ABSTRACT

Phenomena that occurs on the accounting information systems are not yet integrated with both the lack of timely processing system, the effectiveness and efficiency of time is less for the company and also an error occurred either intentionally or unintentionally by employees. Lack of supervision internal controls over financial statement presentation by PMKD so it has not been run in accordance with the objectives achieved by the company. The lack of discipline due to several factors: arriving late, finished hour break does not match the specified companies, home too soon, and the lack of guidance on the process of payment to the financial statements. This can lead to impaired work and can affect the performance of the employee's own. The purpose of this study influence the effectiveness of accounting information systems and internal controls on employee performance on PT. Kereta Api Indonesia (Persero) DAOP II Bandung.

The study was conducted at PT. Kereta Api Indonesia (Persero) DAOP II Bandung. The method used is descriptive and verification method with the method of analysis of Structural Equation Model (SEM) using an alternative approach SmartPLS PLS 2.0 applications and data used in this study are primary data using questionnaires. The first objective of this study to determine how much influence the effectiveness of the accounting information system of employee performance and second to determine how much influence the internal control on employee performance.

The results of study indicate that the effectiveness of the accounting information system has a significant influence on employee performance. Internal control significant influence on employee performance.

Keywords: Effectiveness of Accounting Information System, Internal Control, Employee Performance.