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Testing Internal Control Compliance

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Abstract: This research investigates factors influencing compliance of the internal control. Those factors are reward, work stress and workplace. The reward and work stress are the independent variables while workplace is considered as mediating variable. Employees will perceive comfortable workplace when they see the company appreciates them and their work. Eventually, they will signal their compliance for internal control. On the other hand, when employees experience such work stress, then they will feel uneasy with their work environment, and then they will tend to decline the internal control. Research data are available from the questionnaires distributed to government officers reside at Yogyakarta. With the stepwise analysis we find that rewards positively influence the workplace and the employees compliance on the internal control. Work stress does not prove its influence on the work environment and compliance on the internal control. The workplace does not function as mediating variable.

Keywords: compliance for the internal control, reward, work stress, workplace

INTRODUCTION

A major turning point in the history of regional government management was reached with Law No. 22 of 1999. Regional autonomy is governed by one of these laws. It follows that regional heads and their employees have complete control over how regional funds are managed (Wicaksono, 2013). The power to oversee local finances has two drawbacks. The government can, on the one hand, develop its territory in accordance with the potential of the region. However, there is also a chance for fraud to occur. Due to Indonesia's numerous regional governments and their growing autonomy, effective oversight is essential to preventing fraud. Inadequate internal controls are typically the root cause of fraud in businesses, both public and private. According to the 2006 KPMG Fraud Survey, 33% of all fraud cases were caused by weak internal control (Wicaksono, 2013). This indicates that weak internal control was the primary cause of fraud.

Many parties have paid close attention to government internal control. In order to decide the extent of the tests it will conduct, the Financial Audit Agency (Badan Pemeriksa Keuangan), acting as the external auditor, evaluates the effectiveness of internal control in each audit. (Agusman Rudi, 2016) A number of oversight organizations (watch) have also voiced their disapproval of the government's lax internal control measures, which provide enormous latitude for irregularities in the

execution of the Local government budget/ State budget (Abdullah 2008) because deteriorating internal control is a sign that government institutions are under threat. As a result, the government later released PP No. 60 / 2008, which dealt with internal control standards. Government regulations seek to minimize budget deviations and enhance performance, transparency, and accountability in state financial management in addition to accomplishing efficient and effective organizational goals. and dishonesty (Ompungunggu et.al., 2019).

The majority of earlier studies on internal control evaluated the control's efficacy and identified a number of variables that affect it. The variables that affect internal control compliance will be examined in this research. One idea that offers sufficient assurances to protect organizational assets is internal control (Coso, 2013). Not just the system, but also the individuals executing it are critical to the success of internal control (Agusman Rudi, 2016).

Literature Review

The elements influencing internal control compliance will be examined in this research. The factors influencing the degree of internal control compliance will be identified by the research being done. Rewards, work stress, and workplace comfort are the only variables that can have an impact. Other than that, only items from employees in government agencies in DIY will be used in this research. (Anindyajati dan Amdi, 2019). The standard internal control rules that are implemented in government organizations serve as the foundation for the object selection process in government agencies. Aside from that, it is well known that government employees frequently miss work and occasionally even intentionally skip work. Research on the variables influencing civil servant compliance is required in light of these circumstances.

According to Gulo (as cited in Haryono, 2009), compliance to certain values is based on four factors: Normativist, Integralist, Phenomenalist, and Hedonist. There are four categories of compliance out of the four above, which are as follows: Authoritarian means unwavering compliance or obedient compliance (Jana Aulia Fajar, 2018). There are three types of conformist compliance: directed conformist compliance, which involves adjusting oneself to society or other people; hedonist conformist compliance, which involves orienting oneself towards profit and loss; and integral conformist compliance, which involves complying with rules that align one's own interests with those of society. Specifically, inconsistent compliance is a compulsive deviant. Psychopathic hedonic, or the blind allegiance to riches without considering the needs of others. Supramoralists, who adhere to rules out of a strong sense of moral obligation.

It is believed that a number of factors affect the degree of compliance, including:

Reward

Stevenkerr (in Ivancevich et al., 2007 and Febriana Ludfa et al., 2017) asserts that rewards must reward behavior in order to produce the intended effects. Rewards have a range of effects on attitudes, behavior, and perceptions. Consequently, this impacts the efficacy and efficiency of the organization (Ivancevich et al., 2007). Additionally, awards are fair and appropriate direct or indirect gifts, both material and non-material, given to employees in exchange for their assistance in accomplishing organizational goals, according to Agusman Rusdi (2017).

Work Stress

Stress is a feeling and experience shared by all living things. There is no way to prevent stress in employee because they have so many responsibilities. Everyone experiences life pressure from time to time, and this pressure is commonly referred to as stress. In many kinds of work, stress at work is practically inevitable (Putri, 2010, Jana Aulia Fajar, 2018).

Depending on the intensity of the stress, work performance may be aided or hindered by stress. Employees with high levels of work stress did not complete their tasks in compliance with applicable regulations, according to research by Ompungunggu (2018). Employees who are not stressed out or who are under minimal stress will work as hard as they can.

Comfortable Workplace

Management should give careful consideration to the work environment in an institution since it affects employees' comfort levels while they are employed there. (Arifiani dan Sukirno, 2010) A well-maintained work environment is one in which employees can perform their duties in an efficient,

safe, healthy, and comfortable manner. Ompusunggu (2018) said. Everything that surrounds a employee while they are at work, whether it be tangible or intangible, directly or indirectly influencing them and their work, is referred to as their work environment.

Previous Research

The effects of implementing control on other factors are typically examined in internal control research. Arifiani and Sukirno's (2010) research looked at how ethical behavior among employees is affected by internal controls. The research's findings show that ethical behavior among employees is positively impacted by internal control. According to Putra's research (2018), the quality of financial information is impacted by the implementation of internal control. The gap between budget and realization serves as a stand-in for financial information. Another research, by Puspasari and Eko (2013), claims that, in the setting of local government, the introduction of internal control can lessen the reward to cheat. Employee education, rewards, work stress, and comfort are all factors that are taken into account in order to gather data about internal control in all of these studies. (Feriyanti, 2023)

Putri (2010) carried out research that focuses on elements that affect internal control compliance. Putri's research demonstrates that whereas work stress has a significant negative impact on compliance with internal control, education, appreciation, and comfort at work have a significant positive impact. This research uses a different sample of respondents to replicate Putri's research (2010). The respondents to this research are non-structural civil servants employed by Yogyakarta's government agencies.

Hypothesis

Comfortable workplace for employees will be influenced by effective rewards. When employee are at ease, they are more likely to follow relevant laws and regulations, including internal control regulations. The proposed hypothesis is:

H1: Rewards have an impact on how comfortable the workplace is

H2: Rewards affect internal control compliance

Employee work stress leads to discomfort at work. Reluctance to follow applicable regulations will result from unease at work. Stressed-out employees frequently attempt to avoid going to work. This propensity results in actions that are against internal control.

H3: Workplace comfort is impacted by work stress

H4: The degree of internal control compliance is impacted by work stress

Employees who work in a comfortable environment are more likely to feel at ease and finish their tasks on time. Including motivating staff members to adhere to internal controls. When employee are comfortable in their surroundings, they are more likely to follow all applicable laws, including internal control laws.

H5: The degree of compliance with internal control is influenced by how comfortable the workplace is.

METHOD

The research examines the relationship between research variables according to the following scheme:

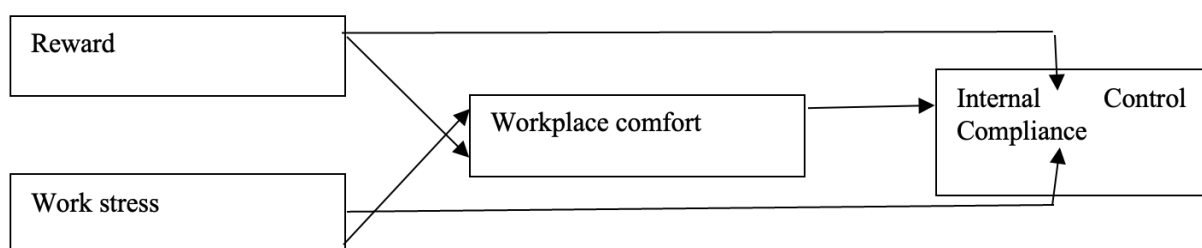


Figure 1. Research Model

Data Collection and Analysis Methods

Through the use of a questionnaire with multiple research-related questions, data was gathered for the research. To reduce the number of questionnaires that are not returned, data is gathered by visiting the respondents. Respondents were personnel working for government agencies in the Special Region of Yogyakarta who were engaged in financial transactions. This questionnaire was distributed to 100 respondents.

Research data is processed in the following stages:

Validity test

The correlation between the question items and the total question score is measured in order to conduct a validity test. Pearson correlation is used in this validity test. The instrument is considered valid if the correlation coefficient is ≥ 0.5 ; on the other hand, if the correlation coefficient value is less than 0.05, the instrument is considered invalid.

Reliability Test

In this research, Cronbach's alpha was used for reliability testing. An instrument is deemed reliable if its Cronbach's alpha value is greater than 0.60; if it is less than 0.60, it is considered unreliable.

Hypothesis Test

The analytical method used to test the hypothesis proposed in this research is stepwise regression analysis. The dependent variable in this research is compliance on the internal control (Y) while the independent variable is reward (X_1) and work stress (X_2), while workplace comfort (X_4) is a mediating variable. The equations are as follows:

$$\begin{aligned} X_4 &= \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \\ Y &= \alpha + \beta_4 X_1 + \beta_5 X_2 \\ Y &= \alpha + \beta_6 X_3 \\ Y &= \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 \end{aligned}$$

Information

- Y : compliance on internal control
- X_1 : reward
- X_2 : work stress
- X_3 : workplace comfort
- β_{1-6} : Regression Coefficients
- ε : Error

Hypothesis acceptance criteria used T-test. T-test is used to determine the partial influence of each independent variable on the dependent variable. The independent variable is stated to influence the dependent variable if the sig value of $t < 0.05$. The F test is used to determine the simultaneous influence of independent variables on the dependent variable. All independent variables are declared to have a simultaneous influence if sig. F value < 0.05 . The Coefficient of Determination Test is used to find out how much change in the dependent variable can be explained by the independent variable. The coefficient of determination test is seen from the results of the R^2 value. The moderating variable test was carried out by comparing the direct influence regression coefficient and the indirect influence regression coefficient. If the coefficient of direct influence (β_4, β_5) greater than the indirect effect (multiple β_1, β_2 with β_6) then the work environment comfort variable does not function as a mediating variable, and vice versa.

RESULT AND DISCUSSION

Data Description

Questionnaires were distributed in order to collect the data for this research. Civil servants living in Yogyakarta City received questionnaires. A table pertaining to the questionnaire that was received is as follows:

Table 1. Questionnaire Results

	Total	Percentage
Distributed questionnaire	100	
Collected questionnaire	69	69%
Analyzed questionnaire	63	63%

The questionnaire asked respondents to fill in questions regarding research variables consisting of perceptions of compliance on the internal control, perceptions of rewards, perceptions of workplace comfort and perceptions of work stress. Based on the answers from respondents, the data can be described as follows:

Table 2. Data Description

Research Variables	Mean Value	Category
Respondent Compliance Level	2.88	High
Reward Perception	2.80	High
Workplace comfort perception	2.89	High
Work stress Perception	2.26	Moderate

The Likert scale for respondents' answers is 1 – 4, one indicates low perception while 4 indicates high perception. If 3 intervals are used with categories, high, medium and low, so the interval value is a mean value of 0-1.3 in the low category, a value of 1.3 - 2.6 in the medium category and a mean value above 2.6 in the high category. Based on table 5.2, it can be interpreted that the level of respondent compliance with internal control is in the high category. This means that the respondents in this research are very obedient in complying with the rules set by the government and the rules of their superiors. The mean value 2 for perception of appreciation is 2.80, which is in the high category. This means that the respondents of this research felt highly appreciated by their institution. The mean value for perceived workplace comfort was 2.89, which is in the high category, so that the respondents of this research felt very comfortable working at their workplace. The mean value for work stress is 2.26, which is in the moderate category. This means that the respondents in this research had stress levels in the normal category, there was stress but it was not excessive.

Data Quality Test

Validity Test

The correlation between the question items and the total question score is measured using this method. The Pearson correlation is used in this validity test. The instrument is deemed valid if the correlation coefficient is ≥ 0.5 ; on the other hand, if the correlation coefficient value is < 0.05 , the instrument is deemed invalid. Every research instrument's validity test results were deemed valid.

Reliability Test

Cronbach's alpha was used in this research's reliability testing. The instrument is deemed reliable if the Cronbach's alpha value is greater than 0.60, and unreliable if it is less than 0.60. The reliability test results are displayed in the table below.

Table 5. Reliability Test Results

Statement	Cronbach Alpha Value	Note
Compliance toward internal control	.760	Reliable
Reward Perception	.788	Reliable
Workplace comfort perception	.712	Reliable
Work Pressure Perception	.781	Reliable

Based on the results of the reliability test in the table above, the data in this research is proven to be reliable because the Cronbach alpha value is more than 0.6. Thus, the data in this research is valid and reliable.

Regression Test

The next step in the data analysis process is to run a gradual regression test to find out how reward, work stress, and comfort factors in the workplace affect internal control compliance. The following are the findings of this research's regression test:

1) Stage 1 Regression Test

Testing the effect of rewards and work stress on workplace comfort, the results of the regression test are presented in the following table:

Table 6. Stage 1 Regression Results

Note	Value	Sig
Constant (Std Error)	0.557	0.000
Reward (t value)	3.155	0.003
Work stress (t value)	0.487	0.628
F Value	5.495	0.006
R ²		0.101
Dependent variable	Workplace comfort	

The results of the first stage regression show that reward has a significant effect on the comfort of the work environment with a t value of 3.155, significance 0.003. Meanwhile, work stress does not affect the workplace comfort. The t value for work stress is 0.487 with a sig value of 0.628.

Regression analysis explains why employee who experience a sense of appreciation for their work are more likely to feel at ease in their workplace. In the meanwhile, employee who perceive stress at work may not necessarily find their workplace unsettling. Feelings of contentment and comfort for the surroundings are unaffected by employees' opinions of work stress. Therefore, there is no relationship between work stress and internal control compliance that is mediated by factors other than workplace comfort. The results of this research are in accordance with research conducted by Ompusunggu (2019), Arfiani and Sukirno (2010).

Stage 2 regression test

Testing the influence of rewards and work stress on compliance with internal control. The results of the regression test are presented in the following table:

Table 7.
Stage 2 Regression Results

Note	Value	Sig
Constant (Std Error)	.487	0.000
Reward (t value)	4.911	.000
Work stress (t value)	-1.318	.193
F Value	14.378	0.000
R ²	.324	
Dependent variable	Internal Control Compliance	

With a t value of 4.911 sig 0.000, the results of the second stage regression demonstrate that the reward variable significantly affects internal control compliance. With a t value of -1.318 sig 0.193, the work stress variable, however, has no bearing on internal control compliance.

These findings suggest that if employee feel appreciated by the company, they will abide by internal control. Employees will adhere to internal controls more when they feel valued. In the meantime, there is no evidence that work-related stress affects compliance to internal controls. Put differently, employees' compliance with internal control will not be impacted by their level of stress. The results of this research are in accordance with research conducted by Ompusunggu (2019)

Stage 3 regression test

Testing the effect of comfortable work environment on compliance with internal control. The results of the stage 3 regression test are presented in the following table:

Table 8. Stage 3 Regression Test Results

Note	Value	Sig
Constant (Std Error)	5.693	.000
Workplace comfort (t value)	2.620	.011
F Value	6.867	.011 ^a
R ²	.101	
Dependent variable	Internal Control Compliance	

Stage 4 regression test:

Simultaneously it tests the variables of reward, work stress and workplace comfort on compliance toward internal controls. The results of the fourth stage regression test are presented in the following table:

Table 9. Stage 4 Regression Test Results

Note	Value	Sig
Constant (Std Error)	.541	.002
Reward (t value)	4.179	.000
Work stress (t value)	-1.253	.215
Workplace comfort (t value)	.976	.333
F Value	9.895	.000 ^a
R ²	.335	
Dependent variable	Internal Control Compliance	

The table demonstrates that only the reward variable has an impact on compliance toward internal control out of the three independent variables that were tested (reward, work stress, and workplace comfort). With a sig of 0.000 and a F value of 9.895, all independent variables simultaneously affect the dependent variable. In the meantime, the independent variable can account for 33.5% of the changes in the dependent variable, according to the R2 value of 0.335. Thus, it can be concluded that reward, work stress, and workplace comfort have an impact on 33.5% of internal control compliance. The results of this research are in accordance with research conducted by Febriana Ludfa et.all. (2017)

Testing of mediating variables

Testing of the mediating variable is carried out by comparing the regression coefficient value between the direct influence and the regression coefficient value of the indirect influence. Before the comparison is carried out, the correlation is firstly tested between the variables of work satisfaction and work stress with the variables of work comfort and compliance with internal control. The correlation test results are explained in the following table:

Table 10. Correlation coefficient

	Correlation Coefficient
Reward- Workplace comfort	.389**

Reward – Internal Control Compliance	.552**
Workplace comfort –Internal Control Compliance	.318*
Work stress – Workplace comfort	-.121
Work stress – Internal Control Compliance	-.229

Based on the correlation test between the variables studied, it can be seen that only the relationship between rewards and internal control compliance has a value above 0.552, which means the relationship is unidirectional and strong. Meanwhile, the workplace comfort variable and compliance on internal control have a unidirectional, but it is a weak relationship because the correlation coefficient is below 0.5. Likewise, the variables between work stress and workplace comfort and work stress and compliance with internal control. The relationship between these variables is unidirectional and weak. Based on this correlation test, it can be estimated that only the reward variable has a significant influence on workplace comfort and internal control compliance.

The test results are explained in stages in the following figure.

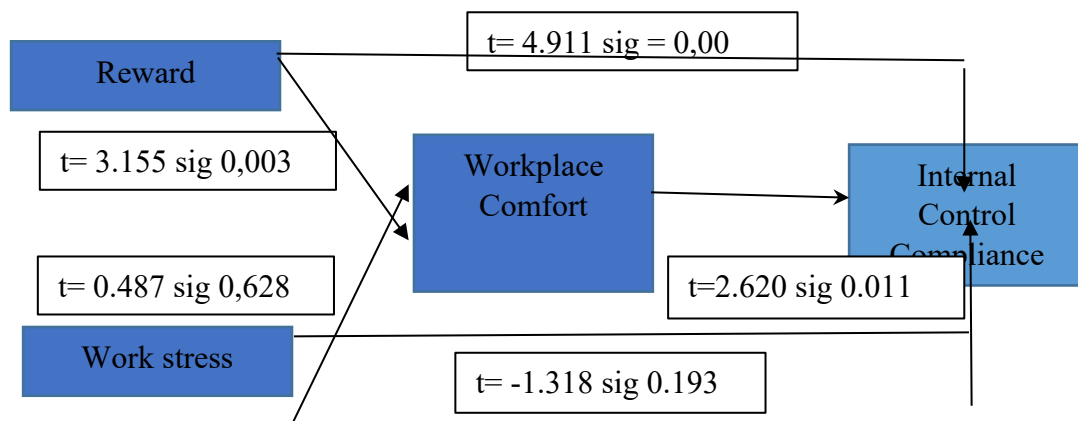


Figure 2. Regression Test Result

This figure suggests that the reward variable and the comfort level of workplace comfort have a major impact on compliance with internal control. Similarly, the only factor that really affects how comfortable the workplace is is the reward variable. However, neither the comfort of the workplace nor compliance to internal control are significantly impacted by the work stress variable.

The mediating variable is examined in light of these findings to ascertain whether work environment comfort moderates the association between reward and compliance to internal control. Regression coefficient data is used to test the mediating variable. The data is presented below:

Table 11. Comparison of Regression Coefficients

Variable	Regression Coefficient
Reward – Workplace comfort	0.380 (β1)
Reward –Internal Control Compliance	0.528 (β4)
Workplace comfort – Internal Control Compliance	0.318 (β6)

The association between rewards and compliance with internal control is not mediated by the comfort of the work environment, as can be seen from the comparison of regression coefficient values, which show that the regression coefficient for the direct influence of awards on internal control compliance is greater than the regression coefficient through the workplace comfort variable.

Implications of Research Results

This research examines the influence of rewards, work stress and workplace comfort on compliance toward internal control. The data obtained was 63 questionnaires from various government institutions in the city of Yogyakarta.

According to the first hypothesis, workplace comfort is impacted by rewards. Based on the research findings, the t value is 3.155 at a significance level of 0.000. These findings demonstrate that workplace comfort is significantly improved by appreciation. This implies that employee will perceive a comfortable work environment if they believe they are valued. According to the second hypothesis, rewards have an impact on internal control compliance. A t value of 4.911 with a significance level of 0.000 represents the outcome. This implies that employee will comply to the internal controls established by the company if they perceive themselves as valuable members of the team. These findings align with Putri's research findings (2010).

The third hypothesis posits that the degree of comfort employees perceive in their work environment is influenced by their perceptions of work stress. With a significance level of 0.628, the data analysis results indicate that the t value is 0.467. The results demonstrate a high level of internal control compliance. Work stress has no effect on internal control compliance, as indicated by the t value of -1.318 and sig level of 0.193. The present research's findings contradict those of Putri's investigation (2010). Variation results from different institutions or research sites. This research was conducted at multiple government institutions, not just at one, as opposed to Putri's research (2010), which was conducted at Magelang Regency Education and Culture Office. Because the respondents were drawn from a variety of institutions and possessed a range of leadership qualities, the research does not accurately reflect high levels of work stress. According to research participants' perspectives, diverse leader personas do not necessarily denote a particular degree of stress.

The comfort level of the workplace has an impact on internal control compliance, according to the fourth hypothesis put forth. With a significance level of 0.11, the workplace comfort t test result was 2.620. These findings suggest that employees will comply with internal controls if they perceive a comfortable work environment. Therefore, it is possible to accept the hypothesis in this research that workplace comfort affects internal control compliance. These findings concur with Febriana's research (2017).

The findings from the examination of the mediating variables indicate that while the work environment affects compliance with internal control, rewards have an impact on how comfortable the workplace is. Examining how directly rewards affect internal control compliance also reveals how rewards are perceived in relation to internal control compliance. When the regression efficiency is compared, the regression coefficient for the direct impact of rewards on internal control compliance is higher than the regression coefficient for the indirect impact caused by workplace comfort. Therefore, the mediating role of the workplace comfort variable on the relationship between the reward variable and internal control compliance cannot be demonstrated by this research.

The degree of workplace comfort and internal control compliance are unaffected by the work stress variable. Due to the lack of significance in the relationship between work stress and workplace comfort and internal control compliance, testing of the mediating variable was also not conducted.

All of the research's findings suggest that when civil servants are treated well and have a comfortable workplace, they are more likely to adhere to internal controls in their organizations. Raising rewards is therefore necessary to improve civil servant compliance. Superior compensation is not the only way to be rewarded; extra benefits are one example of how rewards can be increased. Opportunities for leisure, leave, extra funding for children's education, and other expressions of gratitude are a few examples. Creating a close-knit community among coemployee in a particular department or organization as well as between managers and employees can also improve comfort at work.

CONCLUSION

The research's findings lead to the following conclusions:

- a. a.Perceptions of rewards have a major positive impact on their level of comfort at work and their compliance with internal controls for civil servants in Yogyakarta area
- b. Civil servants' opinions of their workplace and compliance with internal controls are unaffected by their perceptions of work stress.

- c. Perceptions of workplace comfort affect compliance to internal control in Yogyakarta's Civil Servant. The relationship between rewards, work stress, and internal control compliance is not mediated by perceptions of workplace comfort.
- d. The research results suggest that improving the workplace comfort level and showing more respect for civil servants is necessary to boost compliance with internal control among Yogyakarta's civil servants.

Suggestion

In order to ensure uniformity in respondents' perceptions of the questionnaire and a similar internal control implementation model, it is expected that future research will concentrate on a single institution. In addition, it is advised to exceed the 100 respondent threshold in order to enable the research findings to be broadly applicable.

The research method contains the type of research, sample and population or research subjects, time and place of research, instruments, procedures, and research techniques, as well as other matters relating to the method of research. This section can be divided into several sub-chapters, but no numbering is necessary.

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