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Analysis of Factors Influencing the Effectiveness of the Internal Control System in the Southeast Aceh District Government

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ABSTRACK

The Government Internal Control System (SPIP) is a crucial instrument for achieving accountable, transparent, effective, and efficient governance. However, SPIP implementation still faces various obstacles that can reduce the effectiveness of internal control. The purpose of this study is toto test and analyze the influence of leadership support, internal audit quality, human resource competency and organizational culture on the effectiveness of the government's internal control system.The approach used in this study is an associative approach. The population in this study were all 33 regional apparatus organizations (OPD) in Southeast Aceh district. The sample in this study was taken by 3 people from each regional apparatus organization (OPD) consisting of the head of the department or secretary, the authorized budget user and the head of the program sub-section so that the total number of respondents was 99 people. The data collection technique in this study used documentation studies and questionnaires. The data analysis technique in this study used a quantitative approach using statistical analysis using the Autor Model Analysis test, Inner Model Analysis, and Hypothesis Testing. Data processing in this study used the PLS (Partial Least Square) software program. The results of this study prove that partiallyLeadership support, internal audit quality, human resource competency, and organizational culture significantly influence the effectiveness of the government's internal control system in Southeast Aceh Regency. This research is expected to be a consideration for the Southeast Aceh Regency Government in formulating policies to strengthen the implementation of SPIP and improve accountability and the quality of governance. Furthermore, the results of this study can serve as a reference for further research discussing the development of internal control systems in the public sector.

Keywords*: Blue Economy; Local Marine Products; Location Quotient; Shift-Share; Regional Competitiveness; Simeulue Regency..*

INTRODUCTION

The laws in the field of state finances imply the need for a more accountable and transparent state financial management system. This can only be achieved if all levels of leadership carry out control activities over all activities in their respective agencies. For this reason, a system is needed that can provide adequate assurance that the implementation of activities in a government agency can achieve its objectives efficiently and effectively, report on state financial management reliably, secure state assets, and encourage compliance with laws and regulations. This system is known as the Internal Control System (SPI). The Internal Control System (SPI) in government agencies is known as a system created to support efforts to ensure that the implementation of activities in government agencies can achieve their goals efficiently and effectively, where state financial management can be reported reliably, state assets can be managed safely, and of course encourage compliance with laws and regulations. Regulation of the Head of BPKP No. PER-687/K/D42012 explains that there are problems in the implementation of SPIP found in the local government environment and cause the quality of SPIP to be poor. In general, there are five (5) problems. First, the leadership's attitude is less supportive so that it has not provided optimal contributions and the lack of institutional roles that are committed to SPIP efforts so that the success rate of SPIP implementation is very low and vulnerable to the emergence of deviation tendencies. Second, the inspectorate has not carried out audit assignments properly and in accordance with audit standards in each SKPD, resulting in less effective audit results. Third, recommendations from internal auditors regarding SPI are not followed up quickly and appropriately by SKPD, even though these recommendations are very necessary to monitor and assess the effectiveness of managing organizational activities in order to achieve predetermined goals. Fourth, many employee apparatuses in SKPD are less concerned or less competent in implementing SPIP, resulting in the emergence of ambiguity or overlap in the division of tasks and separation of authorities. Fifth, governance is not yet optimal and requires restructuring of the program activity process in involving stakeholders (stakeholders in the bureaucracy and community), including the Regional Government not realizing accountability and transparency in reporting so that it has not become a subject providing information in order to fulfill public rights, namely the right to be given information and explanations, have their aspirations heard through participation, and be served well.(Rusnindita et al., 2017).

One of the factors that influences the quality of the internal control system is leadership support. Research(Zhang et al., 2009)found that high-quality internal control over reporting is more likely for larger companies, those with stronger shareholder oversight power, a more decentralized management model, and a better management philosophy. Management is responsible for establishing and maintaining the internal control system within an organization. Management must have a good understanding of their responsibilities related to internal control and the need for annual assessments of their effectiveness.(Fung, 2011). Another factor that also influences the quality of the internal control system is the Quality of Internal Audit.(Lin et al., 2010)states that increasing internal audit activity will improve the internal control system. The quality of internal audits has a positive effect on the effectiveness of the internal control system of the Regional Work Unit (SKPD) as the auditee. Internal audits are important for improving and enhancing the effectiveness of the internal control system.(Dityatama, 2012).

High quality internal control over reporting is more likely for larger companies, stronger shareholder oversight power, more decentralized management models and better management philosophies, and higher quality internal audits.(Zhang et al., 2009). Another factor that influences the quality of an internal control system is human resource competence. Even well-designed and structured internal controls will not be optimal without the support of human resource competence, integrity, and ethical values in their implementation.(Purdanti & Artana, 2014) The final factor that influences the quality of the internal control system is Organizational Culture.(Artini & Herawati, 2014)explains that effective internal control will close the opportunity for unethical behavior and the tendency to commit fraud and the organizational culture will be created well, along with the increasing awareness of organizational members regarding the presence of integral and continuous supervision. High quality of internal control over operations is more likely to be carried out by large companies, financially strong, more centralized management models, strong corporate cultures and better management philosophies. Ethical organizational culture and internal control systems are a unity that is interrelated with each other.(Artini & Herawati, 2014). Southeast Aceh Regency is a regency in Aceh province, with its capital in Kutacane. Located in a mountainous region at an altitude of 1,000 meters above sea level, this regency is part of the Bukit Barisan mountain range. Gunung Leuser National Park, the largest national nature reserve, is located in this regency. Southeast Aceh Regency is rich in natural tourism potential, one of which is the Alas River, widely known as a challenging whitewater rafting sport. In general, in terms of economic development potential, this region is categorized as an agricultural zone. The economic potential of this cool-climate region includes rice, cocoa, kembiri (a type of cypress), rattan, logs, freshwater fish, and other forest products. In the mining sector, Southeast Aceh has diverse and potentially significant deposits of class C minerals.

The Southeast Aceh district government, as the government administrator in Southeast Aceh district for 5 (four) years in 2018 to 2022, obtained an Unqualified Opinion (WTP) from the Supreme Audit Agency (BPK) on the Regional Government Financial Report (LKPD). The BPK conducted an audit of the Financial Report, the effectiveness of the Internal Control System (SPI), the adequacy of disclosure and compliance with statutory provisions to obtain sufficient assurance on the fairness of the presentation of the LKPD. To maintain the WTP opinion from the BPK, the Southeast Aceh district government must implement an adequate Internal Control System because SPIP has a positive influence on the opinion of the government's financial report, but in reality the government's internal control system in Southeast Aceh district has not been running well.

Hypothesis Development

The effectiveness of control depends heavily on management attitudes. If leaders believe control is crucial, everyone in the organization will automatically view it that way. However, it becomes ineffective if leaders view control as unimportant and merely symbolic or to comply with regulations.(Fung, 2011)explains that management is responsible for establishing and maintaining a system of internal control within an organization. Internal control is a structure of activities, processes, and systems that help management effectively mitigate risks to the organization's performance objectives. Management must have a good understanding of their responsibilities related to internal control and the need for annual assessments of their effectiveness, while research is conducted(Feng et al., 2009)stated that managers in companies with effective internal controls rely on inaccurate management reports when forming support, resulting in less accurate documentation of support among companies reporting ineffective internal controls. Thus, if leadership support is high, the quality of the government's internal control system is high. Based on the results of previous research conducted by(Dityatama, 2012; Fung, 2011; Zhang et al., 2009)found that leadership support has a significant influence on internal control,

H1 :Leadership Support Influences the Effectiveness of the Government's Internal Control System

The task of an internal auditor is to investigate and evaluate internal controls and the efficiency of the implementation of the functions of various organizational units. The internal audit function provides input or recommendations for improving systems, procedures, and company policies so that the level of efficiency and effectiveness is aligned with the organization's vision and mission. Therefore, the role of internal audit is crucial for improving and increasing the effectiveness of the internal control system. This internal control system needs to be supported by quality internal audit activities so that it can detect and report any weaknesses in the internal control system to management. These weaknesses can then be followed up or responded to by management so that the weaknesses can be corrected and prevented from recurring.(Mulyadi, 2021).

Based on the results of previous research conducted by(Zhang et al., 2007)found that audit quality has a significant effect on internal control.

H2 :Internal Audit Quality Influences the Effectiveness of the Government's Internal Control System

Human resources are the most important asset in an organization, especially for service providers. Companies rely heavily on the competence and professionalism of their human resources. Local government organizations must also have competent human resources with good ethics. Employees or staff need to undergo training related to internal control systems to implement an effective internal control system to improve service, performance, and reputation within the institution. Improving human resource competency, including knowledge, skills, and attitudes, will improve the implementation of the government's internal control system in achieving organizational goals. Optimal organizational goals can be achieved through controls implemented by competent resources effectively and efficiently. The implementation of a government internal control system requires human resources who thoroughly understand and master Government Regulation No. 60 of 2008. Failure of human resources to understand the components of the internal control system will lead to weaknesses in the internal control system, which can create opportunities for irregularities. Therefore, if the competence of a region's human resources is good, the quality of the government's internal control system will be good.

Study(Purdanti & Artana, 2014)concluded that the level of employee competence has a positive effect on the quality of the internal control system..

H3 :The Influence of Human Resource Competence on the Effectiveness of the Government's Internal Control System

The existence of a good organizational culture influences every member of the organization to act in accordance with applicable ethics, so that the implementation of the internal control system can run effectively and with quality, this is because the system cannot run well without human intervention in it.(Nawawi, 2010)The priority of organizational culture is the control and direction in forming the attitudes and behavior of people (its members) who are involved in organizational activities and in realizing organizational strategies. (Hariani et al., 2013)Organizational culture contributes to the formation of ethical behavior because it is a set of values and norms that guide employee actions. A well-developed organizational culture makes it easier for employees to accept and utilize internal control systems. With internal control in place, the system automatically provides oversight to achieve the organization's vision, mission, and goals.

The most important factor in internal control is the people who can support the system's smooth operation. When the internal control system performs its oversight function and is supported by ethical organizational activities, if this condition is maintained, an internal control culture is created, meaning the internal control system becomes part of the organizational culture.(Artini & Herawati, 2014). In addition, implementing a control environment is synonymous with building a strong organizational culture. Organizations with a strong culture are characterized by well-coordinated and integrated functions.(Alina et al., 2013)Without a strong organizational culture, it will be difficult to implement a sound internal control system. Therefore, a strong organizational culture will contribute to a strong government internal control system.

Study(Artini & Herawati, 2014)concluded that organizational culture has a positive influence on the quality of the internal control system.

H4 :The Influence of Organizational Culture on the Effectiveness of Government Internal Control Systems

RESEARCH METHODS

This research uses a quantitative associative method, using. The population in this research isAll regional apparatus organizations in Southeast Aceh district, totaling 33 regional apparatus organizations, will be selected by 3 people in each regional apparatus organization (OPD), consisting of the head of the department or secretary, budget user authority and head of the program sub-section, so that the number of respondents obtained is 99 people.. The technique used in this study is to use saturated sampling where all members of the population are sampled so that the number of samples in the study is 99 people. In this study, a hardcopy questionnaire instrument was used using a 5-point Likert measurement scale to measure the research variables. The questionnaire filling data will be summarized to find out the answers that will be processed and then using SmartPLS (Partial Least Square) will be analyzed with Partial Least Square-Structural Equation Modeling (PLS-SEM) using the Outer Model Analysis test, Inner Model Analysis, and Hypothesis Testing.

1. Results and Discussion

Outer Model Analysis

The statistics used in composite reliability or construct reliability are Cronbach's alpha and DG rho (PCA). The following are the Construct Reliability and Validity values, which can be seen in the table below..

Table 1 Construct Reliability and Validity Results

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Organizational culture	0.953	0.958	0.960	0.668
Leadership Support	0.868	0.888	0.896	0.522

International Journal of Economic, Technology and Social Sciences
url:https://jurnal.ceredindonesia.or.id/index.php/ injects
Volume 7 Number 1 pages 129- 146 2026

Effectiveness of SPIP	**0.925**	**0.938**	**0.938**	**0.607**
Audit Quality	**0.913**	**0.923**	**0.930**	**0.630**
HR Competence	**0.877**	**0.895**	**0.909**	**0.631**

Source: PLS Data Processing Results

Based on table 1 above, it shows that the composite reliability value fororganizational culture of 0.960; leadership support of 0.896; effectiveness of the government's internal control system of 0.938; audit quality of 0.930; human resource competence of 0.909. Next*Cronbach's alpha*Fororganizational culture of 0.953; leadership support of 0.868; effectiveness of the government's internal control system of 0.925; audit quality of 0.913; human resource competence of 0.877The five variables obtained Cronbach's alpha and composite reliability values above 0.6, indicating that all items have good reliability as measuring instruments. Furthermore, the AVE value for organizational culture was 0.668; leadership support was 0.522; the effectiveness of the government's internal control system was 0.607; audit quality was 0.630; and human resource competence was 0.640. of 0.631; the variable has an AVE above 0.5 so that the construct has good convergent validity where the latent variable can explain an average of more than half of the variance of its indicators.

*Discriminant validity*A good construct will be able to explain its indicator variables to a greater extent than it can explain the variance of other construct indicators. The following are the discriminant validity values for each indicator.

Table 2 Discriminant Validity

	Organizational culture	Leadership Support	Effectiveness of SPIP	Audit Quality	HR Competence
BO1	0.853				
BO10	0.847				
BO11	0.863				
BO12	0.861				
BO2	0.851				
BO3	0.783				
BO4	0.869				
BO5	0.523				
BO6	0.892				
BO7	0.781				
BO8	0.726				
BO9	0.885				
DP1		0.624			
DP2		0.620			
DP3		0.816			
DP4		0.783			
DP5		0.828			
DP6		0.795			
DP7		0.590			
DP8		0.677			
KA1				0.616	
KA2				0.616	
KA3				0.849	
KA4				0.802	
KA5				0.855	
KA6				0.864	
KA7				0.858	
KA8				0.837	
KSDM1					0.839
KSDM2					0.803
KSDM3					0.860
KSDM4					0.551

International Journal of Economic, Technology and Social Sciences
url:https://jurnal.ceredindonesia.or.id/index.php/ injects
Volume 7 Number 1 pages 129- 146 2026

KSDM5					0.906
KSDM6					0.756
KSPI1			0.587		
KSPI10			0.905		
KSPI2			0.620		
KSPI3			0.901		
KSPI4			0.842		
KSPI5			0.807		
KSPI6			0.815		
KSPI7			0.750		
KSPI8			0.880		
KSPI9			0.592		

Source: PLS Data Processing Results

Based on Table 2 above, the outer loading value for each indicator is greater than 0.70. Therefore, it can be concluded that the variables and indicators used in the study are valid.

Inner Model Test

Based on the data processing that has been carried out using the smartPLS 3.0 program, the R-Square value obtained can be seen in the following table:

Table 3 R-Square Test Results

	R Square	Adjusted R Square
Effectiveness of SPIP	0.981	0.980

Source: PLS Data Processing Results

From the table above 3, it is known that the influence of leadership support, audit quality, human resource competence and organizational culture on the effectiveness of the government's internal control system with an r-square value of 0.981 indicates that the variation in the effectiveness value of the government's internal control system can be explained by the variation in the value of leadership support, audit quality, human resource competence and organizational culture by 98.1% or in other words that the model is substantial (good), and 1.9% is influenced by other variables.

Hypothesis Testing

The results of the direct and indirect influence hypothesis test can be seen in the following path coefficient table:

Table 4 Path Coefficient

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Organizational Culture -> SPIP Effectiveness	0.280	0.282	0.075	3,726	0.000
Leadership Support -> SPIP Effectiveness	0.138	0.138	0.054	2,574	0.010
Audit Quality -> SPIP Effectiveness	0.221	0.221	0.081	2,735	0.006
HR Competence -> SPIP Effectiveness	0.365	0.364	0.071	5.125	0.000

Source: PLS Data Processing Results

a. The influence of leadership support on the effectiveness of the government's internal control system has a path coefficient of 0.138. This influence has a probability value (p-value) of 0.010 < 0.05, meaning that leadership support has a significant influence on the effectiveness of the government's internal control system in Southeast Aceh district.

International Journal of Economic, Technology and Social Sciences
International Journal of Economic, Technology and Social Sciences
url:https://jurnal.ceredindonesia.or.id/index.php/ injects
Volume 7 Number 1 pages 129- 146 2026

b. The influence of audit quality on the effectiveness of the government's internal control system has a path coefficient of 0.221. This influence has a probability value (p-value) of 0.006 < 0.05, meaning that audit quality has a significant influence on the effectiveness of the government's internal control system in Southeast Aceh district.
c. The influence of human resource competence on the effectiveness of the government's internal control system has a path coefficient of 0.365. This influence has a probability value (p-value) of 0.000 < 0.05, meaning that human resource competence has a significant influence on the effectiveness of the government's internal control system in Southeast Aceh district.
d. The influence of organizational culture on the effectiveness of the government's internal control system has a path coefficient of 0.280. This influence has a probability value (p-value) of 0.000 < 0.05, meaning that organizational culture has a significant influence on the effectiveness of the government's internal control system in Southeast Aceh district.

DISCUSSION

The Influence of Leadership Support on the Effectiveness of the Government's Internal Control System

From the results of the hypothesis testing analysis, it is known that leadership support has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. This shows that leadership support is able to increase the effectiveness of the government's internal control system in Southeast Aceh district, where the better the leadership support, the effectiveness of the government's internal control system will be better where the leadership who supports his subordinates does not differentiate between each leader, the leader provides equal opportunities to every subordinate who has the qualifications that have been determined, thus employees will find it easier to carry out the government's internal control system that has been prepared so that the effectiveness of the government's internal control system will be more effective. The results of this study are in line with the results of previous research conducted by(Dityatama, 2012; Fung, 2011; Zhang et al., 2009)found that leadership support has a significant influence on internal control.

The Influence of Audit Quality on the Effectiveness of the Government's Internal Control System

From the results of the hypothesis testing analysis, it is known that audit quality has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. This shows that audit quality is able to improve the effectiveness of the government's internal control system in Southeast Aceh district, where the better the audit quality, the better the effectiveness of the government's internal control system. With good quality internal auditors, they will be able to detect and report weaknesses in the internal control system to management. Furthermore, these weaknesses can be followed up or responded to by management so that the weaknesses can be corrected and not repeated, thus improving the effectiveness of the government's internal control system. The results of this study are in line with the results of previous research conducted by(Zhang et al., 2007)found that audit quality has a significant effect on internal control.

International Journal of Economic, Technology and Social Sciences
International Journal of Economic, Technology and Social Sciences
url:https://jurnal.ceredindonesia.or.id/index.php/ injects
Volume 7 Number 1 pages 129- 146 2026

The Influence of Human Resource Competence on the Effectiveness of the Government's Internal Control System

From the results of the hypothesis testing analysis, it is known that human resource competency has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. This indicates that human resource competency can improve the effectiveness of the government's internal control system in Southeast Aceh district. The better the human resource competency, the better the effectiveness of the government's internal control system. Employees who have good knowledge, skills, and attitudes will improve the implementation of the government's internal control system in achieving organizational goals. Optimal organizational goals can be achieved through controls implemented by competent resources effectively and efficiently, thereby improving service, performance, and reputation in the institution concerned. The results of this study are in line with the results of research(Purdanti & Artana, 2014)concluded that the level of employee competence has a positive effect on the quality of the internal control system.

The Influence of Organizational Culture on the Effectiveness of Government Internal Control Systems

From the results of the hypothesis testing analysis, it is known that organizational culture has a significant influence on the effectiveness of the government's internal control system in Southeast Aceh Regency. This indicates that organizational culture is able to increase the effectiveness of the government's internal control system in Southeast Aceh Regency. The better the organizational culture, the better the effectiveness of the government's internal control system. Through a well-created organizational culture, employees will more easily accept and use the internal control system. With the existence of internal organizational control, the system will automatically carry out supervision to achieve the organization's vision, mission, and goals. The results of this study are in line with the results of previous research conducted by(Artini & Herawati, 2014)concluded that organizational culture has a positive influence on the quality of the internal control system.

CONCLUSION

The results of this study indicate that partially, leadership support has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. Partially, internal audit quality has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. Partially, human resource competence has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. Partially, organizational culture has a significant effect on the effectiveness of the government's internal control system in Southeast Aceh district. Recommendations regarding the empires findings indicate thatTo improve the effectiveness of the government's internal control system, the Southeast Aceh district government is committed to implementing an activity so that any decisions or policies that will be taken related to improvements to internal control, procedures and regulations that will be implemented will receive full support from the leadership. In improving the

International Journal of Economic, Technology and Social Sciences
International Journal of Economic, Technology and Social Sciences
url:https://jurnal.ceredindonesia.or.id/index.php/ injects
Volume 7 Number 1 pages 129- 146 2026

effectiveness of the government's internal control system, it is hoped that the leadership of the Southeast Aceh district Regional Apparatus Organization will pay attention and provide direction to subordinates, employees who comply with the regulations that have been made, and also employees who can create ideas and creativity to develop their work will be able to improve employee performance.

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