

Analysis of Internal Control Systems at The Office of The National Land Agency Sukabumi District

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ABSTRACT

Internal control is to assess the effectiveness and efficiency of all activities whether they are by their objectives or not. If the internal control at the Office of the National Land Agency for Sukabumi Regency is very weak, then the possibility of errors that cause weak work effectiveness is also not good and vice versa, but such incidents can be minimized so that inefficiencies or ineffective performance can be identified quickly and corrective action (improvement) can be done as soon as possible because the internal control system has an important role in the organization. Internal Control System in Government Regulation No. 60 of 2008 which regulates government internal control and performance accountability reporting is also very necessary to know and measure the ability of a government agency to achieve the vision, mission, and goals of government agencies. This study aims to analyze and explain how the internal control system. This research was conducted using a qualitative descriptive method. Based on the results of the research, shows that the internal control system carried out at the Sukabumi Regency National Land Agency Office has gone well with the success of carrying out its duties in achieving goals and objectives determined in the 2021 performance report (LKj).

Keywords: *Internal Control System, The National Land Agency Sukabumi District*

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INTRODUCTION

Due to the economic crisis in 2019 related to the Covid-19 pandemic, Indonesia has now entered the recovery phase, this is achieved through the implementation of reforms in all fields. One of the efforts to restore economic, social, and political conditions is to restore the trust of the Indonesian people in the country's government by trying to realize a clean government. The government needs to fix the wheels of government because of the demands of the public who want good governance through the implementation of performance accountability and accountability for the implementation of activities

responsibly and cleanly. The achievement of good internal control is expected to increase the productivity of employees. Internal control is guided by government regulation (PP) Number 60 of 2008 concerning the Internal Control System, the purpose of internal control is to assess the effectiveness and efficiency of all activities whether they are by their objectives or not. (Wirawan et al., 2021)

An internal control system can be said to be adequate if the company can identify the elements of internal control well. According to PP No. 60 of 2008 that SPIP consists of elements in internal control divided into five, namely control environment, risk assessment, control activities, information and communication, and internal control monitoring (Hasibuan & Silvy, 2019). If the internal control at the Office of the National Land Agency of Sukabumi Regency is very weak, then the possibility of errors that cause weak work effectiveness is also not good and vice versa, but such incidents can be minimized so that inefficiencies or ineffective performance can be identified quickly and corrective actions (improvements) can be taken as soon as possible because the internal control system has an important role in the organization.

Understanding the Internal Control System in Government Regulation No. 60 of 2008 which regulates government internal control is also very necessary to know and measure the ability of a government agency to achieve the vision, mission, and goals of government agencies. According to Kusuma and Winarni (2017) in abstract excerpts from the journal (Setya Arumitha et al., 2020) shows that the implementation of the internal control system has been carried out well but the existing environment still has problems in risk assessment and elements that still exist in the internal control system have a role in realizing accountability.

The Ministry of Agrarian Affairs and Spatial Planning / National Land Agency in carrying out its duties and functions produces professional work with efficient, effective, and economical principles and is responsible by the provisions of laws and regulations. All of this will be the key to good governance. To accelerate the achievement of good governance, reforms need to be carried out within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency. In the operational administration of government within Sukabumi Regency, especially in the internal control system which is still not optimal because there are still several obstacles in service, one of which is the registration counter service for the first time making certificates.

Many cases of people complain about the problem of certificate-making services which indeed have to undergo a long process in managing it with adequate facilities, so something needs to be done to overcome this problem. Of course, the community wants good service at the Land Office of Sukabumi Regency, thus the role of internal control is very important and needed to support the activities of employees in the service industry in the first registration of making land certificates and can provide solutions and evaluate so that in the future the services of the Land Office of Sukabumi Regency will be effective and by the main objectives of the Land Office itself. (Source: Mr. Erwin Dwi Kelana as the operator of the administrative subdivision of the Land Office of Sukabumi Regency).

From previous research as done (Setya Arumitha et al., 2020) shows the results that the internal control system in the elements of the control environment can be categorized as good to realize transparency and accountability. And (Syahputra et al., 2021) based on observations and interviews, generally employees at the East Medan Subdistrict Office of Medan City have good initiative in carrying out their duties and are responsible for handling correspondence needed by the community. (Fathah, 2019) based on the results of Internal Control research implemented by PKU Muhammadiyah Nanggulan Hospital as a whole has not been fully implemented. This can be seen in the Control Environment component, namely the absence of an organizational structure and a clear division of duties and authorities in each section. (Butar-Butar, 2020) That the payroll system is based on related elements, documents used, and related functions, as well as salary payment procedures at the regional office of the National Land Agency of North Sumatra Province. (Elvia Puspa Dewi & Kristin Marlina, 2020) This study can conclude that the organizational structure of the hawk steel building store is inadequate because there is no purchasing department, besides that there are tasks in the marketing department and there is no internal control function. From previous international research conducted by (Akhmetshin et al., 2018) showing results as a conclusion, it should be noted that complex automated systems of integrated flexible internal control of the company, based on the implementation of matrix representation frameworks from the structure and methods of data processing and analysis. Meanwhile, according to results of the accountant's internal control evaluation research were assessed based on

financial quality and assessment standards, and improving internal control completed reforms on financial quality. According to (Permatasari et al., 2021) Based on the results of research that has been conducted by researchers, it can be concluded that the implementation of the internal control system at PT. Pou Yuen Indonesia is good enough for all aspects ranging from organizational aspects, authorization and recording systems, and healthy practices and according to Based on the results of research conducted on the analysis of the internal control system in lending to PT Bukopin Finance Graha Manado, it can be concluded that internal control in lending carried out by PT Bukopin Finance Graha Manado has not been fully compliant with COSO's internal control framework.

In this study, the existing reform refers to the internal control system at the Office of the National Land Agency of Sukabumi Regency. The internal control system used is the components in Government Regulation (PP) No. 60 of 2008 article 1 paragraph 1 which consists of the control environment, risk assessment, control activities, information and communication, and monitoring

LITERATURE REVIEW

Definition of Internal Control System

According to Mulyadi (2018), the system is a unity that has a common goal and has parts that integrate. (SARI, 2019:11). According to the Indonesian Institute of Public Accounting (IAPI, 315: 2) in its book "AUDITING" defines internal control as "a process designed, implemented, and maintained by parties responsible for governance, management, and other personnel to provide adequate assurance about the achievement of an entity's objectives relating to the reliability of financial statements, efficiency and effectiveness of operations, and compliance with legislation. (Agoes, 2017)

According to the Government Regulation of the Republic of Indonesia Number 60 of 2008 article 1 paragraph 1, the: "Internal Control System is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets and compliance with laws and regulations". According to (Krismiaji, 2010: 218) Internal control is an organizational plan and method used to safeguard or protect assets, produce accurate and reliable information, improve efficiency, and encourage adherence to management policies (Damayanti, 2020).

Purpose of Internal Control System

According to (Hery, 2019: 132) that management has designed an effective internal control system with three general objectives, namely:

1. Financial reporting agility.
2. Efficiency and effectiveness of operations.
3. Compliance with applicable laws and regulations.

According to Mahmudi (2018) in Widari (2020) quoted in their thesis (Utami, 2018) "The Influence of the Internal Control System and Human Resource Competence on the Quality of Financial Statements of the Regional Government of Sukabumi City" the objectives of the internal control system include:

1. Protect state assets both physical and data.
2. Maintain detailed and accurate records and documents.
3. Produce accurate, relevant, and reliable financial information.
4. Provide adequate assurance that government financial statements have been prepared by applicable accounting standards.
5. Improve the efficiency and effectiveness of organizational operations
6. Ensure compliance with applicable laws and regulations.

Internal Control System Components

Menurut (Haryadi & Triyanto, 2021) Committe of Sponsoring Organizations of the Treadway Commission meliputi:

1. *Control Environment.*

2. Risk Assessment.
3. Control Activities.
4. Information and *Communication*.
5. Monitoring.

Elements of the internal control system

According to Mulyadi (2018: 130) in (Fibriyanti & Wijaya, 2018) the elements of internal control and their explanations are as follows:

1. An organizational structure that strictly separates functional responsibilities,
2. Authority system and recording procedures that provide adequate protection for Employee Performance,
3. Healthy practices in carrying out the duties and functions of each organizational unit,
4. and Employees whose quality is by their responsibilities

Frame of Mind

According to (Sugiyono, 2022) "The Framework of Thought is a framework of thinking as a conceptual model of relationships between variables compiled from various theories that have been described, then analyzed critically and systematically, resulting in a synthesis of relationships between the variables studied, then explained between variables."

The Ministry of Agrarian Affairs and Spatial Planning / National Land Agency of the Land Office of Sukabumi Regency in carrying out its duties and functions produces professional work with the principles of efficiency, effectiveness, and economy and is responsible by laws and regulations. All of this will be the key to running a good government. The research used has one independent variable, namely the Internal Control System.

According to the Government Regulation of the Republic of Indonesia Number 60 of 2008 article 1 paragraph 1, Affirms that: "Internal Control System (SPI) is an integral process of actions and activities carried out continuously by leaders and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, security of state assets and compliance with laws and regulations".

This mission is something that must be carried out by government agencies so that the goals of the organization are well implemented. Therefore, it is very necessary to have a control system at the Office of the Land Agency Organization to optimize services and solve existing problems such as certificate-making services which indeed have to undergo a long process in its management with adequate facilities, sometimes KKP applications are also errors or under repair, and lack of human resources. So with the control system, it becomes one way to optimize it by updating or perfecting it to provide convenience and comfort in service to customers or the public who are registering for the first time-making certificates effectively.

METHOD

This method is called a qualitative method because research data is more artistic (less patterned) and is referred to as an interpretive method because the research data is more memorable with the interpretation of data found in the field. This research uses qualitative methods and uses a descriptive approach, which is a research method that collects all data in the field related to the problem under study by the actual situation and provides an overview of the analysis of various existing problems. According to Miles and Hubren (Sugiyono 2018), this is because researchers interact exclusively or directly with the object under study to obtain data and information from the problems to be discussed (Yulianita Rochmana Pratiwi, 2021). In this study, there is only one variable, namely the independent variable, where the independent variable is the internal control system.

A sampling technique is a sampling technique to determine the sample to be used in research. The sampling method used is nonprobability sampling using purposive sampling. Nonprobability sampling is a sampling technique that does not provide equal opportunities for every member of the population to be sampled. While purposive sampling is a sampling technique with certain considerations such as using data sources from experts or understanding the variables we are researching.

Data Collection Techniques

The data collection technique conducted by interviews aims to reveal data about the internal control system at the National Land Agency Office of Sukabumi Regency with the selected informants who understand the topic of this study, so that researchers choose three categories or characteristics of respondents and informants, namely Computer Operator Employees, Administration Subdivision, Land

Law Analyst Employees, Functional Position Subdivision, and the community who Registering his land at the National Land Agency of Sukabumi Regency were done because his research took primary data from observations, interviews, and documentation. Secondary data is data obtained using various literature or literature studies. In the process of data collection, researchers use data triangulation techniques. According to

Primary Data

According to Sugiyono (2022: 225), primary data is a direct source of data in the form of verbal or spoken words, and behaviors carried out by trustworthy subjects. The primary data collection techniques used in this study are:

1. Observation

Observation is a data collection technique that has specific characteristics because researchers require going directly to the place of research or field to observe directly to obtain the desired or actual data. The stages that can be done in observation are the description stage, reduction stage, and selection stage.

2. Interview

Data collection techniques will be carried out by researchers to find problems that need to be investigated using semi-structured or unstructured interviews, where researchers will provide questions face-to-face or using telephones. The respondents and informants in this study were Computer Operator Employees of the Administration Subdivision, Land Law Analyst Employees of the General Functional Position Subdivision, and people who registered their land at the National Land Agency of Sukabumi Regency.

3. Documentation

Data collection method by viewing and using reports or documents in the place of research. In field research, various data are needed as supporting documents in the form of official document records of the BPN Office of Sukabumi Regency such as the nominative list of BPN SKP which will be processed into a Government Performance Accountability Report and data that has been processed such as organizational structure, Worker Operation Standards (SOP), the process of registration for the first time Making land certificates, vision and mission of the BPN Office of Sukabumi Regency, Proof of Non-Tax State Revenue (PNBP) transaction from one of the customers of the BPN Office of Sukabumi Regency. so the documentation method is very necessary to find data related to various relationships or variables.

Secondary Data

Secondary data is data obtained using literature studies or literature studies by reading books or journals related to the internal control system in increasing performance accountability which will later become the theoretical basis that is expected to support data processing.

Data Analysis Techniques

Data Analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking it down into units, synthesizing, arranging it into patterns, choosing which ones are important and which ones will be studied and making conclusions so that they are easily understood by oneself and others. (Sugiyono, 2022).

Prior Analysis in the Field

Qualitative research and data analysis carried out by researchers before going into the field needs to analyze data from preliminary studies or secondary data to determine the focus of the research. However, the focus of this research is only temporary, and research can progress as or after researchers enter the field.

Data Analysis During and After in the Field

Data analysis in qualitative research is carried out at the time of data collection and after data collection is completed within a certain period (Sugiyono, 2022: 246). In other words, the researcher must have analyzed the interviewee's answers. If the answers interviewed after analysis are considered

unsatisfactory and the researcher has not found an answer, then the researcher will continue the next question, until credible data is obtained. Include:

1. *Data Reduction*
Reducing data means summarizing, choosing key focuses, focusing on important factors, and looking for themes and patterns. As a result, the reduced data will provide a clearer picture, and make it easier for researchers to conduct data collection and search if needed. Data reduction can be assisted with equipment, such as computers, notebooks, and so on.
2. *Data Presentation (Data Display)*
Once the data is reduced, the next step is to present the data. In qualitative research, the presentation of data is carried out in the form of brief descriptions, graphs, relationships between categories, and others. According to Miles and Huberman in Sugiyono's quote (2022: 249) that what is most often used to present data in qualitative research is narrative text.
3. *Conclusion Drawing (verification)*
The results of qualitative research are new findings that have never been seen before. Findings can be in the form of descriptions and images of an object that was previously still dim or even dark so that after examination it becomes clear. These conclusions can be informal relationships or interactions, or hypotheses or theories.

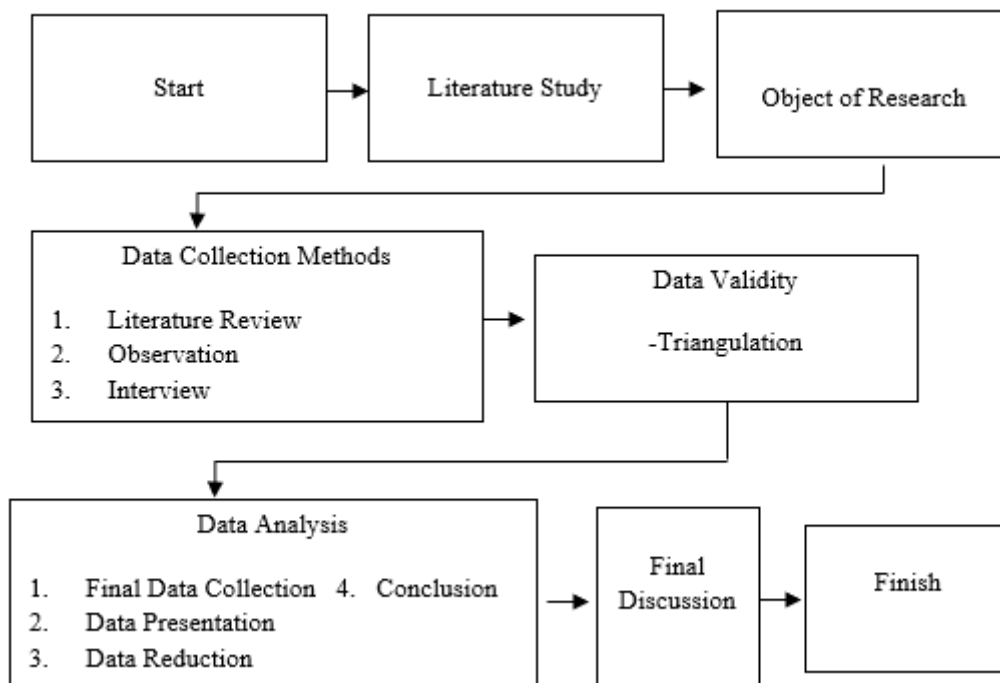


Figure 1. Research Framework

RESULT AND DISCUSSION

Based on the results of interviews and through documentation related to the internal control system and employee performance accountability, it was found that the internal control system includes 5 components of the internal control system carried out, namely the control environment, risk assessment, control activities, information and communication, and monitoring, from these components to measure the 4 elements of the internal control system, namely Organizational structure that separates functional responsibilities firmly, Authority system and recording procedures that provide adequate protection for Employee Performance, Healthy practices in carrying out the duties and functions of each organizational unit, and Employees whose quality is by their responsibilities which are carried out properly by the National Land Agency Office of Sukabumi Regency.

BPN has implemented a good internal control system by Government Regulation Number 60 of 2008 Article 3. According to (Hery, 2016: 134) if there is no effective control environment, the other

four components will not produce effective internal control. The results of research from environmental control elements state that:

1. An organizational structure that strictly separates functional responsibilities.

The commitment in the Office of the National Land Agency of Sukabumi Regency to integrity and ethics has existed and communicated to all employees and an integrity pact has also been signed by all employees. At the time of employee admission, there also needs to be criteria and qualifications by having training programs such as adequate internships for employees and new employees get supervision in carrying out their duties. All employees at BPN Sukabumi Regency already understand the employee code of ethics by Government Regulation No. 94 of 2021 to have integrity and values in carrying out their duties, commitment to competence can be seen from the work program of each task and function in each field and the existence of education and training to increase employee competence and leadership which is conducive to support for functions in implementing control, the results of the interview stated that activities were continuously monitored or monitored by the head of the Office through evidence of BPN SKP reports and BPN performance reports of Sukabumi Regency. The establishment of an organizational structure that is by Ministerial Regulation (PERMEN) No. 17 of 2020 concerning the organization and work procedures of the Regional Office of the National Land Agency. The delegation of authority and responsibility is appropriate and by their respective fields.

In the existing control activities, there has been an implementation of the performance of BPN Sukabumi Regency by comparing performance with predetermined benchmarks, human resource development, such as the vision and mission, agency strategy, in HR development towards achieving the vision and mission with the composition of positions, morning apples, or meetings. There is physical control using SOPs by existing ones. According to the results of interviews obtained from the separation of functions based on government regulations, no function is carried out by two or three, although each function is interrelated, not alone or each other must support each other or collaborate. Control activities have been carried out by BPN Sukabumi Regency by assigning duties and responsibilities to all employees so that leaders or management and manage the activity process properly. The following is a chart of the organizational structure of the Office of the National Land Agency of Sukabumi Regency related to the separation of functions as follows:

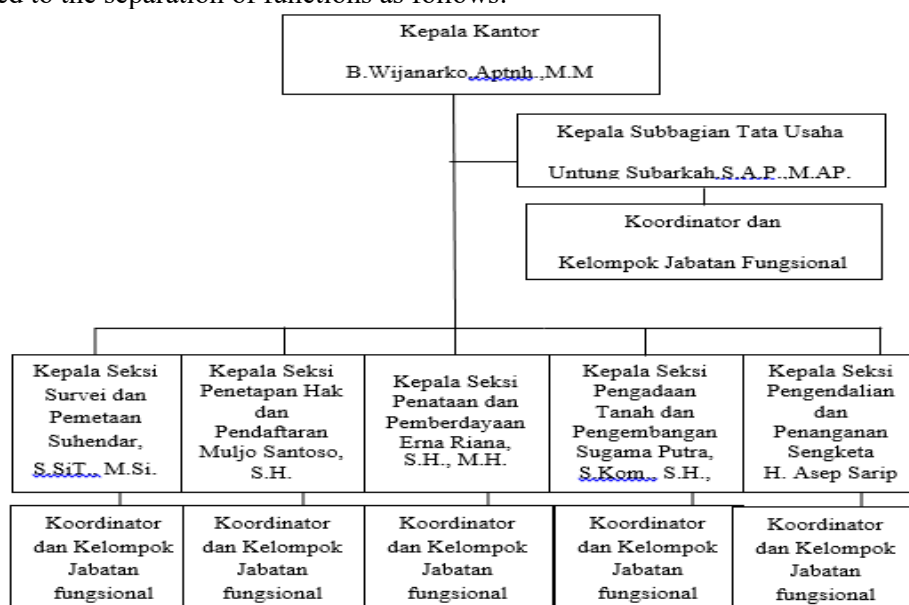


Figure 1. Organizational Structure of BPN Sukabumi Regency*Source: Research Data, 2023*

1. Authority system and recording procedures that provide adequate protection for Employee Performance.

Authority is given to BPN employees in line with the level of responsibility in achieving goals and objectives so that employees must also know and understand the authority and responsibility that has been given. For information and communication carried out by meeting employees, work plans, and activity reports, so that management and employees get information and can communicate with superiors and colleagues who make it possible to know the duties and responsibilities and facilitate in making the right decisions and information and communication is also carried out to the community if land certificates can be taken, Informing the position of the file or applicant's file there is a lack of requirements so that the researcher can say that the information and communication have been carried out properly by the Office of the National Land Agency of Sukabumi Regency. Meanwhile, the monitoring component has been carried out at BPN Sukabumi Regency by monitoring every program activity or obstacle and conducting evaluations and performance analysts listed in the performance report, carried out through a nominative list of skip where performance is evaluated annually to measure achievements and targets that have been set.

2. Healthy practices in carrying out the duties and functions of each organizational unit

The results of some interviews regarding risk assessment, for this element BPN Sukabumi Regency, has carried out good risk identification and analysis by including the performance report of BPN Sukabumi Regency containing problems and solutions from each program set, but it still needs to be done more optimally because even though a risk assessment has been carried out, there are still some areas that have not been met. After all, some regions have not registered Land. Land certificate service work program and other programs such as Transfer of Rights Registration, PTSL, Lintor, and Redis.

3. Employees whose quality is by their responsibilities.

Communication and Information lines are needed by entities to improve employee performance if there are new provisions to be delivered at morning apple for all employees and the community, if there are sanctions on one of the employees violating the code of ethics, sanctions will be given ranging from verbal reprimands, written reprimands, to warning letters this is by PP No. 94 of 2021 concerning civil servant discipline.

Monitoring effective supervision includes monitoring employee performance which needs to be evaluated first by the head of the Office supervising the course of files so that there are no obstacles by monitoring the physical files already in place so that they can be controlled. However, the internal audit is not carried out by the Land Office of Sukabumi Regency but the internal audit is carried out at the ministries of ATR / BPN (Internal) and BPN RI (External). The monitoring carried out by the Office of the National Land Agency of the District is praised by the community because if there is monitoring, the community will be helped by monitoring activities properly so that the community knows the position of the file for making the certificate application.

The achievement of the target indicators set by BPN Sukabumi Regency is also inseparable from the role of elements of the internal control system from planning to evaluation carried out, it's just that it needs to be done more optimally.

Table 1. Performance Achievement at BPN Sukabumi Regency

No	Goal	Activity Performance Indicators	Target	Achievements	Performance Value	Predicate
1	Implementation of management support and other technical tasks	Index Accountability Performance	80%	90,09%	90,57%	Excellent
		SPIP Maturity Index	2%	4%	4%	Excellent
		Percentage of fulfillment of office services	100%	104,47%	104,47%	Excellent

		Percentage of community complaint follow-up management	100%	102,57%	102,57%	Excellent
		Percentage of public information request services	100%	109,57%	109,57%	Excellent

Source: BPN Performance Report, 2021

With the elements of the internal control system have run well so the components and elements in the internal control system carried out have an important role in the Office of the National Land Agency. As well as the existence of social media groups that facilitate the delivery of information to *stakeholders* or stakeholders and the establishment of a complaint mechanism.

CONCLUSION

Based on the results of research and discussions conducted by researchers at the Office of the National Land Agency regarding the internal control system in increasing employee performance accountability, it can be concluded that the Internal Control system can improve employee performance by applying 4 elements, namely, Organizational structure that separates functional responsibilities firmly, Authority system and recording procedures that provide adequate protection for Performance Employees, Healthy practices in carrying out the duties and functions of each organizational unit, and Employees whose quality is by their responsibilities at the Office of the National Land Agency of Sukabumi Regency. The internal control system is an organizational structure that separates functional responsibilities firmly, healthy practices in carrying out the duties and functions of each organizational unit, and employees whose quality is by their responsibilities. At the Office of the National Land Agency of Sukabumi Regency with its duties in achieving the goals and objectives set out in the 2021 performance report by the agreement in the form of a performance report (LKj). Factors that hinder the Internal Control System in improving Employee Performance Accountability are a lack of human resources, some equipment needed to complete the land title, and inadequate facilities such as parking lots for narrow customers, Land Office Computerized applications (KKP) sometimes errors or under repair, power failures due to not having a generator and inadequate counter waiting rooms. Sometimes what hinders the process of making certificates is that many candidates or notaries who take care of certificates still have not completed some documents that are lacking and must be completed. After conducting research at the National Land Office of Sukabumi Regency, the author tries to provide suggestions based on the above conclusions as follows: For the government, the Office of the National Land Agency of Sukabumi Regency must continue to implement an internal control system to always achieve the goals and objectives of the organization and follow up on any existing problems and be able to evaluate them quickly. For the government, the office of the National Land Agency of Sukabumi Regency needs to implement internal control implementation consistently, it is carried out periodically and needs to monitor and so on. It is recommended that further researchers are expected to examine variables other than this so that they can analyze internal control systems that can increase accountability for employee performance.

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