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The Influence Of Accounting Information Systems And Internal Control On Bulog's Performance In Distributing SPHP Rice (Study At Perum Bulog Campang Raya II Bandar Lampung)

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Abstract

The effectiveness of rice distribution under the Food Supply and Price Stabilization (SPHP) program depends on reliable inventory information and effective operational controls. This study examined the partial and simultaneous effects of accounting information systems and internal control on Perum BULOG's performance in distributing SPHP rice at the Campang Raya II Warehouse in Bandar Lampung. A quantitative approach with an associative survey design was employed. The population comprised 50 regional office officials, staff members, and warehouse employees, all of whom were included as respondents through saturated sampling. Data were collected using a validated and reliable closed-ended questionnaire with a five-point Likert scale. Data analysis involved descriptive statistics, classical assumption tests, multiple linear regression, t-tests, an F-test, and the coefficient of determination using SPSS version 27. The findings indicated that accounting information systems had a positive and significant effect on BULOG's performance ($t = 3.881$; $p < 0.001$). Internal control also had a positive and significant effect ($t = 2.889$; $p = 0.006$). Furthermore, both variables jointly had a significant effect on performance ($F = 34.188$; $p < 0.001$), explaining 59.3% of its variance. The study concluded that optimizing accounting information systems and strengthening internal control were important to support the performance of SPHP rice distribution.

Keywords:Accounting Information Systems, Internal Control, Organizational Performance, Rice Distribution, Supply Chain Management.

INTRODUCTION

Rice is a strategic food commodity that plays a vital role in maintaining food security, economic stability, and public welfare. As a staple food, the availability of

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affordable rice requires integrated supply chain management, from procurement, storage, inventory recording, to distribution to consumers. In the development of supply chain management, the use of information technology is increasingly necessary to improve transparency, data accuracy, operational efficiency, and speed of decision-making. Saryatmo and Sukhotu (2021) explain that the implementation of a digital supply chain contributes to improving quality, productivity, and reducing operational costs in the food and beverage industry. In line with this, a study by Tengku Aziz et al. (2024) shows that rice supply chain management is a crucial aspect in supporting food security, particularly through coordination between distribution actors and managing commodity availability. In the Indonesian context, Perum BULOG plays a strategic role in maintaining stable rice supply and prices through the Food Supply and Price Stabilization (SPHP) program. The implementation of this program requires the support of an accounting information system capable of producing accurate and timely inventory information, so that the procurement, stock monitoring, and distribution processes can be carried out effectively (Romney et al., 2021; Dianti & Sari, 2024).

This role becomes even more relevant when observing the dynamics of SPHP rice distribution management at the warehouse operational level. One of the objects responsible for implementing this distribution is Perum BULOG Gudang Campang Raya II Bandar Lampung. Based on the company's internal data, the realization of SPHP rice distribution in 2023 reached 749,940 kg and increased to 1,824,189 kg in 2024. Meanwhile, distribution from January to August 2025 was recorded at 389,648 kg. When compared to the same period, distribution from January to August 2024 reached 1,209,998 kg, resulting in a decrease of approximately 67.80% from January to August 2025. This condition indicates the existence of dynamics in distribution implementation that need to be addressed through more effective operational management and inventory administration. In addition, initial observations at the BULOG Campang Raya II Warehouse identified several obstacles, including delays in recording outgoing goods, suboptimal utilization of the information system, and potential discrepancies between recorded data and the realization of rice distribution. This issue is crucial because distribution effectiveness is determined not only by stock availability but also by the reliability of information and oversight of each inventory movement. Heryadi et al. (2024) found that problems in rice warehousing and distribution management can be seen through distribution imbalances, decreased distribution quantities, and delays in receiving goods. Meanwhile, Dianti and Sari (2024) emphasized the importance of procurement logistics strategies and stock quality management in improving the smooth distribution of rice at BULOG warehouses. Thus, the conditions at the Campang Raya II Warehouse demonstrate

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the importance of evaluating the support of accounting information systems and internal controls for achieving SPHP rice distribution performance.

Several previous studies have examined the relationship between accounting information systems, internal control, and organizational performance, but have yielded inconsistent results. Suryanti et al. (2021) identified that the use of a manual inventory recording system can hinder the speed of obtaining stock information and increase the risk of delays and data loss, necessitating a more computerized information system. From a company performance perspective, Astriana et al. (2022) found that accounting information systems and internal control had a positive and significant impact on company performance at Bank Aman Syariah. Consistent results were also demonstrated by Afif and Suwandi (2023), who found a significant influence of accounting information systems and internal control on company performance at PT Petrokopindo Cipta Selaras. Furthermore, Az Zahra and Putra (2024) demonstrated that the implementation of enterprise resource planning, the quality of accounting information systems, human resource competency, and internal control systems had a positive and significant relationship with company performance. However, Sinurat et al. found different results. (2024) in their study at KSP XYZ, the accounting information system and internal control did not show a partial effect, but both simultaneously influenced company performance. On the other hand, research by Maryana and Astuti (2023) and Sriwiyanti et al. (2024) showed that internal control had a positive and significant influence on both managerial and employee performance. These differences in findings indicate that the relationship between accounting information systems and internal control and performance can be influenced by organizational characteristics, operational processes, and the context in which they are implemented. However, most previous research still focuses on general company performance, employee performance, banking institutions, cooperatives, and industrial companies. Research specifically examining the relationship between these two variables and SPHP rice distribution performance at the BULOG warehouse operational level is still limited. Thus, there is a research gap to determine whether the effectiveness of accounting information systems and internal control has a consistent influence on distribution performance in the food logistics management environment.

Based on the aforementioned phenomena and research gaps, this study aims to analyze the influence of accounting information systems and internal controls, both partially and simultaneously, on the performance of Perum BULOG in distributing SPHP rice at the Campang Raya II Warehouse in Bandar Lampung. This study is urgent because the success of SPHP rice distribution is related to the company's responsibility in maintaining the accuracy of distribution, the accuracy of inventory

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information, the effectiveness of operational activities, and compliance with applicable procedures. The novelty of this study lies in the empirical context and the integration of the two independent variables in explaining the performance of SPHP rice distribution at BULOG's warehousing unit, which differs from previous studies that have placed more on company performance or employee performance as a general measure of organizational success. Theoretically, this study is expected to expand empirical evidence regarding the relationship between accounting information systems and internal controls with organizational performance, particularly in the context of food logistics and distribution management. Practically, the results of the study are expected to provide input for Perum BULOG management in optimizing the use of accounting information systems, improving the accuracy of inventory recording, strengthening supervision of outgoing goods, and ensuring that distribution implementation is in accordance with standard operating procedures. This contribution is relevant considering that previous research shows that the implementation of information systems and internal controls can provide different results depending on the characteristics and operational needs of the organization (Afif & Suwandi, 2023; Sinurat et al., 2024; Dianti & Sari, 2024).

RESEARCH METHODS

Types and Methods of Research

This study employed a quantitative approach with an associative survey research design. The quantitative approach was chosen because the research focuses on measuring the relationships between variables through numerical data and statistical hypothesis testing, specifically to analyze the influence of accounting information systems and internal control on Perum BULOG's performance in distributing SPHP rice. According to Sugiyono (2022), a quantitative approach is used to test hypotheses and explain the relationships between variables based on measurements and statistical analysis. Similarly, Sudaryono (2021) and Emzir (2021) explain that a quantitative approach allows researchers to systematically obtain measurable data to answer research questions. The survey design employed gathers information directly from respondents through questionnaires based on the organization's actual conditions, without any treatment or manipulation of the variables under study. The use of a quantitative survey approach also aligns with research by Saryatmo and Sukhotu (2021), who examined the relationship between digital supply chain implementation and operational performance through survey data collection, and research by Sinurat et al. (2024), who analyzed the influence of accounting information systems and internal control on company performance using primary data

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from respondents. This research was conducted at Perum BULOG Gudang Campang Raya II Bandar Lampung in April 2026 until the entire research series was completed.

Research Population and Sample

The population in this study includes all parties involved in the management and reporting of SPHP rice distribution activities at Perum BULOG Campang Raya II Bandar Lampung, with a total of 50 people. Based on job grouping, the population consists of 45 officials and staff of Perum BULOG Lampung Regional Office and 5 warehouse employees. The group of officials and staff of the Regional Office includes 1 regional leader, 1 deputy regional leader, 5 heads of divisions, 9 heads of sections, and 29 staff or implementers. Meanwhile, warehouse employees consist of 1 warehouse head, 2 warehouse staff, and 2 warehouse administrators. The sample determination uses a saturated sampling technique, namely a sampling technique that involves all members of the population as research respondents. Thus, the number of samples used is 50 respondents. This technique was chosen because the population is relatively limited so that all members of the population can be reached to obtain information related to the implementation of accounting information systems, internal control, and the performance of SPHP rice distribution. The use of saturated sampling aligns with the sampling principles explained by Sugiyono (2022) and Sudaryono (2021), which involve all members of the population as research samples. Meanwhile, Emzir (2021) emphasized the importance of matching population characteristics, research objectives, and subject selection techniques to ensure the data obtained is relevant to the problem being studied.

Research Instruments

The research instrument used was a closed-ended questionnaire compiled based on the operational definitions and indicators of each research variable. Measurements were conducted using a five-level Likert scale, with a score of 1 for strongly disagree, a score of 2 for disagree, a score of 3 for neutral, a score of 4 for agree, and a score of 5 for strongly agree. The first independent variable, the accounting information system (X1), was measured using indicators of information accuracy, timeliness of information presentation, and data integrity, reflecting the system's ability to support the recording and management of SPHP rice inventory. These indicators are relevant to the study by Suryanti et al. (2021) regarding the importance of accounting information systems in producing accurate, accessible, and timely inventory information. The second independent variable, internal control (X2), was measured using indicators of supervision, compliance with standard operating procedures (SOPs), and fraud prevention. The dependent variable, BULOG's

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performance in distributing SPHP rice (Y), was measured using aspects of work quality, timeliness, work effectiveness, and responsibility in implementing distribution activities. All these indicators were translated into questionnaire statements to obtain respondents' assessments of the actual conditions of each variable. The use of a five-level Likert scale was also applied in Saryatmo and Sukhotu's (2021) study to measure digital supply chain variables and operational performance through a survey instrument. Before being used in the main analysis, the instrument's validity was tested using Pearson Product Moment correlation by comparing the calculated and tabulated r values, and observing a significance level of 0.05. Furthermore, reliability testing was conducted using the Cronbach's Alpha method with a coefficient value greater than 0.70 to demonstrate the instrument's internal consistency. This testing is necessary to ensure that each statement item is able to accurately and consistently measure the research construct, as explained by Subhaktiyasa (2024) and Ghozali (2021).

Research Procedures

The research procedure was carried out through several interrelated stages, starting from the preparation stage, data collection, and data processing and analysis. In the preparation stage, the researcher identified the research problem through initial observations of SPHP rice distribution activities at the BULOG Campang Raya II Warehouse in Bandar Lampung, reviewed relevant literature, determined research variables, and developed operational definitions and questionnaire instruments based on predetermined indicators. Next, the researcher determined the population and sample based on data from parties involved in the management and reporting of SPHP rice distribution. The implementation stage was carried out by collecting primary data directly from respondents through questionnaires and interviews to obtain information regarding the implementation of accounting information systems, internal control implementation, and distribution performance. In addition to primary data, this study also utilized secondary data obtained from company documentation and supporting documents, particularly data related to inventory recording and the realization of SPHP rice distribution. The use of this combination of primary data and documentation aims to obtain a more comprehensive picture of the company's operational conditions. The data collection approach through surveys and documentation is also relevant to the research of Saryatmo and Sukhotu (2021), while the use of information regarding inventory recording and goods management is in line with the discussion by Suryanti et al. (2021). After all the data was collected, the answers were checked for completeness through editing, coding, and tabulation before being entered into statistical processing software. These data collection and

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processing stages follow the systematic principles of quantitative research as explained by Sudaryono (2021) and Emzir (2021).

Data Analysis Techniques and Ethical Considerations

Data analysis was conducted quantitatively using Statistical Package for the Social Sciences (SPSS) version 27 software. The initial stage of analysis included data processing through editing, coding, and tabulation, followed by descriptive statistical analysis to describe the characteristics of each variable through the average (mean), minimum, maximum, and standard deviation values. Furthermore, classical assumption testing was conducted, including normality, multicollinearity, heteroscedasticity, and autocorrelation tests, to evaluate the feasibility of the regression model used. After that, hypothesis testing was conducted using multiple linear regression analysis to identify the influence of the accounting information system (X1) and internal control (X2) on BULOG's performance in distributing SPHP rice (Y). The regression model used is expressed through the equation (Y = \alpha + \beta_1X_1 + \beta_2X_2 + \varepsilon), with Y as BULOG performance, α as a constant, β1 and β2 as regression coefficients, X1 as accounting information system, X2 as internal control, and ε as the error component. Hypothesis testing includes a t-test to determine the effect of each independent variable partially, an F-test to determine the effect of both independent variables simultaneously, and a coefficient of determination (R^2) to measure the model's ability to explain variations in the dependent variable. The significance level used in hypothesis testing is 5% or 0.05. The selection of this analysis technique refers to Ghozali (2021) and Sugiyono (2022), who explain the use of regression analysis and statistical testing to evaluate the relationship between research variables. The application of multiple linear regression in testing the relationship between accounting information systems and internal control with company performance is also used in research by Afif and Suwandi (2023) and Sinurat et al. (2024). In its implementation, research must adhere to ethical principles by providing information regarding the research objectives to respondents, obtaining voluntary consent for participation, and maintaining the confidentiality of respondents' identities and responses. Statements regarding formal ethical approval and ethical clearance numbers must be aligned with the permits and ethical documents actually held by the researcher.

RESEARCH RESULTS

Presentation of Research Data

This study involved 50 respondents related to the management and distribution of rice for the Stabilization of Food Supply and Prices (SPHP) at Perum BULOG Gudang

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Campang Raya II Bandar Lampung. Based on the results of data collection, all 50 distributed questionnaires were successfully returned and processed, so that the return rate and the level of questionnaire eligibility reached 100%. There were no unreturned questionnaires or questionnaires that were excluded from the data processing process. Thus, the entire research data met the specified number of respondents and was used in statistical analysis using SPSS version 27.

Table 1. Distribution and Return of Questionnaires

Information	Amount	Percentage
The questionnaire was distributed	50	100%
The questionnaire was returned	50	100%
Questionnaire not returned	0	0%
The questionnaire can be processed	50	100%

Source: Processed primary data, 2026.

Research Instrument Testing Results

Validity testing was conducted using Pearson Product Moment correlation with 50 respondents and an r table value of 0.279 at a significance level of 5%. The test results indicate that all statement items in the accounting information system, internal control, and BULOG performance variables meet the validity criteria. The correlation coefficient of statement items in the accounting information system variable ranges from 0.555 to 0.753, the internal control variable ranges from 0.677 to 0.803, while the BULOG performance variable ranges from 0.700 to 0.779. All coefficient values are greater than the r table of 0.279 and meet the significance criteria used in the study. Furthermore, reliability testing using Cronbach's Alpha shows that the accounting information system variable obtained a value of 0.833, internal control 0.846, and BULOG performance 0.879. All of these values are above the minimum limit of 0.70 so that the research instrument meets the internal consistency criteria based on the test provisions used.

Table 2. Results of Instrument Validity and Reliability Tests

Variables	Range of r count	r table	Cronbach's Alpha	Information
Accounting information system (X1)	0.555-0.753	0.279	0.833	Valid and reliable
Internal control (X2)	0.677-0.803	0.279	0.846	Valid and reliable
BULOG Performance (Y)	0.700-0.779	0.279	0.879	Valid and reliable

Source: Primary data processed using SPSS 27, 2026.

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Statistical Description of Research Variables

Descriptive statistical analysis was conducted to describe the tendency of respondents' assessments of each research variable based on the average value and standard deviation. The results of the analysis show that the accounting information system variable obtained a total average value of 34.28 with a standard deviation of 6.376. Based on the eight statements described in the description of the research results, the average value per item reached 4.29. Furthermore, the internal control variable obtained a total average value of 23.44 with a standard deviation of 4.674, or an average of 3.91 per item from six statements. Meanwhile, the BULOG performance variable obtained a total average value of 27.48 with a standard deviation of 5.747, or an average of 3.44 per item based on eight statements. These results show that the accounting information system obtained the highest average value per item, followed by internal control and BULOG performance.

Table 3. Results of Descriptive Statistical Analysis of Research Variables

Variables	N	Mean Total	Average Per Item	Standard Deviation
Accounting information system (X1)	50	34.28	4.29	6,376
Internal control (X2)	50	23.44	3.91	4,674
BULOG Performance (Y)	50	27.48	3.44	5,747

Source: Primary data processed using SPSS 27, 2026.

Classical Assumption Test Results

Before conducting multiple linear regression testing, this study first conducted a classical assumption test to determine the feasibility of the statistical model. The results of the normality test using One-Sample Kolmogorov-Smirnov showed a statistical value of 0.082 with an Asymp. Sig. (2-tailed) value of 0.200 and a Monte Carlo Sig. of 0.541. Both significance values were greater than 0.05. In the multicollinearity test, the accounting information system and internal control variables each obtained a tolerance value of 0.560 and a VIF of 1.786. The results of the heteroscedasticity test using the Glejser method showed a significance value of 1.000 for both independent variables. Meanwhile, the autocorrelation test using Durbin-Watson produced a value of 1.820. Based on the testing criteria used in the thesis, these results indicate that the model meets the normality assumption, shows no indication of multicollinearity or heteroscedasticity, and meets the criteria for being free from autocorrelation.

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Table 4. Results of Classical Assumption Testing

Types of Testing	Indicator	Results	Description According to Research Criteria
Normality	Kolmogorov-Smirnov	0.082	Test statistics
Normality	Asymp. Sig.	0.200	Normal
Normality	Monte Carlo Sig.	0.541	Normal
Multicollinearity X1	Tolerance	0.560	Fulfil
Multicollinearity X1	VIF	1,786	Fulfil
Multicollinearity X2	Tolerance	0.560	Fulfil
Multicollinearity X2	VIF	1,786	Fulfil
Heteroscedasticity X1	Sig. Glejser	1,000	Not indicated
Heteroscedasticity X2	Sig. Glejser	1,000	Not indicated
Autocorrelation	Durbin-Watson	1,820	Meets the criteria used

Source: Primary data processed using SPSS 27, 2026.

Results of Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to determine the effect of accounting information systems and internal control on BULOG's performance in distributing SPHP rice. Based on the results of data processing, a constant value of 4.148 was obtained, the regression coefficient of accounting information systems was 0.524, and the regression coefficient of internal control was 0.490. Both regression coefficients were positive, indicating that an increase in each independent variable was followed by an increase in BULOG's performance value when the other independent variables were controlled. The partial test results showed that the accounting information system obtained a t-value of 3.881 with a significance of 0.000, while internal control obtained a t-value of 2.889 with a significance of 0.006. Both significance values were smaller than 0.05. Thus, both independent variables partially had a positive and significant influence on BULOG's performance in distributing SPHP rice.

Table 5. Results of Multiple Linear Regression Analysis and Partial Test

Variables	B	Std. Error	Beta	t count	Sig.
Constant	4,148	3,361	-	1,234	0.223
Accounting information system (X1)	0.524	0.135	0.483	3,881	0,000
Internal control (X2)	0.490	0.170	0.359	2,889	0.006

Source: Primary data processed using SPSS 27, 2026.

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Based on the regression results, the model equation obtained is:

[Y=4.148+0.524X_1+0.490X_2+e]

Furthermore, simultaneous testing yielded a calculated F value of 34.188 with a significance of 0.000. This value is greater than the F table of 3.20, while the significance value is smaller than 0.05. These results indicate that the accounting information system and internal control together have a positive and significant effect on BULOG's performance. The determination coefficient test yielded an R value of 0.770, an R Square of 0.593, and an Adjusted R Square of 0.575. The R Square value indicates that 59.3% of the variation in BULOG's performance can be explained by the accounting information system and internal control, while the remaining 40.7% is related to other factors not included in the research model.

Table 6. Simultaneous Test Results and Determination Coefficient

Indicator	Mark
F count	34,188
F table	3.20
Significance of F	0,000
R	0.770
R Square	0.593
Adjusted R Square	0.575
Standard Error of the Estimate	4,181

Source: Primary data processed using SPSS 27, 2026.

Overall, the test results indicate that the three research hypotheses received statistical support. The first hypothesis regarding the positive and significant influence of accounting information systems on BULOG's performance was accepted based on a calculated t-value of 3.881 and a significance of less than 0.001. The second hypothesis regarding the positive and significant influence of internal control on BULOG's performance was accepted based on a calculated t-value of 2.889 and a significance of 0.006. The third hypothesis regarding the simultaneous influence of accounting information systems and internal control on BULOG's performance was also accepted based on a calculated F-value of 34.188 and a significance of less than 0.001.

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DISCUSSION

1. Interpretation of Key Research Findings

The results of the study show that accounting information systems and internal control are two variables that have a positive and significant influence on the performance of Perum BULOG in distributing SPHP rice, both partially and simultaneously. This finding indicates that the achievement of distribution performance is related to the company's ability to manage operational information while ensuring that each activity runs based on adequate monitoring mechanisms. In the research model, the accounting information system shows a standardized beta coefficient of 0.483, while internal control is 0.359. Thus, the statistical relationship between accounting information systems and performance has a higher standardized coefficient value than internal control. This finding is consistent with the research of Astriana et al. (2022) which proved that accounting information systems and internal control have a positive effect on company performance at Bank Aman Syariah. Similar results were also found by Afif and Suwandi (2023), who showed that both variables have a significant influence on company performance at PT Petrokopindo Cipta Selaras. The similarity of these results strengthens the indication that information quality and the effectiveness of monitoring mechanisms are relevant aspects in supporting organizational performance achievement, despite the differences in operational characteristics of each company.

2. The Influence of Accounting Information Systems on BULOG's Performance

The positive influence of the accounting information system on BULOG's performance indicates that the quality of information management and presentation is related to the successful implementation of SPHP rice distribution. In the context of warehousing, information regarding inventory levels, goods receipts, goods releases, and distribution realization is a crucial basis for companies in controlling operational activities. When this information is available accurately, timely, and accessible to stakeholders, the distribution planning and monitoring process can be implemented in a more targeted manner. This finding aligns with research by Suryanti et al. (2021), which identified that a manual inventory recording system has the potential to cause delays in obtaining stock information and increase the risk of data loss. Furthermore, research by Saryatmo and Sukhotu (2021) shows that the use of technology in the supply chain has a significant impact on quality, productivity, and reduced operational costs. Both studies provide the perspective that information systems function not only as a means of recording transactions but also as a supporting instrument for coordinating and controlling operational activities. In this study, this positive relationship demonstrates the relevance of implementing an accounting information system to support the accuracy of recording and managing SPHP rice distribution at the Campang Raya II Warehouse.

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3. The Influence of Internal Control on BULOG's Performance

Internal control also demonstrated a positive and significant impact on BULOG's performance in distributing SPHP rice. These findings indicate that the implementation of supervision, adherence to standard operating procedures, and fraud prevention efforts are related to company performance. In warehousing activities, internal control is necessary to ensure that every receipt and expenditure of inventory is carried out based on appropriate authorization, supported by administrative evidence, and can be accounted for. Consistent supervision also enables companies to detect recording discrepancies and potential irregularities in the distribution process. These results align with research by Astriana et al. (2022), which demonstrated that internal control has a positive and significant impact on company performance. Further empirical support was found by Vu and Nga (2022), who demonstrated that the implementation of internal control can increase company profitability by strengthening organizational management and oversight processes. Thus, these research findings reinforce the understanding that internal control is not only related to administrative compliance but also part of an organizational mechanism to maintain orderly work processes, reliable inventory management, and achieve distribution targets.

4. The Simultaneous Effect of Accounting Information Systems and Internal Control

The results of simultaneous testing indicate that the accounting information system and internal control together have a positive and significant influence on BULOG's performance. This finding demonstrates that successful distribution management is not solely supported by the availability of information but also requires mechanisms that ensure that information is used and managed according to organizational procedures. The accounting information system provides the data needed for recording, monitoring, and reporting inventory, while internal control ensures that the activities that generate and use this information occur regularly and can be accounted for. The relationship between these two variables is reflected in the research model's ability to explain 59.3% of the variation in BULOG's performance, while the remainder is related to other factors not included in the model. These results support the research of Afif and Suwandi (2023) and Az Zahra and Putra (2024), which found that the quality of the accounting information system and internal control positively contribute to company performance. However, the results of Sinurat et al.'s (2024) research indicate that these two variables do not have a partial effect, but have a simultaneous effect on company performance at KSP XYZ. These differences in results indicate that the relationship between accounting information systems and internal control and performance can be influenced by organizational characteristics, operational needs, and the quality of the system implementation. In the

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context of Perum BULOG, the presence of both variables in a single model provides evidence that information management and operational oversight are interrelated aspects in supporting the performance of SPHP rice distribution.

5. The Relationship of Findings with the Concept of Information Systems and Organizational Control

Conceptually, the results of this study demonstrate that accounting information systems and internal control have complementary functions in supporting the achievement of organizational goals. Romney et al. (2021) explain that accounting information systems play a role in collecting, recording, storing, and processing transaction data into useful information for decision-making. In the context of SPHP rice distribution, this information includes inventory data, the number of goods out, distribution realization, and operational reports used to evaluate distribution implementation. Meanwhile, the implementation of internal control provides a supervisory framework for receiving, storing, and issuing inventory to ensure compliance with established procedures. This finding also relates to the research of Dianti and Sari (2024), which emphasizes the importance of procurement strategies and stock management in supporting rice distribution in BULOG warehouses. Thus, the results of this study provide empirical support for the view that quality information needs to be accompanied by effective control mechanisms for coordinated operational activities. This relationship is crucial for organizations managing food commodities because the accuracy of information and inventory control are directly related to the smooth distribution process.

6. Theoretical and Practical Implications of the Research

Theoretically, this study expands empirical evidence on the relationship between accounting information systems, internal control, and company performance by placing SPHP rice distribution activities as the study context. Unlike studies that primarily use company performance indicators or general employee performance, this study focuses on performance measurement in the distribution of food commodities within BULOG's warehousing environment. These findings reinforce the research of Saryatmo and Sukhotu (2021) on the contribution of technology integration to operational performance and the research of Afif and Suwandi (2023) on the relationship between accounting information systems and internal control and company performance. Practically, the research findings provide a basis for Perum BULOG management to improve the quality of inventory records, strengthen information integration between administration and warehouse departments, and ensure consistency between goods release documents and distribution realization. Furthermore, regular monitoring, segregation of responsibilities, authorization of goods release, and reconciliation of inventory data are

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essential components of strengthening internal control. These implications align with the findings of Dianti and Sari (2024) and Heryadi et al. (2024), which shows that warehouse management effectiveness, administrative accuracy, monitoring of goods movement, and distribution coordination are important aspects in rice supply chain management. Therefore, optimizing these two variables can be a basis for improving SPHP rice distribution management at the warehouse operational level.

CONCLUSION

Based on the research results, it can be concluded that the accounting information system and internal control have a positive and significant effect on the performance of Perum BULOG in distributing SPHP rice at the Campang Raya II Warehouse in Bandar Lampung, both partially and simultaneously. The accounting information system shows a positive effect with a regression coefficient of 0.524, a calculated t of 3.881, and a significance of $p < 0.001$, while internal control obtained a regression coefficient of 0.490, a calculated t of 2.889, and a significance of 0.006. Simultaneously, both variables produce a calculated F of 34.188 with a significance of $p < 0.001$ and a coefficient of determination of 59.3%. This finding confirms that the quality of information management and the effectiveness of internal supervision are important aspects in supporting the performance of SPHP rice distribution. Therefore, Perum BULOG management is advised to optimize the use of the accounting information system, improve the accuracy and timeliness of inventory recording, strengthen data integration between the administration and warehouse sections, and improve supervision of rice expenditure and distribution through the consistent application of standard operating procedures. Academically, further research is recommended to expand the scope of locations and the number of respondents, add other variables such as human resource competency, work motivation, and the use of information technology, and use objective performance indicators such as distribution timeliness, appropriate distribution quantities, and inventory recording accuracy. This development is necessary considering that this study is limited to one warehousing unit with 50 respondents and two independent variables, so there is still 40.7% of performance variation related to other factors outside the research model.

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