Effect of Internal Control of Sales System on Company Performance
(Case Study of PT. Stainless Steel Primavalve)

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ABSTRACK: *This study aims to analyze the influence of the Sales Control Internal System on Company Performance. The method used is quantitative descriptive research with primary data in the form of questionnaires with a sample of 50 people. The analysis technique used is the validity test, reliability test, classic assumption test and hypothesis test. Based on the results of testing the simple regression test can be seen the results of the equation Y = 18,620 + 0,479X shows that the independent variables in this study have a positive effect on the dependent variable. While the t-test calculated t value is 5.597 and t table value is 2.010 with a comparison between t count> t table which shows that 5.597> 2.010, then Ho is rejected or Ha is accepted with sig 0,000 <(α) 0.05. this shows that the internal control of the sales system influences the performance of the company.*
KEYWORDS: *Internal Control, Sales System, Company Performance, andCorporate profits*

I. INTRODUCTION

Sales activities are the spearhead of PT. Primavalve in maintaining its survival, because sales are able to generate revenue for the company, because the internal control system in the company is designed so that all operational activities of the company can run well. Control is implemented in this sales system is one of the important tools in protecting the company's wealth from all forms of irregularities that may occur in sales, both cash sales and credit sales to the company's performance. Therefore the importance of internal control, company leaders are always trying to find and develop better ways of internal control for the companies they manage.

II. LITERATURE REVIEW

Basic Concepts of Internal Control (COSO)
According to V. Wiratna (2015: 70) the Committee of Sponsoring Organizations of the Treadway Commission, or abbreviated as COSO is an initiative of the private sector formed in 1985. The main objective is to identify the factors that cause the embezzlement of financial statements and make recommendations for reduce the incidence. COSO has developed a general definition for internal controls, standards and criteria that companies can use to assess their control systems.
Basic Concept of Sales System
One of the main activities in a company that is very important is sales. Sales is a system of the company's main activities to buy and sell goods and services that the company produces (V.Wiratna Sujarweni, 2015 h 79) in the sales system there are two kinds, namely:
1. A cash sales system which requires the buyer to pay first.
2. Credit sales system where payments are made after the goods are received.

Basic Concepts Understanding and measuring Company performance
Performance is a general term used for some or all actions or activities of an organization in a period with reference to standard amounts such as past or projected costs, on the basis of efficiency, responsibility or accountability and the like.
Objectives & Benefits of Performance Assessment
The purpose of performance appraisal is to motivate personnel to achieve organizational goals in compliance with standards of behavior in the form of management policies or formal plans as outlined in the organization's predetermined budget to produce actions and results desired by the organization
 Benefits of Performance Appraisal
The benefits of performance appraisers for company management are as follows:

1. Manage organizational operations effectively and efficiently through employee motivation as much as possible
2. Assist decision-making concerned with employees,
3. Identify employee training and development needs and to provide selection and evaluation criteria for employee training programs.

Research methods1
To process this research data, the writer uses several analytical methods:
Descriptive Statistics Test
Test Validity and Reliability
Classic assumption test
Hypothesis testing
This study will examine the effect of independent variables, which consist of internal control of the sales system in dependent variables, namely company performance. Test equipment used to test the relationship of these variables is Simple Linear Regression Analysis, t test and Coefficient of Determination.

Simple Linear Regression Analysis
This study aims to look at the independent variables and the dependent variable with the measurement scale or ratio in a linear equation, in this study used multiple regression analysis that is processed with SPSS software (V. Wiratna Sujarweni, 2015 h 111). In accordance with the hypothesis tested in this study, the simple equation is as follows: $Y = a + bX$ Ket Y: Company performance
a: Constant (Y value if $X = 0$)
b: Regression Coefficient (increase or decrease value)
X: Internal control of the Sales System
Partial Test (t test)
T test is a test carried out to determine the relationship of the independent variable to partially related variables, the significance level of 5%.
Ho: there is no influence between variable x on variable y
Ha: there is an influence between variable x on variable y
Criteria
If t arithmetic <t table, then Ho is accepted and if t arithmetic> t table, then Ho is rejected
Or If $p < 0.05$, then Ho is rejected and If $p > 0.05$, Ho is accepted
Coefficient of Determination (KD)
This coefficient shows how much the percentage of the independent variables (Sales Internal Control System) used in the model is able to explain the variation of the dependent variable (Company Performance). The coefficient of determination (R^2) essentially measures the truth of the regression analysis model. Where the analysis is whether the value (R^2) approaches number 1, then the independent variable is getting closer to the relationship of the dependent variable, so it can be said that the use of the model can be justified.

		Sales System Internal Control	Company Performance & Profit
N	Valid	50	50
	Missing	0	0
Mean		145,68	88,34
Std. Error of Mean		2,052	1,563
Median		145,50	88,00
Mode		164	87
Std. Deviation		14,512	11,052
Variance		210,589	122,147
Range		62	49
Minimum		111	65
Maximum		173	114

Source :Results of data processing with SPSS Version 23

Results and Discussion
Descriptive statistics

Descriptive statistical measurement of variables is done to provide a general description of the theoretical range, actual, average (Mean), and standard deviation of each variable. Data processing results with SPSS Version 23

Based on table 4.3 above, it can be described that the number of respondents (N) is 50. Of these 50 respondents, the internal control variable of the sales system has a mean value of 145.68, a median value of 145.50, a mode value of 164, a maximum value of 173 and a minimum of 111, with a standard deviation of 14,512. The company's performance variable has a mean value of 88.34, a median value of 88.00, a mode value of 87, a maximum value of 114 and a minimum of 65 with a standard deviation of 11,052.

Validity test

Validity test is used to measure whether a valid is valid or not. In this case used the question items that are expected to accurately express the measured variable. According to V. WiratamaSujarweni (2015, p. 165), the results of r arithmetic are compared with r tables where df = n-2 with sig 5%. If r table <r count is valid. The validation test decision is determined with the following conditions:

a. if r count☐ 0.279, then the question items from the questionnaire are valid

b. if r count☐ 0.279, then the question items from the questionnaire are invalid.

Table 4.4 Test Validity of the Sales System Internal Control Instrument

Question	r value calculated	r value table	Criteria
PISP_1	0,581	0,279	Valid
PISP_2	0,443	0,279	Valid
PISP_3	0,501	0,279	Valid
PISP_4	0,406	0,279	Valid
PISP_5	0,434	0,279	Valid

Results of data processing with SPSS Version 23

Table 4.5 Test Validity of Company Performance Instruments

Question	r value calculated	r value table	Criteria
LP_1	0,401	0,279	Valid
KP_2	0,385	0,279	Valid
KP_3	0,482	0,279	Valid
KP_4	0,297	0,279	Valid
KP_5	0,542	0,279	Valid
KP_6	0,472	0,279	Valid
KP_7	0,675	0,279	Valid
KP_8	0,535	0,279	Valid
KP_9	0,647	0,279	Valid
KP_10	0,693	0,279	Valid
KP_11	0,509	0,279	Valid
KP_12	0,543	0,279	Valid
KP_13	0,367	0,279	Valid
KP_14	0,591	0,279	Valid
KP_15	0,677	0,279	Valid
KP_16	0,674	0,279	Valid
KP_17	0,481	0,279	Valid
KP_18	0,432	0,279	Valid
KP_19	0,563	0,279	Valid
KP_20	0,593	0,279	Valid
KP_21	0,658	0,279	Valid
KP_22	0,636	0,279	Valid
KP_23	0,477	0,279)	Valid

Results of data processing with SPSS Version 23

Based on the above table (table 4.4 and table 4.5), it can be concluded that all questions have been consistent, which has fulfilled the validity requirements from the results of calculations using statistical tools (SPSS version 23), then the questionnaire can be continued at the reliability testing stage.

Reliability Test
Declared valid. This test is used to measure a questionnaire which is an indicator of a variable or construct (V. WiratnaSujarweni, 2015 h 169). A questionnaire is said to be reliable or reliable if a person's answer to a question is consistent or stable over time. The reliability test can only be done if the instrument has confirmed its validity. A statement can be said to be Reiable if alpha is more than 0.60.

Table 4.6 Test Reliability Statistics Internal control of the Sales system

Cronbach's Alpha	N of Items
,891	37

Reliability Statistics
Based on the table above 4.6 shows that the value of Cronbach's Alpha or r count of 0.891> 0.60 means that the statement of the Sales Control Internal Variable on the questionnaire is Reiable because Cronbach's Alpha> 0.60
Table 4.7 Company Performance Reliability Test

Cronbach's Alpha	N of Items
,884	23

Based on the table above 4.6 shows that the value of Cronbach's Alpha or r count of 0.884> 0.60 means that the statement of company performance variables on the questionnaire is Reiable because Cronbach's Alpha> 0.60
Classic assumption test
Normality test
The normality test used in this study is using the normal P-plot graph. The way to detect is to see if a circle spreads around a line, and the cause follows a diagonal line, the data processed is normal
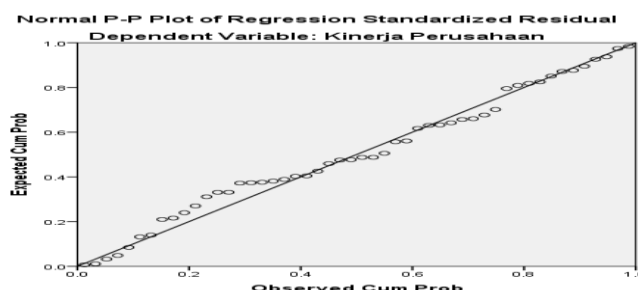

Figure 4.3 Normal P-Plot

In Figure 4.3 the normal plot is seen spreading around the diagonal line, and the spread follows the diagonal line. It can be concluded that the data processed is normal because the points spread on a diagonal line. This writer also uses the Kolmogorov-Smirnow One Sample research because this method is the most reliable. In normality test criteria are as follows:
If sig> 0.05, then the data are normally distributed and if sig <0.05, then the data are not normally distributed
Table 4.8 Normality. One-Sample Kolmogorov-Smirnov Test

Tabel 4.8 Normalitas. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	8,59730241
Most Extreme Differences	Absolute	,091
	Positive	,061
	Negative	-,091
Test Statistic		,091
Asymp. Sig. (2-tailed)		.200[c,d]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Results of data processing with SPSS Version 23.

Based on table 4.10 One Sample Komlogorv-smirnov normality test output above shows the results of testing the significant level of influence of the internal control of the sales system on company performance is Sig 0.200 □ 0.05 so it can be interpreted that the data is Normal.

Multicollinearity Test

Multicollinearity test aims to test whether the regression model found a correlation between independent variables (Independent Variable). A good regression model should not occur correlation between independent variables. Multicollinearity can also be seen from (1) the value of torenace and its opponents (2) Variance Inflation Factor (VIF). Tolerance measures the variability of selected independent variables not explained by other Independent Variables of high VIF (because VIF = 1 / Tolerance). The cut off value commonly used to indicate the absence of multicollinearity is a tolerance value> 0.10 or equal to a VIF value <10.

Data processing using SPSS version 23. The results of multicollinearatic test data can be seen in the following table:

Table 4.9 Multicollinearity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	18,620	12,518		1,487	,143		
	Pengendalian Internal Sistem Penjualan	,479	,086	,628	5,597	,000	1,000	1,000

Results of data processing with SPSS Version 23

Based on table 4.8 the multicollinearity test output above shows the tolerance value of Internal Control is 1.00 □ 0.10. So it can be concluded that the data tested does not occur multicollinity. Then for a VIF value □ 10.0 so it can be concluded that multicollinity does not occur

Heteroscedasticity Test

A good regression model is homokedatisitas or heteroscedasticity does not occur. A study said no. Heteroscedasticity occurred.
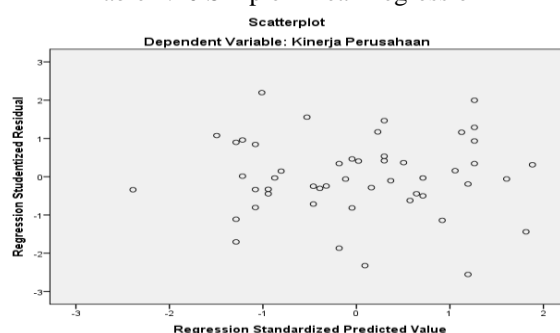
Figure 4.4 Heteroscedasticity Test

From Figure 4.4 scatterplot above it can be seen that the points spread randomly, do not gather in one place, do not form a certain pattern, and are spread both above and below the zero. This can be concluded ti

Hypothesis testing

Simple Linear Regression

Simple linear regression analysis is used to measure the magnitude of the influence of the independent variable (X) on the dependent variable (Y). In this study the X variable is the internal control of the sales system and the Y variable is the company's performance. The requirements that must be fulfilled are simple liner tests:

Table 4.10 Simple Linear Regression

Figure 4.4 Heteroscedasticity Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18,620	12,518		1,487	,143
	Pengendalian Internal Sistem Penjualan	,479	,086	,628	5,597	,000

a. Dependent Variable: Kinerja Perusahaan dan Hasil Olahan data dengan SPSS versi 23

a. Dependent Variable: Company Performance and Processed Data Results with SPSS version 23

Based on table 4.9 Coeficients output test The simple linear regression above can be concluded as follows:

Y = a + bX Y = 18,620 + 0.479X.

Information :

Y = Company Performance A = Constant Value

B = Regression Coefficient X = Internal Control

The regression equation above can be explained:

a. A constant of 18,620 implies that the consistent value of the Company's Performance variable is 18,620

b. The regression coefficient X of 0.479 states that for every 1% increase in the value of the internal control of the sales system, the value of the company's performance and profits increases by 0.479. The coefficient is positive, so it is said that the direction of the effect of variable X on Y is positive

Partial Test (t test)

T test shows how far the influence of independent variables with the dependent variable. Data processing using SPSS 23 program.

This distribution of t is determined by the degree of error df = n-2. The criteria used are as follows:

a. Ho is accepted and Ha is rejected if t arithmetic <t table or if the sig value> 0.05

b. b. Ho is rejected and Ha is accepted if t arithmetic> T table or if the value of sig <0.05

Table 4.11 Partial t Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18,620	12,518		1,487	,143
	Pengendalian Internal Sistem Penjualan	,479	,086	,628	5,597	,000

a. Dependent Variable: Company Performance

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Results of data processing with SPSS Version 23

Based on the table data above Sales Control System Internal Variables known t count of 5.597 and t table value of 2.010 with a difference between t arithmetic> t table which shows that 5,597> 2,010, then Ho is rejected or Ha is accepted with sig 0,000 <(α) 0.05 means that the Internal Control of the Sales system has an influence on the Company's Performance. Thus the first hypothesis, Ho is rejected or Ha is accepted which states that the internal control of the sales system has a significant effect on Company Performance. This means that the Internal Control of the Sales System plays a direct role in supporting the Company's Performance.

It also obtained a regression coefficient with the following equation:

Y = 18,620 + 0,479 X

• Constant value of (a = 18,620). This means that if the internal control of the sales system (X) is assumed to be 0, then Company Performance (Y) is worth 18,620.

• The value of the Sales Control Internal Control Regression coefficient is (0.479). This means that if the sales system internal control equipment (X) increases by 1 unit, the company's performance (Y) increases by 0.479%.

Coefficient of Determination (KD)

To find out the magnitude of the influence of the internal control of the sales system (X) on Company Performance (Y) in a simple linear regression analysis the author is guided by the value of R Square or R2 in the following table:

Table 4.12 Coefficient of Determination (KD)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.628ª	,395	,382	8,686

a. Predictors: (Constant), Pengendalian Internal Sistem Penjualan

a. Predictors: (Constant), Internal Control of the Sales System

• The results of data processing with SPSS Version 23 and Based on the table above shows that the correlation coefficient between Sales Internal Control System (X) and Company Performance (Y) is 0.628, meaning that the relationship between the two variables is strong. Positive correlation shows that the relationship between variables is unidirectional

• Next in the R Square column. The amount of R Square (R2) is 0.395 which implies that the contribution of the internal control of the sales system to the company's performance and profit is 39.5% while the rest is influenced by other variables not included in the research namely salary expenses, rental expenses, depreciation expenses, maintenance expenses, business trips and more.

Discussion of Research Results

This study aims to determine the Effect of Sales System Internal Control on Company Performance. The results of testing the data using the SPSS 23 program, a case study conducted at PT. Primavalve Stainless Steel which is engaged in distribution. The data used in this study were 50. The discussion in this study was as follows:

The Influence of Internal Control of Sales System on Company Performance

The Sales Control System Internal Variable is known to calculate t value of 5.597 and t table value of 2.010 with a comparison between t arithmetic> t table which shows that 5,597> 2,010, then Ho is rejected or Ha is accepted with sig 0,000 <(α) 0.05 means that Control Internal sales system has an influence on the performance of the company. Thus the first hypothesis, Ho is rejected or Ha is accepted stating that the Internal Control of the Sales System has a significant effect on Company Performance. This means that the Internal Control of the Sales System plays a direct rDiscussion of Research Results

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