THE INFLUENCE OF OPERATIONAL AUDIT, MOTIVATION AND INTERNAL CONTROL ON EMPLOYEE PERFORMANCE
(Empirical Study at PT. Gramedia Asri Media Tangerang Branch)

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ABSTRACT

This study aims to determine the Effect of Operational Audit, Motivation, and Internal Control on Employee Performance (Emperical Study at PT. Gramedia Asri Media Tangerang Branch). This type of research uses quantitative methods. The population in this study were all employees of PT. Gramedia Asri Media Tangerang Branch. The sampling technique using convenience sampling technique is taken based on the availability of elements and the ease of obtaining them, meaning that the information obtained is based on members of the population who are willing to provide it. The sample in this study amounted to 55 respondents. Methods of data collection using the survey method, namely the authors disseminate directly to the respondents. Data analysis techniques in this study used descriptive statistical tests, data quality tests, classical assumption tests, multiple linear regression tests, and hypothesis testing. Based on the results of the SPSS version 26 test from the tests that have been carried out, it shows that simultaneously the Operational Audit, Motivation, and Internal Control variables affect Employee Performance. Partially, the operational audit and internal control variables affect employee performance. While motivation has no effect on employee performance.

Keywords: Operational Audit, Motivation, Internal Control, Employee Performance.

1. INTRODUCTION

In today's business world, competition is increasingly fierce, so every business must be able to manage and manage all its resources effectively and efficiently to survive and develop. Human resources play an important role in an organization and with good employee work results, company goals can be achieved in accordance with what has been formulated. (Dennis, 2018)

Improving the quality of human resources is expected to improve employee performance. Every company will always try to improve the performance of its employees, with the hope that company and individual goals can be achieved. According to Mangkunegara (2012: 9) states that performance is the achievement of employee work results based on quality and quantity as work performance in a certain time period adjusted to their duties and responsibilities. Every company or

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agency always hopes that employees who excel will provide optimal contributions to the company and can improve their performance. According to Fahmi (2014: 127), performance is the result obtained by a profit-oriented and non-profit-oriented organization that is produced over a period of time. According to Rivai (2010: 548) performance is the real behavior displayed by each person as a work achievement produced by employees in accordance with their role in the company.

Low employee performance in a company is a problem that is often found in companies. Low performance is one that reflects the company's failure to develop employees in accordance with company standards in order to achieve company goals. This will be a serious threat to the company if employee performance is not immediately improved. To improve employee performance so that they can work competently and well, there are several very important factors that influence employee performance, namely operational audits, motivation and internal control in the employee's workplace. (Farisi, 2020)

PT. Gramedia Asri Media Tangerang Branch is a retail business in the field of selling books and school supplies, but currently Gramedia not only sells that but IT goods, children's toys, premium pens, musical instruments, sports equipment, and even climbing equipment. Gramedia currently also has application features to facilitate service to customers, such as information about promotions and has vouchers that consumers can use to shop instead of money. Gramedia currently has its own building, not only in the shopping center. (Syahputra, 2021)

The results of an interview with an employee who holds the position of Store Supervisor at PT. Gramedia Asri Media Tangerang Branch obtained information that the decline in employee performance was due to employees not being able to approach customers so that the target of creating members for customers was not achieved which could reduce the level of sales at the store.

The results of observations and interviews conducted by researchers show that there are indications that the performance of employees at PT Gramedia Asri Media Tangerang Branch is decreasing, namely that employees often receive complaints from customers. Customers often complain because of the difference in the price of the goods on the label and the calculated price at the cashier. Apart from that, employees sometimes place items that do not match their category. This causes customer disappointment due to less than optimal performance from employees.

The results of observations and interviews conducted by researchers further suspected that there was a decline in the performance of PT employees. Gramedia Asri Media due to lack of work motivation. Decreased employee work motivation because employees who work overtime outside of their shift do not receive overtime pay based on employee performance. In addition, they spend a lot of time that should be spent with family or just relaxing.

The results of observations and interviews conducted by other researchers are regarding internal control at PT. Gramedia Asri Media weakened due to the large number of stocks that did not match the data in the system. This is due to the existence of a syndicate which causes many items to be lost or goods are transferred to other shops but the data has not been processed. This problem has been going on for a long time, and all this time the whereabouts of unknown items have been included in the loss records. In this case, it proves that employee performance in terms of internal control is still not good in the company.

The first factor that influences employee performance is operational audits (Purnomo, 2022). In this case, an operational audit is required, in order to provide

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information and audit the company's operational activities and the target is to assess whether the implementation of operational activities has been carried out effectively, efficiently and economically. Apart from that, assessments are also carried out on employee performance where employees play an important role in carrying out every company operational process. So, with an operational audit, employee performance can be better in carrying out operations within the company. The higher the operational audit, the higher the level of employee performance.

The second factor that influences employee performance is motivation (Rahmawati, 2021). Work motivation is something that causes, channels and supports human behavior, so that they are willing to work diligently and enthusiastically to achieve optimal work results. Kadarisman (2013:275) motivation is defined as the entire process of providing encouragement or stimulation to employees so that they are willing to work willingly without being forced. So it can be said that motivation can influence employee performance because with employee motivation it can improve its performance for the company. So the higher the motivation, the higher the level of employee performance.

The third factor that influences employee performance is internal control (Susilo, 2021). Internal control is very important to support the running of the management system and supports the creation of a good company as a reflection of good personnel. One of the problems that often occurs in the implementation of internal control is that control is not aligned with the goals and elements contained in the organization. If the company's internal control is weak, it is likely that errors will occur in the management system, so internal control must be strengthened to reduce the possibility of errors occurring in the management system. So, having internal control can influence employee performance because with internal control, employees will carry out their duties in accordance with the standards set by the company and employees will follow the rules given by the company. So the higher the internal control, the more employee performance in the company will increase.

2. LITERATURE REVIEW

According to Ajzen (1991), the theory of planned behavior helps us to understand how we can change someone's behavior. The theory of planned behavior is a theory that predicts planned behavior. A person performs a behavior because of an intention. A person's intention to behave is determined by three factors, namely attitude, subjective norms and perceptions related to behavioral control. Attitude is explained as a positive or negative assessment of one's attitude to determine how a person should behave. Subjective norms are other people's thoughts that support or do not support them in doing something. Meanwhile, perceived behavioral control refers to a person's perception of the ease or difficulty of carrying out the behavior of interest.

The theory of planned behavior recognizes the possibility that many behaviors are all under the complete control of the individual. In the theory of planned behavior, the behavior displayed by individuals arises because of the intention to behave. Intention is an indication of how hard a person is trying to demonstrate a behavior. So, the greater a person's intention to engage in a behavior, the greater the person's tendency to carry out that behavior. In a business enterprise setting, pressure to perform can arise from subordinates, peers and leaders. A

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situation can give rise to subjective norms, which is a process where superiors monitor individual performance on specific tasks. There is a positive relationship between the desire to perform behavior and the actual behavior itself. Monitoring by superiors can also moderate the relationship between satisfaction with results and the desire to perform with the tasks given. This can happen because the individual is evaluated after being supervised by a superior. This performance can be caused by employees being afraid of being punished if they get poor performance or because they hope to be rewarded if they get good performance. (Mustafa, 2022)

Luthans (1998) Attribution theory studies the process of how an individual interprets an event and studies a person's behavior in interpreting the reasons or reasons for their behavior. This theory was developed by Fritz in 1958, which was aimed at providing an explanation of how to judge people differently, depending on the meaning attributed or connected to a particular behavior. This theory explains the causes of other people's behavior or oneself, which is determined by internal causes and external causes.

Attribution theory argues that a person's behavior is determined by internal causes (dispositional attributions) and external causes (situational attributions). Internal causes (dispositional attributions) tend to refer to aspects of individual behavior, namely the feelings an individual has regarding their ability to influence their performance and behavior personally. For example, personal traits, self-perception, skills, abilities and efforts. Meanwhile, external causes (situational attributions) are the feelings a person has that their behavior is influenced by external factors or situations or certain circumstances that force a person to carry out certain actions, namely originating from the surrounding environment, for example social conditions, social values and society's views. (Mustafa, 2022).

Performance is the success of personnel, teams or organizational units in realizing previously determined strategic targets with expected behavior (Mulyadi, 2009: 137). Performance is the result of the work of a group of people or organizations in accordance with their respective authority and responsibilities in an effort to achieve predetermined organizational goals. The term performance is often used to refer to the achievement or level of success of individuals or groups of individuals. Performance can be known only if the individual or group has predetermined success criteria. These success criteria are in the form of certain goals or targets to be achieved. Without goals or targets, it is impossible to know the performance of a person or organization because there are no benchmarks. So, performance is a description of the level of achievement of an activity or program or policy in realizing the goals, objectives, mission and vision contained in an organization's planning strategy. (Purnomo, 2022)

Research conducted by Dennis (2018) Partially, operational audits have a significant effect on the performance of PT employees. Graha Pangan Lestari, which stated that operational audits within the company had been carried out quite well.

Research conducted by Rini Rahmawati (2021) The results of the research show that work motivation partially influences employee performance at PT. Indomaret Co Nangka Branch. PT employees. Indomaret Co Nangka Branch has a strong determination in work. Apart from having strong determination, employees have high work enthusiasm. Employees also have high self-confidence, are diligent in their work and always disciplined in their work.

Research conducted by Putu Diah (2018) The internal control system has a

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positive influence on employee performance at the People's Credit Bank in Denpasar City. The existence of internal control can reduce the possibility of errors or actions that are not in accordance with the rules carried out by employees. If the errors found are few then the internal control system has been successful.

Operational audits, motivation and internal control can improve employee performance if human resources behave positively in carrying out their work as specified. This is in line with the theory of planned behavior, which means a person carries out a behavior because of intention. Meanwhile, attribution theory is related to employee performance, which means that employee behavior increases due to internal and external causes. Based on previous research, it is stated that each independent variable, namely operational audit, motivation and internal control, has an effect on the dependent variable of employee performance.

H1: It is suspected that there is a joint influence on employee performance

Attribution theory explains the relationship between operational audits and employee performance. Operational audit is an evaluation of various company operational activities, and the target is to assess whether the implementation of operational activities has been carried out effectively, efficiently and economically. In this case, attribution theory is widely used to explain auditor judgment, performance assessment and decision making by auditors. Attribution relates to judgment and explains how an auditor behaves. So that operational audits can influence personal performance and behavior to carry out actions that originate from the environment, meaning that a person must carry out actions in accordance with their environment (Dennis, 2018)

Based on research conducted by Ayu Dewi (2019) and Dennis (2018) it is stated that operational audits have an effect on employee performance. By carrying out operational audits in the form of inspection, evaluation, review and detection activities, obstacles and ineffectiveness will be determined which will then be looked for and ways to anticipate and overcome these things will be considered. So that in the end employee performance effectiveness will be achieved and furthermore the company's goals can be carried out well. From this description, the researcher concludes that operational audits can improve employee performance so that the company runs effectively and efficiently according to the standards provided.

H2: It is suspected that there is an influence of operational audits on employee performance

The theory of planned behavior explains the relationship between motivation and employee performance. Motivation can improve performance for employees who work in a company because the intention to motivate employees and also states that individual behavior is regulated by a person's ideas (thoughts) and intentions. Goals can be viewed as goals or levels of work that an individual wants to achieve. If an individual is committed to achieving his goals, then this will influence his actions and influence the consequences of his performance. (Rahmawati, 2021)

Based on research conducted by Muhamad Ekhsan (2019) and Salman Farisi (2020), it is stated that motivation influences employee performance. Basically, motivation is given to employees in order to influence the employee's performance behavior. Based on the explanation above, the researcher concludes that motivation can provide an increase in employee performance in a company which has a good impact on the company in achieving its goals.

H3: It is suspected that there is an influence of motivation on employee

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performance

The theory of planned behavior explains the relationship between internal control and employee performance. Internal control can have a good or bad impact depending on the employee's intentions or behavior. Internal control is an activity implemented in an agency/agency/work unit, whether in the government or in a private company, in accordance with policies aimed at increasing work productivity and improving the quality of employee behavior. So that if internal control is good, employee performance will increase, and conversely, if the internal control system is not good, employee performance will decrease. (Minrasari & Suardhika, 2018)

Based on research conducted by Ariani Mulyasari (2021) and Purnomo (2020) it is stated that internal control has an effect on employee performance. By implementing good internal control in the company, employee performance can be improved. Based on the explanation above, the researcher concludes that if internal control is carried out well by management it can improve employee performance in the company, conversely if internal control is poor it can endanger the company.

H4: It is suspected that there is an influence of internal control on employee performance

3.   DATA AND RESEARCH TECHNIQUE ANALYSIS

This research is a type of quantitative research and uses associative methods. Quantitative research is a process of finding knowledge that uses data in the form of numbers as a tool to analyze information about what you want to know, while the associative method is research that aims to determine the influence or relationship between two or more variables (Sugiyono, 2017: 65).

This research uses a type of quantitative research, namely data presented in the form of numbers. This method is called a positivistic method because it is based on positivism, which is used to research certain populations or samples, collecting data using research instruments to test predetermined hypotheses (Sugiyono, 2017: 7-8).

Data Collection Tehniques

The type of data in this research is primary data. According to Sugiyono (2017), primary data is a data source that directly provides data to data collectors. Data is collected by the researcher himself directly from the first source or place where the research object is carried out.

The data collection tool in this research is a questionnaire in the form of Google Form. According to Sugiyono (2017), a questionnaire is a data collection tool in the form of a list of questions to be answered by respondents. A questionnaire or questionnaire is a data collection tool in the form of a list of questions that have been prepared appropriately for respondents to answer, these questions must be quite complete and detailed. The types of questions that will be asked in research are closed. Closed questions are questions whose answers have been determined in advance along with alternative answers. Questionnaire measurements use a Likert scale as follows (Sugiyono, 2017:142).

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Tabel 1: Operational Variables and Measurements

No.	Variables	Indicator	Measurement Scale
1.	**Employee Performance (Y)** (Mangkunegara, 2017:75	• Work quality • Work Quantity • Responsibility • Employee Attitude	Likert Scale
2.	**Operational Audit (X1)** (Martina & Febriani 2013)	• Preliminary Stage • In-depth Examination Stage • Reporting Stage	Likert Scale
3.	**Motivation (X2)** (Maslow dalam Mangkunegara, 2017: 101-102)	• Physiological Needs • Safety Needs • The Need For A Sense Of Belonging • The Need for Self-Esteem • The Need for Self-Actualization	Likert Scale
4.	**Internal Control (X3)** (Pane, 2018)	• Control Environment • Risk Assessment • Control Activities • Communication Information • Monitoring	Likert Scale

Source: Data processed by researchers (2023)

Sample Collection Tehniques

Sampling in this study used convenience sampling, which is a general term that covers a wide variety of respondent selection procedures. Convenience sampling is a sampling method where the research object is easy to reach (Dasriyan, 2022). This method is used because it gives researchers the freedom to quickly select samples from population elements whose data can be obtained easily. The criteria used are all employees of PT. Gramedia Asri Media Tangerang Branch.

Data Analysis Tehniques

This research tested data quality through validity and reliability tests on preliminary test results. The data analysis method used in this research is using data quality tests, descriptive statistical tests, classical assumption tests, multiple regression analysis, hypothesis testing, and coefficient of determination analysis. The multiple linear regression analysis model in this study is:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Information:
Y = Employee Performance
X1 = Operational Audit
X2 = Motivation
X3 = Internal Control
α = Constant
β1- β3 = Regression coefficient
e = Error

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4.   RESULT AND DISCUSSION

Analysis of the results of this research will be in the form of outlines in table 2 to table 15:

Descriptive Statistical Results

Tabel 2: Descriptive Statistical Results

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Operational Audit	55	19	75	60.91	1.433	10.627
Motivation	55	10	50	38.11	1.020	7.561
Internal Control	55	15	75	59.47	1.547	11.471
Employee Performance	55	15	50	40.78	.997	7.393
Valid N (listwise)	55					

Source: Data processed by researchers with SPSS 26 (2023)

The operational audit variable (X1) has a minimum answer of 19 and a maximum of 75, while the average value is 60.91 and the standard deviation is 10.627. Based on the average value of 60.91, it shows that overall the respondents' answers to the operational audit variable obtained a value of 4.061, which comes from 60.91 divided by the number of statement items, which is 15. The value of 4.061 represents all respondents' answers that some respondents agree with the audit variable statement. operational.

The motivation variable (X2) has a minimum answer of 10 and a maximum of 50, while the average value is 38.11 and the standard deviation is 7.561. Based on the average value of 38.11, it shows that overall the respondents' answers to the motivation variable obtained a value of 3.811, which comes from 38.11 divided by the number of statement items, which is 10. The value of 3.811 represents all respondents' answers that some respondents agree with the motivation variable statement.

The internal control variable (X3) has a minimum answer of 15 and a maximum of 75, while the average value is 59.47 and the standard deviation is 11.471. Based on the average value of 59.47, it shows that overall the respondent's answer to the internal control variable obtained a value of 3.964, which comes from 59.47 divided by the number of statement items, namely 15. The value of 3.964 represents all respondents' answers that some respondents agree with the control variable statement. internal.

The employee performance variable (Y) has a minimum answer of 15 and a maximum of 50, while the average value is 40.78 and the standard deviation is 7.393. Based on the average value of 40.78, it shows that overall the respondents' answers to employee performance variables obtained a value of 4.078, which comes from 40.78 divided by the number of statement items, which is 10. The value of 4.078 represents all respondents' answers that some respondents agree with the performance variable statement. employee.

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Validity Test

Tabel 3: Variable X1 Validity Test

Pernyataan	r-hitung	r-tabel	Keterangan
X1.1	0,632	0,2656	Valid
X1.2	0,699	0,2656	Valid
X1.3	0,824	0,2656	Valid
X1.4	0,732	0,2656	Valid
X1.5	0,835	0,2656	Valid
X1.6	0,739	0,2656	Valid
X1.7	0,747	0,2656	Valid
X1.8	0,748	0,2656	Valid
X1.9	0,791	0,2656	Valid
X1.10	0,836	0,2656	Valid
X1.11	0,806	0,2656	Valid
X1.12	0,807	0,2656	Valid
X1.13	0,818	0,2656	Valid
X1.14	0,905	0,2656	Valid
X1.15	0,850	0,2656	Valid

Source: Data processed by researchers with SPSS 26 (2023)

Tabel 4: Variable X2 Validity Test

Pernyataan	r-hitung	r-tabel	Keterangan
X2.1	0,740	0,2656	Valid
X2.2	0,766	0,2656	Valid
X2.3	0,742	0,2656	Valid
X2.4	0,830	0,2656	Valid
X2.5	0,845	0,2656	Valid
X2.6	0,725	0,2656	Valid
X2.7	0,751	0,2656	Valid
X2.8	0,344	0,2656	Valid
X2.9	0,845	0,2656	Valid
X2.10	0,841	0,2656	Valid

Source: Data processed by researchers with SPSS 26 (2023)

Tabel 5: Variable X3 Validity Test

Pernyataan	r-hitung	r-tabel	Keterangan
X3.1	0,780	0,2656	Valid
X3.2	0,765	0,2656	Valid
X3.3	0,891	0,2656	Valid
X3.4	0,880	0,2656	Valid
X3.5	0,824	0,2656	Valid

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X3.6	0,820	0,2656	Valid
X3.7	0,812	0,2656	Valid
X3.8	0,870	0,2656	Valid
X3.9	0,652	0,2656	Valid
X3.10	0,808	0,2656	Valid
X3.11	0,755	0,2656	Valid
X3.12	0,872	0,2656	Valid
X3.13	0,853	0,2656	Valid
X3.14	0,880	0,2656	Valid
X3.15	0,840	0,2656	Valid

Source: Data processed by researchers with SPSS 26 (2023)

Tabel 6: Variable Y Validity Test

Pernyataan	r-hitung	r-tabel	Keterangan
Y.1	0,881	0,2656	Valid
Y.2	0,797	0,2656	Valid
Y.3	0,857	0,2656	Valid
Y.4	0,871	0,2656	Valid
Y.5	0,746	0,2656	Valid
Y.6	0,896	0,2656	Valid
Y.7	0,885	0,2656	Valid
Y.8	0,818	0,2656	Valid
Y.9	0,902	0,2656	Valid
Y.10	0,765	0,2656	Valid

Source: Data processed by researchers with SPSS 26 (2023)

A questionnaire is said to be valid if the questions in the questionnaire are able to reveal something that the questionnaire will measure. The statement instrument is valid if the r-calculated value is greater than the r-table and the significance value is less than 0.05. r-table for 55 respondents df-2 = 55-2 = 53 is 0.2656. The results of the validity test in the table above can be seen that each variable has an r-count greater than 0.2656. It can be concluded that all statements in the variables are valid.

Reliability Test
Tabel 7: Reliability Test Result

No	Variabel	Syarat	Cronbach's Alpha	Keterangan
1	Operational Audit	0,60	0,954	Reliabel
2	Motivation	0,60	0,902	Reliabel
3	Internal Control	0,60	0,965	Reliabel
4	Employee Performance	0,60	0,953	Reliabel

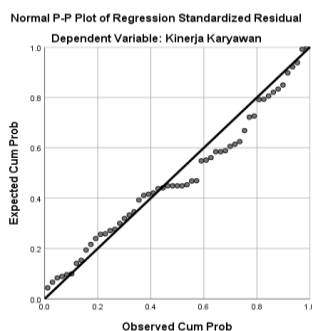*Source: Data processed by researchers with SPSS 26 (2023)*

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The results of the reliability test in the table above show that the Croanbach's Alpha result for the operational audit variable (X1) is 0.954, the motivation variable (X2) is 0.902, the internal control variable (X3) is 0.965, and the auditor performance variable (Y) is 0.953. It can be concluded that the four variables in this study are declared reliable and can be used in this research.

Normality Test

Picture 1: Reliability Test Result
Source: Data processed by researchers with SPSS 26 (2023)

The picture above shows that the scattered data shows points that follow each other or are not far from the diagonal line. This can be interpreted that the regression model can be said to meet the normality requirements.

Tabel 8: Kolmogorov-Smirnov Test Result
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	3,50049043
Most Extreme Differences	Absolute	0,117
	Positive	0,117
	Negative	-0,051
Test Statistic		0,117
Asymp. Sig. (2-tailed)		.058[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Source: Data processed by researchers with SPSS 26 (2023)

The table above results from the normality test on Asymp. Sig. (2-tailed), shows a figure of 0.058 where researchers can interpret this value as greater than 0.05 so it can be said that the data is normally distributed.

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Multicollinearity Test

Tabel 9: Multicollineariity Test Result

Model	Model	Collinearity Statistics	
		Tolerance	VIF
1	Operational Audit	0,160	6,264
2	Motivation	0,214	4,677
3	Internal Control	0,127	7,860

Source: Data processed by researchers with SPSS 26 (2023)

From the table above, it is known that the Tolerance value of the three independent variables is more than 0.10 and the VIF value for each independent variable is not more than 10.00. So it can be concluded that there is no multicollinearity (no relationship between independent variables) and the regression model is suitable to be used, so that the multicollinearity assumption is met.

Heteroscedasticity Test
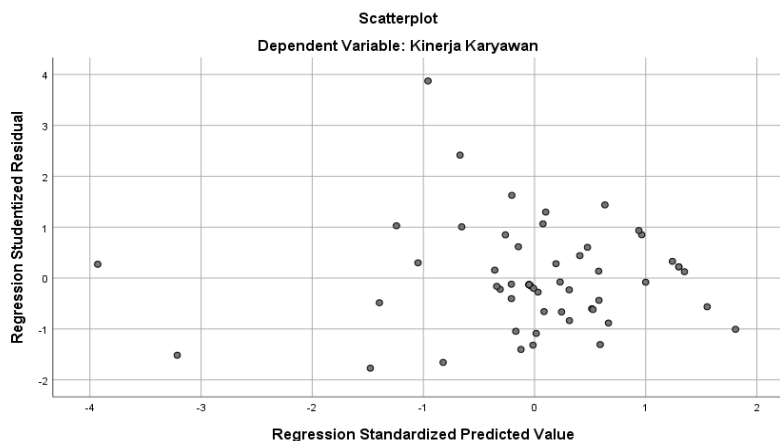
Picture 2: Scatter Plot Heteroscedasticity Test Result
Source: Data processed by researchers with SPSS 26 (2023)

According to the image above, the Scatterplot graph shows that the points are spread randomly and spread both above and below the number 0. This can be concluded that there is no heteroscedasticity in the regression model, so the regression model is suitable for use to predict employee performance based on the variables that influence it, namely Operational Audit, Motivation, and Internal Control.

Tabel 10: Heteroscedasticity Test Results Glejser Test

Model		Tolerance	VIF	Sig.
1	Operational Audit	0,160	6,264	0,074
2	Motivation	0,214	4,677	0,120
3	Internal Control	0,127	7,860	0,219

Source: Data processed by researchers with SPSS 26 (2023)

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The table above shows that the significance value of variable X1 is 0.074, the significance value of variable X2 is 0.120 and X3 0.219 is greater than 0.050, meaning that the independent variable data in this study avoids symptoms of heteroscedasticity and is suitable for testing research using a multiple linear regression test model.

Autocorrelation Test

Tabel 11: Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.881ᵃ	0,776	0,763	3,602	1,983

Source: Data processed by researchers with SPSS 26 (2023)

The table above is Durbin Watson statistics, with a significance of 0.05 and total data (n) = 55, and k=3 (number of independent variables) obtained a Dl value of 1.4523 and Du of 1.6815. So it can be assessed that the Durbin Watson resulting from the regression model is 1.983. So it can be concluded that the null hypothesis is accepted, which means there is no autocorrelation.

Multiple Linear Regression Analisys Test

Tabel 12: Multiple Linear Regression Analysis Test Results

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.383	2.860		1.882	.066
Operational Audit	.260	.115	.374	2.252	.029
Motivation	-.166	.140	-.170	-1.183	.242
Internal Control	.435	.120	.675	3.633	.001

Source: Data processed by researchers with SPSS 26 (2023)

From the test results above, we get the following multiple linear regression equation:

$$Y = 5{,}383 + 0{,}260x_1 - 0{,}166x_2 + 0{,}435x_3 + e$$

This equation can be explained if the constant is positive 5.383, meaning that if the variables X1 to X3 has a value of zero (0) or a fixed value (constant), so the variable Y has a value of 5.383.

The regression coefficient for variable X1 is 0.260, meaning that an increase in variable The coefficient is positive, which means that the direction of the relationship between variable X1 and variable Y is in the same direction, where if variable X1 increases then variable Y increases.

The regression coefficient for variable X2 is -0.166, meaning that a decrease in variable The coefficient is negative, which means that the direction of the relationship between variable X2 and variable Y is inversely proportional, where if variable X2 decreases, variable Y increases and vice versa.

The regression coefficient for variable X3 is 0.435, meaning that an increase in variable X3 by 1 unit will cause an increase in variable Y of 0.435 units. The

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coefficient is positive, which means that the direction of the relationship between variable X3 and variable Y is in the same direction, where if variable X3 increases then variable Y increases.

Determination Coefficient Test

Tabel 13: Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square
1	.881[a]	0,776	0,763

Source: Data processed by researchers with SPSS 26 (2023)

The table above can be explained that the value of the Adjusted R Square coefficient of determination is 0.763 or 76.3%. This means that employee performance variables can be influenced by the independent variables operational audit, motivation and internal control by 76.3%. Meanwhile, the remaining 23.7% was influenced by other variables not examined in this research.

Statistical F Test

Tabel 14: Statistical F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2289,696	3	763,232	58,827	.000[b]
	Residual	661,685	51	12,974		
	Total	2951,382	54			

Source: Data processed by researchers with SPSS 26 (2023)

The table above shows the calculated F value of 58.827 with a significance value of 0.000. The criteria for the F test provisions are to use significance at the 0.05 level with a confidence level of 95%. The f table value in the research is obtained from the formula df1 = k-1 and df2 = n-k, then df = 4-1 and df2 = 55-4 so that f table (3;51) = 2.79, then F count is 58.827 > F value table 2.79 with a significance level of 0.000 <0.05. Because the significance level is smaller than 0.05, it can be said that H0 is rejected. H1 is accepted, which means that variables X1, X2, X3 have a simultaneous and significant effect on variable Y.

Partial Test

Tabel 15: Partial F Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.383	2.860		1.882	.066
	Audit Operasional	.260	.115	.374	2.252	.029
	Motivasi	-.166	.140	-.170	-1.183	.242
	Pengendalian Internal	.435	.120	.675	3.633	.001

Source: Data processed by researchers with SPSS 26 (2023)

The table above can be explained that with a significance level of 0.05 and

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the number n-k-1 (55-4-1), so that the df value = 50, the t table value is 2.008559. The results of the partial t test in this study are as follows:

Based on the t test table above, the influence of variable X1 for variable Y is 0.029 < 0.050, while the calculated t value is 2.252 > t table 2.008559, where Ho is rejected and H2 is accepted, which means there is an influence of variable X1 on variable Y.

Based on the t test table above, the influence of variable X2 for variable Y is 0.242 > 0.050, while the calculated t value is -1.183 < t table 2.008559, where Ho is accepted and H3 is rejected, which means there is no influence of variable X2 on variable Y.

Based on the t test table above, the influence of variable X3 for variable Y is 0.001 < 0.050, while the calculated t value is 3.633 > t table 2.008559, where Ho is rejected and H4 is accepted, which means there is an influence of variable X3 on variable Y.

Discussion

The results of the simultaneous test show that the significance value is 0.000 < 0.050, while the calculated F value is greater than F Table 58.827 > 2.79. It can be seen that the variables Operational Audit, Motivation and Internal Control jointly influence employee performance.

In this case, it shows that employees can produce good performance in accordance with the standards provided by operational audits. And also providing motivation from the company and internal controls that are implemented well will influence employee performance as seen from the level of employee performance that will increase. Increased employee performance which can be assessed as work quality, work quantity, responsibility, employee attitudes, and so on.

The results of the partial test show that the significance value is 0.029 < 0.050, while the calculated t value is 2.252 > t table 2.008559. This means that operational audit variables influence employee performance. In this case, in connection with attribution theory, namely an individual regarding his ability to influence his performance and behavior personally to carry out actions that originate from the environment, meaning that a person must carry out actions in accordance with his environment, which means according to the company's operational standards (SOP). This is based on the reason that the better and more frequently operational audits are carried out, the better employee performance will be and ultimately the company's goals will be achieved and carried out well.

The results of the partial test show that the significance value is 0.242 > 0.050, while the calculated t value is -1.183 < t table 2.008559. This means that the motivation variable has no effect on employee performance. In this case the company has provided motivation to employees so that employees can increase their creativity and value the quality of their work, but this is not enough to encourage them, because basically employees only work according to what is ordered by their superiors and because they are afraid of losing your job, without wanting to try to develop your potential and actualize yourself to be more developed and experienced in the world of work. Most employees work only thinking about the target to get a bonus outside of salary, and after they reach the target, most of them feel satisfied at that point, and they complete the work so as not to lose their job.

The results of the partial test show that the significance value is 0.001 < 0.050, while the calculated t value is 3.633 > t table 2.008559. This means that

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internal control variables influence employee performance. In this case, it supports the theory of planned behavior, stating that attitudes, subjective norms, and perceptions of behavioral control will produce beliefs from individuals that give rise to the intention to behave. Organizational factors that influence employee attitudes and behavior in their performance with the existence of internal control give rise to the beliefs that an employee has which creates a high intention to improve their performance. Based on these beliefs, it will influence a person's behavior, including behavior at work. In this case, good internal control will improve employee performance effectively, thereby having an impact on achieving company goals. So that there is good internal control for the company.

5.   CONCLUSSION

This research aims to analyze the influence of Operational Audit, Motivation and Internal Control on Employee Performance Empirical Study at PT. Gramedia Asri Media Tangerang Branch. Referring to the results of the research that has been carried out, the researcher obtained the results of hypothesis testing on all variables as follows:

Simultaneously there is an influence of Operational Audit, Motivation and Internal Control on Employee Performance. There is an influence of Operational Audit on Employee Performance. This research supports research conducted by Dennis (2018). There is no influence of motivation on employee performance. This research supports research conducted by Sinaga and Hidayat (2020). There is an influence of Internal Control on Employees' Performance. This research supports research conducted by Susilo and Mulyasari (2021).

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