



The Influence of Work Environment and Internal Control on Employee Performance: A Study at Breaktime Reflexology in Palu City

Moh Zuljalali Wal Irsyam¹, Ernawaty Usman², Rahayu Indriasari³, Latifah Sukmawati Yuniar⁴

Universitas Tadulako

Email: zuljalaliwalirsyammuhhammad@gmail.com

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ABSTRACT

This study aims to examine and analyze the influence of the work environment and internal control on employee performance at Breaktime Reflexology in Palu City. Using a quantitative approach, data were collected through questionnaires and interviews from all 65 employees, applying a saturated sampling technique. The analytical method used was multiple linear regression with the aid of SPSS version 25. The results showed that the work environment and internal control simultaneously have a positive and significant effect on employee performance. Partially, both variables also have a positive and significant influence. These findings indicate that improvements in the physical and non-physical aspects of the work environment—such as cleanliness, comfort, and harmonious relationships—enhance employee motivation, job satisfaction, and productivity. Moreover, effective implementation of internal control mechanisms, including clear division of duties, supervision, and compliance procedures, fosters accountability, discipline, and organizational trust. The study supports Stewardship Theory, emphasizing that employees, when provided with a supportive environment and structured control system, are motivated to act in the organization's best interest. This research contributes empirically to human resource management practices in service-based industries, particularly reflexology centers, by highlighting that organizational success depends on the synergy between conducive work conditions and robust internal controls. Future studies may include other performance determinants such as leadership, motivation, and organizational culture.

1. Introduction

In the era of globalization, human resources (HR) have become one of the most critical assets in determining a company's progress and competitiveness. Effective human resources contribute significantly to the achievement of organizational vision and mission, making the presence of competent employees an essential added value for organizational development and the successful attainment of corporate objectives. Organizations continuously strive to optimize employee performance because organizational success is highly dependent on individual work achievements. Performance is defined as the result or achievement of work that encompasses the entire work process and is assessed based on an individual's ability to complete tasks according to

their experience and skills (Shintia & Riduwan, 2021).

Globally, companies are increasingly aware that employee performance is not solely determined by technical competence but is also influenced by organizational factors such as work environment and internal control systems. In a highly competitive business environment, organizations are required to create a productive and supportive workplace atmosphere in order to maintain employee motivation, efficiency, and organizational sustainability. At the local level, many organizations continue to face challenges related to workplace relationships, communication patterns, and employee discipline, all of which directly affect organizational performance and service quality.

One of the most important factors influencing employee performance is the work

environment. A good and conducive work environment, supported by harmonious relationships between supervisors and subordinates as well as adequate facilities and infrastructure, creates a pleasant working atmosphere that ultimately improves employee motivation and efficiency (Putri, 2023). A supportive work environment is characterized by open communication, effective leadership, recognition of achievements, and attention to work–life balance. These factors facilitate career development and creativity, resulting in employees who are more engaged, dedicated, and capable of contributing significantly to organizational success.

In addition to the work environment, internal control also plays a crucial role in supporting employee performance. Internal control ensures employee compliance with organizational rules, minimizes the risk of violations and fraud, and is effective in safeguarding company assets. The implementation of a proper internal control system is essential for improving operational effectiveness and establishing sustainable positive relationships between companies and employees (Ruliyanti & Siahaan, 2021). In the modern organizational context, internal control is not merely a mechanism for supervision but also a strategic instrument for ensuring accountability, operational consistency, and organizational efficiency.

Previous studies have widely examined the relationship between work environment, internal control, and employee performance. However, several limitations remain evident in the existing literature. First, many prior studies tend to examine the influence of work environment and internal control separately, rather than integrating both variables in a comprehensive framework for understanding employee performance. Second, previous research has often focused on large corporations or public institutions, while limited attention has been given to organizational contexts where interpersonal conflict, communication barriers, and disciplinary issues are prevalent. Third, empirical findings regarding the effectiveness of internal control and workplace conditions in improving employee performance remain inconsistent across different organizational settings, indicating the need for further investigation.

Based on preliminary field interviews, indications emerged that employee performance

was hindered by conflicts between supervisors and subordinates due to unclear role distribution and lack of communication, creating an unconducive work environment. In addition, indiscipline in the implementation of internal control, particularly regarding punctuality, customer attitudes, and service quality, directly negatively affected customer satisfaction and the company's reputation. These conditions indicate that organizational problems are not only related to technical work aspects but also involve managerial and behavioral dimensions that influence employee performance outcomes.

Therefore, the research problem in this study is specifically focused on how the work environment and internal control influence employee performance within the organizational context being studied. This issue becomes important because ineffective workplace conditions and weak implementation of internal control may reduce employee productivity, decrease service quality, and hinder organizational goal achievement.

Accordingly, this study aims to analyze the influence of the work environment and internal control on employee performance. The study seeks to determine whether a conducive work environment and effective internal control system can significantly improve employee performance. In addition, this research is expected to identify organizational conditions that potentially hinder optimal employee performance.

Theoretically, this study contributes to the development of human resource management and organizational behavior literature by enriching empirical evidence regarding the relationship between work environment, internal control, and employee performance. This research also provides a more comprehensive understanding by integrating organizational and behavioral aspects in explaining employee performance. Practically, the findings of this study are expected to provide useful insights for organizational leaders and managers in creating a supportive work environment and implementing effective internal control systems to improve employee productivity, service quality, and organizational sustainability. The novelty of this study lies in its integration of work environment and internal control variables in explaining employee performance within an organizational context characterized by communication barriers, role ambiguity, and disciplinary challenges.

2. Literature Review

2.1 Conceptual and Theoretical Foundations

2.1.1 Stewardship Theory

Stewardship Theory explains that individuals, including managers and employees, are inherently motivated to work responsibly and prioritize organizational interests over personal interests. In this context, managers act as “stewards” whose objectives are aligned with those of the principals or organizations, based on a mutually binding relationship aimed at achieving collective goals (Donaldson & Davis, 1991, as cited in Jung et al., 2020). Stewards believe that organizational success will ultimately fulfill their personal needs and aspirations. Therefore, the theory emphasizes collective achievement, trust, accountability, and organizational commitment rather than individual short-term gains.

The implementation of Stewardship Theory can be observed through organizational efforts to establish a supportive work environment and effective internal control systems. Programs such as systematic employee training, supervision, and motivational support encourage employees to behave proactively and responsibly, which directly contributes to employee performance improvement. In the context of Breaktime Pijat Refleksi, organizational efforts to provide motivation within a supportive work environment and strict internal control mechanisms are expected to support planning, controlling, and decision-making processes, ultimately improving organizational performance.

2.1.2 Work Environment

The work environment represents the primary setting where employees conduct their daily activities, and a conducive environment significantly influences employee comfort and performance improvement (Sihaloho & Siregar, 2019). A comfortable work environment creates positive emotional attitudes, enhances employee motivation, increases productivity, and ensures that working time is utilized effectively and efficiently.

According to Sedarmayanti (2001), the work environment consists of two major dimensions: physical and non-physical work environments. The physical work environment includes all physical conditions surrounding the workplace, such as safe

buildings, adequate work equipment, supporting facilities (including rest and worship areas), and transportation facilities that support punctuality and operational effectiveness. Meanwhile, the non-physical work environment focuses on harmonious interpersonal relationships within the organization. Indicators include good relationships among coworkers, mutual respect between supervisors and subordinates, and effective collaboration among employees.

Organizations should recognize that employees are valuable organizational assets, and therefore both physical and non-physical workplace comfort are essential for organizational sustainability. A supportive work environment can enhance employee enthusiasm and performance, whereas an uncomfortable environment may reduce motivation and negatively affect performance outcomes.

2.1.3 Internal Control

Internal Control refers to a set of organizational policies, procedures, and methods designed to safeguard organizational assets, ensure the accuracy and reliability of accounting information, and guarantee employee compliance with management policies and legal regulations (AIA in Supriyono, 2016; Ismail & Sudarmadi, 2019). Overall, the primary objective of internal control is to provide reasonable assurance that company assets are protected, accounting information is accurate, and organizational regulations are properly implemented.

An effective internal control framework refers to the five main components proposed by COSO (2013), namely: (1) Control Environment, which establishes ethical culture and accountability; (2) Control Activities, which include operational procedures such as authorization, approval, and segregation of duties; (3) Risk Assessment, which involves identifying and analyzing risks that may hinder organizational objectives; (4) Information and Communication, which ensures that relevant and quality accounting information is communicated effectively and timely; and (5) Monitoring, which involves continuous evaluation of implemented control effectiveness.

2.1.4 Employee Performance

Employee performance reflects the level of achievement attained by employees in carrying out organizational responsibilities and objectives. High employee performance indicates the effectiveness and efficiency of organizational operations. According to Government Regulation No. 71 of 2010, financial reports are structured reports regarding the financial position and transactions of reporting entities aimed at providing useful information for decision-making and accountability purposes. The quality of financial reporting is reflected through complete, transparent, and non-misleading information.

The quality of financial information is determined by four main characteristics: relevance, reliability, comparability, and understandability. Relevant information provides feedback value, predictive value, timeliness, and completeness. Reliable information must be honestly presented, verifiable, and neutral. Comparable information enables comparisons both internally and externally, while understandable information must be presented in forms and terminology appropriate to users' comprehension levels. In organizational contexts, effective employee performance contributes significantly to producing high-quality organizational outcomes and improving overall operational effectiveness.

2.2 Review of Empirical Studies

Previous empirical studies largely indicate a significant relationship between Accounting Information Systems (AIS), Internal Control, Work Environment, and Employee Performance. Studies conducted by Ismail & Sudarmadi (2019), Ruliyanti & Siahaan (2021), and Wijaya dan Priono (2022) demonstrated that AIS and Internal Control positively and significantly influence employee performance, both partially and simultaneously. These findings suggest that effective information systems and strong control mechanisms contribute to organizational efficiency and employee productivity.

However, several contradictory findings have also emerged. Anggraeni et al. (2019) and Hestiana et al. (2023) found that AIS did not significantly affect employee performance. According to Ariani et al. (2024), these inconsistencies may result from implementation difficulties and limited employee

adaptation to AIS applications in organizational settings. Such findings indicate that the effectiveness of AIS may depend on organizational readiness, technological capability, and employee competence.

The Work Environment variable has consistently been identified as a strong predictor of employee performance. Studies by Putri (2023), Yantika et al. (2018), Adha et al. (2019), Sihalohe & Siregar (2019), and Umboh et al. (2022) collectively confirmed that the work environment has a positive and significant effect on employee performance, either independently or alongside other variables. These studies emphasize that both physical comfort and harmonious interpersonal relationships in the workplace are essential factors influencing employee productivity and organizational outcomes.

In addition to AIS, Internal Control, and Work Environment, several other variables have also been found to influence employee performance. Work Motivation was identified as a significant determinant in studies by Ruliyanti & Siahaan (2021), Ningsih dan Natalia (2020), and Hestiana et al. (2023). Other variables, including Job Training, Career Development, Work Ethic, Work Discipline, and Workload, were also found to significantly affect employee performance, broadening the understanding of performance determinants within organizational contexts.

Despite these findings, some studies reported inconsistent results. For example, Adha et al. (2019) revealed that although the Work Environment positively affected employee performance, Work Motivation did not significantly influence performance outcomes. Meanwhile, Maha & Herawati (2022) focused on the influence of work stress, work environment, and workload on Job Satisfaction and found positive and significant relationships with employee satisfaction.

Methodologically, most previous studies employed quantitative approaches using primary data collected through questionnaires. Data analysis techniques commonly involved multiple linear regression analysis, classical assumption testing, and hypothesis testing through t-tests and F-tests. Collectively, these studies provide a strong theoretical and empirical foundation regarding the importance of Internal Control and Work Environment in improving Employee Performance.

2.3 Identification of the Research Gap

Although numerous studies have examined the influence of Accounting Information Systems, Internal Control, and Work Environment on Employee Performance, several research gaps remain evident. First, previous findings regarding the effect of AIS on employee performance remain inconsistent. While studies such as Ismail & Sudarmadi (2019), Ruliyanti & Siahaan (2021), and Wijaya dan Priono (2022) found significant positive effects, other studies including Anggraeni et al. (2019) and Hestiana et al. (2023) reported insignificant relationships. These contradictory findings indicate the need for further investigation regarding the contextual effectiveness of AIS implementation.

Second, prior studies have generally examined these variables separately or in limited combinations, resulting in insufficient integration among AIS, Internal Control, and Work Environment within a single analytical framework. This limitation creates opportunities to explore how these variables collectively contribute to Employee Performance.

Third, most prior studies were conducted in general organizational or corporate settings, with limited evidence from service-based businesses such as reflexology and wellness service companies. Therefore, this study seeks to address these gaps by examining the combined influence of AIS, Internal Control, and Work Environment on Employee Performance within the context of Breaktime Pijat Refleksi.

2.4 Development of the Conceptual Framework

This study focuses on the relationships among Accounting Information Systems, Internal Control, Work Environment, and Employee Performance. Accounting Information Systems are expected to improve employee effectiveness and decision-making processes through accurate and timely information availability. Internal Control supports organizational accountability, operational efficiency, and compliance with organizational procedures. Meanwhile, the Work Environment contributes to employee comfort, motivation, and productivity through supportive physical and non-physical conditions.

Based on previous empirical findings, AIS, Internal Control, and Work Environment are

expected to positively influence Employee Performance. Employee Performance serves as the dependent variable reflecting employees' ability to achieve organizational objectives effectively and efficiently.

Because the original study does not explicitly provide a visual conceptual framework, this research does not include a formal conceptual framework figure. However, the study conceptually positions Accounting Information Systems, Internal Control, and Work Environment as independent variables influencing Employee Performance as the dependent variable.

2.1 Hypotheses or Research Propositions

This study does not explicitly formulate formal research hypotheses or qualitative propositions. Nevertheless, based on the theoretical foundations and empirical findings discussed previously, the study conceptually examines the influence of Accounting Information Systems, Internal Control, and Work Environment on Employee Performance. The relationships among these variables are grounded in Stewardship Theory and supported by previous empirical evidence indicating that organizational systems, control mechanisms, and workplace conditions play important roles in improving employee performance.

3. Research Methods

3.1 Research Design

This study employed a quantitative research approach to examine the influence of Work Environment (X1) and Internal Control (X2) on Employee Performance (Y) at Breaktime Pijat Refleksi, Palu City. The quantitative approach was selected because it is appropriate for testing hypotheses and analyzing causal relationships between independent and dependent variables through statistical procedures. The study was conducted in November 2024 and aimed to provide empirical evidence regarding the extent to which the work environment and internal control contribute to employee performance.

3.2 Research Context and Setting

The research was conducted at Breaktime Pijat Refleksi located in Palu City. This research setting was chosen because employee performance

plays an essential role in maintaining service quality and organizational effectiveness within the service sector. In addition, the organization provides a relevant context for examining how workplace conditions and internal control systems influence employee productivity and performance outcomes.

3.3 Population and Sample / Research Participants

The population of this study consisted of all 65 employees working at Breaktime Pijat Refleksi, Palu City. Since the total population was relatively small, the study applied a census or saturated sampling technique, in which all members of the population were used as research respondents. Therefore, the sample size in this study was 65 employees. The use of saturated sampling ensured comprehensive data representation and minimized sampling bias.

3.4 Data Sources and Data Collection

This study utilized quantitative data obtained primarily from primary data sources. The primary data were collected through questionnaires distributed to all respondents. In addition to questionnaires, data collection was supported by interviews, observations, and documentation to obtain more comprehensive information regarding the research variables and organizational conditions. The combination of these techniques was intended to enhance the completeness and accuracy of the collected data.

3.5 Measurement of Variables and Research Instruments

The study examined three main variables, namely Work Environment (X1), Internal Control (X2), and Employee Performance (Y). The research instrument used was a structured questionnaire measured using an ordinal scale through a Likert Scale format. To support quantitative statistical analysis, the ordinal data were transformed into interval data using the Method of Successive Interval (MSI). This transformation enabled the data to meet the analytical requirements for regression analysis and other parametric statistical procedures.

3.6 Data Analysis Techniques

Data analysis was conducted using Descriptive Statistics and Multiple Linear

Regression Analysis with the following regression equation:

$$Y = \alpha + b_1X_1 + b_2X_2 + \varepsilon$$

Before conducting regression analysis, classical assumption tests were performed to ensure that the data met the assumptions required for multiple linear regression analysis. The tests included the Normality Test using the One Sample Kolmogorov–Smirnov Test, the Multicollinearity Test using Variance Inflation Factor (VIF) and Tolerance values, and the Heteroscedasticity Test. Hypothesis testing was conducted using the Simultaneous Test (F-Test) to examine the joint influence of the independent variables on the dependent variable, and the Partial Test (T-Test) to analyze the effect of each independent variable individually.

3.7 Validity, Reliability, and Trustworthiness

Instrument validity testing was conducted by comparing the calculated correlation coefficient (r-count) with the critical value of the correlation table (r-table). An item was considered valid if the r-count value exceeded the r-table value. Reliability testing was carried out using the Alpha coefficient, where the instrument was considered reliable if the reliability coefficient was equal to or greater than 0.60 ($\alpha \geq 0.60$). These procedures were implemented to ensure the accuracy, consistency, and dependability of the research instrument.

3.8 Ethical Considerations

This study considered ethical principles throughout the research process. Respondents participated voluntarily and were informed about the purpose of the study before completing the questionnaire. The confidentiality of respondents' identities and responses was maintained, and the collected data were used solely for academic research purposes. These ethical considerations were implemented to ensure participant protection and maintain academic integrity.

3.9 Research Procedure

The research procedure began with identifying the research problem and formulating the research objectives and hypotheses. Subsequently, the researcher prepared the research instruments and conducted data collection through questionnaires, interviews, observations, and

documentation. After the data were collected, the responses were processed and transformed using the Method of Successive Interval (MSI). The data were then analyzed using descriptive statistics, classical assumption tests, multiple linear regression analysis, and hypothesis testing. Finally, the research findings were interpreted and presented systematically.

3.10 Methodological Limitations

This study has several methodological limitations. First, the research was conducted only at Breaktime Pijat Refleksi in Palu City, which may limit the generalizability of the findings to other organizations or sectors. Second, the study relied primarily on self-reported questionnaire data, which may be subject to respondent bias. Third, the research was conducted within a limited time frame in November 2024, which may not fully capture changes in employee performance over time. Despite these limitations, the study provides valuable empirical insights into the influence of work environment and internal control on employee performance.

4. Results and Discussion

4.1 Research Results

4.1.1 Sample Description and Descriptive Statistics

a. Research Overview and Research Location

Breaktime Pijat Refleksi in Palu was established on October 20, 2019, located on Jalan Kihajar Dewantoro Besusu Timur, and later

launched branches on Jalan Emysaeland, Tatura Selatan, and Jalan Setia Budi on May 21, 2020. Led by Mr. Wahyudi Effendy as President Director, Breaktime operates in the reflexology service sector and aims to become a “One-stop solution” for the community to refresh body and mind through services that are safe, affordable, and easily accessible. The company operates based on SIUP regulations, and its main duty is to provide satisfying services while creating employment opportunities for the community with simple requirements.

Although successful in expanding in Palu, Breaktime experienced significant obstacles. In 2022, the branch opened in Morowali (Bahodopi District) was forced to close within only two months due to a fire disaster, resulting in major losses amounting to Rp 700,000,000.00. However, the company conducted a re-launching in Palu, specifically on Jalan Kunduri, Balaroa, on June 16, 2023, demonstrating its continuous efforts to achieve the vision of becoming a leading reflexology service provider.

b. Data Collection Results

This study focused on Breaktime Pijat Refleksi in Palu. The research method used was the distribution of questionnaires to respondents. The respondents were employees of Breaktime Pijat Refleksi, with a total of 65 employees. A total of 65 questionnaires were distributed, and all 65 questionnaires could be processed.

Table 1. Research Description

Description	Total	Percentage
Questionnaires distributed	65	100%
Questionnaires not returned	0	0%
Questionnaires returned	65	100%
Questionnaires that could not be processed	0	0%
Questionnaires that could be processed	65	100%

Source: Data Processed, 2025

4.1.2 Data Quality and Preliminary Analysis

a. Validity Testing

Table 2. Validity Test Results

Item Number	r-count	r-table	Description
X1.1	0,47	0,2441	Valid
X1.2	0,441	0,2441	Valid
X1.3	0,562	0,2441	Valid
X1.4	0,509	0,2441	Valid
X1.5	0,582	0,2441	Valid
X1.6	0,546	0,2441	Valid

X1.7	0,624	0,2441	Valid
X1.8	0,616	0,2441	Valid
X1.9	0,576	0,2441	Valid
X1.10	0,724	0,2441	Valid
X1.11	0,623	0,2441	Valid
X1.12	0,65	0,2441	Valid
X1.13	0,535	0,2441	Valid
X1.14	0,44	0,2441	Valid
X2.1	0,548	0,2441	Valid
X2.2	0,399	0,2441	Valid
X2.3	0,574	0,2441	Valid
X2.4	0,439	0,2441	Valid
X2.5	0,539	0,2441	Valid
X2.6	0,491	0,2441	Valid
X2.7	0,475	0,2441	Valid
X2.8	0,484	0,2441	Valid
X2.9	0,528	0,2441	Valid
X2.10	0,558	0,2441	Valid
X2.11	0,447	0,2441	Valid
Y.1	0,52	0,2441	Valid
Y.2	0,615	0,2441	Valid
Y.3	0,618	0,2441	Valid
Y.4	0,64	0,2441	Valid
Y.5	0,515	0,2441	Valid
Y.6	0,574	0,2441	Valid
Y.7	0,659	0,2441	Valid
Y.8	0,539	0,2441	Valid
Y.9	0,569	0,2441	Valid

Source: SPSS Version 25.0 Output Results (2025)

Based on the table above, all question items have an r-count value greater than the r-table value, so it can be concluded that all question items are declared valid.

b. Reliability Testing

Table 3. Reliability Test Results

Variable	Cronbach Alpha	Tolerance	Cronbach Alpha	Description
Work Environment (X1)	0.60		0.738	Reliable
Internal Control (X2)	0.60		0.677	Reliable
Employee Performance	0.60		0.757	Reliable

Source: SPSS Version 25.0 Output Results (2025)

Based on the table above, the Cronbach's Alpha value for each research variable is greater than 0.60, so it can be concluded that the question items representing the variables in this study have met the reliability criteria.

A good level of reliability indicates that the instruments used in measuring the variables in this study consistently provide the same results whenever measurements are conducted. Thus, based on the results of the Cronbach's Alpha

testing, it can be concluded that all questionnaires in this study are reliable.

c. Normality Test

The standardized residual normal probability plot graph displayed above shows that the data distribution (points) is around or follows the diagonal line. This indicates that the criteria for normal distribution have been fulfilled by the data.

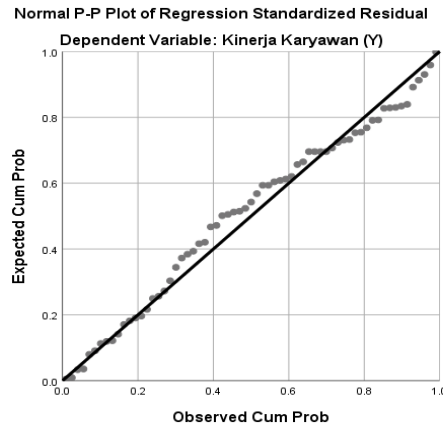


Fig 1. Histogram Graph

Source: SPSS Version 25.0 Output Results (2025)

The Kolmogorov-Smirnov test was used by the researcher to determine the significance value. The data fulfilled the normal distribution because $asympt.sig > 0.05$, as explained by (Ghozali, 2016). The results of the Kolmogorov-Smirnov normality test are shown in the following table.

Table 4. One Sample Kolmogorov Smirnov Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.84128101
Most Extreme Differences	Absolute	.086
	Positive	.080
	Negative	-.086
Test Statistic		.086
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.
- Source: SPSS Version 25.0 Output Results (2025)

d. Heteroscedasticity Test

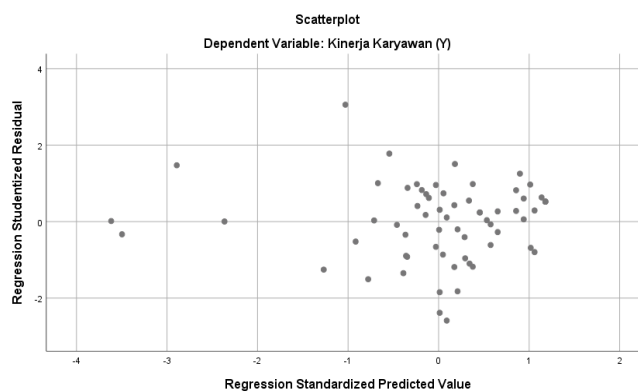


Fig 2. Normal Plot Graph

Source: SPSS Version 25.0 Output Results (2025)

Table 8. Partial Significance Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.043	1.178		.037	.971
Work Environment (X1)	.202	.063	.215	3.218	.002
Internal Control (X2)	.576	.050	.765	11.481	.000

Source: SPSS Version 25.0 Output Results (2025)

The partial test results (T Test) show that Work Environment (H2) and Internal Control (H3) both partially and significantly affect Employee Performance at Breaktime Pijat Refleksi in Palu. The influence of Work Environment is confirmed by the tcount value of 3.218 (greater than ttable 1.99897) with a significance level of 0.002 (lower than 0.05). Likewise, Internal Control shows a highly significant effect with a tcount value of 11.481 (greater than ttable) and a significance level

4.2 Research Discussion

4.2.1 Interpretation of Key Findings

The research findings indicate that Work Environment and Internal Control simultaneously have a significant effect on Employee Performance at Breaktime Reflexology. These findings are consistent with Stewardship Theory, which explains that adequate structural support and a conducive working environment encourage employees to act in the best interests of the organization. The work environment, which consists of physical aspects such as cleanliness, workplace comfort, and facilities, as well as non-physical aspects including harmonious relationships and open communication, plays a crucial role in the service industry. Physical comfort supports therapists' concentration, while a positive non-physical environment enhances motivation, loyalty, and discipline. These findings confirm that improving employee performance requires comprehensive improvements in both physical and non-physical work environment aspects rather than focusing on only one dimension. The results are also strengthened by previous studies demonstrating the significant influence of work environment on employee performance.

Partially, the Work Environment variable was found to significantly influence employee performance. This result is driven by the importance of a clean and quiet physical working condition, which is essential for therapists serving customers with high service intensity, as well as the presence of a supportive non-physical environment.

of 0.000 (smaller than 0.05). Based on these findings, both partial hypotheses (H2 and H3) are declared accepted.

4.1.5 Visual Presentation of Results

The presentation of results in this study uses tables and figures selectively to improve clarity and readability. Each table and figure is provided with a clear title and is explicitly referenced in the text to facilitate understanding of the research findings.

Two-way communication and a positive organizational culture create psychological comfort, enabling employees to feel more engaged, maintain high work enthusiasm, and provide maximum service quality in accordance with the characteristics of the reflexology service industry. Therefore, Breaktime is recommended to continuously maintain the quality of its work environment to sustain employee performance and customer satisfaction.

Furthermore, Internal Control also has a significant partial effect on employee performance. The implementation of internal control at Breaktime, which is based on the Committee of Sponsoring Organizations of the Treadway Commission framework, including Control Environment, Control Activities, and Monitoring, has created an orderly, disciplined, and accountable work system. The detailed and functional organizational structure, with clear task distribution among divisions such as HR Audit, Frontliner, and Marketing Coordinator, reflects the practical implementation of internal control. The clarity of authority and reporting systems fosters employees' sense of responsibility and confidence, encouraging them to become proactive and accountable stewards in achieving organizational goals.

4.2.2 Comparison with Previous Studies

The findings of this study are consistent with previous empirical studies reporting that the work environment significantly affects employee performance. Similar to prior studies, this research

confirms that both physical and non-physical working conditions contribute substantially to improving employees' motivation, discipline, and productivity. In the context of the service industry, particularly reflexology services, environmental comfort directly affects the quality of interaction between employees and customers.

In terms of internal control, the findings are also in line with previous studies emphasizing the importance of effective internal control systems in improving organizational performance and employee accountability. The implementation of internal control based on the COSO framework demonstrates that structured supervision, clear authority distribution, and continuous monitoring positively contribute to employee effectiveness. However, this study provides a more specific contribution by examining internal control practices within the reflexology service industry, which has received relatively limited attention in previous research.

4.2.3 Theoretical Contributions

This study contributes theoretically by strengthening the relevance of Stewardship Theory in explaining employee behavior within service-based organizations. The findings confirm that employees tend to perform optimally when supported by a conducive work environment and a well-structured internal control system. This indicates that organizational support mechanisms can encourage employees to prioritize organizational objectives over personal interests.

In addition, the study extends existing theoretical discussions regarding the integration of work environment factors and internal control systems in influencing employee performance. While previous studies often examined these variables separately, this research demonstrates that both variables collectively create organizational conditions that foster accountability, discipline, and service quality.

4.2.4 Practical and Policy Implications

Practically, the findings suggest that management at Breaktime Reflexology should continuously maintain and improve both the physical and non-physical aspects of the work environment. Maintaining workplace cleanliness, comfort, and adequate facilities is essential to

support therapists' concentration and service quality. At the same time, strengthening interpersonal relationships, open communication, and a positive organizational culture is necessary to improve employee motivation and loyalty.

From an internal control perspective, management should continue implementing structured control systems based on the COSO framework. Clear task distribution, effective supervision, and regular monitoring mechanisms can enhance employee accountability and organizational efficiency. These findings may also serve as a reference for managers and policymakers in other service-based businesses seeking to improve employee performance through organizational environment improvements and effective internal control implementation.

4.2.5 Integration with the Research Gap

This study successfully addresses the research gap identified in the literature review by examining the combined influence of Work Environment and Internal Control on employee performance within the reflexology service industry. Previous studies generally focused on manufacturing companies, public institutions, or corporate sectors, while limited research specifically investigated service-oriented businesses such as reflexology centers.

By integrating physical and non-physical work environment dimensions with internal control mechanisms, this study provides a more comprehensive understanding of factors influencing employee performance in labor-intensive service industries. Therefore, the findings reinforce the originality and relevance of this research in expanding the existing literature.

4.2.6 Acknowledgement of Study Limitations

This study has several limitations. First, the research was conducted only at Breaktime Reflexology, which may limit the generalizability of the findings to other service industries or organizations with different operational characteristics. Second, the interpretation of employee perceptions regarding work environment and internal control may vary depending on individual experiences and organizational culture.

Additionally, this study focused only on Work Environment and Internal Control variables in explaining employee performance. Other factors

such as leadership style, compensation, work stress, and employee engagement were not examined and may also influence employee performance outcomes. Future studies are encouraged to include broader variables and larger research scopes to obtain more comprehensive findings.

5. Conclusion

5.1 Summary of Key Findings

The findings of this study indicate that both Work Environment and Internal Control play important roles in improving employee performance at Breaktime Pijat Refleksi in Palu City. Simultaneously, both variables significantly affected employee performance, demonstrating that organizational and managerial factors collectively contribute to employee productivity and effectiveness. Furthermore, the partial test results revealed that the Work Environment variable positively influenced employee performance, meaning that a more supportive, comfortable, and conducive workplace environment enhances employees' ability to perform their duties effectively. In addition, Internal Control was also found to positively and significantly affect employee performance, suggesting that effective supervision, monitoring, and control mechanisms support better work outcomes and organizational discipline.

5.2 Theoretical Contributions

This study contributes to the development of human resource management and organizational behavior literature by reinforcing the theoretical relationship between Work Environment, Internal Control, and Employee Performance. The findings strengthen previous empirical evidence suggesting that organizational conditions and control systems are essential determinants of employee productivity and effectiveness. Moreover, this research extends the discussion of employee performance determinants within the service sector, particularly in the context of reflexology and wellness businesses, which remain relatively underexplored in academic studies. By confirming the simultaneous and partial effects of Work Environment and Internal Control, this study also supports theories emphasizing the importance of conducive working conditions and effective organizational control systems in achieving optimal employee performance.

5.3 Practical and Policy Implications

The results of this study provide practical implications for the management of Breaktime Pijat Refleksi and similar service-based organizations. Management is encouraged to continuously improve the work environment by creating a workplace that is more spacious, calm, comfortable, and supportive not only for employees but also for customer relaxation. In addition, management should improve communication flow within the organization by ensuring that work-related information can be delivered clearly and efficiently, both through direct communication with supervisors and through accessible communication channels such as WhatsApp groups or Instagram. Furthermore, strengthening internal control practices through better supervision, coordination, and operational procedures may help improve employee discipline, accountability, and overall performance.

5.4 Limitations of the Study

This study has several limitations that should be considered when interpreting the findings. First, the research was conducted only at Breaktime Pijat Refleksi in Palu City, limiting the generalizability of the results to other organizations or business sectors. Second, the study focused only on two independent variables, namely Work Environment and Internal Control, while employee performance may also be influenced by other factors such as leadership style, motivation, compensation, organizational culture, and job satisfaction. Therefore, the findings should be interpreted within the context and scope of this study.

5.5 Directions for Future Research

Future research is recommended to include additional independent variables beyond Work Environment and Internal Control in order to provide a broader understanding of the factors influencing employee performance. Researchers are also encouraged to expand the research scope by involving different organizations, industries, or geographical locations outside Breaktime Pijat Refleksi in Palu City to enhance the generalizability of the findings. In addition, future studies may apply alternative research methods, such as qualitative or mixed-method approaches, to obtain deeper insights into employee perceptions,

organizational dynamics, and managerial practices related to employee performance.

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