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ENHANCING EMPLOYEE PERFORMANCE IN EDUCATIONAL NONPROFIT ORGANIZATIONS: THE STRATEGIC ROLE OF INFORMATION SYSTEMS AND INTERNAL CONTROL

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ABSTRACT

Studi ini meneliti peran strategis Sistem Informasi Akuntansi (SIA) dan Pengendalian Internal dalam meningkatkan kinerja karyawan di organisasi nirlaba pendidikan tingkat SMA di Kota Bandung, Indonesia. Dengan menggunakan pendekatan kuantitatif, data dikumpulkan dari 86 staf administrasi melalui kuesioner dan dianalisis menggunakan regresi linier berganda. Hasil menunjukkan bahwa SIA dan Pengendalian Internal memiliki pengaruh positif yang signifikan terhadap kinerja karyawan. SIA yang efektif mendukung akses terhadap informasi yang akurat dan tepat waktu, sementara pengendalian internal yang kuat meningkatkan akuntabilitas dan efektivitas operasional. Temuan ini menyoroti pentingnya mengintegrasikan sistem informasi dan mekanisme pengendalian internal untuk meningkatkan kinerja karyawan. Model tersebut menjelaskan 21,43% variasi kinerja karyawan, sedangkan sisanya 78,57% dipengaruhi oleh faktor lain di luar studi.

This study examines the strategic role of Accounting Information Systems (AIS) and Internal Control in enhancing employee performance in educational nonprofit organizations at the senior high school level in Bandung City, Indonesia. Using a quantitative approach, data were collected from 86 administrative staff through questionnaires and analyzed using multiple linear regression. The results indicate that both AIS and Internal Control have a significant positive effect on employee performance. Effective AIS supports access to accurate and timely information, while strong internal control enhances accountability and operational effectiveness. These findings highlight the importance of integrating information systems and internal control mechanisms to improve employee performance. The model explains 21.43% of the variation in employee performance, while the remaining 78.57% is influenced by other factors outside the study.

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INTRODUCTION

In this century, human resource (HR) management plays a crucial role in supporting organizational success (Schuler and Jackson, 1997). Human resources in Indonesia are often faced with various demands from companies. These demands are one of the factors that drive employees to continuously improve their performance in order to achieve the targets and goals set by the company (Sugiono et al., 2025). Employee performance is a crucial aspect of any organization, as the achievement of organizational goals depends heavily on the quality of performance delivered by its employees (Triansyah et al., 2023). The increasing level of competition among companies over time requires companies to remain resilient and maintain a strong competitive edge. To address this situation, companies need to develop appropriate strategies. Furthermore, the achievement of corporate goals also depends heavily on employee performance (Ayu and Nur, 2017).

The rapid growth of educational institutions in Indonesia has also contributed to increased competition among private schools (mentarigroups.com, 2023). The high level of competition requires educational institutions to adapt and innovate in order to achieve a competitive edge. On the other hand, institutions that fail to adapt risk a decline in performance or even closure due to limited student enrollment, human resources, and available facilities and infrastructure (Jubelina & Supramono, 2013). These findings are consistent with the situation at private schools operated by foundations in the city of Bandung in 2025. During that period, there was a significant decline in the number of new students, raising concerns about the sustainability of these private schools (Bandung Bergerak, 2025). The ability of private schools to survive and thrive in a competitive environment depends not

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only on financial strength but also on the quality of human resources capable of delivering strong and productive performance (Kettapan et al., 2022). Based on this phenomenon, this study aims to examine the factors that influence employee performance—specifically accounting information systems and internal controls—at private schools operated by foundations in the city of Bandung.

Improvements in employee performance can be supported by the implementation of an Accounting Information System (AIS). This system plays a crucial role in supporting employees' work. The role of information systems in organizational and business activities is becoming increasingly important because they can adapt to advancements in information technology, changes in economic conditions, and the ever-evolving dynamics of competition. Through the implementation of computer-based accounting information systems, employees can access relevant financial data and information more easily, thereby significantly improving their work efficiency and performance (Nofiana et al., 2023). Financial data obtained from various financial transactions is collected and processed through an accounting information system. Therefore, the implementation of an effective and efficient accounting information system is essential to meet the needs of financial statement users and to generate information that meets their expectations (Lismawati & Afitriani, 2022).

The implementation of a computer-based accounting information system can make it easier for employees to access relevant financial data and information, thereby potentially improving their performance significantly. Findings from studies conducted by Ruliyanti and Siahaan (2021) and Jayanti et al. (2022) indicate that accounting information systems have a significant partial effect on employee performance. This is due to the implementation of an accounting information system capable of supporting performance improvements by transitioning from a manual recording system to a digital one that is better aligned with technological advancements. However, Septiana et al.(2022) found different results, stating that accounting information systems do not have a significant impact on employee performance because the available systems are often not utilized optimally by employees.

Employee performance is influenced not only by the suboptimal implementation of accounting information systems but also by weak internal controls within the organization. Internal controls are designed to provide reasonable assurance regarding the achievement of an entity's objectives, particularly in terms of the reliability of financial reporting, operational effectiveness and efficiency, and compliance with applicable laws and regulations (Messier et al., 2014). In addition, internal control encompasses various policies and procedures designed to help management obtain assurance that the company's goals and objectives can be achieved. Thus, internal control serves as a tool to help monitor and control the various activities taking place within the company (Arens et al., 2013).

Internal controls do not always function optimally due to various limitations, particularly those caused by human factors, such as unintentional errors, simple mistakes, collusion between two or more parties, and management actions that disregard established control procedures. In addition, the implementation of internal controls must also take cost considerations into account, so that the costs incurred do not exceed the expected benefits of such controls (Taradipa, 2017). Weak internal controls within a company or organization can lead to various consequences, such as the inability to guarantee the security of company assets, a decline in the reliability of the accounting information produced, low effectiveness and efficiency of operational activities, and suboptimal compliance with established policies (Dewi, 2012). Therefore, internal control plays a very important role and cannot be ignored, regardless of the scale of the business. In fact, most business failures are often attributed to weak internal control systems implemented within organizations (Oseifuah & Gyekye, 2013)

Inadequate internal controls can also affect employees' ability to achieve the organization's goals and objectives (Adagye, 2015). To ensure that operational activities align with established objectives, organizations need to implement robust accounting information systems and internal controls. In addition, companies need to monitor all operational activities, particularly employee performance, as these factors have a significant impact on the company's growth and success. However, research findings on the impact of internal controls on employee performance remain mixed. A study conducted by Septiana et al. (2022) found that internal controls have a significant partial effect on employee performance because the company's control systems have been effectively implemented. In contrast, a study by Ruliyanti and Siahaan (2021) showed that internal controls do not have a significant partial effect on employee performance. These results were caused by changes in leadership style and the implementation of a work-from-home (WFH) system, which reduced the level of supervision over employees; as a result, some tasks could not be completed by the set deadlines, leading to delays in the company's operational activities.

LITERATUR REVIEW

Theoretical Framework

Agency theory is a theory that explains the working relationship between an organization's owners or management—as principals—and the parties authorized to carry out the organization's activities—as agents. In this relationship, the principal grants the agent a mandate to perform various tasks and responsibilities aimed at supporting the achievement of the organization's objectives. According to Jensen and Meckling (1976), agency relationships often give rise to conflicts of interest because each party has different objectives. The principal is focused on achieving the organization's goals and increasing profits, whereas the agent may have personal interests that do not always align with those of the organization. Agency problems arise when there is a conflict of interest between the principal and the agent in carrying out organizational activities. This situation can lead to agency problems, which occur when the agent does not act in accordance with the principal's expectations, potentially causing inefficiencies and reducing organizational performance. To minimize these risks, organizations need effective control mechanisms through the implementation of accounting information systems and internal controls (Filho & Balassiano, 2008).

An accounting information system is one of the key tools organizations use to support decision-making and monitor operational activities. This system is designed to collect, process, store, and generate the financial and non-financial information needed by the organization. According to Romney and Steinbart (2018), accounting information systems provide relevant, accurate, and timely information, thereby enhancing the effectiveness of management control and oversight. From an agency theory perspective, the existence of accounting information systems can help reduce information asymmetry between management and employees by providing more transparent and integrated information.

The implementation of an effective accounting information system can also strengthen an organization's internal control system. Internal control is a process designed to provide reasonable assurance regarding the achievement of organizational objectives, operational effectiveness and efficiency, the reliability of reporting, and compliance with applicable policies and regulations (COSO, 2013). Internal control encompasses various activities, such as monitoring, performance evaluation, incentive programs, and other oversight procedures designed to ensure that all organizational activities align with established objectives (Voudouris, 2024; Honig, 2021). In addition to serving as a control mechanism, accounting information systems also play a role in enhancing employee productivity. Employee performance refers to the work results achieved by an individual based on the tasks and responsibilities assigned by the organization. According to Mangkunegara (2017), employee performance is the work results achieved by employees in terms of both quality and quantity in accordance with their assigned responsibilities. With a robust accounting information system in place, data processing can be carried out more quickly, accurately, and with greater accessibility, thereby helping employees complete their work more effectively and efficiently.

Internal controls supported by accounting information systems can help align individual goals with organizational goals. Through fair monitoring and incentive processes, organizations can boost employee motivation because employees feel that their contributions are valued and recognized (Voudouris, 2024). However, excessive controls can create work-related stress that leads to decreased motivation if perceived as. However, excessive control can lead to work-related stress, which can result in decreased motivation if it is perceived as limiting employees' freedom to perform their work (Vance et al., 2020). Various forms of organizational control can be implemented to enhance employee motivation and performance. Vance et al. (2020) explain that organizational control consists of diagnostic control, interactive control, and cultural and personnel control. Diagnostic control is used to measure the extent to which performance targets are met and is generally associated with increasing extrinsic motivation. Meanwhile, interactive control fosters communication and employee engagement in the decision-making process, thereby enhancing intrinsic motivation. Cultural and personnel control, on the other hand, focuses on creating a conducive work environment and aligning organizational values with those of employees, which has a positive impact on their motivation and performance (Kolk et al., 2019; Goto & Kuroki, 2025).

The relationship between accounting information systems, internal controls, and employee performance has been well-documented in numerous previous studies. A study by Kolk et al. (2019) found that cultural and personnel controls can enhance employees' intrinsic motivation, whereas performance controls have a greater impact on extrinsic motivation. In addition, Galletta (2016) found that employees with high intrinsic motivation tend to perform better than those with low motivation. Based on agency theory and previous research, accounting information systems and internal controls are important mechanisms for supporting the achievement of organizational goals. The implementation of an effective accounting information system can enhance information transparency and strengthen internal controls, while sound internal controls can help align employee behavior with organizational objectives. Therefore, these two factors are believed to enhance employee motivation and performance in achieving organizational objectives effectively and efficiently.

Hypothesis Development

The Impact of Accounting Information Systems on Employee Performance

Employee performance is one of the key factors influencing a company's success. Therefore, every employee is expected to complete their tasks and responsibilities on time with the support of a high-quality accounting information system. A good accounting information system must produce information that is relevant—so that it enhances users' knowledge—reliable—because it is free from errors and bias—complete—because it contains all the necessary data—timely—so that the information is available when needed—easy for users to understand—and verifiable through testing that ensures the information is consistent (Dani & Wawat, 2019).

The implementation of an effective accounting information system can provide added value for both the company and the system users. By providing accurate financial information for planning, control, and decision-making purposes, an accounting information system can support the performance of work more effectively and efficiently. Thus, the implementation of a well-designed accounting information system can make a positive contribution to improving employee performance (Romney & Steinbart, 2018:52).

The Impact of Internal Controls on Employee Performance

Internal controls are one of the factors that can influence employee performance within an organization. Effective internal controls help ensure that the organization's established performance targets are achieved optimally (Ayu & Lely, 2020). In addition, the policies implemented within the internal control system provide guidance for all employees in carrying out their duties and responsibilities. The effectiveness of internal controls is greatly influenced by the level of integrity and the quality of employee performance. Therefore, companies need to implement human resource management policies that ensure the availability of competent employees, provide adequate training, treat employees fairly, and offer appropriate compensation (Azhar Susanto, 2017:99).

Achieving the company's objectives also requires employees to be aware of the importance of internal controls implemented within the organization. When employees understand the control environment in place at the workplace, they will be better able to perform their duties in accordance with the procedures and objectives established by the company. Thus, a sound control environment can foster improved employee performance (Farisa et al., 2015).

In addition to internal controls, accounting information systems are also a key factor in supporting improved employee performance. A high-quality accounting information system can provide the necessary information quickly and accurately, thereby increasing user satisfaction. The better the implementation of the accounting information system within a company, the higher the level of user satisfaction, which ultimately has a positive impact on employee performance (Dani & Wawat, 2019). Based on the above discussion, this study was conducted to analyze the impact of accounting information systems and internal controls on employee performance.

RESEARCH METHODOLOGY

This study was conducted among nonprofit organizations in the education sector, specifically foundations that operate high schools in Bandung, Indonesia. The respondents in this study consisted of administrative directors and administrative staff involved in the organization's operational activities. To describe the respondents' characteristics, the researcher collected information on gender, job title, and length of service. This study employs a quantitative approach using descriptive and inferential methods. The quantitative approach was chosen because the study aims to empirically test the influence of accounting information systems and internal controls on employee performance. Descriptive methods are used to provide an overview of the characteristics of each variable under study, while inferential methods are used to test the relationships and influences among the study variables.

Data collection was conducted by distributing questionnaires to respondents in order to obtain primary data related to the research variables. The collected data was then analyzed using statistical techniques with the aid of SPSS software. The analysis process includes data quality tests consisting of validity and reliability tests, classical assumption tests covering normality, multicollinearity, and heteroscedasticity, as well as multiple linear regression analysis to test the hypotheses proposed in the study. The results of this analysis are then used as the basis for

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drawing conclusions regarding the impact of accounting information systems and internal controls on employee performance.

Quantitative phase

The population in this study consisted of 109 private high schools in the city of Bandung. Based on the sample size calculation conducted by the researcher, a sample of 86 schools was required. The sampling technique used was purposive sampling, whereby respondents were selected based on specific criteria aligned with the research objectives. From the data collection process, the researchers successfully obtained 86 questionnaire responses, representing a 100% response rate.

Quantitative data was collected through a structured questionnaire distributed online via Google Forms to educational staff, specifically administrative staff. The data collection process lasted one month. The questionnaire was designed to be completed voluntarily by respondents while ensuring the confidentiality of their identities and their anonymity. All information obtained from respondents was used solely for research purposes. All research variables were measured using a five-point Likert scale. The collected data was then analyzed using Statistical Package for Social Sciences (SPSS) version 21. Descriptive analysis was used to describe the distribution of employee performance levels based on the data obtained. In addition, this study also conducted a correlation analysis to determine the relationship between the variables of accounting information systems (X_1), internal controls (X_2), and employee performance (Y).

Qualitative Phase

In this phase, the study employed a descriptive qualitative approach, a method aimed at describing phenomena based on data obtained in the form of words through interviews and observations regarding employee job satisfaction in the school environment. This approach is used to gain a deeper understanding of the conditions occurring in the field (Sugiyono, 2013; Lexy J. Moleong, 2017). The data used consists of non-numerical data, comprising primary and secondary data. Primary data was obtained through direct observation and interviews with relevant informants, while secondary data was obtained through literature reviews and other supporting documents (Sugiyono, 2013). Data analysis was conducted from the data collection stage onward using triangulation, which involves comparing data from interviews, observations, and documentation to ensure the validity of the data, thereby making the research findings more accurate and reliable (Sugiyono, 2013; Norman K. Denzin, 1978).

Data Quality Control

Data quality control in this study was conducted to ensure that the data obtained met the criteria for validity and reliability, so that the research results would be credible and scientifically sound. The quality of the research instruments was assessed through validity and reliability tests using the Statistical Package for the Social Sciences (SPSS) software. Validity testing is used to determine an instrument's ability to measure the variables it is intended to measure. The test is conducted by examining the correlation between the score for each statement item and the total score. An item is considered valid if its correlation coefficient is greater than a predetermined critical value of r. Thus, valid items can be used to accurately measure the research variables.

Next, a reliability test was conducted to assess the instrument's consistency in measuring the same variable. The reliability test used the Cronbach's Alpha method with the assistance of SPSS. The research instrument was deemed reliable if it had a Cronbach's Alpha value greater than 0.70. This value indicates that the instrument is capable of producing consistent data when used under relatively similar conditions (Ghozali, 2016). Through these validity and reliability tests, it is hoped that the instruments used in this study will be able to produce accurate and consistent data that can be used as a basis for testing the research hypotheses.

RESULTS AND DISCUSSION

This study uses multiple linear regression analysis to test and determine the extent of the influence of the Accounting Information System and Internal Control on Employee Performance. The analysis was conducted using Statistical Package for Social Sciences (SPSS) version 21. Based on the results of the data processing and analysis, the following findings were obtained.

Table 1
Results of Multiple Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	24210.542	4573.509		5.294	.000		
	X1_AIS	.313	.139	.263	2.255	.027	.694	1.441
	X2_INTERNAL CONT	.191	.085	.262	2.244	.027	.694	1.441

a. Dependent Variable: Y_EMPLOYEE PERFORMANCE

Based on the output from SPSS v21.1 above, the regression coefficients for the "B" (Unstandardized Coefficients) are 24,210.542, β1 is 0.313, and β2 is 0.191. Therefore, the multiple linear regression equation to be formulated is as follows:

$$\boxed{\hat{Y} = 24210.542 + 0.313X_1 + 0{,}191X_2}$$

Y = Employee Performance
X_1 = Accounting Information System
X_2 = Internal Control

From the results of the regression equation, each variable can be interpreted as follows:

a. The constant value of 24,210.542 indicates that if the Accounting Information System and Internal Control variables are considered to have a value of zero or remain unchanged, then Employee Performance is estimated to be 24,210.542.

b. The regression coefficient for the Accounting Information System, which is 0.313, indicates that a one-unit increase in the Accounting Information System, assuming the Internal Control variable remains constant, will increase Employee Performance by 0.313 units. A positive coefficient indicates that the Accounting Information System has a positive relationship with Employee Performance. Consequently, the better the implementation of the Accounting Information System, the higher the resulting employee performance.

c. The regression coefficient for Internal Control, which is 0.191, indicates that a one-unit increase in Internal Control—assuming the Accounting Information System variable remains constant—will increase Employee Performance by 0.191 units. A positive coefficient indicates a positive relationship between Internal Control and Employee Performance. Therefore, the better the internal controls implemented within an organization, the higher the level of employee performance that can be achieved.

Hypothesis Testing

Hypothesis Testing: Simultaneous F-Test

To determine whether the Accounting Information System (X_1) and Internal Controls (X_2) influence Employee Performance (Y), a statistical test is conducted on the following hypotheses:

H_0 : This means that the model does not fit the data.
H_a : This means that the model fits the data

To test this hypothesis, a simultaneous test was conducted using the F-test, which was obtained from the ANOVA table as follows:

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Table 2
ANOVA TABLE

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1138699533.867	2	569349766.933	11.321	.000[b]
	Residual	4174148185.447	83	50290941.993		
	Total	5312847719.314	85			

a. Dependent Variable: Y_EMPLOYEE PERFORMANCE
b. Predictors: (Constant), X2_INTERNAL CONTROL, X1_IAS

Based on the calculations in the table above, the calculated F-value is 11.308, while the critical F-value at a significance level (α) of 5% with degrees of freedom V1 = K : V2 = n – k – 1 = 86 – 2 – 1 = 83 is 3.11. The F-value above is then compared with the calculated F-value of 11,308 and the table F-value of 3.11.

Based on Table 2 above, it can be seen that the calculated F-value of 11.321 is greater than the critical F-value of 3.11; therefore, it can be concluded that H_0 is rejected and H_3 is accepted, or in other words, the Accounting Information System and Internal Control have a significant effect on employee performance. Furthermore, this effect can be generalized to the entire population.

Hypothesis Test (t-test)

This discussion will explain the influence of each variable in this study—namely, the Accounting Information System and Internal Control—on employee performance. This discussion is based on the regression results obtained from calculations using SPSS v21 software, which yielded the following hypothesis test results:

Table 3
Hypothesis Testing
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	24210.542	4573.509		5.294	.000		
	X1_IAS	.313	.139	.263	2.255	.027	.694	1.441
	X2_INTERNAL CONT	.191	.085	.262	2.244	.027	.694	1.441

a. Dependent Variable: Y_EMPLOYEE PERFORMANCE

Testing the Hypothesis on the Effect of Accounting Information Systems on Employee Performance

The hypothesis to be tested is as follows:

$H_0 : \beta_1 = 0$ This means that the Accounting Information System does not have a significant impact on employee performance

$H_1 : \beta_1 \neq 0$ This means that the Accounting Information System has a significant effect on employee performance.

With a significance level (α) of 5%, df= 83, the two-tailed critical t-values are -1.988 and 1.988. Testing criteria:

1. Reject H_0 if $t_{calc} > t_{table}$ or $t_{calc} < -t_{table}$ accept H_1
2. Reject H_1 if $t_{calc} < t_{table}$ or $-t_{calc} > -t_{table}$ accept H_0\

Based on the table above, it is known that the calculated t-value obtained from the Accounting Information System is 2.255. This value will be compared with the critical t-value in the t-distribution table. With α=0.05 and df=n-k-1=86-2-1=83, the critical t-value for a two-tailed test is ±1.988. From the values above, it can be seen that the calculated t-value of 2.255 falls outside the t-table values (-1.988 and 1.988). In accordance with the hypothesis testing criteria, H_0 is rejected and H_1 is accepted, meaning. In accordance with the criteria for hypothesis testing, H_0 is rejected and H_1 is accepted, meaning that the Accounting Information System has a significant effect on employee performance.

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Testing the Second Hypothesis on the Effect of Internal Controls on Employee Performance

The hypothesis to be tested is as follows:
$H_0 : \beta_1 = 0$ This means that internal controls do not have a significant impact on employee performance
$H_1 : \beta_1 \neq 0$ In other words, internal controls have a significant impact on employee performance
With a significance level (α) of 5%, df = 83, resulting in a two-tailed critical t-value of -1.988 and 1.988
Testing Criteria:

1. Reject H_0 if $t_{cal} > t_{table}$ or $t_{cal} < -t_{table}$ accept H_1
2. Reject H_1 If $t_{cal} < t_{table}$ or $-t_{cal} > -t_{tabel,}$ accept H_0

Based on the table above, it is found that the calculated t-value for Internal Control is 2.244. This value will be compared with the critical t-value in the t-distribution table. With α = 0.05 and df = n – k – 1 = 86 – 2 – 1 = 83, the critical t-value for a two-tailed test is ±1.988. From the values above, it can be seen that the calculated t-value of 2.244 falls outside the t-table values (-1.988 and 1.988). In accordance with the criteria for hypothesis testing, H_0 is rejected and H_1 is accepted, meaning that, in part, internal controls have a significant effect on employee performance.

DISCUSSION

The Influence of Accounting Information Systems on Employee Performance

Based on the results of the t-test, the Accounting Information System variable was found to have a significant partial effect on employee performance in nonprofit organizations operating as high school educational foundations in the city of Bandung. These results indicate that the better the implementation of the Accounting Information System within an organization, the higher the level of employee performance achieved. These findings are consistent with the view expressed by Romney and Steinbart (2011:52), who state that the implementation of a sound accounting information system can provide added value to its users by providing financial information that supports planning, control, and decision-making processes. The availability of such high-quality information can help employees perform their jobs more effectively, thereby leading to improved performance.

Based on the results of the questionnaire, it was found that the software used at the educational foundation is still not entirely easy for all employees to understand and operate. This situation indicates that the system in use is not yet fully capable of facilitating the completion of the tasks and responsibilities assigned to employees. Nevertheless, the human resources (brainware) aspect shows positive results, as the individuals responsible for managing the accounting information system possess the necessary competencies for their respective fields. The presence of such competent staff helps employees overcome various challenges that arise during the use of the accounting information system. . These findings are also supported by the research of Dani and Wawat (2019), who state that employee performance is influenced by the quality of the accounting information system used. An accounting information system capable of producing information that is relevant, reliable, complete, timely, easy to understand, and verifiable will help employees complete their work more effectively and efficiently. Thus, the presence of a high-quality accounting information system can support improvements in employee performance in. Thus, the presence of a high-quality accounting information system can support improvements in employee performance within an organization.

Furthermore, the results of this study are consistent with the findings reported by Eva Susanti and Nasrullah (2020) as well as Linda and Usniawati Keristin (2018), who state that accounting information systems influence employee performance. The consistency of these research findings further reinforces the notion that the implementation of a sound accounting information system is a key factor in improving employee performance within an organization.

The Effect of Internal Control on Employee Performance

Based on the results of the t-test, the Internal Control variable was found to have a significant partial effect on Employee Performance in a nonprofit organization operating as a high school educational foundation in Bandung. These results indicate that the better the implementation of Internal Control, the higher the resulting Employee Performance. This finding is consistent with the view expressed by Azhar Susanto (2017:99), who states that internal control policies and procedures serve as guidelines for employees in carrying out their duties and responsibilities. Through effective human resource management—such as providing training, ensuring fair treatment, and offering adequate compensation—organizations can encourage improved employee performance.

Based on the questionnaire results, the foundation does not yet have clear performance metrics, so some employees have not been able to fully meet their work targets. However, the control measures in place are considered effective, as there are procedures and policies in place to help minimize operational risks. The findings of this study also support the research by Ayu and Lely (2020), which states that internal control influences employee performance because it can help organizations achieve their established targets and objectives.

CONCLUSION

This study aims to analyze the influence of the Accounting Information System and Internal Control on the performance of administrative staff at a nonprofit organization in the field of high school education in the city of Bandung. The analysis was conducted using multiple linear regression. Based on the results of data analysis and the discussion outlined in the previous chapter, the following conclusions can be drawn:

1. Accounting Information Systems influence the performance of administrative staff at nonprofit organizations in the education sector at the high school level in the city of Bandung.
2. Internal controls have an impact on the performance of administrative staff at nonprofit organizations in the field of education at the high school level in the city of Bandung.

RECOMMENDATION

Based on the results of the research that has been carried out, several suggestions that can be given are as follows:

1. Future research is expected to broaden the scope of the study by including educational institutions at other levels, such as elementary schools, junior high schools, and universities. Thus, the research findings can provide a broader picture of the impact of Accounting Information Systems and Internal Controls on Employee Performance.
2. Educational foundations need to improve the quality of their Accounting Information System implementation through ongoing training and mentoring for employees. These efforts are expected to enhance employees' understanding and ability to use the system optimally, thereby making work processes more effective and efficient and supporting improved employee performance.
3. Yayasan Educational foundations are advised to strengthen their internal control systems by establishing clear and measurable performance indicators, such as Key Performance Indicators (KPIs). The presence of structured performance indicators can help employees understand the work targets they must achieve, increase their sense of responsibility toward their work, and encourage continuous improvement in employee performance.

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