The Effects of Information Technology and Internal Control on Managerial Performance: A Case Study at Pt. Pikiran Rakyat of Bandung City

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This study aims to determine the effect of information technology and internal control on managerial performance either simultaneously or partially at PT. Pikiran Rakyat of Bandung City. Factors tested in this research are information technology and internal control as an independent variable and managerial performance as a dependent variable. The research method used is the explanatory method. The type of data used is primary data, with data collection methods through questionnaires. The population in this study was the managers at PT. Pikiran Rakyat of Bandung City, with the technique of determining the sample using purposive sampling technique. The number of questionnaires distributed in this study was 31. The method of analysis used in this study is multiple linear regression analysis at a significance level of 5%. The program used in analyzing data was the Statistical Package for the Social Sciences (SPSS) Version 25. Hypothesis testing is done by using F test analysis and t-test. The result of hypothesis testing shows that information technology affects managerial performance; internal control affects managerial performance; information technology and internal control affects managerial performance. Based on the results of this study, it is expected that managers at Pikiran Rakyat of Bandung City should pay more attention to information technology and internal control.

Key words: Information technology, internal control, and managerial performance.
Introduction

Companies in the midst of the industrial revolution 4.0 need to be open to information that requires companies to take advantage of existing capabilities to the maximum extent possible to create new innovations in accordance with the wishes of the community. Therefore, management needs to have the ability to see and use opportunities, identify problems, select and implement adaptation processes appropriately. The manager is also obliged to maintain survival and control of the organization so that the expected goals can be achieved.

Managerial performance is a condition that must be known and informed to certain parties to determine the level of achievement of the results of a business entity that is being carried out. Managerial performance in the organization is one of the answers to the success or failure of predetermined organizational goals. Company managers often do not pay attention to organizational goals optimally, unless the condition of the company has deteriorated. Managers often do not know how bad a company's performance is, causing companies to face a serious crisis. For this reason, strategic steps are needed to anticipate the decline in performance (Ayu and Dahen, 2014).

In addition to information technology, the thing that affects managerial performance is internal control. Effective internal control can give managers confidence to estimate and make decisions about what actions should be taken to improve the effectiveness and operational efficiency of the company. To create effective internal controls, the elements of internal control need to be improved and evaluated. If the internal control of a company has been carried out properly, then managers can make better decisions to improve the effectiveness and efficiency of the company. The higher the implementation of good internal control, the more it will improve managerial performance (Andriyanto, 2013).

A company in the print media industry is one that is highly dependent on the presence of good information technology and internal control, because if the company does get updated on new technology, the company will lose many consumers, and even employees in the company will feel unable to compete with other competitors. This can be felt in the way the print media industry is currently on the decline with the development of online media; delivering real-time information or news (Setiawan, 2015).

Haristiani (2015) states that managers are obliged to maintain survival and control of the company so that the expected goals can be achieved. The key to the success of the company is the creation and mastery of information accurately. Some management experts emphasize that companies that master information have a competitive advantage in the business environment. Competitive advantages that can be created by companies can be achieved in one way, namely improving managerial performance.
Several studies have been conducted on the effect of information technology on managerial performance. Research conducted by Laksmana and Muslichah (2002), Nurmalasari (2013), and Priambodo (2015) shows that information technology has a relationship with managerial performance, which can improve company performance. Hakim (2016) states that there is a relationship between information technology and managerial performance. Based on the description of the background presented above, the author is interested in conducting further research entitled "The Effect of Information Technology and Internal Control on Managerial Performance (Case Study at PT. Pikiran Rakyat of Bandung)".

**Literature Review**

Information technology (IT) is seen from the word compilation of technology and information. The word technology is meaningful and develops the application of various tools or systems to solve problems faced by humans in daily life, the word adjacent technology means the terms of procedure. Haag and Cummings (1998: 18) state that information technology is a computer-based tool that people use to work with information, support information and information processing needs of an organization. Sutarman (2009: 17) states that the purpose of information technology is to solve problems, open creativity, and increase effectiveness, and efficiency in doing work. While the function of information technology, according to Sutarman (2009: 18) consists of six functions, namely: 1) Capture, 2) Processing, 3) Producing, 4) Storage, 5) Retrieval, 6) Transmission. Haag and Cummings (1998) in Laksmana and Muslichah (2002) state that there are 5 (five) information technology indicators that include:

1. **Capturing Information.** That is getting information at the point of origin. Good information is information obtained in a timely manner. Identifying various types of information sources needs to be understood by information seekers to find out where that information can be found. By placing the source location according to the topic or subject, it will be easy to find the appropriate information.

2. **Delivering Information.** Presenting information in the most useful form. Information needs to be presented in various forms according to the needs of information users. Good information delivery is when information is obtained in a timely manner, and then the delivery of information also needs to be delivered in a timely manner and not received in a stale state.

3. **Creating Information.** Processing information to obtain new information. To create good information, software or programs are needed that are sufficient to control hardware.
4. Storing Information. Store information for future use. Some data storage media are tape, hard disk, diskette, and zip disk. Then the data storage media must be of high quality so that information can be read in the future.

5. Communicating Information. Deliver information to other people or to other locations. Communicating good information requires a way of describing information in the right format and compiling information using appropriate equipment, this information is then delivered so that it attracts attention.

The role of information technology for companies is very important. Information technology plays an important role to improve the quality of information and also as a powerful tool and strategy to integrate and process data quickly and accurately and for the creation of new services as a competitiveness factor to face competition. The application of information technology to each company or organization certainly has a different purpose because the application of IT to an organization is to support the interests of its business. Especially with the current conditions, with competition and fluctuations in the business, the application of IT is not only a supporting tool, but a strategic tool, where the function and role are more comprehensive and broader related to the company's vision, mission and goals. The role of information technology for a company can be seen by using the category introduced by G.R. Terry, quoted by Perdana (2009: 3); there are five fundamental roles of information technology in a company, namely:

1. Operational Function. This function will make the organizational structure more streamlined by information technology.

2. Monitoring and Control Functions. This function implies that the existence of information technology will become an inseparable part of managerial level activities in each manager's function that enables effective interaction with managers in the relevant company.

3. Planning and Decision Function. This function elevates information technology to a more strategic role because of its existence as a provider of the company's business plan and is additional information for company leaders who are faced with reality to take a number of important decisions.

4. Communication Function. Principally included in the company's infrastructure. In the era of modern organizations where information technology is placed in its position as a means or individual media company in communicating, collaborating, cooperating, and interacting.

5. The Interorganizational Function is a role that is quite unique because it is triggered by the spirit of globalization which forces companies to collaborate or establish partnerships with a number of other companies. The concept of information technology-based strategic partnerships as in the implementation of Supply Chain Management or Enterprise Resource Planning.
The definition of internal control proposed by many authors is generally derived from the definition made by COSO (The Committee of Sponsoring Organizations of Treadway Commission). In 2013, COSO published the Internal Control Integrated Framework (ICIF) as a revision of the 1992 version. Referring to the definition of internal control, according to the COSO, it can be understood that internal control is a process, within an entity (organization / company) influenced by the board of directors, management, and other personnel, designed to provide adequate confidence in achieving goals related to operations, reporting, and compliance.

While internal control according to the AICPA (American Institute of Certified Public Accountants) in the book Internal Audit Education Foundation (2008: 4) is “Internal control consists of organizational plans and overall methods or methods and measures that are coordinated with the aim of securing assets, examining the accuracy and reliability of accounting data, increasing operational efficiency, and encouraging compliance with predetermined management policies.”

Based on the COSO concept, internal control is intended to achieve three categories of organizational goals to focus on different aspects of internal control, which include the objectives of operations, reporting objectives, and compliance objectives. The operating objectives relate to the effectiveness and efficiency of the entity's operations, including operational and financial performance objectives, and to safeguard assets against losses. The reporting objectives relate to the interests of financial reporting for internal and external parties that meet the criteria for reliability, timely, transparency and other requirements set by the government, recognized standards makers, or entity policies. Meanwhile, the purpose of compliance relates to compliance with laws and regulations with which the entity is the subject.

The Internal Control Integrated Framework issued by COSO (2013: 4-5), namely the internal control framework, outlines five elements of internal control that are designed and implemented by management to provide reasonable assurance that the control objectives will be achieved.

Mangkunegara (2005) defines the definition of performance (work performance) as the work result in quality and quantity achieved by an employee in carrying out his duties according to the responsibilities given to him. Riyadi (2000) reveals managerial performance is an important factor that can support increased effectiveness in the organization. For the organization itself managerial performance can be a benchmark for the ability of managers to carry out their functions in accordance with the objectives to be achieved by the company. The effectiveness of these activities is highly expected by today's companies. Good
managerial performance is expected to increase company productivity. This cannot be separated from the factors that influence it. Factors that influence managerial performance include all the capabilities of the company to manage each unit in it to obtain good performance for the company. Good performance is one of the things that can be used as a reference to achieve the expected goals. Mahoney, et. al (1963) in the study of Christina (2010) said managerial performance is the individual performance of organizational members in management activities which include:

1. Planning
Planning is an action made based on facts and assumptions about the description of activities carried out in the future in order to achieve the desired goals (Susmitha, 2012). The purpose of this plan is to be a guideline and procedure for implementing goals, policies, procedures, budgeting and work programs so that they are carried out in accordance with the targets set (Kurnianingsih and Indriantoro, 2003).

2. Investigations
Purnama (2015) revealed that investigations carried out by companies would make companies able to increase their productivity through experiences and information held. Information and experience collected and obtained by the company will help companies evaluate their activities to be able to minimize unwanted events. That way the company will be able to walk in accordance with the original plan desired until the end and the goal can be achieved.

3. Coordinator
Koontz et al., (1986) in Hafiz (2007) revealed that every managerial function is the coordinator. Coordination focuses on the ability to exchange information with people in other parts of the organization. It aims to link and adjust the program, notify other parties and its relationship with other managers (Kurnianingsih and Indriantoro, 2003).

4. Evaluation
Evaluation is an assessment of proposals and / or performance observed and reported (Susmitha, 2012). Supomo and Indriantoro (1998) state that evaluation is one of the main functions of management that is used to assess and measure proposals, performance, appraisal of employees, assessment of results notes, assessment of financial statements and inspection of products (Saudi et al., 2019a).
5. Supervision
Supervision includes the ability to direct, lead, train and develop subordinates in order to be in accordance with what is desired by the company (Kurnianingsih and Indriantoro, 2003). In practice, often the deviations made by subordinates can occur. Therefore monitoring performance has a role to minimize the occurrence (Saudi et al., 2019b).

Purnama (2015) said that the company supervised so that the activities carried out by its employees could run as desired. The supervisory actions taken by the company in the form of direction and training will have a direct impact on the results that the company wants to achieve in the future (Sinaga et al., 2019a).

6. Staffing Arrangements
The staffing arrangements in question are the ability to maintain the workforce, recruit employees, interview them and choose new employees, put in appropriate parts, promote and transfer employees (Kurnianingsih and Indriantoro, 2003).

7. Negotiation
Mahoney et al., (1963) revealed that negotiation is an effort to obtain an agreement in terms of buying, selling, or contracting for goods and services. This not only applies to individuals, companies cannot stand alone without assistance or cooperation with other parties. Therefore negotiation performance is needed to be able to choose what is needed and with which parties the company will work together (Sinaga et al., 2019b).

8. Representative
Representatives are conveying information about the organization's vision, mission and activities by attending business groups and consulting with other companies (Susmitha, 2012). Representation is a management function to attend meetings with other companies, business association meetings, speeches for community events, approaches to the community, and promoting the company's general goals (Supomo and Indriantoro, 1998).

9. Overall performance
Overall performance is an assessment of a manager's performance whether it has been implemented well or not. Overall performance is also an assessment of whether a manager's performance is appropriate or not with his position as a manager.

Yunianto (2015) states that performance is related to the ability of each level of management to improve productivity and financial performance. Managerial activities above can be a means of evaluating the company's managerial performance. A manager must be able to carry out the eight managerial activities above so that it can improve the performance and productivity of the company which will have a good impact on the company.
Effect of Information Technology and Internal Control on Managerial Performance

Kurniawan and Nensih (2014) stated that managers as internal controllers of the company must be prepared to face the increase rapidly of technological developments. Every change in technological development will form a climate that can lead to changes or improvements to product innovation and service to consumers. Therefore, managers must be responsive and able to read situations that are easily changed, one of which is technological development that continues to advance, so that technology can influence the attitude of managers in carrying out managerial activities in accordance with the development of these technologies.

The more information technology is utilized, the better the performance of managers. If they are able to utilize existing information technology as a means and infrastructure that has been provided optimally to support and assist in the completion of their work assignments, then the managerial performance will also be better, because work assignments can be completed on time in the right way and as expected. Good internal control will also improve managerial performance because managers can make the right decisions (Priambodo, 2015).
The framework of the framework described above can be formulated into the research hypothesis as follows:

\( H_1 \): Information Technology influences Managerial Performance

\( H_2 \): Internal Control has an effect on Managerial Performance

\( H_3 \): Information Technology and Internal Control affect Managerial Performance

**Research Method**

The object of research chosen in this study is managers at PT. Pikiran Rakyat City of Bandung. The characteristics studied are the manager's perception of information technology and internal control of managerial performance at PT. Pikiran Rakyat of Bandung. Research methods are very important and needed as a process of finding solutions to problems in research. The research method used in this study is an explanatory method. The type of data
used in this study is primary data and secondary data. Data obtained directly by distributing questionnaires to Managers at PT. Pikiran Rakyat of Bandung. Based on this understanding, the population used in this study is a manager at PT. Pikiran Rakyat of Bandung numbered 31 respondents.

Table 1: List of Sample Numbers

<table>
<thead>
<tr>
<th>No.</th>
<th>Organisation Unit</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Management Control (Accounting &amp; Finance)</td>
<td>14</td>
</tr>
<tr>
<td>2.</td>
<td>Internal Control Unit</td>
<td>4</td>
</tr>
<tr>
<td>3.</td>
<td>company secretary</td>
<td>13</td>
</tr>
</tbody>
</table>

Table 2: Variable Operationalization

<table>
<thead>
<tr>
<th>Variable</th>
<th>Concept</th>
<th>Indicator</th>
<th>Scale</th>
<th>Instrument</th>
</tr>
</thead>
</table>
| Information Technology (X1) | Information technology is a computer-based tool that people use to work with information, support information and needs information processing from an organization (Haag & Cummings, 1998). | 1. Capturing Information  
2. Delivering Information  
3. Creating Information  
4. Save Information  
5. Communicating Information | Interval | Questionnaire |
| Internal control (X2)     | A process within an entity that is influenced by the board of directors, management, and other personnel, which is designed to provide adequate | 1. Environmental Control  
2. Risk Assessment  
3. Control Activities  
4. Information and Communication  
5. Monitoring | Interval | Questionnaire |
Managerial performance (Y)

Managerial performance is the performance of individuals in managerial activities, such as: planning, investigation, coordination, evaluation, supervision, staff regulation, negotiation, and representation (Mahoney, 1963).

|---------------------------|------------------|-----------------|---------------|---------------|-------------|---------------|------------------|-----------------------|

Result and Discussion

The coefficient of determination is defined as depending on the ability of the large independent variable to depend on the variable it approves. The coefficient of determination is calculated by squaring the coefficient of comparison (R²). In this case, the contribution given by Information Technology (X) to Managerial Performance (Y) is given. The researcher used SPSS software, and obtained the following data results:

**Table 3: Coefficient of determination**

<table>
<thead>
<tr>
<th>Model Summary</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0,809&lt;sup&gt;a&lt;/sup&gt;</td>
<td>0,654</td>
<td>0,629</td>
<td>0,32573</td>
</tr>
</tbody>
</table>

<sup>a</sup> Predictors: (Constant), Internal Control, Information Technology

b. Dependent Variable: Managerial Performance

**Source:** IBM Statistics SPSS 25
Table 3 shows that the correlation coefficient value (R2) can be obtained at 0.654 or 65.4%. This value shows that information technology and internal control affect managerial performance, while the remaining 34.6% is the influence of other variables not examined.

The partial hypothesis testing (t test) is done to prove whether Information Technology and Internal Control partially influence Managerial Performance using the SPSS program. The testing of partial hypotheses to be tested in this study is as follows:

**Table 4: Testing of Partial Hypothesis X1**

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>(Constant)</td>
<td>0.559</td>
<td>0.312</td>
<td>1.790</td>
<td>0.084</td>
</tr>
<tr>
<td>Information Technology</td>
<td>0.336</td>
<td>0.101</td>
<td>0.432</td>
<td>3.331</td>
</tr>
<tr>
<td>Internal Control</td>
<td>0.462</td>
<td>0.121</td>
<td>0.497</td>
<td>3.830</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Managerial Performance

Source: IBM Statistics SPSS 25

Table 4 shows that the t_count obtained by information technology is 3.331. This value will be compared with the t table value in the distribution table t. With α = 0.05, df: n-k-1 (31-2-1) = 28, the t_table value for testing two parties is 2.048. Table 4.33 shows that the t_count (3.331) is greater than t_table (2.048). In accordance with the hypothesis testing criteria that H0 is rejected and H1 is accepted, meaning that information technology partially influences managerial performance at PT. Pikiran Rakyat of Bandung. Table 4 also shows that the t_count obtained by internal control is 3.830. This value will be compared with the t_table value in the distribution table t. With α = 0.05, df: n-k-1 (31-2-1) = 28, the t_table value for testing two parties is 2.048. Table 4.34 shows that the value of t_count (3.830) is greater than t_table (2.048). In accordance with the hypothesis testing criteria that H0 is rejected and H2 is accepted, meaning that partially internal control has an effect on managerial performance at PT. Pikiran Rakyat of Bandung.

The simultaneous hypothesis testing (F test) is conducted to prove whether the two independent variables consisting of information technology and internal control have a significant effect on managerial performance, then hypothesis testing is carried out with the following results:
Table 5: Testing of Simultaneous Hypotheses

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>5,608</td>
<td>2</td>
<td>2,804</td>
<td>26,425</td>
<td>0,000</td>
</tr>
<tr>
<td>Residual</td>
<td>2,971</td>
<td>28</td>
<td>0,106</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>8,578</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Dependent Variable: Managerial Performance
b. Predictors: (Constant), Internal Control, Information Technology

Source: IBM Statistics SPSS 25

The model built in research can be used to predict that information technology and internal control affect managerial performance. Table 5 shows that the $F_{\text{count}}$ value is 26.425 this value will be compared with the $F_{\text{table}}$ value where in the distribution table $F$ for $\alpha = 0.05$ and $db1: (k) = 2$ and $db2: nk-1 (31-2-1) = 28$ then the value of $F_{\text{table}}$ is 3.34. Because $F_{\text{count}}$ (26,425) is greater than $F_{\text{table}}$ (3.34), the error rate of 5% ($\alpha = 0.05$) was decided to reject $H_0$ and accept $H_1$. This means that with a confidence level of 95% it can be concluded that information technology and internal control simultaneously influence managerial performance at PT. Pikiran Rakyat of Bandung. Visually, the reception and rejection areas of $H_0$ in the simultaneous test can be seen in the following graph.

Table 6: Multiple Linear Regression Equations

<table>
<thead>
<tr>
<th>Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>---------------</td>
</tr>
<tr>
<td>(Constant)</td>
</tr>
<tr>
<td>Information Technology</td>
</tr>
<tr>
<td>Internal Control</td>
</tr>
</tbody>
</table>

a. Dependent Variable: Managerial Performance

Source: IBM Statistics SPSS 25

Output table 6 obtained a value of 0.559, $b_1$ of 0.336 and $b_2$ of 0.462. Thus, the multiple linear regression equations that will be formed are as follows:
The results of the multiple linear regression equation for each variable can be interpreted as follows:

a. The constant value (a) of 0.559 shows that when the two independent variables are zero (0) and there are no changes, the managerial performance is predicted to be worth 0.559.

b. Variable X1, namely information technology has a regression coefficient of 0.336, indicating that when information technology is improved, it is predicted to increase managerial performance by 0.336.

c. Variable X2 namely internal control has a regression coefficient of 0.462 indicating that when internal control is increased, it is predicted that it will increase managerial performance by 0.462.

**Discussion**

**Effect of Information Technology on Managerial Performance**

The result of hypothesis testing that has been done shows that the variation in the value of Information Technology at PT. Pikiran Rakyat Kota Bandung can explain the variation in the value of Managerial Performance. Based on the results of the partial hypothesis test (X1), the value of t count (3.331) is greater than t table (2.048). In accordance with the hypothesis testing criteria that H0 is rejected and H1 is accepted, meaning that information technology partially influences managerial performance at PT. Pikiran Rakyat of Bandung.

The results of this study support the results of previous studies which showed that information technology can influence managerial performance. Previous research was conducted by Nurmalasari (2013) and Hakim (2016) who have research results that show that information technology in companies can improve managerial performance. Managerial performance that is not optimal can result in not achieving company goals; it can even cause losses to the company. A company requires information technology as an independent appraiser to review operations and assess the effectiveness of company performance and provide recommendations for improvements to weaknesses faced by the company.

**Effect of Internal Control on Managerial Performance**

The result of hypothesis testing that has been done shows that the variation in the value of Internal Control at PT. Pikiran Rakyat Kota Bandung can explain the variation in the value of Managerial Performance. Based on the results of the partial hypothesis test (X2), the value of tcount (3.830) is greater than ttable (2.048). In accordance with the hypothesis testing criteria that H0 is rejected and H1 is accepted, meaning that partially internal control has an effect on managerial performance at PT. Pikiran Rakyat City of Bandung.
The results of this study support the results of previous studies which showed that internal control can affect managerial performance. Previous research was conducted by Andriyanto (2013) and Haristiani (2015). To create effective internal controls, the elements of internal control need to be improved and evaluated whether they are going well. If the internal control of a company has been carried out properly, then managers can make better decisions to improve the effectiveness and efficiency of the company. The higher the implementation of good internal control, it will improve managerial performance.

**Effect of Information Technology and Internal Control on Managerial Performance**

The results of the tests that have been done show that simultaneously information technology and internal control have a significant effect on managerial performance at PT. Pikiran Rakyat of Bandung. Based on the results of the simultaneous hypothesis test, $F_{\text{count}}$ (26,425) is greater than $F_{\text{table}}$ (3.34) then the error rate of 5% ($\alpha = 0.05$) was decided to reject $H_0$ and accept $H_3$. This means that with a confidence level of 95% it can be concluded that information technology and internal control simultaneously influence managerial performance at PT. Pikiran Rakyat of Bandung. Based on the results of the study indicate that the value of $R^2$ obtained is 0.654 or 65.4%. These results indicate that Information Technology and Internal Control have an influence of 65.4% on Managerial Performance. Whereas the remaining 34.6% is the contribution of the influence given by other factors not examined in this study.

This research is supported by research from Priambodo (2015) which states that the more information technology is utilized, the better the performance of managers. If they are able to utilize existing information technology as a means and infrastructure that has been provided optimally to support and assist in the completion of their work assignments, then the managerial performance will also be better, because work assignments can be completed on time in the right way and as expected. Good internal control will also improve managerial performance because managers can make the right decisions.

**Conclusion**

Based on the results of research that has been described, the author can make conclusions relating to the research conducted on the effect of Information Technology and Internal Control on Managerial Performance at PT. Pikiran Rakyat of Bandung as follows:

1. The results of processing data obtained from respondents at PT. Pikiran Rakyat of Bandung shows that information technology influences managerial performance at PT. Pikiran Rakyat of Bandung. This shows that as more information technology is applied in the company, the managerial performance will also increase.
2. The results of processing data obtained from respondents at PT. Pikiran Rakyat of Bandung shows that internal control influences managerial performance at PT. Pikiran Rakyat of Bandung. This shows that proper internal control within the company makes managerial performance better.

3. The results of processing data obtained from respondents at PT. Pikiran Rakyat of Bandung shows that variations in information technology variables and variations in internal control variables influence managerial performance. This shows that the better use of information technology in the company and proper internal control can improve managerial performance.

**Suggestion**

Suggestions that the writer can convey based on the conclusions of this study are as follows:

1. The results of the study indicate that information technology can influence managerial performance. Suggestions can be given to improve the way to communicate information because communicating information is an indicator with the lowest average so that need to be an increase. Communicating good information requires a way of describing information in the right format and compiling information using appropriate equipment. This information is then delivered so that it attracts attention. Therefore, networks need to be improved that can disseminate information such as web companies or online media. So the company will not be left behind by the fast changing times. With the improvement of information technology, it can also help management to make better decisions for the company going forward.

2. The results of the study show that internal control can influence managerial performance. Suggestions can be given to improve monitoring because monitoring is the lowest indicator by evaluating and communicating the weaknesses of internal control in a timely manner to the parties responsible for taking corrective action.

3. The results of the study indicate that managerial performance can be influenced by information technology and internal control. The advice that can be given is to improve evaluation and representation because evaluation and representation are the lowest average indicators. The company can improve the assessment of previous performance results and assess and measure employee appraisal reports, assess results records, evaluate financial statements, and check products better, so that the company can determine what should be avoided that will harm the company. Meanwhile, to increase representation is to improve relations with external parties and attend business meetings held by external parties.
REFERENCES


