff not achieved optimally.

Based on the report of the Education and Culture Journalists Forum (Fortadik) in a working meeting at the Ministry of Education, Culture, Research, and Technology in Jakarta, two main issues in education were highlighted. First, Fortadik assessed the need to improve



the skills of educators, especially in facing digitalization which brings significant changes in the world of education. Fortadik urged the government to improve communication access, especially in remote, frontier, and outermost (3T) areas, so that educators and students can be competitive in the digital era. Second, Fortadik highlighted the management of the education budget which currently reaches 20 percent of the APBN, but its use has not been fully focused on the education function. In addition to salaries for educators, this budget also includes spending in ministries or other institutions outside the Ministry of Education, Culture, Research and Technology. Some of the budget transferred to the regions is even recorded as a non-education budget, so that some regions only allocate less than 2-5 percent for education. Fortadik hopes that the government will focus more on managing the budget so that it truly supports the function of education optimally (Kompas, January 19, 2024).

These problems certainly have an impact on the performance of educators in carrying out their main tasks so that the goals of the organization are difficult to achieve (Seran, CG, Laloma, A., & Londa, V., 2021). Efforts to achieve organizational goals and improve the performance of educators that can affect the performance of educators are considered from several factors including Internal Control, Compensation, and Accounting Information Systems, therefore these three components are interrelated in terms of improving employee performance (Anwar, A., & Pratiwi, Y., 2022 and Azizah, SN, & Hidayat, MT, 2023).

Internal control refers to the procedures and policies implemented to ensure that organizational objectives are achieved effectively and efficiently. In the context of education, internal controls help manage and oversee various operational and administrative aspects of a school or educational institution. A good compensation system is designed to provide incentives to educators to perform better. By ensuring that compensation is given fairly and in line with the contributions made, schools can motivate educators to work better. An effective accounting information system where schools can produce accurate and timely reports on academic and administrative performance. This information is important for informed and strategic decision making, as well as for monitoring and evaluating the achievement of educational goals.

Every organization that is already running is expected to be able to observe and supervise all of its functional activities. For the purpose of monitoring the activities of an organization, internal control is needed. Internal control is a series of activities carried out by an organization to provide sufficient assurance that the goals of the organization will be achieved. Organizations generally use internal control to direct the operations of an organization and prevent system abuse (Arsiningsih, 2015). The American Institute of Certified Public Accountants (AICPA) explains that internal control is very important, including to provide protection for entities against human weaknesses and to reduce the possibility of errors and actions that are not in accordance with the rules. By having a strong internal control system, schools can minimize the risk of errors, misuse, or inefficiencies that can interfere with the performance of educators. This creates a structured and organized work environment, which supports the focus on achieving educational goals. According to Romney & Steinbart, (2015) there are five components of the internal control system, namely control activities, control environment, risk assessment, monitoring, and information and communication. Previous studies that show a significant influence between internal control and employee performance include Anwar, A., & Pratiwi, Y. (2022); Humaira, S., Sujaya, FA, & Trisyanto, A. (2024); Nasution, Z., & Harahap, A. (2023); Nguji, MN, & Lestari, IGAK (2019); Sofyan, D., Saputri, M., & Setiawati, S. (2023); Tamburaka, S., Aswati, WO, & Permata, ID (2023); and Yosita, V., & Hafni, DA (2023). Meanwhile, other research from Azizah, SN, & Hidayat, MT (2023); and Haryanto, AT, Dewi, SN, & Mahendra, D. (2020) obtained research results that internal control of a company has no influence on employee performance.

The second factor is compensation. Efforts to improve the performance of educators include paying attention to compensation. Compensation that is given correctly will have an impact on employees being more satisfied and motivated to achieve organizational goals (Mardiyah, SS, & Mariyono, J., 2024). Controlling the provision or provision of complementary compensation types is often also called "Fringe Benefits" is to retain



employees of the organization (company) in the long term. Some compensations used to improve the performance of educators are providing incentives, providing motivation, improving skills, and good leadership styles. Meanwhile, employee performance can be improved if compensation/incentives are given on time, and management can know what is expected and when expectations can be recognized for their work results. Incentives are given because of good performance and are given to further improve performance in the future (Mustafa, IG, 2017). According to Samsudin (2010), compensation indicators are Salary and Wage Compensation, Allowance Compensation, Complementary Compensation, and Safety and Health Compensation, and Bonus/Incentive Compensation. Previous research results conducted by Anwar, A., & Pratiwi, Y. (2022); Mardiyah, SS, & Mariyono, J. (2024); and Yosita, V., & Hafni, DA (2023) stated that compensation has an influence on employee performance. However, these results are not in line with research conducted by Nguji, MN, & Lestari, IGAK (2019) which stated that compensation has no influence on employee performance.

The third factor is the accounting information system. A good system is considered an important factor in achieving greater performance, especially in the decision-making process. Through an integrated accounting information system in schools, educators can obtain information on payroll systems and student management systems. In addition, the financial data provided by SIA can be used by educators to make better decisions regarding teaching and learning needs. For example, decisions regarding the purchase of books, teaching aids, or learning technology can be based on accurate financial data analysis from the accounting information system in schools. The better the quality of the accounting information system which includes: easy to use, fast access, reliable, flexible, and securely protecting user data, the more satisfied the system users will be (Kasandra, AA, & Juliarsa, G., 2016). The accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide the financial information needed by management in management (Mulyadi, 2016).

An accounting information system is a very important part of an information system that can receive raw financial data and process it into information for both internal and external interests of an organization. The accounting information system does not only process financial data, non-financial data is also included because decision making does not only require financial information, non-financial information about a condition and situation can also be used as a consideration in decision making. In principle, the accounting information system has an important role in employee performance. Providing relevant and reliable financial reports that can be used as information and a basis for decision making is an effort to improve individual performance from an accounting perspective (Putra, IKAM, & Putra, IMPD, 2016). Previous studies that show a significant influence between accounting information systems and employee performance include Azizah, SN, & Hidayat, MT (2023); Haryanto, AT, et., al. (2020); Humaira, S., et., al. (2024); and Sofyan, D., et., al. (2023). However, other studies from Nguji, MN, & Lestari, IGAK (2019); Riana, D., & Rianty, M. (2019); and Wahyuningrum, R., Sari, EN, & Sari, M. (2024) state that accounting information systems have no influence on employee performance.

Based on the Phenomenon and *research gap*, this study aims to analyze the effect of internal control on the performance of Junior High School Educators in Mataram City, the effect of compensation on the performance of Junior High School Educators in Mataram City and the effect of accounting information systems on the performance of Junior High School Educators in Mataram City. The novelty in this study is the object of research in Junior High Schools in Mataram City, West Nusa Tenggara Province and the study focuses on several factors related to the performance of educators, internal control, compensation, and accounting information systems at Junior High Schools in Mataram City.

LITERATURE REVIEW

Stakeholder theory is a system that is explicitly guided by the perception of an organization and its environment, regarding the complex and dynamic nature of the mutual



influence between the two, which can be seen from the social relations between the two in the form of responsibility and accountability. Therefore, the organization has accountability to its stakeholders.

Goal Setting Theory explains that difficult goals produce higher performance compared to easy goals. Likewise, specific (clear) and challenging goals will produce higher performance compared to abstract goals. This theory assumes that there is a direct relationship between the definition of specific and measurable goals and performance, namely if managers know exactly what goals they want to achieve, then they will easily get motivated and put all their efforts into improving their performance (Locke and Latham, 1990).

Performance is the consequence of a person's work and behavior in fulfilling the tasks and obligations given within a certain period of time. If performance is based on results, the quality and quantity of a person's work will be observed. Alternative performance can be considered as the implementation of required functions. Performance is also defined as a person's actions, achievements and skills in carrying out their duties (Kasmir, 2016).

Performance level benchmarks provide objective and accurate evaluation of employee performance. This assessment gives workers the option to determine their level of performance and facilitates employee performance evaluation. According to Mitchel, performance indicators include timeliness, quality of work, communication, ability and initiative.

The internal control system as referred to in Government Regulation of the Republic of Indonesia No. 60 of 2008 is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate assurance in achieving organizational goals through effective and efficient activities, monitoring of state assets, reliability of financial reporting, and compliance with laws and regulations. (Tandri, 2015). According to (Romney & Steinbart, 2015), there are five components of the internal control system, including control activities, control environment, risk assessment, monitoring, information and communication.

Compensation is one of the functions of Human Resource Management (HR) which is related to all forms of remuneration received by employees as a reward for carrying out organizational tasks. Employees trade their energy for monetary and non-monetary compensation. A good compensation system is one that can guarantee the satisfaction of members of an organization or business, thus enabling the organization or company to recruit, retain, and employ a number of high-performing people for mutual benefit (Kadarisman, 2016). According to Samsudin (2010), compensation indicators are salary and wage compensation, allowance compensation, supplementary compensation, safety and health compensation, and bonus/incentive compensation.

According to Romney & Steinbart (2018) accounting information system is a system used to obtain, record, and as a storage and data processing tool that can be used as a source of information for decision makers. There are several objectives of the accounting information system, including providing information for managers of new business activities, being an evaluation for the information system produced by the previous system, as a tool for improving accounting control and internal checks that are useful in procuring accountability records and asset protection and can minimize costs incurred in maintaining accounting records (Mulyadi, 2016).

According to Romney & Steinbart (2018), there are six components of an accounting information system, including people who will operate the system; collecting, processing and storing data as instructions and procedures used ; data related to the company and business activities; software used to process data; computers, communication network devices, peripheral devices used in the accounting information system are part of the information technology infrastructure; and internal control and security measurements in storing data from the accounting information system.

The conceptual framework of this study integrates stakeholder theory and goal setting theory to analyze the influence of internal control, compensation, and accounting information systems (AIS) on the performance of educators. Stakeholder theory emphasizes that



transparency and fairness in resource management and compensation increase the trust and loyalty of all stakeholders. Meanwhile, goal setting theory shows that financial incentives including compensation can increase acceptance of difficult performance goals, thereby improving performance (Lock et al. 1988).

Based on the research framework, the following hypothesis is formulated. Internal control is a procedure intended to provide reasonable assurance that management's objectives regarding the reliability of financial reporting, operational effectiveness and efficiency, and compliance with widely accepted rules and regulations are met. If internal control is inadequate, the company's assets will not be protected, accounting information will be inaccurate and unreliable, operational operations will not be efficient and effective, and established regulations will not be followed (Rimadhina, 2018).

Stakeholder theory is a system that is explicitly guided by the perception of an organization and its environment, regarding the complex and dynamic nature of the mutual influence between the two. Good internal control takes into account the interests of educators as one of the main stakeholders in education. Internal controls that take into account the needs of educators can improve the quality of teaching and the overall performance of educators.

Effective internal control will facilitate agencies in providing information for planning basis related to performance and management. Internal control consists of various components including control environment, risk assessment, information and communication, control activities and monitoring need to be improved so that internal control becomes effective and efficient. If the internal control of an organization is effective and efficient, the performance of its employees will increase.

Several previous studies related to internal control on employee performance include Anwar, A., & Pratiwi, Y. (2022); Humaira, et al., (2024); Nasution, Z., & Harahap, A. (2023); Nguji, MN, & Lestari, IGAK (2019); Sofyan, D., et al., (2023); Tamburaka, S., et al., (2023); and Yosita, V., & Hafni, DA (2023) which found that internal control affects employee performance. Based on this, the author proposes the following research hypothesis:

H1: Internal Control has a significant positive effect on the Performance of Educators.

According to Conyon (2016) states that the amount of compensation given is in line with the high performance of employees in that period, if financial performance decreases, then compensation will also decrease, and vice versa. However, if employees receive compensation that is too large compared to the industry average and does not match the complexity of their duties and responsibilities, it is feared that it will affect performance (Chen, 2013). This shows that there is an optimum point for the amount of compensation incentives that can affect the performance of an agency or company.

Goal Setting Theory emphasizes that specific, clear, and challenging goals, combined with feedback, will improve individual performance. This theory also suggests that a person's motivation is influenced by the goals they set and the incentives given to achieve those goals. If compensation is designed based on achieving clear and specific goals, educators will be more motivated to work well to meet those targets. With measurable goals, compensation such as bonuses, performance incentives, or salary increases based on target achievement will provide encouragement for educators to improve their performance. Challenging but realistic goals will make educators more focused and strive to achieve their targets, so that their performance can improve along with efforts to get better compensation.

Several previous studies related to compensation for employee performance including Anwar, A., & Pratiwi, Y. (2022); Mardiyah, SS, & Mariyono, J. (2024); and Yosita, V., & Hafni, DA (2023) stated that compensation has an influence on employee performance. Based on this, the author proposes the following research hypothesis:

H2: Compensation has a significant positive effect on the performance of teaching staff.

Accounting information system is an accounting data processor owned by an agency or company to change accounting data into good and accurate information for policy making in controlling the agency or company to achieve the goals and success of information users managed using the system (Rizaldi, P., Nyoto, S., & EW, 2019). The implementation of an



accounting information system will be an added value to users for various financial information systems needed such as budget transparency, thus having an impact on improving performance for employees in agencies or companies both in the financial and non-financial sectors (Romney et al., 2018).

Stakeholder theory emphasizes that organizations must consider the interests of all stakeholders involved, such as educators, students, parents, the community, and the government. Organizations are considered responsible not only to owners or management, but also to all parties affected by the organization's activities and decisions. In the context of educational staff performance, accounting information systems can assist in ensuring that the needs and expectations of all stakeholders are met. For example, by using an accounting information system that allows for transparency and accountability, schools or education departments can effectively communicate to the public and government how resources are allocated to improve the quality of education and the performance of educators. This strengthens the relationship between the school and external and internal stakeholders, and builds trust that decisions are made based on accurate and reliable information.

Several previous studies related to accounting information systems on employee performance include Azizah, SN, & Hidayat, MT (2023); Haryanto, AT, et., al. (2020); Humaira, S., et., al. (2024); and Sofyan, D., et., al. (2023) stated that accounting information systems have an influence on employee performance. Based on this, the author proposes the following research hypothesis:

H3: Accounting Information Systems have a significant positive effect on the performance of teaching staff.

METHODS OF RESEARCH

This type of research is associative research using a quantitative approach. This research was conducted on teaching staff at SMPN X Mataram and SMPN Y Mataram. The research is planned to last for three months (June 2024 to December 2024). The planned research activities are data collection, data selection, and input of research data in the form of questionnaires to become a complete research study. The data collection method used in this study is a census. The population in this study was all teaching staff at SMPN X Mataram and SMPN Y Mataram. The number of teaching staff at SMPN X Mataram and SMPN Y Mataram. The samples used in this study were teaching staff at SMPN X Mataram and SMPN Y Mataram. Sample selection uses the saturated sampling method. The researcher focused the sample on teaching staff at SMPN X Mataram and SMPN Y Mataram with a sample size of 110 people. The data collection techniques used are through interviews and questionnaires. In this study, each question/statement on the questionnaire studied was measured using a score referring to a five-level Likert Scale consisting of strongly agree, agree, disagree, disagree and strongly disagree.

Meanwhile, the data analysis method used in this study is SmartPLS which applies covariance-based SEM (Structural Equation Modeling), especially PLS (Partial Least Square). PLS is a powerful analysis tool because it can work with both small and large data sets without requiring a specific scale of data measurement. PLS is also used for confirmation theory. The steps in PLS analysis include designing inner and outer models, creating path diagrams, converting them into equations for both models, selecting estimation methods, testing hypotheses, and, finally, evaluating the model (Ghozali, 2014).

RESULTS AND DISCUSSION

The research data was collected through the distribution of questionnaires by obtaining 110 respondents who were educators at SMPN X Mataram and SMPN Y Mataram. The description of the characteristics of respondents in this study consists of gender, length of service, and last education. The following is a table detailing the characteristics of the research respondents:



Table 1 – Respondent Characteristics

Information	Amount	Percentage
Gender		
Man	43	39.10%
Woman	67	60.90%
Length of work		
< 1 year	8	7.28%
1 year – 5 years	10	9.09%
5 years – 10 years	13	11.81%
> 10 years	79	71.82%
last education		
< S1	92	83.64%
> S2	18	16.36%

Source: Processed data (2024).

Based on table 1 above, in terms of gender, it is dominated by women with 67 respondents or 60.90% while the number of male respondents is 43 respondents or 39.10%. More female educators filled out the questionnaire than male educators based on the data collected. In terms of Length of Work, 8 respondents or 7.28% were for <1 year, 10 respondents or 9.09% for 1-5 years, 13 respondents or 11.81% for 5-10 years, and 79 respondents or 71.82% >10 years. In terms of last education, 92 respondents or 83.64% had a last education <Bachelor's (S1), and 18 respondents or 16.36% had a last education >Master's (>S2).

The outer model or measurement model defines how each indicator block relates to its latent variables. There are 3 criteria for assessing the outer model, namely the convergent and discriminant validity of the indicators and the composite reliability for the indicator block. Referring to the criteria set by Hair et al (2013), indicators that have a loading value of less than 0.7 will be dropped from the analysis. The results of the convergent validity test can be seen in the following table:

Table 2 – Outer Loadings (Measurement Model)

No	Variables	Item	Outer Loadings
1.	Internal Control (X1)	X1.1	0.927
		X1.2	0.896
		X1.3	0.915
		X1.4	0.950
		X1.5	0.959
2.	Compensation (X2)	X2.1	0.946
		X2.2	0.954
		X2.3	0.908
		X2.4	0.916
		X2.5	0.959
		X2.6	0.963
3.	Accounting Information System (X3)	X 3.1	0.967
		X 3.2	0.967
		X 3.3	0.965
		X 3.4	0.965
		X 3.5	0.974
		X3.6	0.973
4.	Performance of teaching staff (Y)	Y1.1	0.960
		Y1.2	0.960
		Y1.3	0.890
		Y1.4	0.928
		Y1.5	0.948

Based on table 2 and figure 2 above, it can be seen that the items from the internal control variables, compensation, accounting information systems, and performance of educators have an outer loading value of more than 0.7. This shows that all indicators used are valid.

The discriminant validity test is conducted by comparing the square root average variance extracted (AVE) value for each construct with the correlation between the construct and other constructs (between fellow latent variables). The indicator is considered to meet discriminant



validity if the AVE root is greater than the correlation. The results of the discriminant validity test can be seen in the Table 3.

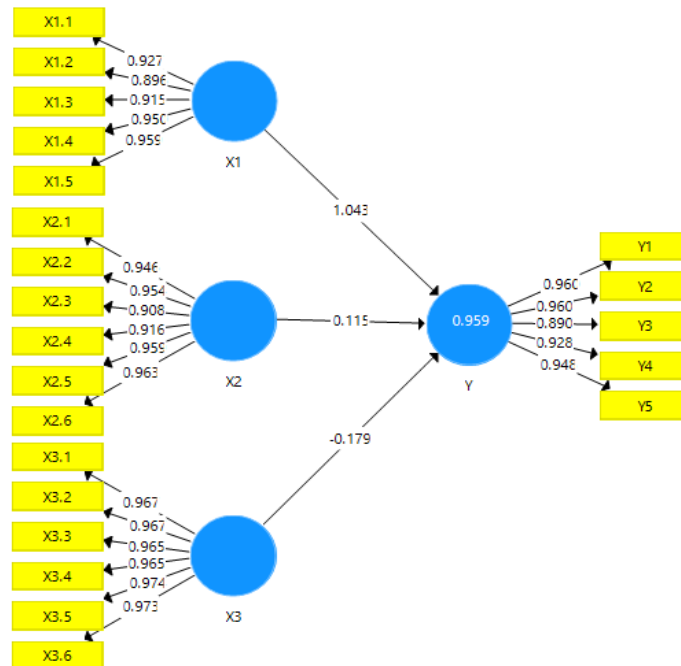


Table 3 – Square Root of Average Variance Extracted (AVE) Value

Variables	Average Variance Extracted
Internal Control (X1)	0.864
Compensation (X2)	0.886
Accounting Information System (X3)	0.938
Performance of teaching staff (Y)	0.880

Source: Processed Primary Data (2024).

Based on table 3 of the Square Root of Average Variance Extracted (AVE) values, it can be seen that the AVE root (which is rooted *) of each variable has a value that is greater than each correlation between variables or the cross loading value must be > 0.7 in one variable. Thus, it can be stated that all variables in the research model related to the Influence of Internal Control, Compensation, and Accounting Information Systems on the Performance of Educators are valid.

Composite reliability test can be seen from the Cronbach's Alpha value and the Composite Reliability value. A construct is said to be reliable if it has a Cronbach's Alpha value > 0.60 and a Composite Reliability value > 0.70. The results of the composite reliability test can be seen in the following table:

Table 4 – Construct Reliability Test Results

Variables	Cronbach's Alpha	Composite Reliability	Information
Internal Control (X1)	0.961	0.970	Reliable
Compensation (X2)	0.974	0.979	Reliable
Accounting Information System (X3)	0.987	0.989	Reliable
Performance of teaching staff (Y)	0.966	0.973	Reliable

Source: Processed Primary Data (2024).

Based on Table 4 above, it shows that the Cronbach's Alpha value > 0.60 and the Composite Reliability value for each research variable > 0.70. So it can be concluded that all



variables in the study, namely internal control, compensation, accounting information systems and performance of educators are Reliable.

Structural model testing is conducted to predict causal relationships between variables or hypothesis testing, see the significance value, and R-Square of the research model. Structural model testing aims for predictive relevance and also to see the magnitude of the structural path coefficient. The structural testing model is carried out in the SmartPLS application through the bootstrapping process. The R-Square value is used for predictive relevance, namely measuring how good the observation values produced by the model and also its parameter estimates are. An R-Square value greater than zero indicates that the model has predictive relevance, while an R-Square value less than zero indicates that the model has less predictive relevance.

Table 5 – R Square of Endogenous Variables

Dependent Variable	R Square	Adj R Square
Performance of teaching staff (Y)	0.959	0.958

Source: Processed Primary Data (2024).

Based on the calculation in table 4.9, the R-Square value of the Performance of Educators (Y) variable is 0.959 and Adj. R Square is 0.958. This means that the model of the Influence of Internal Control, Compensation, and Accounting Information Systems on the Performance of Educators predictive relevance is 0.958 or 95.8%, the remaining 4.2% is influenced by other variables not included in this study. Because it has a value greater than zero, it can be stated as feasible to be used in predictions.

Testing the research hypothesis by looking at the path coefficient value and t-statistic value. Path coefficient testing according to Hartono in Jogiyanto (2011), the measure of the significance of hypothesis support can be used by comparing t-table and t-statistic values. If the t-statistic value is higher than the t-table value, it means the hypothesis is supported.

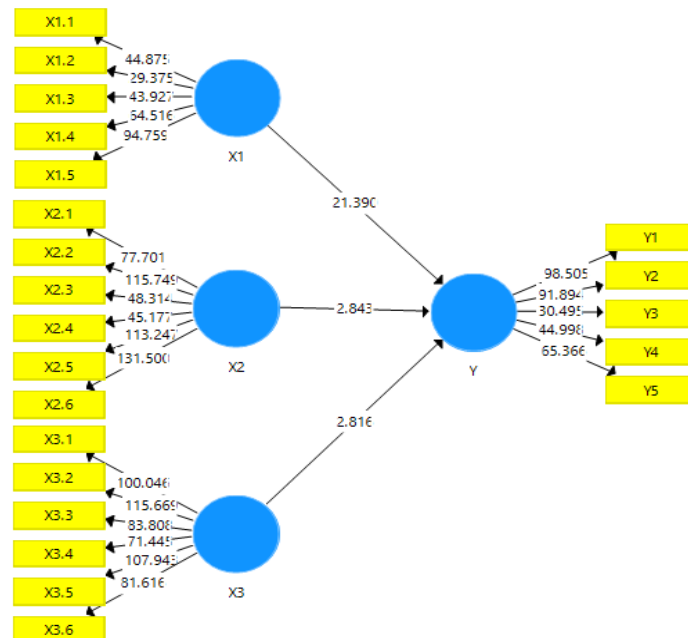


Figure 3 – Results of Model Significance Test

Next, in addition to comparing the t-table and t-statistic values, the supported hypothesis can also be proven by looking at the p-value of each relationship between variables. If the p-value is lower than alpha 5% or 0.05, the hypothesis can be stated as accepted. The influence between each variable in this study is summarized in the Table 6.



Table 6 – Structural Model (Inner Model)

Hypothesis	Relationship Between Variables	Path Coefficient	T Statistics	P Values	Information
H1	Internal Control (X1) → Performance of teaching staff (Y)	1,043	21,390	0.000	Positive and significant
H2	Compensation (X2) → Performance of teaching staff (Y)	0.115	2,843	0.005	Positive and significant
H3	Accounting Information System (X3) → Performance of teaching staff (Y)	-0.179	2,816	0.005	Negative and significant

Source: Processed Primary Data (2024).

Based on Figure 3 and Table 6 above, it shows that Hypothesis 1 states that internal control has a positive effect on the performance of educational staff. The test results on the parameter coefficient between internal control on the performance of educators show an influence with a coefficient value of 1.043 and a p value of 0.000 indicating positive and significant. The p value is below the value of $\alpha = 0.05$. Thus H1 is accepted. This shows that internal control has a positive and significant effect on the performance of educational staff. This means that the higher the internal control, the higher the performance of the teaching staff.

Stakeholder theory states a system that is explicitly guided by the perception of an organization and its environment, regarding the complex and dynamic nature of the interplay between the two. Internal control is said to be good when it includes control activities, such as: a clear organizational structure explaining the division of tasks, authority, and responsibility with their respective functions (Romney & Steinbart, 2015). In addition, good internal control can be achieved with the support of a control environment, risk assessment, monitoring, and clear communication to educators. Good internal control will consider the interests of educators as one of the main stakeholders in education. Internal control that pays attention to the needs of educators can improve the quality of teaching and the overall performance of educators. Effective internal control will make it easier for schools to provide information for planning purposes related to performance and management. If an organization's internal control is effective and efficient, its employees' performance will increase.

The results of this study are in line with the research of Anwar, A., & Pratiwi, Y. (2022); Humaira, et al., (2024); Nasution, Z., & Harahap, A. (2023); Nguji, MN, & Lestari, IGAK (2019); Sofyan, D., et al., (2023); Tamburaka, S., et al., (2023); and Yosita, V., & Hafni, DA (2023) which found that internal control affects employee performance.

Based on Figure 3 and Table 6 above, it shows that Hypothesis 2 states that compensation has a positive effect on the performance of educational staff. The test results on the parameter coefficient between compensation and the performance of educators show a positive influence with a coefficient value of 0.115 and a p value of 0.005 indicating a positive and significant influence. The p value is below the value of $\alpha = 0.05$. Thus H2 is accepted. This shows that compensation has a positive and significant effect on the performance of teaching staff. This means that the higher the compensation, the higher the performance of the teaching staff.

Goal Setting Theory emphasizes that specific, clear, and challenging goals, combined with feedback, will improve individual performance. This theory also suggests that a person's motivation is influenced by the goals they set and the incentives given to achieve those goals. If compensation is designed based on the achievement of clear and specific goals, educators will be more motivated to work well in order to meet those targets. According to Conyon (2016), the amount of compensation given is in line with the high performance of employees during that period, if financial performance decreases, compensation will also decrease, and vice versa. With measurable goals, compensation such as salary, wages, allowances, security, health, bonuses, performance incentives, or salary increases based on target achievement will provide encouragement for educators to improve their performance. These results are also in line with research by Anwar, A., & Pratiwi, Y. (2022); Mardiyah, SS,



& Mariyono, J. (2024); and Yosita, V., & Hafni, DA (2023) which state that compensation has an influence on employee performance.

Based on Figure 3 and Table 6 above, it shows that Hypothesis 3 states that the accounting information system has a negative effect on the performance of educational staff. The test results on the parameter coefficient between the accounting information system and the performance of educators show a negative influence with a coefficient value of -0.179 and a p value of 0.005 indicating a negative and significant influence. The p value is below the value of $\alpha = 0.05$. Thus H3 is rejected. This shows that the accounting information system has a negative and significant effect on the performance of educational staff. This means that the higher the accounting information system, the lower the performance of educational staff.

Stakeholder theory emphasizes that organizations must consider the interests of all stakeholders involved, such as educators, students, parents, the community, and the government. Organizations are considered responsible not only to owners or management, but also to all parties affected by the organization's activities and decisions. In the context of educational staff performance, accounting information systems can assist in ensuring that the needs and expectations of all stakeholders are met. For example, by using an accounting information system that allows for transparency and accountability, schools or education departments can effectively communicate to the public and government how resources are allocated to improve the quality of education and the performance of educators. An accounting information system is an accounting data processor owned by an agency or company to change accounting data into good and accurate information for policy making in controlling the agency or company to achieve the goals and success of information users managed using the system (Rizaldi, P., Nyoto, S., & EW, 2019).

Accounting information systems can be used effectively when they contain adequate hardware and software, in addition to being supported by users who are able to operate the system, then clear usage procedures and capable databases and communication networks (Romney & Steinbart, 2015). If there are resources that do not support, this can reduce the effectiveness of the use of accounting information systems. This can happen when junior high schools in Mataram City do not yet have resources such as qualified hardware and software or are not even supported by human resources who have good digital literacy, so that the use of accounting information systems becomes ineffective and can even reduce the performance of educators. The results of this study are in line with research conducted by Nguji, MN, & Lestari, IGAK (2019); Riana, D., & Rianty, M. (2019); and Wahyuningrum, R., Sari, EN, & Sari, M. (2024) stated that accounting information systems have a negative and significant effect on performance.

CONCLUSION

Based on the results of the analysis and discussion that have been described in the previous section, the conclusion of this study is that hypothesis 1 proves that internal control has a positive and significant effect on the performance of educational staff. Hypothesis 2 proves that compensation has a positive and significant effect on the performance of educational staff. Hypothesis 3 proves that the accounting information system has a negative and significant effect on the performance of educational staff.

This study has several limitations that can certainly be improved in future research. The limitations of this study include: The respondents in this study amounted to 110 respondents who were educators in two junior high schools in Mataram City so that they cannot describe the performance of educators in general throughout Mataram City, the research data collection technique is limited to the use of questionnaires distributed offline which are based on the perception of respondents' answers, so that conclusions can be obtained only through questionnaire instruments that allow bias when filled in by respondents and other supporting theories are needed if the same research is conducted again.

Referring to the discussion and conclusions that have been explained, the suggestions that can be submitted through this study are that further researchers can increase the number of respondents and expand the range of respondents used so as to obtain more



comprehensive results, further researchers who want to research the same theme are advised to look for other variables besides those discussed in this study, so that they will know other factors in improving the performance of educators. Thus, the variables that influence can be identified more. In further research, it is expected that data collection tools will not only be in the form of questionnaires, but by adding interview methods to make the research results stronger.

REFERENCES

1. Anggraeni, S. (2019). Factors Affecting Compliance of Pregnant Women in Taking Fe Tablets at BPM Isnawati Sukoharjo. *Health Science Media*, 8(1), 64–70. <https://doi.org/10.30989/mik.v8i1.259>.
2. Anwar, A., & Pratiwi, Y. (2022). The Influence of Internal Control, Financial Compensation, and Non-Financial Compensation on Employee Performance at Bandar Lampung Adventist Hospital. *Business and Entrepreneurship Journal (BEJ)*, 3(2).
3. Arsiningsih, Diatmika, Darmawan. (2015). The Influence of Information Technology Usage, Effectiveness of Accounting Information System, Trust in Accounting Information System, Internal Control System on Employee Performance at Rural Credit Bank in Buleleng and Bangli Regency. *E-Journal of S1 Accounting*, Ganesha University of Education. Vol 3, No.1.
4. Azizah, SN, & Hidayat, MT (2023). The Influence of Accountability, Internal Control Systems, and Accounting Information Systems on Organizational Performance at the Surabaya City Regional Financial and Asset Management Agency. *Journal of Student Research*, 1(2), 155-175.
5. Chen. (2013). Towards Green Trust: The Influences of Green Perceived Quality, Green Perceived Risk and Green Satisfaction. *Management Decisions*.
6. Conyon. (2016). The Effect of Compensation and Health Insurance on Employee Performance. Thesis: Accounting and Business.
7. Gibson, et al. (1995). *Organization and Management (Fourth Edition)*. Erlangga.
8. Hall, J. A. (2011). *Accounting Information System*. 3rd. America: Thomson Learning.
9. Haryanto, AT, Dewi, SN, & Mahendra, D. (2020). Implementation of Accounting Information Systems Mediates Organizational Culture, Locus Of Control, Internal Control on the Performance of Finance Employees. *Advance*, 7(1), 76-85.
10. Hery. (2015). *Introduction to Accounting*. PT Grasindo.
11. Humaira, S., Sujaya, FA, & Trisyanto, A. (2024). The Influence of Accounting Information Systems, Work Motivation, and Internal Control on Employee Performance at the Karawang Regency Human Resources Development and Personnel Agency Office. *El-Mal: Journal of Islamic Economics & Business Studies*, 5(4), 2669-2686.
12. Ibrahim. (2022). Understanding the Definition of Performance and its Assessment Function in a Company.
13. Kadarisman. (2016). *Compensation Management*. Raja Grafindo Persada.
14. Kasandra, AA, & Juliarsa, G. (2016). The influence of the quality of AIS implementation, utilization, and trust in information technology on employee performance. *E-Journal of Accounting*, Udayana University, 8(14.1).
15. Kasmir. (2016). *Human Resource Management Theory and Practice*. Raja Grafindo Persada.
16. Mardiyah, SS, & Mariyono, J. (2024). The Effect of Compensation and Discipline on Civil Servant Performance with Employee Satisfaction and Work Motivation as Intervening Variables. *Permana: Journal of Taxation, Management, and Accounting*, 16(1), 129-168.
17. Moehersono. (2012). *Competency Based Performance Measurement*. PT Raja Grafindo Persada.
18. Mulyadi. 2016. *Accounting System*. Jakarta: Salemba Empat. Munafiah, Siti. 2011. *Compensation and Supervision of Employee Performance*. Yogyakarta: BFE.
19. Mustafa, IG (2017). Study on Incentive Provision in Improving Employee Performance



- at the Regional Secretariat of East Kalimantan Province. *Paradigma Journal (JP)*, 1(3), 373-388.
20. Nasution, Z., & Harahap, A. (2023). The Influence of Internal Control, Utilization of Information Technology and Work Experience on Employee Performance at the Bilah Hilir Sub-district Office. *REMIK: Research and E-Journal of Computer Informatics Management*, 7(2), 1052-1064.
 21. Nguji, MN, & Lestari, IGAK (2019). The Influence of Internal Control, Compensation and Accounting Information Systems on Employee Performance at the Mercy Indonesia Foundation. *Journal of Accounting Research*, 1(1), 92-108.
 22. Nitiseminto, A. (2000). *Personnel Management*. Galia Indonesia.
 23. Putra, IKAM, & Putra, IMPD (2016). The Influence of Effectiveness of Use, Trust, User Expertise, and Quality of Accounting Information Systems on Employee Performance. *E-Journal of Accounting*, Udayana University, 17(2), 1516-1545.
 24. Riana, D., & Rianty, M. (2019). The Effect of Implementing Accounting Information Systems on the Performance of IT Division Employees with Organizational Commitment as an Intervening Variable. *Balance: J. of Acc. and Bus.*, 4(1), 521-528.
 25. Rimadhina, A. (2018). The Influence of Internal Control, Leadership Style, and Work Motivation on Employee Performance (Case Study at PT. Indocement in Tarjun). [Thesis]. Universitas Islam Indonesia.
 26. Rizaldi, P., Nyoto, S., & E, W. (2019). The Influence of Motivation, Training, Organizational Culture, and Organizational Commitment on Job Satisfaction and Performance of Educators at State Vocational High Schools in Pekanbaru City. *Scientific Journal of Management*, 7(3), 328-343.
 27. Romney, M. B., & Steinbart, P. J. (2015). *Accounting Information System*. Edition, England: Pearson.
 28. Romney, M.B., & Steinbart, P.J. (2018). *Accounting Information Systems (14th ed.)*. Edition, England: Pearson.
 29. Samsudin, S. (2010). *Human Resource Management*. Setia Library.
 30. Saputra, M. (2022). Performance of Teaching Staff in Learning in the New Normal Period of the Covid-19 Pandemic at SDN 168 Suppa (IAIN Parepare).
 31. Sari, NZM, & Hidayat, D. (2017). *Accounting Information System*.
 32. Sedarmayanti. (2001). *Human Resources and Work Productivity*. Mandar Maju.
 33. Seran, CG, Laloma, A., & Londa, V. (2021). Performance of Elementary School Educators during the Covid-19 Pandemic Study at SD Inpres Tateli, Mandolang District, Minahasa Regency. *Journal of Public Administration*, 7(99).
 34. Sofyan, D., Saputri, M., & Setiawati, S. (2023). The Influence of Internal Control and Accounting Information Systems on Employee Performance at CV. Asim Snack in Pekanbaru. *Hospitality Scientific Journal*, 12(2), 711-716.
 35. Tandri, M. (2015). Effectiveness of Implementation of Internal Control System on Cash Receipts and Expenditures at Pancaran Kasih General Hospital, GMIM Manado. *Al-Balaqh Journal*, 3(3).
 36. Tamburaka, S., Aswati, WO, & Permata, ID (2023). The Influence of Organizational Commitment and Internal Control on Employee Performance (Case Study on Financial Management Employees of the Correctional Technical Implementation Unit of the Ministry of Law & Human Rights, Kendari City). *Journal of Accounting and Finance*, 8(1), 151-165.
 37. Wahyuningrum, R., Sari, EN, & Sari, M. (2024). The Influence of Organizational Culture and Commitment on School Performance with the Implementation of Accounting Information Systems as an Intervening Variable in Private High Schools in Medan. *El-Mal: Journal of Islamic Economics & Business Studies*, 5(2), 721-732.
 38. Yosita, V., & Hafni, DA (2023). The Influence of Internal Control and Compensation on the Performance of Honorary Employees of the North Buton Regency Regional Government. *ULIL ALBAB: Multidisciplinary Scientific Journal*, 2(8), 3383-3396.
 39. <https://www.kompas.com/edu/read/2024/01/23/180806271/7-isu-pendidikan-yang-jadi-catatan-kritis-hingga-2024?page=all>. (Accessed on July 2, 2024).