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RESEARCH ARTICLE

The Influence Of The Management Control System On The Performance Of Class Iib Bengkulu Private Employees

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Abstract

The aim of this research is to find out "The Influence of the Management Control System on the Performance of Class Iib Bengkulu Detention Center Employees" so that this research is more focused and does not get away from the problem discussed, namely: "Management Control System on the Performance of Bengkulu Class Iib Detention Center Employees". Employee performance can be objectively and accurately evaluated through performance level benchmarks. This measurement means giving employees the opportunity to know their performance level. Makes it easier to review employee performance, This research uses quantitative research methods. The sample in this study amounted to 69 respondents. The regression equation obtained is as follows: Y = 38,914+1,174 38,914. The Management Control System (X) regression coefficient of 1.174 states that every one unit increase in the value of the Management Control System variable can increase the value of the Employee Performance variable (Y) by 1.174, assuming that the Management Control System variable (X) remains or = 0. The Management Control System influences employee performance with a coefficient value of β 1.174 and a significance of 0.034 <0.05, which means that the higher the Management Control System, the higher the performance of the Bengkulu Class IIB Detention Center. In other words, every time the Management Control System is improved, employee performance will increase, meaning that the Management Control System (X1) and Employee Performance (Y) have a positive and significant relationship.

Keyword: The Management Control System On The Performance

Introduction

Every organization needs management control because the system is designed to regulate the actions of the organization's members through the organization's leaders. The goal is to ensure that the activities performed are in accordance with the company's objectives. The control process is carried out by leaders by setting goals, designing implementation strategies, measuring and analyzing performance, and providing rewards. Management control is part of various planning and control activities in the organization. Some of the activities included in management control involve planning activities, coordinating activities, communicating information, evaluating information, making decisions regarding whether an activity should be carried out or not, and how to influence the behavior of people in the organization.

The issue of local government performance is currently in the public spotlight when people still do not achieve good results. The public demands that the government carry out its duties and responsibilities properly and demonstrate the concept of regional autonomy. The current state of the country is very alarming, caused by the lack of implementation of a good government system, both at the central and local government levels, not only the system is not organized but also the multidimensional crisis faced by this country (Auditya. 2018).

Government performance must be measured so that we can find out how well the government is carrying out its responsibilities. Performance measurement can be done by measuring financial performance and non-financial performance. Financial performance can be measured by reviewing the financial statements prepared at the end of each period, while non-financial performance can be measured by assessing the extent to which the government can achieve targets and the level of public satisfaction with the services provided by the government.

In reality, it is often found that although an organization has good management control system guidelines, these guidelines are not properly implemented. As a result, the management control that has been designed does not make a positive contribution to the company. The effectiveness and efficiency of the management control system can only be achieved if management actually implements it. The responsibility for carrying out the management control system is highly dependent on company management. Management is responsible for setting objectives, designing and implementing control mechanisms, and monitoring and evaluating the implementation of these controls. Therefore, the important role of all employees in the company is needed so that the management control system can be carried out effectively and efficiently.

The management control system is a series of actions and activities that occur throughout the organization's activities and take place continuously. Management control is not a separate system in an organization, but an integral part of any management system that aims to regulate and direct activities (Sumarsan, 2017).

According to Terry's concept cited by Herujito (2018), the management function consists of four main elements, namely planning, organizing, actuating, and controlling. The importance of an effective management control system is felt, especially in dealing with pandemic situations. By implementing a well-structured management control system, it is hoped that agencies can maintain their performance in accordance with

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their duties and functions, despite the challenges caused by the pandemic. This research includes a replication of Andika's research (2023). The difference in this study is to replace the competency and management control variables which are also supported by Widyawati (2018).

Method

According to Sugiyono (2018) the data analysis method used in this research is quantitative analysis method. This method validity and reliability tests were carried out with the help of statistical software SPSS 25 for windows. The following is the analysis test in this research analysis using SPSS 25:

Validity Test

The questionnaire given to respondents is a research instrument, which is used to measure the variables to be studied. Significant testing is carried out with the criteria using r table at a significance level of 0.05 with a 2-sided test. If the value is positive and r count> r table then the item can be declared valid, if r count < table then the item is declared invalid. The reliability test is carried out to determine how far the measurement results are two or more times against the same symptoms using the same measuring instrument (Sugiyono, 2018).

Reliability Test

According to Sugiyono (2018) reliability is as follows: "An instrument that when used several times to measure the same object, will produce the same data." An instrument is said to be reliable if the value of the Cronbach Alpha coefficient> 0.6, otherwise the data is said to be unreliable (Sugiyono, 2018).

Determinant Coefficient (R2)

Sugiyono (2018) states that a small R2 value means that the ability of the independent variables to explain the variation in the dependent variable is very limited. The larger adjusted R2 value (close to 1) indicates Y = a + bx the influence of the independent variable X on Y. Conversely, if the adjusted R2 is getting smaller (closer to 0), it can be said that the influence of the independent variable (X) is small on the dependent variable (Y).

Simple Linear Regression

According to Sugiyono (2018, a simple linear regression equation to estimate the value of the dependent variable Performance (Y) based on the value of the independent variable Management Control (X) is expressed by:

$$Y' = a + bx$$

Y' = predicted influence value
a = constant
b = regression coefficient
X = dependent variable value

Partial Test (t-test)

Hypothesis testing using the t test with multiple linear regression models, namely to identify the effect of independent variables on the dependent variable partially using SPSS version 25 (Ghozali, 2018). The t test is used to prove whether the indicators of the Management Control System partially have a significant effect on the Employee Performance variable. The retrieval criteria are:

a. If the significant value of t count> t table, then the independent variable has a significant effect on the dependent variable.
b. If the significant value of t count < t table, then the independent variable has no significant effect on the dependent variable.

Results and Discussion

Validity Test

The basis for making a decision whether a statement is valid or not by Sugiono (2013):

a. If r is positive, and r ≥ 0.233 then the question item is valid.
b. If negative, and r ≤ 0.233 then the statement item is invalid.

Table 1. Instrument Validity Test Results

Variabel	Statement Item	Corrected Item Pernyataan Total Correlation	Tabel	Keterangan
Management Control System	X1.1	0.515	0,233	Valid
	X1.2	0.518	0,233	Valid
	X2.1	0.517	0,233	Valid
	X2.2	0.579	0,233	Valid
	X3.1	0.648	0,233	Valid
	X3.2	0.598	0,233	Valid
	X4.1	0.531	0,233	Valid
	X4.2	0.648	0,233	Valid
	X5.1	0.598	0,233	Valid
	X5.2	0.463	0,233	Valid
Employee Performance	Y1.1	0.603	0,233	Valid
	Y1.2	0.700	0,233	Valid
	Y2.1	0.550	0,233	Valid
	Y2.2	0.619	0,233	Valid
	Y3.1	0.544	0,233	Valid
	Y3.2	0.510	0,233	Valid
	Y4.1	0.632	0,233	Valid
	Y4.2	0.587	0,233	Valid
	Y5.1	0.570	0,233	Valid
	Y5.2	0.563	0,233	Valid
	Y6.1	0.567	0,233	Valid
	Y6.2	0.596	0,233	Valid

Source: OutputSPSS25.0Research Year2024

Based on the table above, the results show that rcount> table. It can be concluded that all statements are valid. The results of the calculation of all X variable and Y variable statement data, it can be seen that all statements meet the validity requirements where rcount> rtable, so they are suitable for use.

Reability Test

Here the measurement is only done once and then the results are compared with other questions or measure the correlation between question answers. A construct or variable is said to be reliable if it provides a Cronbach Alpha value> 0.60 (Ghozali 2019: 62).

Table 2. Reliability Test Results

No	Variabel	Cronbach's Alpha	Keterangan
1	Sistem Pengendalian Manajemen	0.710	Reliabel
2	Kinerja Pegawai	0.714	Reliabel

Sumber: Output SPSS 25,0 Penelitian Tahun 2024

Based on the table above, the processed results of the X and Y Variable data are greater than the Cronbach's Alpha value of 0.60, it can be concluded that the data as a whole is reliable and can be used as a test in research.

Test the Coefficient of Determination

The coefficient of determination aims to measure how far the model's ability to explain the variation in the dependent variable. The results of the coefficient of determination test can be seen from table 3.

Table 3. Test Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.256[a]	0.366	0.052	4.557
a. Predictors: (Constant), x10				

Based on table.11 above, it can be seen that the coefficient of determination (R Square) shows a value of 0.308. This shows the effect of the Management Control System variable (X) on the Employee Performance variable (Y) by 36.6% The rest (100 - 36.6 = 63.4%) is determined by other factors not included in this study.

Simple Linear Regression

The text stage of this research is to evaluate and interpret the simple regression model. This model is to test the effect of the independent variable on the dependent. The results of simple linear regression analysis can be seen in table 12, as follows:

Table 4. Simple Linear Regression Analysis Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.914	1.932		20.146	0.000
	x10	1.174	0.541	0.256	2.167	0.034
a. Dependent Variable: ty						

Based on table 12 above, the regression equation obtained is as follows: Y = 38.914 + 1.174 X, it can be interpreted that:

a. The value (constanta) of 38.914 means that if the Management Control System variable (X) is equal to zero, the Employee Performance variable (Y) will remain at 38.914.
b. The regression coefficient of the Management Control System (X) of 1.174 states that each increase in one unit of the value of the Management Control System variable can increase the value of the Employee Performance variable (Y) by 1.174, assuming that the Management Control System variable (X) is constant or = 0.

Hypothesis Test (t-test)

Based on the test results using SPSS 25, the results are obtained as described in the table below:

Table 5. Partial Testing (t-test)

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.914	1.932		20.146	0.000
	x10	1.174	0.541	0.256	2.167	0.034
a. Dependent Variable: ty						

Based on the partial test (tvalue), the following results are obtained:

Hypothesis 1 (first) using the tvalue test can be seen in table 13 which gives the conclusion that the Management Control System affects Employee Performance with a coefficient value of β 1.174 and a significance of 0.034 <0.05, which means that the higher the Management Control System, the higher the Performance of the Bengkulu Class IIB Detention Center. In other words, every increase in the Management Control System will increase Employee Performance, meaning that the Management Control System (X1) and Employee Performance (Y) have a positive and significant relationship.

Discussion

Respondents in this study amounted to 69 people from Bengkulu Class IIB Detention Center, who could provide information about the effect of the Management Control System variable (X), on Employee Performance, with the following explanation:

A. The influence of the Management Control System variable on Employee Performance

Table 6. Simple Linear Regression Analysis Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	38.914	1.932		20.146	0.000
	x10	1.174	0.541	0.256	2.167	0.034
a. Dependent Variable: ty						

1.The value (constanta) of 38.914 means that if the Management Control System variable (X) is equal to zero, the Employee Performance variable (Y) will remain at 38.914.

The regression coefficient of the Management Control System (X) of 1.174 states that each increase of one unit of the value of the Management Control System variable can increase the value of the Employee Performance variable (Y) by 1.174, assuming that the Management Control System variable (X) is constant or = 0.

Hypothesis 1 (first) using the tvalue test can be seen in table 13 which gives the conclusion that the Management Control System has an effect on Employee Performance with a coefficient value of β 1.174 and a significance of 0.034 <0.05, which means that the higher the Management Control System, the higher the Performance of the Bengkulu Class IIB Detention Center. In other words, every increase in the Management Control System will increase Employee Performance, meaning that the Management Control System (X) and Employee Performance (Y) have a positive and significant relationship.

The above results are in line with the results of Eka Septiyanti's research (2022) The Effect of Management Control System on Employee Performance. Quantitative The results obtained by testing the coefficient of determination are 51% of the influence of the management control system on performance while other factors not discussed in this study are 48o/o- Based on the results of hypothesis testing Ha is accepted and H0 is rejected showing that titung>ttabel (6.384>1.687), so it can be said that there is an influence of the management control system on the performance of LPP RRI Gunungsitoli employees. This shows that the higher the level of target clarity in the budget, the higher the level of government performance.

Conclusions and Recommendations

Based on the results obtained in this study, it can be concluded that:

1. The value (constanta) of 38,914 means that if the Management Control System variable (X) is equal to zero, the Employee Performance variable (Y) will remain at 38,914.
2. The regression coefficient of the Management Control System (X) of 1.174 states that each increase in one unit of the value of the Management Control System variable can increase the value of the Employee Performance variable (Y) by 1.174,

assuming that the Management Control System variable (X) is constant or = 0.

3. The Management Control System has an effect on Employee Performance with a β value coefficient of 1.174 and a significance of 0.034 <0.05, which means that the higher the Management Control System, the higher the Performance of the Bengkulu Class IIB Detention Center. In other words, every increase in the Management Control System will increase Employee Performance, meaning that the Management Control System (X) and Employee Performance (Y) have a positive and significant relationship.

Suggestions

Based on the problem formulation mentioned above, the authors want to provide several benefits related to this research, namely:

1. For Class IIB Detention Center, this indicates that the ability of employees to do a good job in accordance with the tasks they carry out. While the lowest statement of 3.06 in the Moderately Agree category includes "the quality of work achieved based on the requirements of suitability and readiness.", this statement indicates that sometimes employees often pile up work so that they do their tasks close to the deadline time.
2. For researchers, this research is a means to apply the knowledge that has been obtained during lectures to the conditions that occur in the field and to gain experience in conducting research in the field of accounting.
3. For other researchers, as a further reference with the same problem to be studied in depth again. And it is expected to add other variables such as organizational culture, work motivation, leadership style, etc

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