



The Influence of Internal Control Systems, Leadership Style on Field Employee Performance through Organizational Commitment (Case Study "Distribution Program of Solid Organic Waste" in PG Kebon Agung Indonesia)

Julio Kurniawan, Tanto Gatot Sumarsono, and Boge Triatmanto

University of Merdeka Malang, Indonesia

ABSTRACT

Human Resources Management is an important factor for a company to be able to run its project well. Improving employee performance seeing from the internal control system and leadership roles is not enough. Strong organizational commitment is needed for mainly under pressure projects. Studies about these matters are not well discussed in previous studies, especially in sugar factories. This study aims to analyze the factors influencing organizational commitment as an intervening variable in improving the performance of field employees in addition to the influence of internal control systems and leadership styles. The research methods used a questionnaire survey system which was divided each to the involved field employees. The distribution of questionnaires distributed 100% to all sections related to the project because the population is less than 100 respondents. The data processed with the Likert Scale and analyzed with Path Analysis because there is an intervening variable. All of the process data were analyzed and concluded with SPSS 24 software. The results show that organizational commitment has an important role in the relationship between the internal control system and the existing leadership style at PG Kebon Agung in improving the performance of field employees in the distribution program of solid organic waste at PG Kebon Agung.

Keyword: Employee Performance, Internal Control System, Leadership, Organizational Commitment.

1. INTRODUCTION

A project is a task that needs to be formulated to achieve concretely stated goals and must be completed within a certain period using limited and complex human resources and equipment so that it requires sustainable and different management and cooperation. A project is a combination of various resources collected in a temporary organization to achieve a specific goal.

In a project or goal in a company, human resources are needed, which are needed to achieve the targets in a project with the various skills and expertise that each one in a project has. Therefore, in managing and carrying out a project it is necessary to have good management and management in achieving the targets to be achieved in a company. Starting from the organization structure, orientation, to the end of the placement according to their respective skills and fields. This means that human resources are the most important capital, due to increased competition among companies, which in turn becomes competition for human resources in each company.

The project that is running in the Kebon Agung PG is the Organic Solid Waste Distribution Program, where the project is carried out using human resources who get tasks and jobs that take up enough time for workers because of the achievement of targets every month (number of deliveries) during the grinding period, and the existence of performance targets. the end of the grind. Therefore, it is necessary to have an internal control system, and a leadership role that can support organizational commitment so that the project can avoid risks that can hinder or not achieve the project's objectives.

In minimizing this risk, internal control is necessary. A company that is managed has elements of management or management, namely planning, organizing, actuating and controlling. These five elements are very crucial in achieving organizational goals. The controlling system comes from the organization itself (internal) and comes from outside the organization (external). The objects controlled by this system are elements of organizational management as listed above, namely control over planning, control over organization and control over implementation.

The function of the internal control system is to guide the implementation and benchmarks for testing the effectiveness of the implementation of all activities of a company by considering aspects of costs and benefits, human resources, clarity of criteria for measuring effectiveness and technological developments as well as being carried out comprehensively.

In the role of the internal control system in an organizational structure, Ranatarisza (2013: 6) states that it is important to understand that the guarantee provided by the internal control system is not absolute because even though the control system is good and reliable, it does not mean that it changes the manager's attitude in managing his company. , where there is a change in attitude for the better. But a good and effective internal control system provides accurate and precise patterns or information to managers or the board of directors in making decisions and policies that are effective and appropriate in achieving company goals. This means that the internal control system is not a guarantee of success in the continuity of the company's work,

A good organization is an organization that is able to achieve the mission, vision and goals of the organization. Organizational success is based on the maximum performance performed by individuals in the organization. Performance as a result of work or work performance, including the process of carrying out the job. Moeheriono (2012: 95) states that performance is a description of the level of achievement of the implementation of an activity program in realizing the goals, objectives, vision and mission of the organization as outlined in the strategic planning of an organization.

Especially on employee performance is the thing that affects how much they contribute to the organization. Improvement of individual and group performance becomes the center of attention in an effort to improve organizational performance. Employees are one of the key organizational factors that must be considered because they always experience various dynamics in the organization. From this statement it can be concluded that to improve organizational performance, first improve individual performance. However, many factors determine performance other than motivation and job satisfaction. Several factors affect individual performance, namely, ability, supervision, co-workers, company regulations, training and motivation (Aamodt, 2010: 250).

Apart from the internal control system, there is one of the main factors of several factors that affect managerial performance, namely leadership style. As explained by Mahmudi (2013: 14), one of the factors that influence performance is the leadership factor. Leadership style is behavior and strategy as a result of a combination of skills, philosophy, traits, attitudes, which are often applied by a leader when trying to influence the performance of his subordinates.

According to Suwatno and Priansa (2016: 158) there are 4 types of leadership styles based on their behavior, namely directive, supportive, participative, and achievement-oriented. A leader has a leadership style that needs to be interpreted in order to influence his subordinates, which can improve the performance of all employees / employees in achieving organizational goals. This is related to several research results which show that the leadership style has an effect on employee managerial performance.

In this case, with the support of an internal control system and a good leadership style, it will have a major effect on employee commitment. Some researchers, especially Anggiani (2018: 39) in his research, revealed that the better the application of the internal control system is accompanied by the more precise the application of the leadership style will improve employee performance. In addition, Dewi (2016: 134) also reveals that the better the internal control system will also increase the commitment to prevent fraud.

2. LITERATURE REVIEW

2.1. Performance Theory

The theory of performance is viewed from two things, namely employee performance (individual) and organizational performance. Employee / employee performance is the result of individual work in an organization, while organizational performance is the totality of the work output achieved by an organization.

In a sense, performance comes from the word "Performance" which comes from English, therefore, according to Satibi (2012: 103) defines performance is the result of work (output) that can be achieved by a person or group of people in an organization, with their respective powers and responsibilities, in order to achieve organizational goals legally, not against the law and in accordance with morals and ethics. In other research, Fahmi (2013: 128) argues that performance is a description of the level of achievement of the implementation of a program activity, the level of achievement of the implementation of an activity, program, policies in realizing the goals, objectives, mission and vision of the organization.

As described above, it can be seen that performance can be seen from two perspectives, namely the individual point of view (employee performance) and the point of view of a group of people (group performance or organizational performance), where employees are considered to have good performance if they achieve organizational goals that have been achieved. prepared in accordance with applicable legal provisions morally and ethically. Performance measurement is assessed from the quality and quantity measures in accordance with the instructions and directions formulated by the representatives in the organization.

2.2. Internal Control System

According to Mardi (2011: 59), Internal Control is a system that includes an organizational structure along with all mechanisms and various measures that are adhered to together to safeguard the entire wealth of the organization from various directions. Internal control according to Romney and Steinbart (2015: 216) is as follows: "Internal control is a process that is carried out in obtaining guarantees that fulfill several objectives of internal control, including maintaining and maintaining assets, controlling records in detailed detail. accurate in reporting company assets so that it is right on target, provide information with unquestionable credibility, prepares financial reports with established criteria, improves and encourages operational efficiency, encourages compliance with managerial matters, and meets the requirements of existing regulations and regulations."

2.3. Leadership Style

Hasibuan (2016: 1) states that leadership style is the way a leader influences the behavior of subordinates which aims to encourage job enthusiasm, job satisfaction and high employee productivity, in order to achieve maximum organizational goals. Basna (2016: 320) states that leadership style is a pattern of behavior that is created to be implemented to achieve certain goals. So, a person's leadership style represents the philosophy, skills and attitudes of a leader in politics. Thoha (2013: 49) explains that leadership style is the norm of behavior that a person uses when that person tries to influence the behavior of others as he sees it.

From some of the definitions above, it can be concluded that leadership style is a person's ability to understand, control, and influence other people, subordinates or groups, can direct the behavior of subordinates or groups with expertise and experience in the areas desired by the group, to achieve organizational or group goals.

2.4. Organizational Commitment

Organizational commitment can develop because the person / individual has an emotional attachment to the company, which includes moral support and accepting the values that exist within the company as well as an inner determination to serve the company. Moorhead and Griffin (2013: 73) state that organizational commitment is an attitude that reflects the level of bonding and emotionality of an individual in the organization. Luthans (2012: 249) states that organizational commitment is an attitude that reflects employee loyalty to the organization and a continuous process in which organizational members express their concern for the organization and its success and continuous progress.

Based on the opinion of the two experts above, it can be concluded that organizational commitment is a condition in which employees have a sense of concern for the organization and its goals, and intend to maintain their membership role in the organization. Organizational commitment is a crucial role in an organization, because high commitment will affect professional work situations.

2.5. Hypothesis

- 1) The influence of the internal control system and leadership style on organizational commitment
- 2) The influence of the internal control system and leadership style on employee performance
- 3) The influence of organizational commitment on employee performance
- 4) The influence of the internal control system and leadership style on employee performance through organizational commitment.

3. RESEARCH METHODOLOGY

3.1. Operational definition

From the identification of research variables to obtain the operational definition of these variables, each variable can be defined according to the definition of each expert, namely:

1) Internal Control System

Internal control is a set of policies and procedures to protect company assets or assets from all forms of misuse, ensure the availability of accurate corporate accounting information, and ensure that all legal or statutory provisions (regulations) as well as management policies have been complied with or implemented properly by all company employees. Indicators: Control

Environment (X1.1), Risk Assessment (X1.2), Control Activities (X1.3), Information and Communication (X1.4), and Monitoring Activities (X1.5)

2) Leadership Style

Leadership style is the way a leader influences the behavior of subordinates which aims to encourage job passion, job satisfaction and high employee productivity, in order to achieve maximum organizational goals. Indicators: Directive Leadership (X2.1), Supportive Leadership (X2.2), Participatory Leadership (X2.3), and Achievement Oriented Leadership (X2.4).

3) Organizational Commitment

Organizational commitment is a situation in which employees take sides and care about a particular organization and its goals, and intend to maintain its membership in that organization. High organizational commitment is needed in an organization, because the creation of high commitment will affect the professional work situation. Indicators: Affective commitment (Y1.1), continuance commitment (Y1.2), and normative commitment (Y1.3).

4) Performance

Performance is a work result that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in order to achieve organizational goals legally, does not violate the law and is in accordance with morals or ethics. Indicators: Accuracy in completing work (Y2.1), level of initiative at work (Y2.2), mental agility (Y2.3), and time and attendance discipline (Y2.4).

3.2. Population and Sampling Techniques

The population of this study were all workers involved in the Land Rehabilitation Program project. Starting from the Head, Plant Manager, Fabrication Manager, Plant Section Head, Sub-Section Plant Area, Regional PLPG, and Field Coordinator Workers, totaling 60 people. Based on this study, because the population is less than 100 respondents, the authors take 100% of the population. The sample taken is all Field Coordinator Workers, because those who feel the direct effects of the Project, who are closely related to Program Recipients totaling 60 people, who have been active during this program starting from the beginning to the last year. The sampling technique used is the Census, which is a sampling method in a way if the population is less than 100 people,

3.3. Data Analysis Techniques

The data analysis technique used is descriptive analysis and path analysis. Descriptive analysis in the internal control system, leadership style, organizational commitment and performance will be used to determine the frequency distribution of respondents' answers to the results of the questionnaire collection. This analysis is needed to describe or describe the data collected from the questionnaire. The technique used to describe the field power descriptively by interpreting the results of data processing through tabulation. This technique is expected to support the interpretation of the analysis results used.

Path analysis is used to analyze patterns of relationships between variables. This model is to determine the direct or indirect effect of a set of independent (exogenous) variables on the dependent (endogenous) variable (Sani and Maharani, 2013: 74). The structural equation is as follows:

$$Y1 = a1 + b1X1 + b2X2 + e1$$

$$Y2 = a2 + b3X1 + b4X2 + b5Y1 + e2$$

Information :

a (1,2) = constant (no, because there are X1 and X2)

Y1 = Organizational Commitment variable

Y2 = Performance variable

X1 = internal control system variable

X2 = leadership style variable

(Y1) b1 = coefficient of standardized beta of internal control system

(Y1) b2 = coefficient of standardized beta organizational commitment

(Y2) b3 = coefficient of standardized beta of internal control system

(Y2) b4 = coefficient of standardized beta organizational commitment

(Y2) b5 = coefficient of standardized beta of leadership style

e (1,2) = error variable

4. RESULTS AND DISCUSSION

4.1. Mediation Test Results

The following are the results of the SPSS:

Equation Model 1: $Y1 = 0.291 X1 + 0.421 X2 + e1$

Table 1. SPSS Test Results for Equation 1 Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0.132	0.739		-0.178	0.859
	Internal Control (X1)	0.438	0.170	0.291	2,576	0.013
	Leadership Style (X2)	0.539	0.145	0.421	3,726	0.000

a. Dependent Variable: Organizational Commitment (Y1)

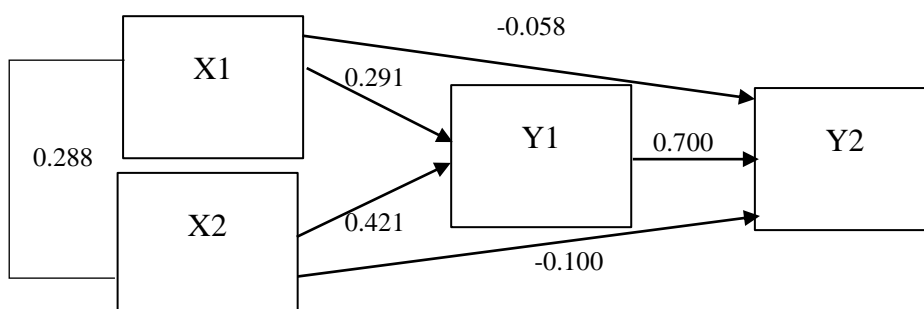
Equation Model 2: $Y2 = -0.058 X1 - 0.100 X2 + 0.700 Y1 + e2$

Table 2. SPSS Test Results for Equation 2 Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,912	0.466		6,251	0.000
	Internal Control (X1)	-0.058	0.113	-0.058	-0.509	0.613
	Leadership Style (X2)	-0.085	0.102	-0.100	-0,833	0.409
	Organizational Commitment (Y1)	0.462	0.083	0.700	5,536	0.000

a. Dependent Variable: Employee Performance (Y2)

From the results of the SPSS above, it can be described with the following framework:



Picture 1. Results of the Path Analysis Framework

From the results of the Path Analysis above, it can be concluded as follows:

1. Equation Model: $Y1 = 0.291 X1 + 0.421 X2 + e1$ and $Y2 = -0.058 X1 - 0.100 X2 + 0.700 Y1 + e2$
2. The variables X1 and X2 have a very weak correlation, with a value of 0.288.

- Variables X1 to Y1 have a path / regression coefficient of 0.291 and Variables X2 to Y1 have a path / regression coefficient of 0.421.

From these results, it can be seen that the direct effect and the indirect effect on Y1, where the direct effect of X1 to Y1 is equal to the square of the regression coefficient, namely $(0.291) \times (0.291) = 0.085$. While the indirect effect of X1 through X2 on Y1 is $(0.291) \times (0.288) \times (0.421) = 0.035$.

Also, the direct effect of X3 to Y1 is the square of the regression coefficient, namely $(0.421) \times (0.421) = 0.177$. While the indirect effect of X2 through X1 on Y1 is $(0.291) \times (0.288) \times (0.421) = 0.035$. So it can be concluded that R2 (coefficient of determination) is 0.322 (32.2%), meaning that the remaining independent influences that have not been examined are 66.8%.

- Variables X1 to Y2 have a regression coefficient of -0.058 and variables X2 to Y2 have a regression coefficient of -0.100. The Y1 to Y2 variables have a regression coefficient of 0.700. From these results, it can be seen, R2 is 0.402 (40.2%), meaning that the remaining independent influence that was not examined was 59.8%.
- The indirect effect of X1 on Y2 through Y1 shows a significant effect with the significant effect of X1 on Y1 and the effect of Y1 on Y2 is significant with a coefficient of $(0.291) \times (0.70) = 0.204$.
- The indirect effect of X2 on Y2 through Y1 shows a significant effect with the significant effect of X2 on Y1 and the effect of Y1 on Y2 is significant with a coefficient of $(0.421) \times (0.700) = 0.295$. From these results, it can be seen that the combined R2 in the model is 0.601 (60.1%). it means that the remaining independent influence that was not examined was 49.9%.

4.1. Hypothesis Test Results

a. First Research Hypothesis

From the calculation results, it can be concluded that X1 has a significant positive effect on Y1 with a significance value of $0.013 < 0.05$. The significant positive effect of X2 on Y1 with a significance value of $0.000 < 0.05$. That is, Hypothesis Ha is ACCEPTED, because variable X1 (Internal Control System) and Leadership Style (X2) have a significant effect on Organizational Commitment (Y1).

b. Second Research Hypothesis

From the calculation results, it can be concluded that there is an insignificant negative effect of X1 on Y2 with a significance value of $0.613 > 0.05$. The negative effect is not significant X2 on Y2 with a significance value of $0.409 > 0.05$. That is, Hypothesis Ha is DENIED, because variable X1 (Internal Control System) and Leadership Style (X2) do not have a significant effect on Employee Performance (Y2).

c. Third Research Hypothesis

From the calculation results, it can be concluded that there is a significant positive effect of Y1 on Y2 with a significance value of $0.000 < 0.05$. That is, Hypothesis Ha is ACCEPTED, because the Organizational Commitment variable (Y1) has a significant effect on Employee Performance (Y2).

d. Fourth Research Hypothesis

In the first equation, it is concluded that there is a significant positive effect of X1 on Y1 with a significance value of $0.013 < 0.05$. The significant positive effect of X2 on Y1 with a significance value of $0.000 < 0.05$. The R2 value was 0.332 (33.2%). In the second equation, the negative effect is not significant X1 on Y2 with a significance value of $0.613 > 0.05$. The negative effect is not significant X2 on Y2 with a significance value of $0.409 > 0.05$. Y1 has a significant positive effect on Y2 with a significance value of $0.000 < 0.05$. The R2 value was 0.402 (40.2%). That is, Hypothesis Ha is ACCEPTED, because variable X1 (Internal Control System) and Leadership Style (X2) have a significant influence on Employee Performance (Y2) through Organizational Commitment.

4.2. Discussion of Research Results

Based on the results of the statistical analysis of the research previously described, it is necessary to have further explanation by comparing the results of the analysis with the theory or the results of previous research, so that this research can get relevant conclusions. Therefore, the discussion is based on the objectives of the research carried out, namely:

1) The Effect of Internal Control Systems and Leadership Style on Organizational Commitment

Based on the results of statistical analysis, there is a significant effect of Internal Control Systems and Leadership Style on Organizational Commitment. The significant influence of the internal control system on organizational commitment with Manurung's statement (2015) states that the existence of an Internal control system helps increase Organizational Commitment in avoiding employee fraud. The higher the level of organizational commitment, the lower the level of employee fraud, but if the level of effectiveness of Internal Control is low, it will increase employee fraud. However, according to the Nation (2018), it should be noted that the internal control system is not a separate system within an organization, but should be made into a single unit and becomes an integrated system that functions to review and direct all tasks that have been carried out. For this reason, the low or high organizational commitment of an organization, the internal control system which is an integral part of the tasks and activities must still be carried out by a company.

Likewise, Leadership Style has a significant influence on Organizational Commitment. Karadag (2015), in his study shows that leadership style forms a leadership behavior, which is quite influencing organizational commitment, has a crucial role for organizations in achieving organizational goals and maintaining their existence in the long term. In addition, Babalola (2016) states that not only leadership style, job satisfaction and supervisor-employee relationships also have a significant influence on organizational commitment. The existence of a program that strengthens job satisfaction and a good working relationship between leaders and subordinates contributes to organizational commitment in the company's efforts to carry out its leadership.

2) The Effect of Internal Control Systems and Leadership Style on Employee Performance

Based on the above analytical results, it is concluded that the internal control system and leadership style have a negative and insignificant effect on employee performance directly. Based on most of the research conducted by Kaukab (2015), Yulia (2017), and Mohammed (2014), this is very contradictory, where the results show that there is a direct positive influence on the internal control system and leadership style on employee performance. In this study, the leadership style that occurs in PG Kebon Agung is not only one type of leadership style but is a combination of various leadership styles (Directive, Supportive, Participative, and Achievement Oriented), but based on the analytical results, there is a tendency of directive leadership.

If it is adjusted to the tendency of directive leadership style, this is in accordance with the Path Goal theory proposed by Luthans (2012), Directive Leadership tends to have an authoritarian leadership style, members or subordinates never participate in decision making. In this style, there is the use of strength, power and authority to give specific instructions to his subordinates. According to Yulia and Mukzam (2017), that with authoritarian leadership, it causes a decrease in employee performance, this implementation creates a heavy workload and there is pressure from the leadership to complete the work. This causes a negative and insignificant effect on the results of this study.

Likewise with the effect of internal control on employee performance, based on research conducted by Prayoga and Intan (2017), states that internal control has a negative and insignificant effect on the level of fraud that occurs at PT. Bank Mandiri Bandung. This means that the better the internal control system in the company, the less the level of fraud, meaning that the better the internal control system has a positive effect on employee performance. Based on the results of his research, it is not significant due to the knowledge of the Company's SOP and the working period of less than three years. This is in accordance with the profile of respondents in the study at PG Kebon Agung where most of them are also implementing employees working under 3-4 years,

If there is a negative influence, it means that the effectiveness of the internal control system that is taking place at PG Kebon Agung is not going well. This is supported by the results of research conducted by Yendrawati (2013), in which the results of his research on the quality of financial reports have insignificant negative effects, meaning that even though the application of the internal control system is good, it is not implemented effectively, it will result in less accurate information.

Some of the supporting reasons there are insignificant negative effects, based on each item described by Sabira (2019), which explains that there are several SPI variables that have an insignificant effect that occurs at PT Sinkona Indonesia Lestari (SIL), including environmental conditions (infrastructure is a little less comfortable), as well as information and communication, which is caused by inadequate infrastructure and facilities, so that information is blocked. This is in accordance with the conditions that occur at PG Kebon Agung, the routine that occurs during the grinding period provides a work system that requires high work speed and responsiveness, due to operational activities that last 24 hours. So that if there is a change due to new information, causing sudden adjustments to field employees in carrying out their duties. Even though the information and communication happened very well, even though only through electronic media, the administration process was fast and accurate.

3) The Effect of Organizational Commitment on Employee Performance

Based on the above analytical results, it is concluded that organizational commitment has a significant positive effect on employee performance. This is supported by the results of research conducted by Aryati (2016), that the higher the organizational commitment, the higher the employee's performance at PT. Pegadaian (Persero) Sragen. The higher the employees have a commitment to the company, it means that the employees have high trust and desire in maintaining their participation in a company.

This is also supported by Winarja (2018), which states that organizational commitment and job stress have an impact on employee performance simultaneously or partially. It is said that organizational commitment can be improved by adjusting the balance of the elements of commitment, namely: affective commitment, normative commitment, sustainable commitment. Affective commitment is enhanced by the presence or participation of employees in an organization. Continuous commitment can be increased by the desire of employees to continue working there, and normative commitment occurs if there is an awareness of employees to feel that the company is their own.

4) The Influence of Internal Control Systems and Leadership Style on Employee Performance through Organizational Commitment

Based on the above analytical results, it is concluded that indirectly, the Internal control system and Leadership Style have a significant positive effect through Organizational Commitment. And as explained above, that directly internal control and leadership style have a negative and insignificant effect on employee performance. This means that the value of the indirect effect is greater and the effect is stronger than the value of the direct effect, which results in a negative but not strong influence.

This is supported by the results of research conducted by Ghoniyah (2017), which shows that improving employee performance can be done by increasing employee commitment, through a conducive work environment and leadership role play. From the results of the indirect relationship test, it was found that employee performance would be realized if the employees in the organization had a commitment to the organization where they worked. That is, the role of leadership is important in influencing employee commitment, so that it can affect employee performance.

In most of the research results, the internal control system with organizational commitment is two different things, because the internal control system has no relationship with organizational commitment, as has been explained by the Nation (2018), the low or high organizational commitment of an organization, the control system internal processes that become an integral part of the tasks and activities must still be carried out by a company. As well as the results of research conducted by Suarmika and Suputra (2016) and Septarini (2016), which state that organizational commitment cannot strengthen the relationship between SPI and the Quality of Financial Statements.

However, the existence of the Internal Control System is able to increase organizational commitment as explained by Manurung (2015), especially commitment to reducing fraud. And Alminda (2018) and Aditya (2017) where organizational commitment strengthens the influence of the internal control system on the quality of local government financial reports because employees who are highly committed to their organizational goals will affect their actions and performance, so they can produce quality financial reports in accordance with regulations. which have been set.

The financial statements here are the results of employee performance, as well as what happened at PG Kebon Agung. With administration, fast and accurate information makes it easy to monitor financial reports and performance results in the field, which are used as guidelines / in determining the target number of shipments of Organic Solid Waste for each period from the milling period to the end of milling.

4.3. Research Limitations

This study has several limitations that could result in the emergence of existing deficiencies in the study or the results that may be quite different from other studies in the study. The limitations identified in this study are as follows:

1. This research only focuses on activities / projects that have an employment system in PG Kebon Agung which may be different from other companies. The existence of various types of personnel results in differences in the scope of research with other literature sources. This is what results in differences in results with other studies.
2. This research was only carried out in a program that was only held at PG Kebon Agung, with a mechanism / flow diagram that was different from other factories, but could be a reference for other sugar factories in the management of Solid Organic Waste Management.

3. This study does not consider other variables that may be much more influential, such as reward (production services), leadership behavior, self-awareness skills, job stress (because work is under pressure), work discipline.

4.4. Implications of Research Results

The implications in this research are divided into two things, namely the theoretical and practical implications as follows:

1) Theoretical Implications

The theoretical implications relate to the contribution of this research to the development of theories in the field of Human Resource Management, especially those related to the cause and effect of human resource management in the industrial sector, especially in sugar factories, as well as on solid waste management. Because there are still not many references to Human Resource Management in the industrial sector, especially sugar factories, where work covers 24-hour work and is under pressure, as well as an uncertain labor system. The final result of this research is as a basis of knowledge individually and in related companies / industries to identify the factors that affect employee performance, especially those facing a stressful world of work. This can be seen from the results of the research, especially in the influence of SPI and Leadership Style directly to the Implementing Employees at the Sugar Factory. This is in line with several other types of companies such as in Sabira (2019), at the company PT Sinkona which resulted that SPI did not have an insignificant negative effect on employee performance, and Yulia and Mukzam (2017), that with authoritarian leadership, it caused a decline. employee performance. However, with the presence of Organizational Commitment will increase Employee Performance as research conducted by in the company PT Sinkona which resulted that SPI did not have an insignificant negative effect on employee performance, and Yulia and Mukzam (2017), that the presence of authoritarian leadership led to a decrease in employee performance. However, with the presence of Organizational Commitment will increase Employee Performance as research conducted by in the company PT Sinkona which resulted that SPI did not have an insignificant negative effect on employee performance, and Yulia and Mukzam (2017), that the presence of authoritarian leadership led to a decrease in employee performance. However, with the presence of Organizational Commitment will increase Employee Performance as research conducted by Ghoniyah (2017), It was found that improving employee performance can be done by increasing employee commitment. And, Manurung (2015) states that organizational commitment can reduce fraud. And Alminanda (2018) and Aditya (2017) where organizational commitment strengthens the influence of the internal control system on report quality.

2) Practical Implications

With this research, it is hoped that companies, especially in the sugar industry sector, can evaluate and improve the existing system, so that they pay more attention to the workers involved under them, especially in the socialization of job desc, due to the uncertainty of the identity of the contract that has been received by workers. Because of this uncertainty, it will cause doubts in the personal of the workers to want to stay in the factory, especially at PG Kebon Agung.

In running the Internal Control System, audits mostly focus more on the results of financial reports than on the progress of the work at hand, especially the obstacles that occur during the work. This is why employees who work with sudden considerations are often dismissed just to minimize financial reports. This makes employees no longer want to work consistently at PG Kebon Agung. Therefore, there needs to be a better evaluation in running the Internal Control System.

In carrying out a leadership role, PG Kebon Agung needs to make efforts that can affect employee performance. Although not discussed in this study, the leadership in Kebon Agung PG has a behavior that causes leadership at PG Kebon Agung to be authoritarian. Some Leaders do have a Participatory, Supportive and Achievement Oriented Leadership Style. However, the impact obtained by employees, especially on non-permanent employees (casual daily workers, seasonal and HKB (term employment)) is not comparable to the work they have done. Therefore, it is necessary to evaluate the leadership style of employee performance, especially in emphasizing work motivation and organizational commitment, so that a positive impact can be created.

Because of these two types of variables, this study wants to find out how deep the Organizational Commitment of employees is, it turns out that if they feel they own the company, and understand the situation that occurs in PG Kebon Agung, the good and bad of the Internal Control System and Leadership Style if they have strong commitment will result in good employee performance as well.

5. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

The purpose of this study was to examine and analyze the influence of Internal Control Systems and Leadership Style on Employee Performance through Organizational Commitment. Based on the discussion of each result and discussion, it can be concluded that:

- 1) The Internal Control System found at PG Kebon Agung is felt to be running smoothly because Information and Communication is strong but is not carried out transparently, but Field Employees are still aware, so they must follow existing instructions and regulations, the Leadership Style felt by PG Kebon Agung Field Employees is Directive leadership, carrying out orders according to the leadership's instructions, but has a two-way communication pattern. High Organizational Commitment is caused by Affective Commitment due to the status of PG which is a big company for them, and Employee Performance is felt when the delivery process occurs without problems (without complaints from the Leader) and consistent attendance.
- 2) Internal Control System and Leadership Style has a negative effect on employee performance but not significant. This means that there is no direct influence on the Internal Control System and Leadership Style directly on employee performance. Do not feel the direct monitoring, and the presence of the Leader is felt to be lacking, and directives, even though there is two-way communication (electronically).
- 3) Internal Control System and Leadership Style can increase Organizational Commitment in a significant positive manner. With an Internal Control System that is less transparent but aware and a directive leadership style, as well as work under pressure, it causes an internal drive to commit to doing well.
- 4) Organizational Commitment increases employee performance positively and significantly. Because of the organizational commitment of Field Employees, it will provide opportunities for good Employee Performance.
- 5) Internal Control System and Leadership Style has a significant positive effect on employee performance through organizational commitment. This means that the indirect effect of the Internal Control System and the leadership style on Field Employee Performance is high because of organizational commitment. So Organizational Commitment plays a role in perfectly mediating the results of the Internal Control System process and Leadership Style in improving Employee Performance.

5.2. Suggestion

From the conclusions produced in this study, as well as some of the limitations of the study, some suggestions that can be conveyed are as follows:

- 1) For Kebon Agung Sugar Factory
 - a. PG Kebon Agung has a good internal control system, but it is necessary to do an evaluation, especially regarding the transparency of monitoring / audit activities so that one by one the Field Employees can evaluate their respective jobs.
 - b. Leadership style at PG Kebon Agung which is directive and less assertive (communication via electronic media) requires training or seminars on leadership so that the behavior that has been formed in PG Kebon Agung will slowly get better.
 - c. It is expected that the employees of PG Kebon Agung must have Organizational Commitment so that in carrying out their duties and jobs they are able to provide totality so that good performance is produced.
 - d. There is a need for a better and more transparent employee performance appraisal system so as to provide assurance or simple rewards to employees so as to increase their commitment to work better.
- 2) Share Next Research
 - a. Development of better leadership theories such as Transformational Leadership on Employee Performance.
 - b. With the reference to the object of research at the Sugar Factory, it can be used as an appropriate reference regarding the management of Human Resource Management.
 - c. Future research can consider other variables that can influence, for example, reward (production services), leadership behavior, self-awareness skills, job stress (due to work under pressure), work discipline.

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