ANALYSIS OF THE EXTERNAL ENVIRONMENT AND INTERNAL CONTROL OF COMPANY PERFORMANCE

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ABSTRACT

The success of performance is not only from a historical financial aspect, but more than that, from non-financial factors that have a much greater contribution. The research objective is to analyze the environment, internal, and company performance. The method used in this research is a descriptive and associative approach with a quantitative approach. The sampling technique used in this study used saturated sampling or often referred to as census and in this case only PT Ultimedia Group Saudara's employees could get 58 people using the saturated sampling technique. The data analysis technique used is multiple linear regression analysis, including the coefficient of determination, multiple correlation coefficients, partial test (T test), and simultaneous test (F test). The results showed that the external environment has an effect on company performance. Internal control affects company performance. The simultaneous test results (F test) show that the external environment and control have an effect on company performance.

Keywords: Company Performance, External Environment, Internal Control

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1. Introduction

In general, the purpose of establishing a company is how to make a profit (profit) and how the company can survive. With an increasingly competitive level of competition, every company is required to produce satisfactory performance, so get a big profit. Wihtout this, it is certain that the company will not develop or operate in paying for any expenses from its operational activities.

Performance success is not only from a historical financial aspect, but more than that, non-financial factors actually have a much bigger contribution (Wiyati, 2016), such as improving the quality of products and services, increasing business efficiency, involving employees with various abilities and innovation and ultimately boils down to how to provide excellent service to customers. Thus, strategic performance measurement will be able to translate, communicate and align the company's vision and mission into the company's operations and functions (Radithya & Tin, 2011). Even further than that, it will provide feedback as a strategic lesson in achieving company goals.

There are many factors that affect company performance including external environmental factors such as government policies, legal and political forces, technology, resources, competitors, customer tastes, and company management (Suyono, 2013). The external environment is an environment that is outside the organization, but needs to be considered in making business decisions (Susanthi, 2017). The business environment has a strong influence on company organization, especially when the business world is not limited by a country's territory (borderless world), the shift of hard technology to smart technology and other fundamental changes have an impact on policies to be taken by company management. (Ratwianingsih, 2018).

David (2011) explains what is meant by the external environment company (external business environment) are the various factors that exist outside the organization that must be taken into account by the company organization at the time make decision. The external environment of the company is all happening outside the company that has the potential to influence the company.

Meanwhile Pearce & Robinson (2009) define the external environment are factors beyond control that affect the choice of the company about direction and action, which in turn also affects the structure organization and its internal processes.

According to (Kotler & Armstrong, 2018), the company's external environment consists of two main components, namely:
1. Macro Environment Analysis
The macro environment is made up of larger social forces affect the micro environment, consisting of:

a. Demographic Environment. Is a study of the human population which concerns the size, density, location, age, gender, taste, employment, and other statistics.
b. Economic Environment. Consists of factors that affect purchasing power and patterns consumer spending.
c. Natural Environment. Is includes the natural resources needed as input for marketers or who are affected by marketing activities.
d. Technology Environment. It is the power that creates technology, products and market opportunities the new one.
e. Political Environment. Consists of law, government agencies, and NGO groups influence and limit the various organizations and individuals within particular society.
f. Cultural Environment. Consists of institutions and other forces that influence the basis, perceptions, tastes, and people's behavior.

2. Micro Environmental Analysis

The micro environment consists of actors who are close to the company and affect the company's ability to serve its customers, consists from:
a. Suppliers, are people or organizations that provide resources required by the company to produce goods or services.
b. Marketing intermediaries, are organizations that help companies promote, sell and distribute products or services companies to end buyers which include intermediary sellers, companies physical distribution, marketing services agents and financial intermediaries.
c. Customers, are people or organizations that buy goods or services company. The customer market consists of five types of markets, namely markets consumer, business market, intermediate seller market, government market and international market.
d. Competitors are companies that offer similar products or substitute products. Companies must be able to achieve strategic benefits by placing their bids stronger in comparison competitors in the minds of consumers.
e. Community, is a group that has a potential interest or real interest, or influence on an organization's ability to achieve its goals.

Apart from the external environment, another factor that also affects organizational performance is internal control. Internal control is the policies, procedures, and information systems used to protect company assets from loss or corruption, and to maintain the accuracy of financial data (Maruta, 2016).

Internal control is all organizational plans, methods, and measurements selected by a business activity to secure its assets, check the accuracy and reliability of business accounting data, increase operational efficiency, and support adherence to established managerial policies (Diana & Setiawati, 2011) . A good control system can provide the right information for managers or the board of directors in making decisions or policies for more effective achievement of company goals. That the purpose of the internal control system is to improve organizational performance, the internal control system is carried out to protect the assets / assets of the organization and its bookkeeping, the internal control system is used to check the accuracy and reliability of accounting data, increase business efficiency and encourage adherence to established management policies (Hanif , 2012).

In addition, According to the Committee of Sponsoring Organization (COSO, 2009), controlling internal is also defined as a process run by the board of commissioners, management and other personnel designed to give you confidence adequate about the third achievement target groups as follows: effectiveness and operating efficiency, can be trusted financial reports, and adherence to legislation. From the above definition we can conclude that internal control is a series of actions that are penetrate throughout the organization. Internal controls are in process management, both planning, implementing and monitoring, involving the board commissioners, management and other personnel. Management as an agent who has receive full authority within controlling the resources owned from the principal, must periodically give accountability or full accountability. Accountability answer to a business is an obligation to report the extent of implementation program according to what has planned. The report is in the form of a business performance report in the form of financial reports and annual reports.

As for the dimensions of internal control according to COSO in (Habibie, 2013) namely: control environment, control activities, risk assessment, information and communication, and monitoring. as for the explanation of each of these dimensions are:
1. Control environment

The control environment is a means and infrastructure organization or company to run an internal control system good. In the absence of a good internal control environment, system even very good internal controls cannot be implemented properly. The components that affect the internal control environment are: commitment to ethical values and integrity, Operating style management's and philosophy, Organizational structure, the audit committee of the board of directors, methods of assigning responsibility and authoruty, human resources policies and practices, and external influences.

2. Control activities

Supervision activities are a variety of processes and efforts to enforce supervision or control of company operations. According to COSO There are several control activities implemented by the company, namely: properauthorization of transactions and activities, segregation of duties, design and use of adequate documents and records, adequate safeguards od assets and records, and independent checks on performance.

3. Risk assessment

Company management must be able to identify the various risks involved faced by the company, so that precautions can be taken to reduce the losses that may arise. Risk groups are faced by the company, namely: strategic risk, financial risk and information risk.

4. Information dan communication

Companies must know the duties of each employee, for example employees who record sales transactions, send invoices to buyers and who receive payment. This is done so that the company can track employees who are likely to commit fraud.

5. Monitoring

Monitoring is when an activity goes wrong action is expected to be taken as soon as possible. The form of monitoring in the company can be performed by any (or all) of the following procedures: (a) Effective supervision, namely, providing guidance towards employees. (b) Accountability accounting that is, doing application of an accounting system that can be used to assess performance each manager, department and process run by company. This is done so that employees can work well. (c) Internal auditing, namely auditing carried out by auditors within the company to assess the system run by the company and provide a report to management regarding the proposed improvements so that management can immediately request to fix the system.

PT. Ultimedia Group Saudara is a company engaged in digital-based marketing through an online portal under the auspices of PT. Ultiface Selamet Nugraha with business license number 503/184 / PK / IV / DPMPTSP / 2014. Based on the results of the initial assessment that the author did, it was revealed that there was a problem in the company's performance at PT. Ultimedia Group Saudara. The following is company performance data measured by sales turnover in January 2020-November 2020, namely:

Table 1

Sales Turnover PT. Ultimedia Group Saudara

As of January 2020-November 2020

Bulan	Total
Januari	Rp 531.489.400
Februari	Rp 470.951.500
Maret	Rp 933.544.105
April	Rp 2.112.601.894
Mei	Rp 1.741.859.068
Juni	Rp 1.357.321.399
Juli	Rp 2.466.462.947
Agustus	Rp 1.357.258.000
September	Rp 906.106.636
Oktober	Rp 651.881.667
November	Rp 281.880.126

Source : (PT. Ultimedia Group Saudara, 2021)

From the results of table 1 it can be seen that the sales turnover of PT. Ultimedia Group Saudara has experienced a very significant decline, in November 2020 the turnover obtained by PT. Ultimedia Group Saudara only Rp. 281,880,126, while the difference with the previous month was Rp. 370,001,541. it shows that there is a problem with the company performance of PT. Ultimedia Group Saudara, namely a decrease in sales turnover. These problems are thought to be caused by inadequate quality resources and other causes are thought to be due to lack of monitoring by supervision.

Based on the description above, the authors are interested in conducting research with title "External Environmental Analysis and Internal Control on Performance Company (Survey at PT Ultimedia Group Saudara) "

The external environment and internal control are considered to have an effect on company performance. Company performance is defined as the overall success of the company in achieving its goals strategies that have been determined through strategic choice initiatives. Performance company is defined as the company's ability to achieve its goals through efficient and effective use of resources and depicting how far does a company achieve its results after comparison with previous performance, previous performance and benchmarking of other organizations' performance, as well as to what extent it has achieved the set goals and targets (Nurgahayu & Retnani, 2015). While Sulaksono (2019) argues that company performance is the result or a person's overall success rate over a given period in carry out the task in comparison with various possibilities, such as standards work results, targets or targets or criteria that have been

determined in advance has been mutually agreed.

The performance measure can be analyzed in three ways groups, namely: a) The profitability ratio is measure management effectiveness based on things The result of sales and investation; b) Growth ratio, measure the company's ability to maintain its economic position in the product holder operate; c) measure, measure management's ability to achieve values a market that exceeds cash. Measurement the performance of the business is carried out and is based only on financial performance alone before is sufficient to judge thoroughly cause in measurement financial performance does not appear to measure the performance of the company's intellectual property.

2. Method

This study uses a Strategic Management approach, especially regarding the external environment, internal control, and company performance. The author uses a descriptive and associative approach with a quantitative approach as the basis for the form of writing, because there are variables to be examined for the influence or relationship between one variable and another in this study.

The quantitative method with an analytical approach according to Sugiyono (2017) is that it can be interested as a research method based on the philosophy of postivism, used to research spesific populations or samples, data collection using research instruments, quantitative / statistical data analysis with the aim of testing hypotheses that have been set. According to Harwell (in Silalahi, 2015) Quantitative research methods attempt to maximize objectivity, replicability, and generalizibility of findings, and are typically interested in prediction. Integral to this approach is the expectation that a researcher will set aside his or her experiences, perceptions, and biases to ensure objectivity in the conduct of the study and the conclusions that are drawn. Key features of many quantitative studies are the use of instruments such as tests or surveys to collect data and reliance on probability theory to test statistical hypotheses that correspond to research questions of interest. Quantitative methods are frequently described as deductive in nature, in the sense that inferences from tests of statistical hypotheses lead to general inferences about characteristics of a population. Quantitative methods are also frequently characterized as assuming that there is a single "truth" that exists, independent or human perception.

Next, according to (Moleong, 2019), the descriptive research method is a method used to describe or analyze research results but not used to widely appeal. Based on opinion These, researchers can conclude that the research is descriptive and associative is used to describe or explain a variable or so without making comparisons aiming to see the relationship between two or more variables.

While in this study consisted of two independent variables and one dependent variabel. Independent variables are variables that affect the dependent variable either positively or negatively, knowing that the increase and decrease in the dependent variable and the dependent variable are caused by the independent variable (Sekaran and Bougie, 2016). The independent variables in this study are the External Environment and Internal Control. The dependent variable is the variable that is the main concern in research to understand and describe the dependent variable and find the variables that affect it (Sekaran and Bougie, 2016). While in this study variable is The Company Performance.

Next, the sampling technique used by the author is nonprobability sampling. The type of nonprobability sampling used in this study is saturated sampling or often referred to as census. According to Sugiyono (2014) "saturated sample is a technique to assess a sample if all members of the population are used as samples ". And in this only employees of PT Ultimedia Group Saudara who assessed 58 people with using saturation retrieval technique.

The sample is part of the number and symbols owned by this population. According to Husaen (2011) the statement that: "Part of the number and character possessed by the population. Sample measurement is a step to determine sample size taken in carrying out object research. To determine the number of samples can be done statistically or based on data research. This sampling should be carried out in such a way a sample is obtained that can actually function or can describe the actual situation of the population, in other terms it must be representative (represent). "

Based on the explanation above, the sample in this study is all employees, namely 58 employees of PT Ultimedia Group Saudara. The data collection techniques used by the author include primary data and secondary data.

Primary data is data that can be obtained empirically carried out directly to the perpetrator or those involved in it with using specific data collection techniques. According to Husaen (2011), "Data Primary is data obtained from primary sources both from individuals and individually, for example from the results of interviews or filling out a questionnaire which is usually done by researchers ". The data collection technique used by researchers is to use primary data, data collection is done through a questionnaire survey Delivered and taken by the researcher for the employees of PT Ultimedia Group Sibling. As for obtaining primary data, it is done by: observation, interviews, and questionnaires.

1. Observation

According to Sutrisno in (Albi & Anggito, 2018) argues that "Observation is a complex process, a process composed of various biological and psychological processes, two of the most important of which are the processes of observation and memory ". Meanwhile, according to Hadi (in Sugiyono, 2014: 145) states that observation is a complex process,

a process composed of various biological and psychological processes. Two of the most important are observation and memory processes.
2. Interviews
Interview is a technique of collecting data that is done with ask questions or statements related to research. According to (Muri, 2019) "Interviewing is one technique used to collect research data in a simple way that the interview (interview) is an event or an interaction process between the interviewer (interviewer) and the source of information or person be interviewed (interviewee) through direct communication ". Meanwhile According to Sudjana (in Komariah, 2011: 130) interviewing is the process of collecting data or information through face-to-face between the interviewer and the party being asked or answering (interview).
3. Questionnaires.
The questionnaire is a data collection technique by making a list questions relating to the object being meticulous are given to the respondents. List of questions regarding the external environment and internal control against employee performance.

Meanwhile, secondary data is primary data which has been further processed and presented either by the primary data collector or by other parties for example in the form of tables or diagrams. According to Sugiyono (2014), "Secondary data is data obtained or collected by the person doing the research from those sources already exists. " This secondary data is used by researchers for further processing, Meanwhile, secondary data is obtained by means of: literature study and company documentation.
1. Literature study
Literature study is a data collection technique that is carried out by studying books, journals, references or other appropriate sources with the problems that will be discussed in this study.
2. Company documentation
Documentation is the process of obtaining data by analyzing it by studying company documentation. The documentation used is in accordance with the data required for research. This documentation is used for collect secondary data as support for primary data, namely such as company profile, vision and mission, organizational structure, and existing data company.

As for the data analysis technique used is multiple linear regression analysis techniques, including the coefficient of determination, multiple correlation coefficients, partial test (T test), and simultaneous test (F test).
Multiple regression is a regression or predictive model that involves more than one independent variable or predictor. Multiple regression analysis is used by researchers, for predict how the state (rise and fall) of the dependent variable, if two independent variables as predictor factors that are manipulated (increase or decrease score) (Sugiyono, 2017).

3. Results and Discussion

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis is used by researchers to examine the effect of several variables that are correlated with other variables to be tested. From the results of this multiple linear regression, it can be seen in Table 2:

Table 2
Results of Multiple Linear Regression Analysis
Coefficients^a

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-22.268	5.999		-3.712	.000
	Lingkungan Eksternal	1.947	.130	.845	15.009	.000
	Pengendalian Internal	.233	.060	.219	3.896	.000

a. Dependent Variable: Kinerja Perusahaan

Source: Primary Data (Questionnaire), 2021

From the results of multiple linear regression tests, the equation can be obtained:

$$Y = -22{,}268 + 1{,}947\,X_1 + 0{,}233\,X_2$$

Coefficient of Determination (R^2)

Table 3
Results of Coefficient of Determination
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.912^a	.832	.826	5.09735

a. Predictors: (Constant), Pengendalian Internal, Lingkungan Eksternal

Source: Primary Data (Questionnaire), 2021

The results of Table 3 show the amount of the adjusted R2 value, namely 0.832; then this shows 83.2% of company performance variables can be explained by the two independent variables, namely the external environment and internal control. Meanwhile 16.8% came from factors not examined in the study.

Multiple Correlation Coefficient

Table 4

Results of Multiple Correlation Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.912^a	.832	.826	5.09735

a. Predictors: (Constant), Pengendalian Internal, Lingkungan Eksternal

Source: Primary Data (Questionnaire), 2021

The results of Table 4 show that the results obtained by the R number are 0.832, these results are in the category 0.800 - 1,000. This shows that

there is a very strong relationship between the external environment and internal control and company performance.

Simultaneous Significance Test (Test F)

Table 5

Results of Test F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7087.709	2	3543.855	136.391	.000[b]
	Residual	1429.066	55	25.983		
	Total	8516.776	57			

a. Dependent Variable: Kinerja Perusahaan

b. Predictors: (Constant), Pengendalian Internal, Lingkungan Eksternal

Source: Primary Data (Questionnaire), 2021

The results of Table 5 show that the results of the F test that have been carried out can be obtained the sig value. 0.000 <0.05; Fcount 136.391> Ftable 3.16. This means that the external environment and internal control jointly (simultaneously) have an effect on company performance. It can be concluded that the company will produce good company performance if the external environment and internal controls get great attention. The results of this study are in line with research conducted by Suyono (2013) which states that, "A more certain external business environment and the implementation of effective internal control simultaneously affect company performance."

Partial Signification Test (T Test)

Table 6

Results of Test T

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-22.268	5.999		-3.712	.000
	Lingkungan Eksternal	1.947	.130	.845	15.009	.000
	Pengendalian Internal	.233	.060	.219	3.896	.000

a. Dependent Variable: Kinerja Perusahaan

Source: Primary Data (Questionnaire), 2021

The results of Table 6 show that the results of the T test that have been carried out on external environmental variables produce a value of sig. 0.000 <0.05; the value of Tcount 15.009> TTable 2.00404. This means that the external environment partially has a positive and significant effect on company performance. This shows that when the company manages the external environment properly in terms of macro and micro environmental analysis, it will be able to improve the

company's performance at PT. Ultimedia Group Brothers.

The results of this study are in line with research conducted by Suyono (2013); Riyanto (2018) and Idris (2013) who state that, "the external environment partially affects company performance."

Furthermore, the internal control variable produces a value of Tcount 3.896> TTable 2.00404. This means that internal control partially has a positive and significant effect on company performance. This shows that when the company manages internal control properly in terms of the control environment, monitoring activities, risk understanding, information and communication, and monitoring, it will be able to improve the company's performance at PT. Ultimedia Group Brothers.

The results of this study are in line with research conducted by Suyono (2013); Anam et al., (2020) and Putri (2016) which state that, "internal control partially affects company performance."

Conclusions and Suggestions

Based on the results of the T test, the external environment partially affects company performance and internal control partially affects company performance. Simultaneously, the external environment and internal control together (simultaneously) have an effect on company performance.

Based on the research results obtained from data analysis, the suggestions that can be given by the author to PT. Ultimedia Group Saudara are: (1) It is better if the company continues to strive to control the external environment, because the more certain the external environment will be able to encourage the growth of company performance. (2) The company is expected to maximize the management of internal controls that have previously existed so as to encourage employees to improve their performance. (3) This research is expected to be used as a means of information so that further research can improve the limitations of this study by conducting research in other sectors and expanding external environment variables, internal control, and company performance in order to develop research using other variables. so that it can support in further research.

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