JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
Indexed By : GARUDA Google ISJD EBSCO

THE IMPACT OF INTERNAL AUDIT IN THE CASE OF PT. XYZ BANDUNG REGENCY ON THE EFFECTIVENESS OF INTERNAL CONTROL

Volume: 3
Number: 2
Page: 108 - 119

Article History:
Received: 2024-07-15
Revised: 2024-09-30
Accepted: 2024-10-15

Alifiani Sunke SUMADI[1], Bunga Indah BAYUNITRI[2]
[1,2] Faculty of economics and business, Widyatama University, Indonesia
Corresponding author: Alifiani Sunke Sumadi
Email: Piterlenamah5405@gmail.com

Abstract:
To ensure that the company's internal control operates effectively to achieve organizational goals, an internal audit is essential. The number of layoffs, the prevalence of defective goods that cause a decrease in orders, and the misuse of checking accounts by directors for personal gain are just a few of the problems found based on data from PT. XYZ Bandung Regency in 2021 to 2024. This shows how important internal audit is in strengthening internal control of the business. The direction of the author's article is aimed at finding the success of XYZ's internal control in Bandung Regency as determined by the internal audit of PT. The methodology used in the author's article combines a descriptive approach with purposive sampling. The author's article group consists of sixty-three people from PT. 166 XYZ employees. The data were analyzed using a simple straight-line data analysis technique with a maximum control level of 5%, assisted by SPSS version 23. This article shows that the effectiveness of internal control is significantly influenced by internal audit. Internal audit increases the effectiveness of internal control by 71.9%. Therefore, effective internal audit practices can improve internal control and reduce the possibility of losses caused by weaknesses in the control system.
Keywords: Internal Audit, Effectiveness, Internal Control

INTRODUCTION

The business world is currently developing rapidly. As a result, business competition is increasingly under pressure. A business is an entity managed by management that develops and changes in line with business principles and economic laws. A company is an organization that carries out a number of unique activities to achieve its goals, such as internal control to optimize profits. Management must decide what goals each operational activity should achieve to ensure that these goals effectively support the achievement of the company's goals. In short, the main goal of the company is to maximize profits and increase shareholder net worth while fostering a positive work environment, which ultimately increases competitors (Jaya & Thomas Sumarsan Goh, 2020).

One indicator of an organization's success in achieving its goals is effectiveness. An organization can be considered effective if its goals are achieved. The extent to which the results of a program help achieve the goals that have been set is indicated by the effectiveness indicator. When an organization's output contributes more to achieving goals or targets, its work process will be more effective (Mardiasmo 2017: 134).

Internal control is a technique used by an organization to provide reasonable assurance that objectives will be achieved. This control helps the organization to recognize, assess, and determine how to manage risks that may hinder the achievement of expectations (COSO, 2017).

One of the procedures that ensure the achievement of organizational goals and objectives is an internal audit. Through operational improvements and organizational quality, this activity aims to add value. In addition, management consultation on the problems faced is part of the internal audit. Findings and analysis of various operational activities carried out independently and

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD oneSearch EBSCO

impartially are the basis for this consultation. The results are presented as recommendations or suggestions for the benefit of the organization (Nugroho & Bayunitri, 2021)

Organizations can focus on various aspects of internal control using one of three types of objectives. In general, control objectives consist of: The primary focus of operational objectives is the effectiveness and efficiency of an entity's operational activities, including asset protection and financial and operational performance goals. The second objective of this report is to address financial and non-financial disclosures, both external and internal, potentially involving subjects such as professional, disciplinary, disclosure and other standards, entity policies, or legal requirements. Third, this compliance objective focuses on the entity's compliance with relevant laws and regulations (Purwanti, Atsarina, et al., 2023).

The directors' sales receipt report revealed that the directors had transferred Giro to a personal account, revealing another issue, PT. XYZ faced between 2019 and 2023. For personal reasons, the directors liquidated the Giro account that did not comply with the protocol. Given the many Giro terminations and frauds that still occur due to the lack of internal control, the internal audit function at PT. XYZ is very important at PT. XYZ, the problem of termination of employment and theft of giro accounts will occur more often if internal control is inadequate.

Table 1. Data PT. XYZ sales receipts for the period 2019-2023 (in Rp)

Information	2019	2020	2021	2022	2023
Sales	78.668.360.139	70.087.023.600	76.850.750.924	85.519.863.817	92.353.311.605
Receipts	74.867.972.330	65.902.666.562	75.523.493.133	83.716.089.678	90.483.702.407
Giro from directors	3.700.000.000	4.000.000.000	1.200.000.000	1.600.000.000	1.650.000.000
Profit/(Loss)	(100.387.809)	(184.357.038)	(127.257.791)	(203.774.139)	(219.609.198)

Source: PT. XYZ

This phenomenon proves that the president director of PT. XYZ dismissed employees between 2019 and 2024 in August due to a lack of discipline and misuse of Giro. Because there is no independent and well-functioning internal audit system, the ongoing supervision process is still limited to direct monitoring by the president director. It is impossible to separate internal audit from internal control. An important component of a business's internal control operations is internal audit. By evaluating the effectiveness, efficiency, and adequacy of internal controls, they help make them more effective. By taking several calculated actions, such as focusing control efforts on high-risk areas, creating and implementing a risk prevention system review program, and testing the internal control system, internal auditors also support the sustainability of control efforts in the long term. In addition, auditors provide advice to management on whether controls are operating properly and efficiently, provide suggestions for improving the control system, and conduct follow-up audits to ensure that suggestions approved by the appropriate staff have been implemented (Institute of Internal Auditors, 2009).

METHODS

This study uses quantitative methodology and descriptive research methods, with the main analysis method being case study research. Descriptive research is defined as research that aims to

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD Indonesia OneSearch EBSCO

provide an overview or description of certain variables that are the subject of the research (Nuryaman and Veronica, 2015:6).

Sugiyono (2017:9), on the other hand, explains the quantitative research method as a post-positivist research approach. By using research instruments to collect data and quantitative statistical techniques to analyze it, this approach is intended to understand groups and other specimens. The goal is to use it to analyze theories as previously developed.

Nuryaman and Veronica (2015:83) stated that case study research prioritizes in-depth analysis rather than a broad approach. This approach emphasizes finding relationships between events and conducting a comprehensive analysis of a current situation or event. To provide a comprehensive picture of the audit function in strengthening the effectiveness of internal control at PT XYZ, a case study approach was chosen.

The author conducted research at PT. Banjaran, a textile company in Bandung Regency, West Java, to collect the necessary data. Starting in October 2024, this research period will last until the research ends.

The author's article uses permanent evidence. Permanent evidence is an explanation, as stated openly in the source, which can be an object or subject (Nuryaman and Veronica, 2015:79).

The respondents' statements of agreement or disagreement with the questionnaire given became the main data source for this study. Respondents at PT. XYZ Bandung Regency provided this information.

The two main variables that are the objects of research in this study are the independent variable, namely the internal audit function and the dependent variable, namely the effectiveness of internal control. PT. XYZ functions as a place for implementing this research.

The unit of analysis, according to Uma (2017), is the quantity of data units used in the next stage of the data analysis procedure. Meanwhile, the level of data collection during the study is what Nuryaman and Christina (2015) call the unit of analysis. The individual and group levels are two categories whose units of analysis are separated.

Sugiyono (2017:80) defines population as a broad category consisting of objects or subjects selected by researchers who have certain characteristics. This population is the focus of the research that will be carried out in order to draw conclusions based on the findings obtained. The population investigated is:

Table 2. The population investigated

Division	Number of people
HRD	3
Accounting & Finance	14
Marketing & Purchasing	9
PPIC	4
Warehouse	32
Knitting	25
QC	23
DF	24
YD	17
Lab & Drugs	15
Total	**166**

Source: PT. XYZ

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

Non-probability sampling using the saturated sampling method is using a sampling strategy. Non-probability sampling is when each member of the population is not given an equal opportunity to be selected (Gramedia, n.d). Saturated sampling is a sampling strategy that includes every member of the population, claims Sugiyono (2017:84). The Slovin formula is applied as follows to determine the number of samples taken from a particular population.

$$n = \frac{N}{1 + N(e^2)}$$

Information:
n: sample
N: Population
e: error rate

The following formula can be used to determine the sample size. A 95% confidence level or a 5% critical value is used for this sampling:

$$n - \frac{166}{1 + 166(10\%^2)} = 62{,}41$$

The above calculation shows that there are 63 samples (rounded). Use the following calculation to distribute the samples to the ten divisions:

Table 3. Population Size x Sample Percentage = Sample Size

Division	Population	Calculation	Sample Division (Rounded)
HRD	3	3 x 37% =1,11	1
Accounting & Finance	14	14 x 37% =5,18	5
Marketing & Purchasing	9	9 x 37%=3,33	4
PPIC	4	4 x 37% =1,48	2
Warehouse	32	32 x 37%=11,84	12
Knitting	25	25 x 37% =9,25	9
QC	23	23 x 37% =8,51	9
DF	24	24 x 37%=8,88	9
YD	17	17 x 37% =6,29	6
Lab & Drug	15	15 x37% =5,55	6
Total Sample			**63**

Field research, which involves physical visits to places of interest, is one of the data collection methods used in this study by the author to meet research needs (Moh. Nazir, 2005: 65). Through various methods, such as surveys, interviews, and observations, this study attempts to collect primary data.

Furthermore, library research is a data collection technique that includes examining, analyzing, and understanding information found in books and other related literature (Nazir, 2005). This method searches for books, lecture notes, and reference materials related to the research topic to collect secondary data. Information collected from library research serves as a theoretical basis and is taken into account when addressing research problems.

In order to collect more relevant and reliable literature or data for this research, the author collected information from a number of related websites.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

Questionnaires were used to collect data for this study. A questionnaire is a data collection method in which participants are given a series of written questions or statements to fill out. This method is considered successful if the researcher has sufficient knowledge of the variables to be measured and the data expected from the respondents (Sugiyono, 2017: 142).

Operational variables categorize research variables according to the dimensions of measurement and indicators used in the study. Two variables, namely independent variables and special variables (dependent variables), will be studied according to the researcher's title, "The Role of Internal Audit on the Effectiveness of Internal Control." The internal audit function is the independent variable (X) in this study, and the effectiveness of internal control is the dependent variable (Y).

The process includes grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to answer the problem formulation, and performing calculations to test the hypotheses that have been proposed.

RESULT AND DISCUSSION

The survey results are in. The direction of the author's article is aimed at finding out whether in-depth examination contributes to PT. Success in XYZ Bandung Regency. Internal audit is the dependent variable in this study, while the effectiveness of internal control is the independent variable. The study was conducted in 2024. PT. XYZ Bandung Regency is the focus of this study. The results of the validity and reliability tests for each variable are presented in the table below:

Table 4. Internal Audit Validity Test Results

Items	R Count	R Table	Signification	Information
P 1	0,458	0,248	0,000	Legitimate
P 2	0,535	0,248	0,000	Legitimate
P 3	0,366	0,248	0,000	Legitimate
P4	0,586	0,248	0,000	Legitimate
P 5	0,492	0,248	0,000	Legitimate
P 6	0,540	0,248	0,000	Legitimate
P 7	0,704	0,248	0,000	Legitimate
P 8	0,680	0,248	0,000	Legitimate
P 9	0,429	0,248	0,000	Legitimate
P 10	0,636	0,248	0,000	Legitimate
P 11	0,416	0,248	0,000	Legitimate
P 12	0,367	0,248	0,000	Legitimate
P 13	0,618	0,248	0,000	Legitimate
P 14	0,544	0,248	0,000	Legitimate
P 15	0,668	0,248	0,000	Legitimate

Source: Processed questionnaire data

Table 5. Reliability of Internal Audit Variables

Reliability Statistics	
Cronbach's Alpha	**N of Items**
.825	15

Source: SPSS Output Results

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google ISJD EBSCO

Based on Table 4.8, the internal control effectiveness variable has a reliability value of 0.834. The internal control effectiveness variable meets the reliable criteria because r > 0.06.

Table 6. Impact Table of Simple Straight Line Technique Review Value

Pattern		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.613	2.887		1.598	.115
	X	.841	.067	.851	12.641	.000

a. Dependent Variable: Y

The following is a simple linear regression equation:
Y = α + β1X1
Y = 4,613 + 0,841 X
Information:
Y = Dependent Variable (Internal Control Effectiveness)
α = Constant Value
X = Independent Variable (Internal Audit)
B = Regression Coefficient Value

The following interpretation can be done using the simple linear regression equation above: If α = a constant of 4.613, then the dependent variable in this study, namely the effectiveness of internal control, will have a value of 4.613 if the independent variable, namely internal audit, is considered constant (has a value of 0). The internal audit variable experienced growth of 0.486 if the regression coefficient value was 0.841. For the internal audit variable.

Table 7. Impact Table of Simple Straight Line Technique Review Value

Pattern		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.613	2.887		1.598	.115
	X	841	.067	.851	12.641	.000

a. Dependent Variable: Y

The following is a simple linear regression equation:
Y = α + β1X1
Y = 4,613 + 0,841 X
Information:
Y = Dependent Variable (Internal Control Effectiveness)
α = Constant Value
X = Independent Variable (Internal Audit)
B = Regression Coefficient Value
The following interpretation can be done using the simple linear regression equation above:

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google ISJD EBSCO

1. If α = a constant of 4.613, then the dependent variable in this study, namely the effectiveness of internal control, will have a value of 4.613 if the independent variable, namely internal audit, is considered constant (has a value of 0).
2. The internal audit variable experienced growth of 0.486 if the regression coefficient value was 0.841. For the internal audit variable.

Table 8. Hypothesis Check Review Value

Pattern		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.613	2.887		1.598	.115
	X	.841	.067	.851	12.641	.000

a. Dependent Variable: Y

The Internal Audit variable has a t-value of 12.641 > 1.670 (t-table) and a significance value of 0.000 < 0.05, according to the data in Table 4.63 above. Based on this information, H1 is accepted, which indicates the effectiveness of Internal Control at PT. The implementation of Internal Audit influences XYZ.

Table 9. Results of Determination Coefficient Analysis Summar Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.851[a]	.724	.719	3.57283

Source: SPSS Output Results

The amount of R-square adjustment of the sample shown in the table above is 0.719 or 71.9%. The nominal shows that the elasticity of Internal Audit contributes 71.9% to the actual level of Internal Control. However, the remaining 28.9% needs to be explained by additional causal factors. It can be concluded that internal audit has an influence of 71.9% on internal control, while other factors outside this regression model influence 28.9%.

Based on the findings of the internal audit research, a mean value of 4.22 was obtained, which is included in the very good category, and the total percentage value obtained was 85%. The total actual score obtained from all statements that form the internal audit variable is 3.995, and the ideal score is 4.725. This shows that PT. XYZ internal audit is included in the very good category. The scope of internal audit, implementation of audit activities, management of the internal audit department, professional expertise and accuracy, and independence and Objectivity are five indicators used to measure internal audit. An explanation of the internal audit of each indicator based on the calculation data is presented below:

Independence and impartiality. With an overall score of 87% and an average of 4.35 which is in the very good category, then independence and Objectivity have been implemented well. To achieve the best results, improvements are still needed, especially in maintaining consistency and ensuring the internal audit/SPI process is free from bias or intervention.

Professional Knowledge & Attention. With a total score of 85% and an average of 4.29 which is in the very good category, professional skills and concerns have been implemented effectively. To achieve more optimal and fair results in all evaluated dimensions, there are still some things that

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google ISJD EBSCO

need improvement, especially in terms of consistency and ensuring that all aspects of professional skills and accuracy continue to develop.

Scope of Internal Audit. With an overall score of 84% and an average of 4.21, the scope of the internal audit has been implemented effectively so that it is included in the very good category. However, there are still some things that need to be improved, especially in terms of consistency and ensuring that every aspect of the scope of internal audit continues to develop to produce the best and fairest results.

Practicing Inspection Activities. With an overall score of 83% and an average of 4.13, the inspection activities can be completed satisfactorily and are categorized as good. To achieve more optimal and even results in all areas, there are still several things that need improvement, especially in terms of consistency and ensuring that every aspect of the implementation of inspection activities continues to develop.

Management of the Internal Audit Department. With an overall score of 83% and an average of 4.13, the performance of the internal audit department management is very good and falls into the good category. However, there are still some things that need improvement, especially in terms of consistency and ensuring that every aspect of internal audit management continues to develop to achieve more ideal and fair results in all matters.

Regarding the indicators in the internal audit variables that have the highest and lowest values specifically:

a. Indicators with the Highest Value Independence and Objectivity are the most effective indicators, with a score of 87% with an average score of 4.35. This shows how effectively and in accordance with the required standards, independence and Objectivity are applied in internal audit.
b. Lowest Value Indicator

With an average score of 4.13, the Implementation of Audit Activities and Management of the Internal Audit Section obtained the lowest score of 83% but is still in the good category. This shows that there is still room for improvement in the implementation of audit activities, especially in terms of increasing the consistency and effectiveness of the entire audit process.

Based on the research findings regarding the effectiveness of internal control, a mean value of 4.25 was obtained, which is included in the very good category, and the total percentage values obtained were 85% and 3.749, respectively, for all statements that form the internal control effectiveness variable. The ideal score is 4.410. This shows that PT. XYZ's internal control effectiveness is in the very good range. Six indicators—control environment, risk assessment, control activities, information and communication, internal control monitoring, and internal control objectives—are used to measure how effective internal control is. An explanation of the effectiveness of internal control for each indicator is presented below, based on the data that has been calculated:

Control Environment. With an overall score of 84% and an average of 4.18 included in the good category, the control environment is functioning well. However, there is still room for improvement, especially in the organizational structure and recruitment procedures, to be more effective.

Risk Evaluation. With a total score of 88% and an average of 4.39, the risk assessment has provided very good results and is categorized as very good. Improvements are still needed, especially in ensuring that the organization's operations are in line with the company's vision and mission and refining risk identification procedures to increase their effectiveness.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD oneSearch EBSCO

Control Activities. With a total score of 87% and an average of 4.33, which is included in the good category, control activities have been running smoothly; however, more work is still needed to maximize asset management and documentation.

Communication and Information. With an average of 4.12 and an overall respondent response score of 82%, information and communication in the company are in a good category. Although the flow of communication and information generally runs smoothly, there is still room for improvement to ensure the availability of more accurate and relevant information to support more appropriate decision-making.

Internal Control Monitoring. With an average of 4.25 and a total respondent response score of 85%, the supervision of the company is in a good category. Although monitoring is carried out quite well, there is still room for improvement to ensure consistency in the company's monitoring and evaluation practices.

Internal Control Objectives. With an average of 4.22 and an overall response score of 84%, the company's internal control objectives are in the very good category. This shows that the business has succeeded in meeting its internal control objectives.

The indicators of the internal control effectiveness variables that have the highest and lowest values are as follows:

a. With an average score of 4.39 and a score of 88%, risk assessment is the most successful indicator. This shows that business risk assessment is very good and in accordance with standards.
b. Lowest Value Indicator

With an average score of 4.12, Information and Communication scored the lowest at 82% but is still in the good category. This shows that there is still room for improvement in communication and information exchange to enable more efficient internal control.

CONCLUSION

concluded from the findings of the research that has been conducted and reported in the previous chapter. As a result, the implementation of the company's internal audit runs smoothly and helps create efficient internal control.

Here are some ideas or recommendations to improve the effectiveness of internal audit and internal control based on the conclusions above:

a. For PT.XYZ Bandung Regency, implementing a standardization and audit consistency program by:
   1) Create and revise internal audit guidelines to be more comprehensive and in accordance with applicable standards.
   2) Provide regular training and socialization to the audit team regarding the latest standards and procedures.
   3) Ensure that each audit step is completed consistently using a standardized digital checklist.
b. Establishing a program for developing the capacity of internal auditors by means of:
   1) Prepare additional instructions and certifications to enhance the capabilities of internal auditors.
   2) Establish a mentoring program where experienced auditors assist junior auditors.
   3) Rotate auditor responsibilities periodically to provide them with a more comprehensive understanding of the company's operations.
c. Conduct Management and Staff Training on Effective Communication

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD OneSearch EBSCO

1) Conduct communication workshops to help management and staff communicate and receive information more efficiently.
2) Provide leadership training to management so they can respond to team needs and communicate more openly.
3) Create online courses on communication techniques and the importance of honest information sharing in the workplace.

d. Implement programs to improve accessibility and transparency of information.
1) Create and distribute regular internal communication reports to inform staff members about company policies, business progress, and audit results.
2) Hold town hall meetings or open discussion forums where staff members can ask questions and get answers directly from management.
3) Have a transparency dashboard that facilitates the implementation of audit recommendations and monitoring of policy status.

For future graduates

a. In contrast to this study, it is expected that further researchers will not only concentrate on one variable, namely internal audit. However, you can include additional factors such as good corporate governance, operational audits, and others that can affect the effectiveness of internal control.
b. It is hoped that further researchers will not concentrate on PT so that the findings of this study can be applied widely.

REFERENCES

Afifah, S. D., Ilyas, S., & Afiyani. (2021). Fungsi Dewan Komisaris dalam menciptakan lingkungan pengendalian yang sehat dan efektivitas pengendalian internal. Jurnal Internasional Pendidikan Geogeografi Kaku, 11. https://doi.org/10.48047/rigeo.11.3.146

Agoes, S. (2017). Auditing: Nasihat Bermanfaat bagi Akuntan Publik Akuntan Audit. Bagian lima. Salemba Empat.

Anthony, C. A. F., Gaol, W. N. A. L., Purba, H. N. N., Raudina, H. C., & Maulana, A. (2023). Peranan Audit Internal dalam Pengendalian Fraud di Era Digital. *Accounting Student Research Journal*, *2*(1), 31-45.https://doi.org/https://doi.org/10.62108

Arikunto, S. (2013). *Metode Penelitian: Pendekatan Praktis*. Cipta Rineka.

Atsarina, A., Kurniati, S., Purwanti, A., dan Saprudin, A. (2023). Luhgiatno, Ed., Audit. Literasi media oleh Eureka.

Arum, A. (2018). *Audit Laporan Keuangan (BS Fatmawati*). Aksara PT Bumi.

Bougie, R. & Sekaran, U. (2017). *Teknik Penelitian Bisnis: Perspektif Pengembangan Keterampilan* (edisi ke-6). Salemba Empat.

Bayunitri, B., dan Nugroho (2021). Dampak Audit Internal Terhadap Kinerja Keuangan (Studi Kasus PT Pos Indonesia (Persero)). JABE, 7.

COSO. (2017). Kinerja dan strategi terintegrasi dengan manajemen risiko perusahaan.

Edison, A. dan Susiani, R. (2024). Dampak kualitas audit terhadap efisiensi pengendalian internal. Profesionalisme Akuntan dalam Mendukung Praktik Bisnis Berkelanjutan.

Elfadhli, S. W., F., dan Mulya, R. N. (2021). Dampak Audit Internal Terhadap Efikasi Kegiatan Keuangan Bprs Haji Miskin Pandai Sikek. Volume 1, Edisi 1 Jurnal Perbankan dan Keuangan Islam. ojs/index.php/ http://ecampus.iainbatusangkar.ac.id

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING

Ghozali. (2016). Penerapan Analisis Multivariat dengan Software IBM SPSS. Penerbit Universitas Diponegoro.

Ghozali, I. (2011). Program SPSS untuk Aplikasi Analisis Multivariat. Badan Penerbitan Universitas Diponegoro.

Ghozali, I. (2013). Penerapan analisis multivariat dengan program, edisi ke-7. Badan Penerbitan Universitas Diponegoro, Semarang.

Herlita, S., & Bayunitri, B. I. (2021). Pengaruh Pengendalian Internal terhadap Pencegahan Kecurangan (Studi Kasus pada PT. Dirgantara Indonesia (Persero) Kota Bandung). *Jurnal Akuntansi Bisnis Dan Ekonomi*, *7*(1), 1805-1830.

Henry. (2016). Ujian Akuntansi Berbasis Standar Internasional untuk Audit dan Asuransi. PT. Gramedia Widyasarana.

Isma, A., Ardhiyansyah, A., Nuridah, S., Purwanti, A., dan Pesiwarissa, R. C. E. (2023). Studi Kasus Sektor Ritel di Provinsi Jawa Barat: Dampak Kualitas Sistem Akuntansi Terhadap Pengendalian Internal Dalam Rangka Pemasaran Berkelanjutan. 5(2), 2023–2068.

Jaya, R., & Goh, T. S. (2020). Analisis Pengendalian Internal Kas Dengan Piutang Terhadap Efektivitas Arus Kas Pada PT Sinar Lestari Utama. *Jurnal bisnis kolega*.

James H., Mortimer A., dan Lawrence B. Sawyer (2009). Audit internal. Mahendra, Salemba Empat (2018). Dampak pengalaman kerja dan pencapaian pendidikan terhadap efektivitas pengendalian internal dimitigasi dengan pelatihan kerja. Jurnal Ilmiah Akuntansi dan Bisnis, 13(1), 65-74.

Kuncoro, E. A. dan Riduwan. (2017). Analisis Jalur: Cara Menggunakannya. Alphabet.

Kartini, K., Nagu, N., dan Rismayanti, R. (2022). Audit internal dan penerapan tata kelola perusahaan yang baik berdampak pada seberapa baik manajemen risiko perusahaan bekerja. *Akrual: Jurnal Akuntansi dan Bisnis Modern*, 52–62. https://doi.org10.26487/accrual.v15i1.20986

Kuncoro, E. A. (2013). Analisis Jalur: Cara Menggunakannya. Alphabet.

Lembaga Auditor Internal. (2009). Bagian Audit Internal Dalam Manajemen Risiko Seluruh Bisnis.

Lathifah, N. (2021). *Konsep dan Praktik Sistem Pengendalian Internal*. Insan Cendekia.

Lembaga Audit Internal. (2024). Standar Internasional Untuk Audit Internal Indonesia.

Mardiasmo, M. B. A. (2016). *Perpajakan–Edisi Terbaru*. Penerbit Andi.

Mulyadi, A.(2010). *Sistem Untuk Akuntansi*. Salemba Empat.

Munifah, S., & Kom, M. (2023). Pengendalian internal sistem informasi.

Nazir, M.(2005). Metode Penelitian. Ghalia-nya Indonesia.

Putri. (2020). Pengendalian Internal: Tiga Kendala yang Harus Dihadapi Bisnis Anda. Integritas di Indonesia.

Pramukty, R., Kuntadi, C., dan Kristanti, O. (2023). Peran audit internal, karakteristik auditor internal, dan kualitas audit internal merupakan faktor-faktor yang mempengaruhi efektivitas sistem pengendalian internal. 2(8), 2899–2911.

Rachman, A., Abdul Halim Rachmat, A. H., Yadiati, W., Kusumah, R. W. R., dan Novatiani, R. A. (2024). Meningkatkan kualitas audit internal untuk menghentikan laporan keuangan palsu adalah bagian dari kompetensi dan pengendalian auditor internal. *Manajemen dan Bisnis yang Koheren, 11*(1).

Rahmani, H. F., & Rahayu, N. (2022, July). Pengaruh Peran Audit Internal Dan Pengendalian Internal Terhadap Pencegahan Terjadinya Kecurangan (fraud) Pada Pasim Group Wilayah Bandung. In *Seminar Nasional Riset Ekonomi dan Bisnis* (Vol. 1, No. 1). https://www.klikharso.com/2019/08

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence

CATRA RESEARCH INSTITUTE
JOGTA Journal of Governance, Taxation and Auditing
P-ISSN - 2830-6392 (PRINT)
E-ISSN - 2962-2522 (ONLINE)
JOURNAL OF GOVERNANCE, TAXATION AND AUDITING
PUBLISHING KSI
Indexed By : GARUDA Google Crossref INDEX COPERNICUS ROAD ISJD oneSearch EBSCO

Ravianto, J. (2014). Pengukuran dan produktivitas. Menulis Naskah.

Rachman, A., Abdul Halim Rachmat, A. H., Yadiati, W., Kusumah, R. W. R., dan Novatiani, R. A. (2024). Meningkatkan kualitas audit internal untuk menghentikan laporan keuangan palsu adalah bagian dari kompetensi dan pengendalian auditor internal. *Manajemen dan Bisnis yang Koheren, 11*(1).

Sobel, P. J., Anderson, U. L, Kepala, M. J., Reding, K. F., & Ramamoorti, S. (2009). Jasa Assurance dan Konsultasi Audit Internal Edisi Kedua. Yayasan Penelitian, Lembaga Auditor Internal.

Suharti, S., Kurniawati, N., & Halimahtussakdiah, H. (2019). Peranan Audit Internal dalam Efektivitas Pengendalian Internal Persediaan Barang Dagang PT. Kimia Farma Trading and Distribution. *Bilancia: Jurnal Ilmiah Akuntansi*, *3*(4), 376-388. http://www.ejournal.pelitaindonesia.ac.id/ojs32/index.php

Sawyer. (2005). Audit Internal edisi pertama. Salemba Empat.

Sam Ratulangi, U., Kampus Bahu, J., Ekonomi dan Bisnis, F., Kalumata, N., Nangoi, G.B., Lambey, R., & Akuntansi, J. (2017). PT Pengendalian Internal Penjualan Dan Penerimaan Kas Evaluasi Sistem Informasi Akuntansi Cabang Manado Hasjrat Malalayang Abadi. Going Concern, dalam Jurnal Riset Akuntansi (Vol. 12, Edisi 2).

Standar Profesional Audit Internal. (2016). Standar praktik profesional audit internal (standar).

Sugiyono. (2012). *Pengertian penelitian kualitatif.* Alphabet.

Sugiyono. (2014). *Metode Penelitian R&D, Kualitatif, dan Kuantitatif di Bidang Pendidikan*. Alphabet.

Sugiyono. (2018). *Metode Penelitian Kombinasi (mixed method).* Resume alfabet.

Susiani, R., Fitriana, R., Susiani, R., dan Syafdinal, S. (2024). Kontribusi Audit Internal Terhadap Efisiensi Pemberian Kredit. 8(2), Pemilik, 1227–1237. Pemilik.v8i2.1975 https://doi.org/10.33395/owner

Skolastik, n.d. Memahami Analisis Komparatif: Prosedur, Manfaat, Kekurangan, dan Tantangan Penelitian.

Tapania, A. P. N. (2017). Tahapan Audit Internal. Penulisan.

Veronica, C., dan Nuryaman (2015). *Metode Penelitian Akuntansi dan Bisnis*. Ghalia Indonesia.

Yuniarti, R. (2020). Dampak sistem whistleblowing dan pengendalian internal terhadap laporan keuangan yang bersifat curang.

Yulyanti, A. A. dan Novatiani, R. A. (2024). Dampak audit internal terhadap efisiensi pengendalian internal aset tetap. Alamatnya adalah Http://Repository.Widyatama.Ac.Id/Handle/123456789/2229.

This open-access article is distributed under a
Creative Commons Attribution (CC-BY-NC) 4.0 licence