

**PENGARUH GOOD CORPORATE GOVERNANCE, SISTEM  
INFORMASI AKUNTANSI, MOTIVASI DAN KOMPENSASI  
TERHADAP KINERJA KARYAWAN (Studi Kasus PT Pos Besar  
Yogyakarta)**  
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**ABSTRAK**

Kinerja karyawan yang tinggi merupakan salah satu syarat dalam pencapaian tujuan perusahaan. Penilaian kinerja juga sangat penting, dengan adanya penilaian kinerja dapat dilihat perkembangan kinerja karyawan dan apabila ada masalah dapat diidentifikasi dan dicari solusi karena kinerja karyawan menggambarkan produktivitas suatu organisasi. Kinerja karyawan dapat mengalami penurunan, ada beberapa faktor yang mempengaruhi adalah *good corporate governance*, sistem informasi akuntansi, motivasi dan kompensasi. Sehingga penulis tertarik untuk melakukan kajian berjudul “Pengaruh *Good Corporate Governance*, Sistem Informasi Akuntansi, Motivasi dan Kompensasi Terhadap Kinerja Karyawan (Studi Kasus PT Pos Besar Yogyakarta)”. Tujuan penelitian ini dimaksud untuk mengatahui bagaimana pengaruh *good corporate governance*, sistem informasi akuntansi, motivasi dan kompensasi terhadap kinerja karyawan. Alat analisis dalam penelitian ini adalah analisis regresi berganda campuran menggunakan metode *purposive sampling*. Berdasarkan pada data yang telah dikumpulkan dan pengujian yang telah dilakukan, maka dapat diambil kesimpulannya bahwa variabel *good corporate governance*, sistem informasi akuntansi, motivasi dan kompensasi dalam penelitian ini berpengaruh terhadap kinerja karyawan.

**Kata kunci :** *good corporate governance*, sistem informasi akuntansi, motivasi, kompensasi, kinerja karyawan

**INFLUENCE OF *GOOD CORPORATE GOVERNANCE*,  
ACCOUNTING INFORMATION SYSTEMS, MOTIVATION AND  
COMPENSATION ON EMPLOYEE PERFORMANCE (Case Study of  
PT Pos Besar Yogyakarta).**

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**ABSTRACT**

The maximum employee performance is one of the requirements to achieve the company goals. Moreover, the performance appraisal is also very important. The advantage of the performance appraisal was looking at the employee performance development so that the employee performance was described as the organization productivity. Employee performance can decrease, there are several factors that influence is good corporate governance, accounting information systems, motivation and compensation. So that the authors are interested in conducting research entitled "The Influence of Good Corporate Governance, Accounting Information Systems, Motivation and Compensation on Employee Performance (Case Study of PT Pos Besar Yogyakarta)". The purpose of this study is to find out how the influence of *good corporate governance*, accounting information systems, motivation and compensation on employee performance. The sampling technique used in this research was the purposive sampling technique. Based on the data that has been collected and the tests that have been carried out, it can be concluded that the variables of good corporate governance, accounting information systems, motivation and compensation in this study affect employee performance.

**Keywords:** *good corporate governance*, accounting information system, motivation, compensation, employee performance.