

SCIENTIA ACCOUNTING AND
FINANCE JOURNAL

Published by: Faculty of Economics,
Universitas Semarang

P-ISSN: XXXX-XXXX

E-ISSN: XXXX-XXXX

<https://journals.usm.ac.id/index.php/safij/en/index>



THE EFFECTIVENESS OF INTERNAL CONTROL OVER DISTRIBUTION CHANNELS AND SERVICE QUALITY IN SUPPORTING SALES PERFORMANCE AT THE EVOLENE AGENCY IN SEMARANG

Sela Putri Artita¹, Naini Rizka Amalia^{2*}, Nisa Novia Avien Christy³

^{1,2} Accounting Department, Faculty of Economic, Universitas Semarang, Semarang, Indonesia

Abstract

Increasingly intense business competition drives companies to continuously improve sales performance in order to maximize profits. Sales performance serves as a key indicator of marketing strategy success. This study aims to analyze the impact of internal control, distribution channels, and service quality on the sales performance of the Evolene Semarang agency. A purposive sampling method was employed, involving a sample of 97 respondents. Data analysis was conducted using SPSS version 30, encompassing validity and reliability tests, classical assumption tests, multiple linear regression, as well as t-tests and F-tests. The results indicate that: (1) Internal Control (X1) has a positive and significant effect on Sales Performance (Y), evidenced by a calculated t-value of 3.454 and a significance level of 0.001 (< 0.05). This implies that the more effective the implemented distribution channels, the higher the sales performance. (2) Distribution Channels (X2) exert a positive and significant influence, indicated by a calculated t-value of 9.190 and a significance level of 0.000 (< 0.05). (3) Service Quality (X3) also has a positive and significant effect on Sales Performance, demonstrated by a calculated t-value of 2.342 and a significance level of 0.021 (< 0.05). (4) Simultaneously, the three variables exert a positive and significant influence—indicated by a calculated F-value of 96.424 and a significance level of 0.000 (< 0.05)—thereby comprehensively explaining the variation in sales performance.

Article History

Submitted: 15th January 2026

Revised: 22th Februari 2026

Accepted: 11th March 2026

Published: 30th April 2026

Keywords

Internal Control,
Distribution Channels,
Service Quality, Sales
Performance.

Corresponding email*: naini@usm.ac.id

DOI:

INTRODUCTION

In an increasingly dynamic business environment, companies are required to continuously improve their sales performance as one of the key indicators of organizational success. Sales performance is influenced not only by effective marketing strategies but also by various operational aspects that support smooth business processes. Among these factors, internal control, distribution channels, and service quality are important components that contribute to the achievement of sales targets and business sustainability.

Distribution channels play a strategic role in ensuring that products are delivered from the company to consumers in a timely, appropriate, and targeted manner. Effective distribution management can improve product availability in the market, reduce the risk of delivery delays, and enhance customer satisfaction. Conversely, inefficient distribution can hinder the achievement of sales targets and reduce a company's competitiveness. Therefore, the implementation of an adequate internal control system is essential to monitor distribution activities and ensure that they are carried out in accordance with the company's established procedures and policies.

In addition to distribution, service quality is also a critical factor in determining a company's success in retaining customers. Fast, friendly, responsive, and customer-oriented service can increase customer satisfaction and loyalty. Such loyalty may encourage repeat purchases, which ultimately contributes to improved sales performance. To maintain consistent service quality, companies need to implement an internal control system that ensures operational activities are carried out in accordance with established standard operating procedures. Internal control functions as a monitoring mechanism designed to safeguard the company's assets, minimize errors and irregularities, and improve operational effectiveness and efficiency. In sales activities, internal control encompasses the supervision of inventory management, transaction recording, cash management, and the distribution of products to customers. Effective implementation of internal control is expected to support improved sales performance by creating business processes that are more orderly, efficient, and accountable.

Agen Evolene Semarang, as one of the authorized distributors of supplement products in Semarang City, has demonstrated positive sales performance during the 2020–2024 period. Based on company data, net profit increased consistently from IDR 389,500,000 in 2020 to IDR 2,266,298,000 in 2024. This condition indicates that the company has been able to sustain sales growth through relatively effective distribution management, customer service, and operational systems. Nevertheless, this growth needs to be examined further to determine the extent to which internal control, distribution channels, and service quality contribute to the company's sales performance. Previous studies have reported that internal control, distribution channels, and service quality each have a positive influence on sales performance. However, studies examining these three variables simultaneously in companies distributing supplement products, particularly Agen Evolene Semarang, remain relatively limited. This limitation indicates a research gap that warrants further investigation to provide a more comprehensive understanding of the factors influencing sales performance in this sector.

Based on the foregoing discussion, this study aims to analyze the effects of internal control, distribution channels, and service quality on sales performance at Agen Evolene Semarang, both partially and simultaneously. The findings are expected to contribute to the development of knowledge in the fields of marketing management and accounting, while also providing practical insights for the company in formulating more effective strategies to improve sales performance sustainably.

LITERATURE REVIEW

COSO Framework

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) is an internal control framework developed to assist organizations in establishing, implementing, and evaluating the effectiveness of their internal control systems. The framework aims to provide reasonable assurance that an organization can achieve its operational objectives effectively and efficiently, produce reliable reporting, and comply with applicable laws and regulations (COSO, 2023). In practice, COSO has become an internationally recognized framework widely used as a reference for implementing internal controls in both public and private sector organizations.

According to (COSO, 2023), the effectiveness of internal control is established through five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring activities. These five components form an integrated system that supports the identification of risks, the control of organizational activities, the provision of high-quality information, and the continuous evaluation of control effectiveness. The implementation of these five components is expected to improve the quality of good corporate governance, strengthen organizational accountability, and minimize the risk of irregularities and fraud (Moeller, 2020); (COSO, 2023).

Distribution Channels

A distribution channel refers to a series of institutions or parties involved in delivering products from producers to end consumers. The existence of an effective distribution channel is an important factor in marketing success because it facilitates the flow of goods, expands market coverage, and improves product availability at locations where consumers need them. Selecting an appropriate distribution channel can also increase operational cost efficiency and accelerate the delivery of products to customers (Kotler et al., 2022). Distribution can be carried out directly or through various intermediaries, such as distributors, agents, wholesalers, and retailers. The effectiveness of distribution channels is generally measured through several indicators, including distribution coverage, ease of product accessibility, inventory availability, transportation effectiveness, and the ability of the marketing channel to reach target consumers. An effective distribution system can increase customer satisfaction while supporting the growth of the company's sales volume (Kotler et al., 2022); (Hasanah, 2020).

Service Quality

Service quality refers to a company's ability to provide services that meet or even exceed customer expectations. High-quality service is demonstrated by the company's ability to deliver services promptly,

accurately, consistently, and with a strong focus on customer satisfaction. According to (Parasuraman et al., 1988), service quality can be understood as the gap between customers' expectations and their perceptions of the services they receive. From an internal control perspective, service quality is influenced by the existence of clear operating procedures, effective monitoring systems, and effective communication among organizational units. Optimal internal controls can minimize service errors, improve the reliability of business processes, and accelerate the resolution of customer needs. These conditions can contribute to increased customer satisfaction, customer loyalty, and the company's sales performance (Zeithaml et al., 2021). Indicators of service quality include timeliness of service, staff courtesy, service consistency, convenience in obtaining services, and the company's ability to fulfill customer needs completely and effectively (Manao, 2024).

Internal Control

Internal control is a process designed and implemented by management and all members of an organization to provide reasonable assurance regarding the achievement of organizational objectives. These objectives include operational effectiveness and efficiency, the reliability of financial reporting, the protection of company assets, and compliance with applicable laws and regulations (COSO, 2023). The effective implementation of internal control helps reduce the risk of errors, misuse of assets, and fraudulent activities that may cause losses to an organization.

In addition, internal control plays an important role in maintaining the smoothness of operational processes, including inventory management, to ensure that goods remain available according to the company's needs. Effective inventory management supports the smooth distribution of products, improves service quality, and contributes to the achievement of the company's sales targets (Arens et al., 2022). The effectiveness of internal control is measured through five main components according to the COSO framework: control environment, risk assessment, control activities, information and communication, and monitoring activities, which are conducted continuously.

Sales Performance

Sales performance is an indicator that reflects a company's success in achieving its sales targets through the implementation of effective marketing strategies. Sales performance demonstrates the company's ability to increase sales volume, acquire new customers, retain existing customers, and achieve sustainable sales growth (Kotler et al., 2022). The higher the level of sales achieved by a company, the greater its ability to accomplish its business objectives. Therefore, evaluating sales performance is an important basis for developing marketing

strategies and making managerial decisions. Common indicators used to measure sales performance include sales volume, customer growth, sales growth, achievement of sales targets, and increases in market share (IHWANI, 2025); (Ferdinand, 2014).

The Effect of Internal Control on Sales Performance

Internal control is a mechanism designed to improve operational effectiveness and efficiency, ensure compliance with applicable regulations, and minimize the risk of fraud (Jolissetiawati et al., 2025). In inventory management, internal control plays an important role in ensuring that stock availability meets business needs, protecting assets from loss or damage, and ensuring the accuracy of inventory records. The effective implementation of internal control can reduce the risk of stockouts, accelerate inventory turnover, minimize product expiration, and increase customer satisfaction by ensuring that customer demand is fulfilled in a timely manner. These conditions can have a positive impact on customer loyalty and the achievement of the company's sales targets. Research conducted by (Hidayat & Zefanya, 2021) also demonstrates that internal control has a significant effect on sales performance. Based on the theoretical foundation and findings from previous studies, the hypothesis is proposed as follows:

H1: Internal Control has an effect on Sales Performance.

The Effect of Distribution Channels on Sales Performance

Distribution channels are an important component of marketing that function to deliver products to consumers in a timely and equitable manner, thereby ensuring product availability in the market. Effective distribution channel management can improve the efficiency of product delivery, expand market coverage, and support the achievement of sales targets. Therefore, companies need to implement well-planned distribution strategies supported by adequate warehousing systems, transportation facilities, and human resources to ensure that distribution processes operate effectively. Research by (Liatania & Syawaluddin, 2023) shows that distribution channels have a positive effect on sales performance. Based on the theoretical foundation and findings from previous studies, the hypothesis is proposed as follows:

H2: Distribution Channels have an effect on Sales Performance.

The Effect of Service Quality on Sales Performance

Service quality is an important factor influencing customer satisfaction and loyalty. According to Tjiptono, as cited in (Fadilah & Supendi, 2024), services that are able to meet customers' needs and expectations can increase satisfaction and trust while encouraging repeat purchases. These conditions have a positive impact

on sales performance because satisfied customers tend to become repeat customers and recommend products to others. Research by (Alvin et al., 2021) demonstrates that service quality has a significant effect on sales performance. Therefore, companies need to consistently maintain service quality in order to increase customer satisfaction and loyalty, thereby enabling sales targets to be achieved optimally.

Based on the theoretical foundation and findings from previous studies, the hypothesis is proposed as follows:

H3: Service Quality has an effect on Sales Performance.

The Simultaneous Effect of Internal Control Distribution Channels, and Service Quality on Sales Performance

Sales performance reflects a company's success in achieving its sales targets through effective marketing management. Sales performance is influenced by various factors, including internal control, distribution channels, and service quality. Effective distribution channels ensure product availability in the market, thereby enabling customer needs to be fulfilled (Kotler et al., 2022). High-quality service increases customer satisfaction and loyalty, encourages repeat purchases, and supports sales growth (IHWANI, 2025). Meanwhile, effective internal control ensures that inventory is managed properly and minimizes the risks of inventory loss and shortages, enabling the company to fulfill customer demand consistently (Hervenny et al., 2023).

Simultaneously, these three variables complement one another in supporting the effectiveness of the company's operations and marketing strategies. The implementation of effective internal control, supported by efficient distribution channels and optimal service quality, is expected to improve sales performance and contribute to sustainable business growth.

Based on the theoretical foundation and findings from previous studies, the hypothesis is proposed as follows:

H4: Internal Control, Distribution Channels, and Service Quality simultaneously have an effect on Sales Performance.

Theoretical Framework

The research model is illustrated in **Figure 1** as follows.

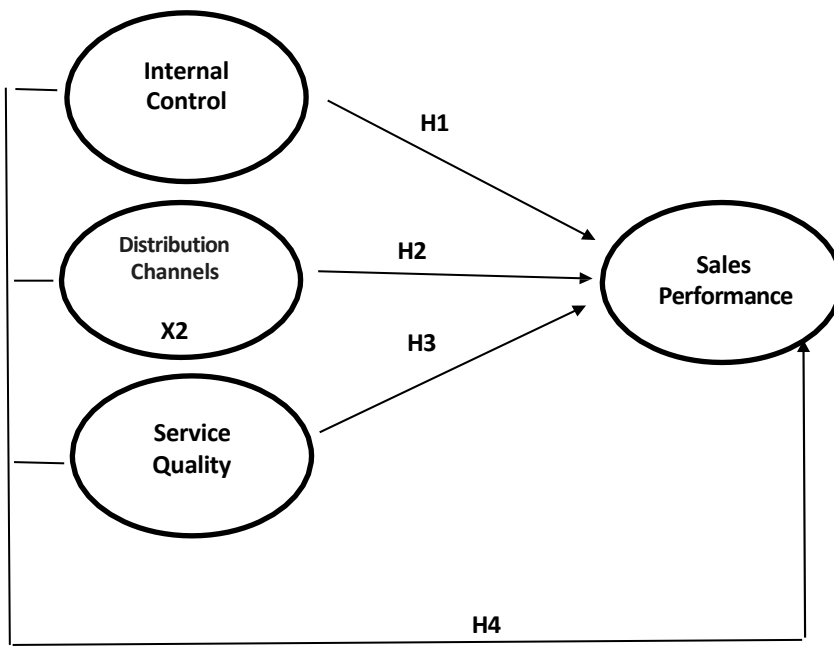


Figure 1. Conceptual Framework

METHODS

This study employs a quantitative approach using a survey method to analyze the effects of Internal Control (X1), Distribution Channels (X2), and Service Quality (X3) on Sales Performance (Y) at the Evolene Agent in Semarang. A quantitative approach was adopted because it enables the objective measurement of relationships among variables through statistical analysis (Sugiyono, 2025); (Creswell & Creswell, 2023).

The population of this study consists of all consumers of the Evolene Agent in Semarang. The sampling technique employed was purposive sampling, which is a sampling method in which respondents are selected based on specific criteria, ensuring that they are capable of providing information relevant to the objectives of the study (Sugiyono, 2025). The sample size was determined using the Lemeshow formula, resulting in 97 respondents. The respondents met the following criteria: they were at least 17 years old and had previously made a purchase at the Evolene Agent in Semarang. The Lemeshow formula is commonly used in studies where the population size is unknown or cannot be determined with certainty (Lemeshow et al., 1990).

The data used in this study consist of primary and secondary data. Primary data were obtained through questionnaires distributed to the respondents, while secondary data were collected from books, scientific journals, and other relevant supporting documents. The research instrument employed a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), as this scale is considered effective for measuring

respondents' perceptions and attitudes toward the research variables (Likert, 1932); (Sugiyono, 2019).

Data analysis was conducted using IBM SPSS Statistics version 22. The analysis procedures included descriptive statistical analysis, instrument quality testing (validity and reliability tests), classical assumption tests (normality, multicollinearity, and heteroscedasticity tests), multiple linear regression analysis, partial significance testing (t-test), simultaneous significance testing (F-test), and the coefficient of determination (R^2). These statistical procedures were conducted to determine the effects of each independent variable individually and their simultaneous effect on sales performance (Ghozali, 2021).

RESULTS AND DISCUSSION

Description of the Research Object

This study was conducted at the **Evolene Agent in Semarang**, one of the official agents of PT Evolene Indonesia, which operates in the distribution and sale of fitness supplements. The agent provides both **offline** and **online** sales services through various digital platforms and is supported by an inventory management system aimed at maintaining product availability and service quality for customers. This study aims to analyze the effects of **internal control, distribution channels, and service quality** on **sales performance**. The data were collected through questionnaires distributed to **97 respondents**, who were customers of the Evolene Agent in Semarang, using a five-point Likert scale.

Table 1. Respondent Characteristics

Characteristic	Dominant Category	Number	Percentage
Gender	Male	57	59%
Age	20–25 years	41	42%
Education	Senior High School/Vocational High School (SMA/SMK)	39	40%

Length of Time as a Customer	1–3 years	46	47%
------------------------------	-----------	----	-----

Source: Primary data processed (2025).

Respondent Characteristics

Based on the research findings, the majority of respondents were **male (59%)**, aged **20–25 years (42%)**, had completed **senior high school or vocational high school (40%)**, and had been customers of the Evolene Agent for **1–3 years (47%)**. These characteristics indicate that customers of the Evolene Agent are predominantly within the productive age group, with a strong interest in fitness products and sufficient experience in using the products. Therefore, they are considered capable of providing relevant assessments of internal control, distribution channels, service quality, and sales performance.

Description of Research Variables

Based on the questionnaires distributed to 97 respondents regarding internal control, distribution channels, service quality, and sales performance at the Evolene Agent in Semarang, the collected data were subsequently assigned scores to facilitate the analysis process. Each statement in the questionnaire was assessed using a five-point Likert scale. The calculation formula is as follows:

$$\begin{aligned}
 RS &= \frac{(m - n)}{k} \\
 &= \frac{(s - 1)}{5} \\
 &= 0,8
 \end{aligned}$$

Description:

- **RS** = Scale range
- **m** = Maximum score
- **n** = Minimum score
- **K** = Number of categories

The respondents' answers can be categorized as follows:

- 1.00–1.80 = Very Low or Very Poor**, indicating that the condition of the variable is very low or minimal.
- 1.81–2.60 = Low or Poor**, indicating that the condition of the variable is relatively low or limited.
- 2.61–3.40 = Moderate or Fair**, indicating that the condition of the variable is moderate or adequate.
- 3.41–4.20 = High or Good**, indicating that the condition of the variable is high or good.
- 4.21–5.00 = Very High or Very Good**, indicating that the condition of the variable is very high or very good.

Descriptive analysis was conducted to determine respondents' perceptions of the variables **Internal**

Control (X1), Distribution Channels (X2), Service Quality (X3), and Sales Performance (Y) based on the responses of **97 respondents**. The assessment used a five-point Likert scale, with a score range of 4.21–5.00 indicating a **very good** condition. The results show that all variables obtained mean scores above 4.21, indicating that respondents had very positive perceptions of all variables examined in this study.

Table 2. Descriptive Analysis of Research Variables

Variable	Mean	Category
Internal Control (X1)	4.43	Very Good
Distribution Channels (X2)	4.56	Very Good
Service Quality (X3)	4.59	Very Good
Sales Performance (Y)	4.56	Very Good

Source: Primary data processed (2025).

Internal Control (X1)

The results of the **Internal Control** variable based on the responses of each respondent are presented in Table 3 below.

Table 3. Respondents' Responses to the Internal Control Variable

No.	Indicator	Response	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Strongly Disagree (1)	Total	Mean
1	X1.1	Frequency	36	61	0	0	0	97	4.37
		Score	180	244	0	0	0	424	
2	X1.2	Frequency	49	48	0	0	0	97	4.51
		Score	245	192	0	0	0	437	
3	X1.3	Frequency	28	69	0	0	0	97	4.29
		Score	140	276	0	0	0	416	
4	X1.4	Frequency	52	45	0	0	0	97	4.53
		Score	260	180	0	0	0	440	
5	X1.5	Frequency	29	68	0	0	0	97	4.30
		Score	145	272	0	0	0	417	
6	X1.6	Frequency	49	48	0	0	0	97	4.51
		Score	245	192	0	0	0	437	
7	X1.7	Frequency	43	54	0	0	0	97	4.44
		Score	215	216	0	0	0	431	
8	X1.8	Frequency	47	50	0	0	0	97	4.49
		Score	235	200	0	0	0	435	
Average Score									4.43

Source: Primary data processed (2025).

The **Internal Control** variable obtained an average score of **4.43**, which falls into the **very good** category. All indicators had mean scores ranging from **4.29 to 4.53**, with the highest score recorded for indicator **X1.4 (4.53)** and the lowest score for indicator **X1.3 (4.29)**. None of the respondents selected **Disagree** or **Strongly Disagree**, indicating that the internal control system at the Evolene Agent in Semarang has been implemented effectively. Effective internal control supports inventory management, minimizes the risk of product loss, and ensures smooth operational activities, thereby contributing to improved sales performance.

Distribution Channels (X2)

The results of the **Distribution Channels** variable based on the responses of each respondent are presented in Table 4 below.

Table 4. Respondents' Responses to the Distribution Channels Variable

No.	Indicator	Response	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Strongly Disagree (1)	Total	Mean
1	X2.1	Frequency	47	48	2	0	0	97	4.46
		Score	235	192	6	0	0	433	
2	X2.2	Frequency	58	36	3	0	0	97	4.57
		Score	290	144	9	0	0	443	
3	X2.3	Frequency	58	38	1	0	0	97	4.53
		Score	290	152	3	0	0	439	
4	X2.4	Frequency	62	30	5	0	0	97	4.64
		Score	310	120	15	0	0	445	
5	X2.5	Frequency	51	41	5	0	0	97	4.56
		Score	255	164	15	0	0	434	
6	X2.6	Frequency	61	33	3	0	0	97	4.60
		Score	305	132	9	0	0	446	
7	X2.7	Frequency	47	46	4	0	0	97	4.44
		Score	235	184	12	0	0	431	
8	X2.8	Frequency	64	31	2	0	0	97	4.64
		Score	320	124	6	0	0	450	

Source: Primary data processed (2025).

The **Distribution Channels** variable obtained an average score of **4.56**, which falls into the **very good** category. All indicators had mean scores ranging from **4.44 to 4.64**, with indicators **X2.4** and **X2.8** recording the highest mean score of **4.64**. These results indicate that the product distribution process has been implemented effectively, including product availability, delivery timeliness, and the ease with which customers can obtain

products. An effective distribution system ensures that products are available according to market demand, thereby supporting increased sales performance at the Evolene Agent in Semarang.

Service Quality (X3)

Table 5. Respondents' Responses to the Service Quality Variable

No.	Indicator	Response	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Strongly Disagree (1)	Total	Mean
1	X3.1	Frequency	48	47	2	0	0	97	4.47
		Score	240	188	6	0	0	434	
2	X3.2	Frequency	64	33	0	0	0	97	4.66
		Score	320	132	0	0	0	452	
3	X3.3	Frequency	58	38	1	0	0	97	4.59
		Score	290	152	3	0	0	445	
4	X3.4	Frequency	68	29	0	0	0	97	4.70
		Score	340	116	0	0	0	456	
5	X3.5	Frequency	56	40	1	0	0	97	4.57
		Score	280	160	3	0	0	443	
6	X3.6	Frequency	64	33	0	0	0	97	4.66
		Score	320	132	0	0	0	452	
7	X3.7	Frequency	54	41	2	0	0	97	4.54
		Score	270	164	6	0	0	440	
8	X3.8	Frequency	54	41	2	0	0	97	4.54
		Score	270	164	6	0	0	440	

Source: Primary data processed (2025).

The **Service Quality** variable obtained an average score of **4.59**, which was the highest among all research variables and falls into the **very good** category. The mean scores for all indicators ranged from **4.47 to 4.70**, with indicator **X3.4** recording the highest mean score of **4.70**. These findings indicate that respondents were highly satisfied with the quality of service provided, including staff friendliness, service responsiveness, the ability to provide accurate information, and the professionalism of the agent. High service quality has the potential to increase customer satisfaction and loyalty, thereby encouraging repeat purchases.

Sales Performance (Y)

The results of the **Sales Performance** variable based on the responses of each respondent are presented in Table 6. Below:

Table 6. Respondents' Responses to the Sales Performance Variable

No.	Indicator	Response	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Strongly Disagree (1)	Total	Mean
1	Y1	Frequency	54	43	0	0	0	97	4.56
		Score	270	172	0	0	0	442	
2	Y2	Frequency	59	38	0	0	0	97	4.61
		Score	295	152	0	0	0	447	
3	Y3	Frequency	38	50	9	0	0	97	4.29
		Score	190	200	27	0	0	417	
4	Y4	Frequency	62	32	3	0	0	97	4.61
		Score	310	128	9	0	0	447	
5	Y5	Frequency	51	40	6	0	0	97	4.46
		Score	255	160	18	0	0	433	
6	Y6	Frequency	59	38	0	0	0	97	4.61
		Score	295	152	0	0	0	447	
7	Y7	Frequency	54	41	2	0	0	97	4.54
		Score	270	164	6	0	0	440	
8	Y8	Frequency	62	32	0	0	0	97	4.61
		Score	310	128	0	0	0	447	

Average Score: 4.56

The **Sales Performance** variable obtained an average score of **4.56**, which falls into the **very good** category. The mean scores of the indicators ranged from **4.29 to 4.61**, with indicators **Y2, Y4, Y6, and Y8** recording the highest mean score of **4.61**. These findings indicate that the Evolene Agent in Semarang is perceived as capable of achieving sales targets, increasing sales volume, and maintaining the effectiveness of its marketing strategies. The positive perception of sales performance indicates that the company's operational activities have been implemented effectively and are supported by effective internal control, efficient distribution channels, and high-quality service.

Overall Findings

Overall, all four research variables obtained mean scores above **4.40**, indicating that respondents had very positive perceptions of all aspects examined in this study. These findings indicate that effective internal control, efficient distribution channels, and high service quality have contributed to achieving

optimal sales performance at the Evolene Agent in Semarang.

Validity Test and Reliability Test

A validity test is conducted to determine whether the measurement instrument used to collect or measure data is valid. According to (Sugiyono, 2019), a validity test is used to determine whether a questionnaire is valid and appropriate for measuring the intended variables. The decision-making criteria for determining the validity of the research data are based on the calculated r -value being greater than the r -table value and the significance level being less than 0.05. The results of the statistical validity test are presented below.

Table 7. Results of the Validity Test

Variable	Indicator	r-table	r-calculated	Significance	Conclusion
Internal Control (X1)	X1.1	0.1996	0.678	0.000	Valid
	X1.2	0.1996	0.414	0.000	Valid
	X1.3	0.1996	0.391	0.000	Valid
	X1.4	0.1996	0.324	0.001	Valid
	X1.5	0.1996	0.261	0.010	Valid
	X1.6	0.1996	0.574	0.000	Valid
	X1.7	0.1996	0.527	0.000	Valid
	X1.8	0.1996	0.513	0.000	Valid
Distribution Channels (X2)	X2.1	0.1996	0.691	0.000	Valid
	X2.2	0.1996	0.564	0.000	Valid
	X2.3	0.1996	0.569	0.000	Valid

	X2.4	0.1996	0.576	0.000	Valid
	X2.5	0.1996	0.349	0.000	Valid
	X2.6	0.1996	0.718	0.000	Valid
	X2.7	0.1996	0.765	0.000	Valid
	X2.8	0.1996	0.765	0.000	Valid
Service Quality (X3)	X3.1	0.1996	0.654	0.000	Valid
	X3.2	0.1996	0.405	0.000	Valid
	X3.3	0.1996	0.293	0.004	Valid
	X3.4	0.1996	0.351	0.000	Valid
	X3.5	0.1996	0.452	0.000	Valid
	X3.6	0.1996	0.399	0.000	Valid
	X3.7	0.1996	0.589	0.000	Valid
	X3.8	0.1996	0.584	0.000	Valid
Sales Performance (Y)	Y.1	0.1996	0.276	0.006	Valid
	Y.2	0.1996	0.716	0.000	Valid
	Y.3	0.1996	0.747	0.000	Valid
	Y.4	0.1996	0.694	0.000	Valid
	Y.5	0.1996	0.603	0.000	Valid
	Y.6	0.1996	0.716	0.000	Valid
	Y.7	0.1996	0.747	0.000	Valid
	Y.8	0.1996	0.694	0.000	Valid

Source: Primary data processed (2025).

Based on Table 7, the calculated r -values (*Corrected Item–Total Correlation*) obtained from the validity test are greater than the r -table value at a significance level (α) of 0.05. The *degree of freedom* (df) was determined using the formula $n - 2$, where n represents the total number of research respondents. With a sample size of 97 respondents, the degree of freedom is therefore $df = 97 - 2 = 95$. Since all calculated r -values are greater than the r -table value of **0.1996**, and all significance values are below 0.05, all questionnaire items for each indicator are declared **valid**. These results indicate that all indicators used in this study are capable of accurately measuring the respective research variables. Therefore, the research instrument has met the required validity criteria and can be used for the subsequent stages of data analysis.

According to (Sugiyono, 2019), a reliability test is conducted to determine the degree of consistency of a measurement instrument and whether the instrument produces consistent results when repeatedly used to measure the same object. In other words, a reliable instrument is one that is capable of producing consistent data over time. The reliability test is conducted to ensure that each statement item in the questionnaire can be considered trustworthy as a data collection instrument. Reliability is commonly assessed using **Cronbach's Alpha**, in which a variable is considered reliable if its *Cronbach's Alpha* value is **greater than 0.60** (Ghozali, 2021). The higher the alpha coefficient, the higher the level of internal consistency among the items within the variable. In this study, the reliability test was conducted for all research variables, namely **Internal Control (X1)**, **Distribution Channels (X2)**, **Service Quality (X3)**, and **Sales Performance (Y)**. The results of the reliability test for each variable are presented in the following table.

Table 8. Results of the Reliability Test

Variable	Indicator	<i>Cronbach's Alpha</i>	Reliability Standard	Conclusion
Internal Control (X1)	X1.1	0.885	0.60	Reliable
	X1.2	0.892	0.60	Reliable
	X1.3	0.891	0.60	Reliable
	X1.4	0.895	0.60	Reliable
	X1.5	0.896	0.60	Reliable
	X1.6	0.888	0.60	Reliable
	X1.7	0.888	0.60	Reliable
	X1.8	0.889	0.60	Reliable
Distribution Channels (X2)	X2.1	0.885	0.60	Reliable
	X2.2	0.887	0.60	Reliable
	X2.3	0.888	0.60	Reliable
	X2.4	0.893	0.60	Reliable
	X2.5	0.884	0.60	Reliable
	X2.6	0.885	0.60	Reliable
	X2.7	0.885	0.60	Reliable
	X2.8	—	0.60	Reliable
Service Quality (X3)	X3.1	0.885	0.60	Reliable
	X3.2	0.894	0.60	Reliable
	X3.3	0.895	0.60	Reliable
	X3.4	0.896	0.60	Reliable

	X3.5	0.890	0.60	Reliable
	X3.6	0.894	0.60	Reliable
	X3.7	0.888	0.60	Reliable
	X3.8	0.889	0.60	Reliable
Sales Performance (Y)	Y1	0.893	0.60	Reliable
	Y2	0.885	0.60	Reliable
	Y3	0.885	0.60	Reliable
	Y4	0.888	0.60	Reliable
	Y5	0.888	0.60	Reliable
	Y6	0.885	0.60	Reliable
	Y7	0.885	0.60	Reliable
	Y8	0.888	0.60	Reliable

Source: Primary data processed (2025).

Based on Table 4.11, a variable is considered **reliable** if its *Cronbach's Alpha* value is greater than **0.60**. The table shows that all research variables, namely **Internal Control (X1)**, **Distribution Channels (X2)**, **Service Quality (X3)**, and **Sales Performance (Y)**, have *Cronbach's Alpha* values exceeding 0.60. Therefore, it can be concluded that all statement items for each research variable are **reliable** and demonstrate good internal consistency. This means that the research instrument used to measure the variables has met the reliability requirements and is appropriate for use as a measurement instrument in this study.

Classical Assumption Tests

According to (Ghozali, 2021), classical assumption testing is an initial stage that should be conducted before performing multiple linear regression analysis. Classical assumption tests are conducted to ensure that the regression model meets the required assumptions, including **normality**, **multicollinearity**, and **heteroscedasticity**. Once the data have satisfied these assumptions, the analysis can proceed to multiple linear regression testing (Sugiyono, 2025).

Normality Test

According to Sunyoto (2018), the normality test is used to determine whether the data for the independent and dependent variables in a regression model are normally distributed. This test is important because a good linear regression model assumes that the residuals or errors are normally

distributed. Therefore, the results of the regression analysis can be considered valid and unbiased. In this study, the normality test was conducted to determine whether the data for **Internal Control (X1)**, **Distribution Channels (X2)**, and **Service Quality (X3)** in relation to **Sales Performance (Y)** were normally distributed. A normal distribution of the residuals indicates that the regression model is appropriate for further analysis.

The results of the normality test in this study are presented below:

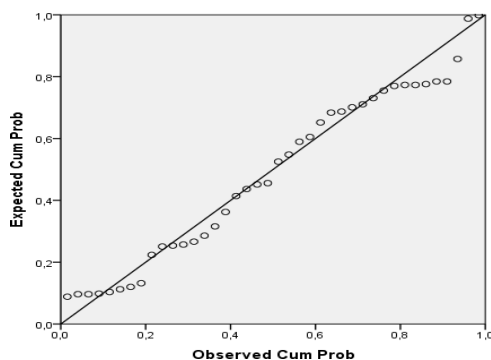


Figure 2. Normal Probability Plot. Source : Processed primary data, 2025.

Data are considered appropriate and suitable for use in research when they follow a normal distribution. Figure 2 above presents both a histogram and a **Normal Probability Plot (P-P Plot)**. The histogram shows a pattern that approximates a normal distribution. Meanwhile, the **Normal Probability Plot** indicates that the points are distributed around the diagonal line and follow its direction. These two graphical results indicate that the regression model is appropriate for further analysis because it satisfies the assumption of normality. In addition to graphical analysis, the normality test was complemented by a statistical analysis using the **Kolmogorov–Smirnov Test**, the results of which are presented in the following table:

Table 8. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardiz ed Residual
N		97
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,31366138

Source: Processed primary data, 2025

Based on the results of the test presented above, the normality test conducted on data from 97 respondents indicates that the variables **Internal Control (X1), Distribution Channels (X2), and Service Quality (X3)** in relation to **Sales Performance (Y)** are normally distributed. This is indicated by a significance value of **0.200**, which is greater than the specified significance level ($\alpha = 0.05$). Therefore, it can be concluded that the residuals in the regression model are normally distributed, indicating that the research model is appropriate for further analysis

Multicollinearity Test

According to (Ghozali, 2021), the multicollinearity test is conducted to determine whether there is a correlation among the independent variables in a regression model. This test aims to identify whether the independent variables are highly correlated with one another. If such a correlation exists, the regression model is considered to have a **multicollinearity problem**. A regression model is considered free from multicollinearity if the **Tolerance value is greater than 0.10** and the **Variance Inflation Factor (VIF) value is less than 10**. These criteria indicate that the independent variables do not exhibit problematic levels of correlation with one another. The results of the multicollinearity test are presented in the following table (Hervenny et al., 2023)

Table 9. Multicollinearity Test Results

		Coefficients ^a			T	Sig.	Collinearity Statistics	
Model		Unstandardized Coefficients B	Standard Error Std. Error	Standardized Coefficients Beta			Tolerance	VIF
1	(Constant)	2,219	2,594		,856	,394		
	Pengendalian Internal (X1)	,363	,105	,278	3,454	,001	,404	2,475
	Saluran Distribusi (X2)	,805	,088	,771	9,190	,000	,371	2,692
	Kualitas Pelayanan (X3)	,225	,096	,180	2,342	,021	,443	2,256

a. **Dependent Variable:** Sales Performance (Y)
Source: Processed primary data, 2025

Based on Table 4.13 above, all **Tolerance** values are greater than the predetermined threshold of **0.10**. Meanwhile, all **VIF (Variance Inflation Factor)** values are below **10**. Therefore, it can be concluded that there is **no multicollinearity among the independent variables** in the regression model.

Heteroscedasticity Test

According to (Ghozali, 2021), one approach that can be used to detect the presence or absence of heteroscedasticity is by examining the scatterplot between the predicted values of the dependent variable (**ZPRED**) and the residual values (**SRESID**). The presence or absence of heteroscedasticity can be identified by observing whether a particular pattern appears in the scatterplot between SRESID and ZPRED, where the Y-axis represents the predicted values of the dependent variable and the X-axis represents the residuals (predicted Y – actual Y).

The heteroscedasticity test produces a scatterplot showing the distribution pattern of the data points, as presented in the following figure:

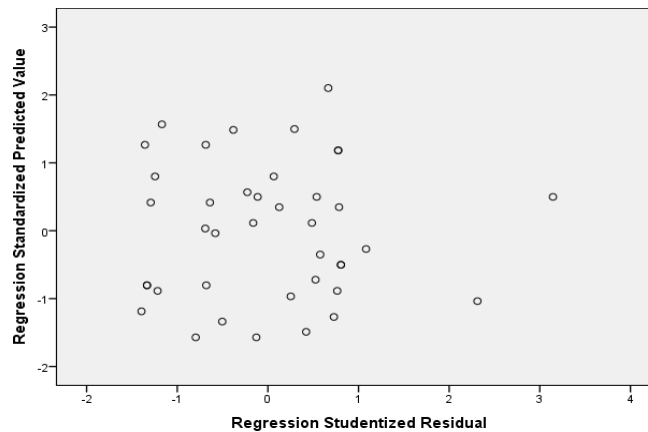


Figure 4.2 Heteroscedasticity Test Scatter Plot.
Source: Processed primary data, 2025.

Based on the **scatterplot** in Figure 4.2 above, the points appear to be randomly distributed and are scattered both above and below the value of **0 on the Y-axis**. Therefore, it can be concluded that **heteroscedasticity does not occur in the regression model**. The heteroscedasticity test is conducted to determine whether there is unequal variance among the residuals from one observation to another (Ghozali, 2021). If the variance of the residuals remains constant across observations, it is referred to as **homoscedasticity**, whereas if the variance differs across observations, it is referred to as **heteroscedasticity**.

A good regression model is one that does not exhibit heteroscedasticity. If the **significance value is greater than 0.05**, heteroscedasticity is considered absent. Conversely, if the **significance value is less than 0.05**, heteroscedasticity is considered to be present. According to (Ghozali, 2021), the heteroscedasticity test is used to determine whether there is unequal variance among the residuals from one observation to another within a regression model. In addition to the graphical analysis, this study also conducted a heteroscedasticity test using the **Glejser test**. The results of the Glejser test are presented in the following table.

Table 4.14 Heteroskedasticity Test Results (Glejser Test)

Coefficients^a

Model		Unstandardized		Standardized	Standardized		Collinearity	
		B ²	Error	Coefficients	t	Sig.	Tolerance	VIF
1	(Constant)	3,653	1,566		2.333	.022	—	—
	PENGENDALIAN INTERNAL (X1)	.080	0,064	-0.200	-1.261	.210	0.404	2.475
	SALURAN DISTRIBUSI (X2)	-.045	0,053	-0.140	-0.848	.399	0.371	2.692
	KUALITAS PELAYANAN (X3)	0,054	0,058	0.140	0.926	.357	0.443	2.256

a. Dependent Variable: ABS_RES

Source: Processed primary data, 2025

Based on Table 4.14 above, the results of the heteroscedasticity test show that the **Sig. values of each independent variable are greater than 0.05**. Therefore, it can be concluded that the regression model does not exhibit heteroscedasticity. This is because the significance values of all independent variables are greater than 0.05, indicating that the variables are not statistically significant in the heteroscedasticity test.

Multiple Linear Regression Analysis

Multiple linear regression analysis is used to determine the extent to which more than one independent variable affects a single dependent variable. In this study, multiple linear regression analysis was conducted to test the hypotheses concerning the effects of **Internal Control (X1), Distribution Channels (X2), and Service Quality (X3)** on **Sales Performance (Y)** at the Evolene Agent in Semarang. This method was employed because the study involves more than one independent variable that is assumed to influence the dependent variable (Hasanah, 2020).

Through multiple linear regression analysis, the contribution of each independent variable in explaining variations in the dependent variable can be determined. The analysis was conducted using the **SPSS** statistical software to facilitate the calculation process and obtain accurate results. The results of the multiple linear regression analysis are presented in the following table:

Table 4.15 Multiple Linear Regression Test Results (Coefficients^a)

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients	Standard Error	Standardized Coefficients Beta	T	Sig.	Tolerance	VIF
1	(Constant)	2,219	2,594		,856	,394		
	Pengendalian Internal (X1)	,363	,105	,278	3,454	,001	,404	2,475
	Saluran Distribusi (X2)	,805	,088	,771	9,190	,000	,371	2,692
	Kualitas Pelayanan (X3)	,225	,096	,180	2,342	,021	,443	2,256

a. **Dependent Variable:** Sales Performance (Y)

Source: Processed primary data, 2025

Multiple Linear Regression Equation

The regression equation presented in Table 4.15 above can be expressed in the following multiple linear regression equation:

$$\text{Sales Performance} = 2.219 + 0.363 (\text{Internal Control}) + 0.805 (\text{Distribution Channels}) + 0.225 (\text{Service Quality})$$

The regression equation can be interpreted as follows:

The regression coefficient for the **Internal Control (X1)** variable is **0.363**, indicating a positive relationship with Sales Performance. This means that an improvement in internal control is associated with an increase in Sales Performance. An effective internal control system helps ensure that operational activities are carried out in accordance with established procedures, minimizes errors, and improves efficiency in the sales process.

The regression coefficient for the **Distribution Channels (X2)** variable is **0.805**, indicating a positive relationship with Sales Performance. This means that better distribution channels are associated

with higher Sales Performance. In other words, the effectiveness of distributing products to consumers contributes significantly to improving sales performance at the Evolene Agent in Semarang. The regression coefficient for the **Service Quality (X3)** variable is **0.225**, indicating a positive relationship with Sales Performance. This means that the better the quality of service provided to customers, such as prompt responses, friendliness, and accurate information, the greater the likelihood that the company will achieve its predetermined sales targets.

Based on the results of the analysis above, it can be concluded that **Internal Control, Distribution Channels, and Service Quality have positive effects on Sales Performance**. Among the three independent variables, **Distribution Channels have the largest regression coefficient, at 0.805**. This indicates that effective distribution channels can support sales performance by ensuring the smooth distribution of products, thereby contributing to increased sales volume, customer growth, and sales growth at the Evolene Agent in Semarang (Liatania & Syawaluddin, 2023).

Hypothesis Testing

Partial Test (t-Test)

The **partial test (t-test)** is used to determine the effect of each independent variable individually on the dependent variable, while assuming that the other independent variables remain constant. In this study, the t-test was conducted to determine whether **Internal Control (X1), Distribution Channels (X2), and Service Quality (X3)** have significant effects on **Sales Performance (Y)**.

The hypothesis testing was conducted at a significance level (α) of **0.05 (5%)**. If the significance value (**Sig.**) is **< 0.05**, the independent variable is considered to have a significant effect on the dependent variable. Conversely, if the significance value (**Sig.**) is **> 0.05**, the independent variable is considered to have no significant effect on the dependent variable.

The t-test results were obtained by processing the data using **SPSS** and are presented in the following table:

Table 4.16 Partial Test Results (t-test)

Model	B	Coefficients ^a		t	Sig.	Collinearity Statistics	
		Unstandardized Coefficients	Standardized Coefficients			Tolerance	VIF
		Std. Error	Beta				

1	(Constant)	2,219	2,594		,856	,394		
	Pengendalian Internal (X1)	,363	,105	,278	3,454	,001	,404	2,475
	Saluran Distribusi (X2)	,805	,088	,771	9,190	,000	,371	2,692
	Kualitas Pelayanan (X3)	,225	,096	,180	2,342	,021	,443	2,256

a. Dependent Variable: Sales Performance(Y)

Source: Processed primary data, 2025

T-Test

Based on the results of the t-test presented in Table 4.16 above, it can be explained that all independent variables have a positive and significant effect on the dependent variable, namely Sales Performance (Y). The results for each variable are described as follows:

Internal Control (X1)

The calculated t-value of 3.454 with a significance value of $0.001 < 0.05$ indicates that Internal Control has a positive and significant effect on Sales Performance. An effective internal control system enables the company to manage its operational processes more efficiently, minimize errors, and ensure that all activities are carried out in accordance with established procedures, thereby contributing to an optimal improvement in sales performance.

Distribution Channels (X2)

The calculated t-value of 9.190 with a significance value of $0.000 < 0.05$ indicates that Distribution Channels have a positive and significant effect on Sales Performance. This means that the more effective the distribution system implemented by the company, the higher the sales performance that can be achieved.

Service Quality (X3)

The calculated t-value of 2.342 with a significance value of $0.021 < 0.05$ also indicates that Service Quality has a positive and significant effect on Sales Performance. Good service quality means that improvements in service aspects, such as friendliness, responsiveness, and professionalism in serving customers, will directly contribute to increased sales performance. Therefore, it can be concluded that the three independent variables—Internal Control, Distribution Channels, and Service Quality—have a positive and significant effect on Sales Performance. Among the three variables, Distribution Channels (X2) have the highest calculated t-value, at 9.190, indicating that they are the most dominant variable influencing Sales Performance at the Evolene Agency in Semarang (Alvin et al., 2021).

F-Test

The F-test aims to determine whether the independent variables simultaneously affect the dependent variable. The F-test is conducted to examine the collective effect of all independent variables on the dependent variable. The significance level used is 0.05 or 5%. If the significance value of the F-test is less than 0.05, it can be concluded that the independent variables simultaneously have a significant effect on the dependent variable, and vice versa (Ghozali, 2021).

The simultaneous F-test is used to determine whether there is a joint or simultaneous effect of the independent variables on the dependent variable. ANOVA statistical testing is a form of hypothesis testing that allows conclusions to be drawn based on the analyzed data or statistical groups. The decision-making process in this test is based on the F-value presented in the ANOVA table, with a significance level of 0.05. The results of the **F-test** were obtained through data processing using the SPSS program and are presented in the following table:

Table 4.17 Simultaneous Test Results (F-test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	515,301	3	171,767	96,424	,000 ^b
	Residual	165,668	93	1,781		
	Total	680,969	96			

a. Dependent Variable: Sales Performance (Y)

b. Predictors: (Constant), Internal Control (X1),
Distribution Channels (X2), Service Quality (X3)

Based on the results of the F-test presented in Table 4.17 above, it can be explained that the independent variables simultaneously affect the dependent variable, namely Sales Performance (Y). The test results indicate that H_0 is rejected and H_1 is accepted. This can be seen from the calculated F-value of 96.424, with a significance value of 0.000, which is lower than 0.05. Therefore, it can be concluded that the multiple regression model is appropriate for use, and the independent variables, consisting of Internal Control (X1), Distribution Channels (X2), and Service Quality (X3), simultaneously have a significant effect on the dependent variable, namely Sales Performance (Y).

Coefficient of Determination Test (R^2)

According to (Ghozali, 2021), the coefficient of determination test (R^2) is used to measure the extent to which a model can explain the variation in the independent variables. The coefficient of determination ranges from zero to one. A low R^2 value indicates that the ability of the independent variables to explain the variation in the dependent variable is very limited. Conversely, when the coefficient of determination approaches one, the independent variables provide almost all the information needed to predict the variation in the dependent variable. The results of data processing using the SPSS program are presented as follows :

Table 4.18 Coefficient of Determination (R^2) Test Results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.870 ^a	.757	.749	1,335

- a. Predictors: (Constant), Pengendalian Internal (X1), Saluran Distribusi (X2), Kualitas Pelayanan (X3)
- b. Dependent Variable: KINERJA PENJUALAN Y

Sumber : Data primer yang diolah, 2025

Based on the results presented in Table 4.18, it can be seen that the Adjusted R Square value is 0.870. This indicates that 87% of the variation in Sales Performance at the Evolene Agency in Semarang can be explained by the variables Internal Control (X1), Distribution Channels (X2), and Service Quality (X3). The remaining 13% is influenced by other variables that are not included in this research model, such as pricing, promotional strategies, customer loyalty, market conditions, and other external factors that may also affect Sales Performance (Muniroh, 2016). Therefore, the Adjusted R Square value of 0.870 indicates that the three independent variables used in this study have a strong ability to explain variations in the dependent variable, although other factors outside the model also contribute to changes in Sales Performance.

Discussion

Results of the t-Test

Based on the results of the t-test presented in Table 4.16, it is known that all independent variables in this study, namely Internal Control (X1), Distribution Channels (X2), and Service Quality (X3), have a

positive and significant effect on the dependent variable, Sales Performance (Y). This indicates that improvements in each of these three variables directly contribute to the company's ability to achieve its established sales performance targets. The following section provides a detailed discussion of each variable.

The Effect of Internal Control on Sales Performance

The results of the t-test show that the Internal Control variable (X1) has a calculated t-value of 3.454 with a significance value of $0.001 < 0.05$. Therefore, it can be concluded that Internal Control has a positive and significant effect on Sales Performance (Y). This means that the stronger the internal control system implemented by the company, the better the Sales Performance that can be achieved. Internal control functions to ensure that all operational activities are carried out in accordance with established procedures, resources are used more efficiently, the risks of errors and fraud are minimized, and sales information is recorded accurately.

With an adequate monitoring system, the company is able to maintain operational stability, ensure product availability, and improve the performance of the marketing team. This finding is consistent with Mulyadi (2016), who states that internal control is a set of policies and procedures designed to provide reasonable assurance that organizational objectives can be achieved efficiently and effectively. This study is also consistent with previous research by (Handayani et al., 2025), which demonstrated that strong internal control has a significant effect on improving sales performance and the accuracy of financial reporting. Therefore, it can be concluded that strong internal control has a positive impact on Sales Performance because it enhances operational effectiveness, reduces the risk of errors, and ensures the smooth operation of business processes at the Evolene Agency in Semarang.

The Effect of Distribution Channels on Sales Performance

The results of the t-test show that the Distribution Channels variable (X2) has a calculated t-value of 9.190 with a significance value of $0.000 < 0.05$. Therefore, it can be concluded that Distribution Channels have a positive and significant effect on Sales Performance (Y). This means that the more effective the distribution system implemented by the company, the greater the likelihood that the company will achieve or even exceed its established sales targets. The questionnaire results also support this finding, as the majority of respondents indicated that well-organized, effective, and accessible distribution channels can improve consumers' access to products. Effective distribution enables products to reach customers on time, in good condition, and at an efficient cost.

This finding is consistent with (Kotler et al., 2022), who state that effective distribution channels are an important factor in facilitating the flow of goods from producers to consumers, thereby contributing to improved sales performance. In addition, this finding is supported by Wulandari (2021), who found that distribution channels have a positive and significant effect on improving sales performance. Similarly, the studies by (Manao, 2024) and (IHWANI, 2025) indicate that companies with strong distribution networks have greater opportunities to consistently support sales performance. Therefore, the better the distribution network and system implemented by the Evolene Agency in Semarang, the greater the potential for achieving improved sales performance, as products can be distributed more widely and accessed more easily by consumers in various regions.

The Effect of Service Quality on Sales Performance

Based on the results of the t-test, the Service Quality variable (X3) has a calculated t-value of 2.342 with a significance value of $0.021 < 0.05$. Therefore, it can be concluded that Service Quality has a positive and significant effect on Sales Performance (Y). This means that the better the quality of service provided by the company, the greater the potential for improved Sales Performance. Service quality is a key factor in building customer satisfaction, trust, and loyalty. Friendly, responsive, informative, and professional service can create a positive customer experience.

When customers are satisfied, they are more likely to make repeat purchases and recommend the products to potential customers, which ultimately contributes to increased sales volume. This finding is also consistent with the research conducted by Muchlisa and (Muchlisa & Surianto, 2021), which demonstrated that service quality has a positive and significant effect on sales performance. Therefore, improving service quality at the Evolene Agency in Semarang is an important strategy for maintaining customer loyalty while expanding market share.

The Effects of Internal Control, Distribution Channels, and Service Quality on Sales Performance

Discussion of the Effects of Internal Control, Distribution Channels, and Service Quality on Sales Performance (F-Test) in Light of Previous Research

Based on the results of the simultaneous test (F-test) presented in Table 4.17, the calculated F-value is 96.424, with a significance value of 0.000, which is substantially lower than the 0.05 significance level. This finding indicates that the multiple regression model used in this study is statistically significant.

Therefore, the three independent variables, namely Internal Control (X1), Distribution Channels (X2), and Service Quality (X3), are simultaneously proven to have a significant effect on Sales Performance (Y).

Thus, H_0 is rejected and H_1 is accepted, indicating that all independent variables jointly make a positive contribution to Sales Performance. The results of this study demonstrate that Sales Performance cannot be separated from the strategic role of distribution channels. Effective distribution ensures product availability at various points of sale, thereby making it easier for consumers to obtain products. This finding is consistent with the study by (Sari & Pratama, 2021), which states that the more effective a distribution channel is, the greater the opportunity for a company to increase sales volume and achieve its predetermined targets. The study further emphasizes that efficient distribution plays an important role in expanding market reach and improving product accessibility for customers.

In addition, Service Quality also makes a significant contribution to Sales Performance. Good service creates a positive customer experience, increases customer satisfaction, and strengthens customer loyalty toward the company. This finding is consistent with the research conducted by (Sari & Pratama, 2021), which found that Service Quality has a significant effect on customer loyalty and directly contributes to increased sales.

When customers are satisfied with the service provided, they are more likely to make repeat purchases and recommend the products to others, ultimately accelerating the improvement of the company's Sales Performance. Internal Control also plays an important role in this study. Effective Internal Control ensures that all operational processes, including distribution, customer service, and sales transaction recording, are carried out in accordance with established Standard Operating Procedures (SOPs). This finding is consistent with the research by (Hidayat & Zefanya, 2021), which revealed that strong Internal Control can improve the accuracy of sales reports, minimize operational errors, and reduce the potential for fraud. When internal control is implemented effectively, the company can operate more efficiently, thereby supporting improved Sales Performance.

Compared with previous studies, the findings of this study reinforce the view that the three variables—Internal Control, Distribution Channels, and Service Quality—have strong and complementary relationships. (Rahmawati & Lestari, 2023) further emphasized that Sales Performance is the result of the integration of various managerial aspects rather than merely marketing strategies. The results of this study are consistent with this finding, demonstrating that Sales Performance is significantly influenced by a combination of an effective distribution system, high-quality service, and adequate internal control.

The results of the F-test, which demonstrate that all independent variables have a simultaneous effect on Sales Performance, can serve as a basis for the company in developing strategies to improve sales. The company should expand and strengthen its distribution network, maintain consistent service quality, and ensure that the internal control system is implemented comprehensively. When these three aspects are

optimized simultaneously, they can create a competitive advantage that supports sustainable improvements in Sales Performance.

CONCLUSION

Based on the results of the study examining the effects of Distribution Channels, Service Quality, and Internal Control on Sales Performance at the Evolene Agency in Semarang, the following conclusions can be drawn:

Internal Control (X1) has a positive and significant effect on Sales Performance (Y).

The t-test results show a calculated t-value of 3.454 with a significance level of $0.001 < 0.05$, indicating that Internal Control has a significant effect on Sales Performance. The stronger the Internal Control implemented by the company, the better the monitoring of sales processes, transaction recording, and inventory management. Effective Internal Control can minimize errors, reduce the risk of fraud, and improve business process efficiency, thereby supporting Sales Performance.

Distribution Channels (X2) have a positive and significant effect on Sales Performance (Y).

This is demonstrated by a calculated t-value of 9.190 with a significance level of $0.000 < 0.05$, indicating that Distribution Channels have a significant effect on Sales Performance. This means that the more effective the distribution channels implemented by the company, the more easily products can reach consumers on time and in accordance with market needs. An effective distribution system can increase product availability, expand market coverage, and contribute to improved Sales Performance.

Service Quality (X3) has a positive and significant effect on Sales Performance (Y).

The test results show a calculated t-value of 2.342 with a significance level of $0.021 < 0.05$. This demonstrates that improved Service Quality, including friendliness, responsiveness, professionalism, and effective communication, can increase customer satisfaction and trust. Customer satisfaction subsequently contributes to customer loyalty, repeat purchases, and increased Sales Performance.

Simultaneously (F-test), Internal Control (X1), Distribution Channels (X2), and Service Quality (X3) have a positive and significant effect on Sales Performance (Y).

This is demonstrated by a calculated F-value of 96.424 and a significance value of $0.000 < 0.05$. This means that the three variables jointly explain variations in Sales Performance. The combination of effective distribution, high-quality service, and strong Internal Control has a significant impact on the achievement of Sales Performance.

Recommendations

Based on the results of this study, the researcher provides several recommendations that may serve as considerations for future improvement and development, both for the company (Evolene Agency in Semarang) and for future researchers, as follows:

For the Evolene Agency in Semarang

Based on the results related to the Distribution Channels variable, the company is encouraged to improve the performance of its distribution system by expanding its sales network and strengthening cooperation with distributors and resellers. This is important to ensure that products are distributed more evenly and reach consumers more quickly, thereby enabling Sales Performance targets to be achieved more optimally.

Regarding Service Quality, the company is advised to continuously improve employees' communication and service skills, both in face-to-face interactions and through digital services. Regular customer service training can help improve professionalism and customer satisfaction. Based on the results related to Internal Control, the company needs to strengthen its monitoring system for sales and product distribution processes to ensure greater transparency and structure. Effective Internal Control will help prevent administrative errors and ensure that all processes are carried out in accordance with established procedures.

For Future Researchers

Future researchers are advised to increase the sample size and expand the research area so that the findings are more representative and better reflect actual conditions in the field. Future studies are also encouraged to include other relevant variables, such as marketing strategies, pricing, sales force motivation, or customer loyalty, which may also influence Sales Performance. Future researchers may also employ a mixed-method approach so that the research findings are not based solely on quantitative data but are also supported by in-depth interviews to strengthen the analysis and interpretation of the research findings.

Research Limitations

This study involved only 97 respondents who were partners or customers of the Evolene Agency in Semarang. Therefore, the findings cannot yet be generalized broadly to all Evolene agencies throughout Indonesia. The Adjusted R Square coefficient of determination is 0.870, indicating that 87% of the variation in Sales Performance can be explained by Distribution Channels, Service Quality, and Internal Control.

The remaining 13% is influenced by other variables that were not examined in this study, such as marketing strategies, promotional activities, or sales force motivation.

REFERENCES

- (COSO), C. of S. O. of the T. C. (2023). *Achieving Effective Internal Control over Sustainability Reporting (ICSR)*. COSO.
- Alvin, A., Goh, S., & Subiantoro, N. (2021). Pengaruh Kualitas Pelayanan Dan Segmentasi Pasar Terhadap Target Penjualan PT. Horasindo Wisatanusa. *Jurnal Bisnis Kolega*, 7(2), 40–45.
- Arens, A. A., Elder, R. J., & Beasley, M. S. (2022). *Auditing and Assurance Services* (18th ed.). Pearson.
- Creswell, J. W., & Creswell, J. D. (2023). *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches* (6th ed.). SAGE Publications.
- Fadilah, N. Z., & Supendi, M. (2024). Pengaruh Kualitas Pelayanan terhadap Volume Penjualan Usaha Toko Kopi Seduh. *JPEKA: Jurnal Pendidikan Ekonomi, Manajemen Dan Keuangan*, 8(1), 37–50. <https://doi.org/10.26740/jpeka.v8n1.p37-50>
- Ferdinand, A. (2014). *Metode Penelitian Manajemen*.
- Ghozali, I. (2021). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Handayani, A., Kuntadi, C., & Deliana. (2025). Faktor-faktor yang mempengaruhi kecurangan laporan keuangan: stabilitas keuangan, pengendalian internal dan gaya kepemimpinan. *Jurnal Riset Multidisiplin Edukasi*, 2(6), 762–774. <https://doi.org/10.71282/jurmie.v2i6.548>
- Hasanah, T. (2020). Volume Penjualan Berdasarkan Kualitas Produk, Promosi dan Saluran Distribusi. *Journal of Management and Bussines (JOMB)*, 2(2), 159–171. <https://doi.org/10.31539/jomb.v2i2.1775>
- Hervenny, H., Saleh, M. Y., & Amri, N. F. (2023). Analisis Sistem Pengendalian Internal Terhadap Penjualan Pada PT Kars Inti Utama. *ACCESS: Journal of Accounting, Finance and Sharia Accounting*, 1(3), 156–162. <https://doi.org/10.56326/access.v1i3.2040>
- Hidayat, T., & Zefanya, E. (2021). Pengaruh Pengendalian Internal terhadap Efektivitas Penjualan. *Jurnal Manajemen Bisnis Dan Keuangan*, 2(1), 20–29. <https://doi.org/10.51805/jmbk.v2i1.30>
- IHWANI, N. (2025). *Pengaruh Kualitas Pelayanan Dan Digital Marketing Terhadap Target Penjualan Kisah Hari Bandung*. <http://repository.usbypkp.ac.id/id/eprint/5772>
- Jolisetiawati, H., Nurmalina, R., Dahtiah, N., & Muhammad, R. N. (2025). Analisis Sistem Pengendalian Internal terhadap Persediaan dengan Menggunakan Kerangka Kerja COSO pada CV. Rona Karya Nusantara. *Indonesian Accounting Literacy Journal*, 5(2), 159–169.
- Kotler, P., Keller, K. L., & Chernev, A. (2022). *Marketing Management*.

- Lemeshow, S., Hosmer, D. W., Klar, J., & Lwanga, S. K. (1990). *Adequacy of Sample Size in Health Studies*. World Health Organization.
- Liatania, L., & Syawaluddin, S. (2023). Pengaruh Mutu Produk Dan Saluran Distribusi Terhadap Target Penjualan PT. Dinamika Synergy Elemenindo. *Anggaran: Jurnal Publikasi Ekonomi Dan Akuntansi*, 1(4), 197–209. <https://doi.org/10.61132/anggaran.v1i4.412>
- Likert, R. (1932). A Technique for the Measurement of Attitudes. *Archives of Psychology*, 140, 1–55.
- Manao, I. K. (2024). Referensi Pengertian Penjualan 2. *Jurnal Ilmiah Mahasiswa Nias Selatan*, 7(2), 204–215. <https://jurnal.uniraya.ac.id/index.php/jim/article/view/1338/1420>
- Moeller, R. R. (2020). *Brink's Modern Internal Auditing* (9th ed.). Wiley.
- Muchlisa, N. A., & Suriyanto, M. A. (2021). Analisis Saluran Distribusi Pada PT. Panahmas Dwitama Distrindo Jember. *Jurnal Indonesia Sosial Sains*, 2(12), 2059–2068. <https://doi.org/10.36418/jiss.v2i12.480>
- Muniroh, L. (2016). Pengaruh Saluran Distribusi Produk Teh Botol Sosro Terhadap Kinerja Penjualan Pada PT. Sinar Sosro Kantor Penjualan Cibinong. *Inovator*, 1(2), 27–43. <https://doi.org/10.32832/inovator.v1i2.172>
- Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). *Delivering Quality Service*. Free Press.
- Rahmawati, & Lestari. (2023). *Referensi mengenai UMKM sektor kuliner*.
- Sari, N., & Pratama, Y. (2021). Analisis Likuiditas, Solvabilitas, dan Profitabilitas terhadap Kinerja Keuangan Perusahaan Manufaktur di Indonesia. *Jurnal Akuntansi Dan Keuangan Indonesia*, 18(2), 89–102.
- Sugiyono. (2019). *Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2025). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2021). *Services Marketing: Integrating Customer Focus Across the Firm*.