

The Influence of Human Resource Quality, Budget Planning, and Regulation on Budget Absorption with Internal Control System as a Moderating Variable

Fadhila Aurelia¹, Endah Susilowati^{2*}

¹Fakultas Ekonomi dan Bisnis, Akuntansi, Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia

Jl. Raya Rungkut Madya, Gunung Anyar, Surabaya, (031) 870 6369, Indonesia
Email: 121013010259@student.upnjatim.ac.id, endahs.ak@upnjatim.ac.id

²Fakultas Ekonomi dan Bisnis, Akuntansi, Universitas Pembangunan Nasional Veteran Jawa Timur, Surabaya, Indonesia

Jl. Raya Rungkut Madya, Gunung Anyar, Surabaya, (031) 870 6369, Indonesia
Email: endahs.ak@upnjatim.ac.id

* Correspondence: e-mail: endahs.ak@upnjatim.ac.id

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Abstrak: Penelitian ini bertujuan menganalisis pengaruh kualitas sumber daya manusia, perencanaan anggaran, dan regulasi terhadap penyerapan anggaran dengan sistem pengendalian internal sebagai variabel moderasi. Penelitian menggunakan pendekatan kuantitatif dengan desain explanatory research. Data diperoleh melalui penyebaran kuesioner kepada aparatur yang terlibat dalam penyusunan dan pelaksanaan anggaran. Teknik pengambilan sampel menggunakan purposive sampling, dengan jumlah sampel yang memenuhi ketentuan analisis SEM-PLS. Analisis data dilakukan menggunakan Structural Equation Modeling berbasis Partial Least Squares (SEM-PLS) dengan bantuan SmartPLS. Hasil penelitian menunjukkan bahwa kualitas SDM, perencanaan anggaran, dan regulasi berpengaruh positif dan signifikan terhadap penyerapan anggaran. Sistem pengendalian internal tidak berpengaruh langsung secara signifikan terhadap penyerapan anggaran. Selain itu, sistem pengendalian internal tidak mampu memoderasi hubungan antara kualitas SDM, perencanaan anggaran, dan regulasi terhadap penyerapan anggaran. Model penelitian mampu menjelaskan 42,8% variasi penyerapan anggaran. Temuan ini menunjukkan bahwa faktor kapasitas organisasi, khususnya kompetensi SDM dan kualitas perencanaan, lebih dominan dibanding mekanisme pengendalian dalam meningkatkan realisasi anggaran.

Kata kunci: Kualitas SDM; Perencanaan Anggaran; Regulasi; Sistem Pengendalian Internal; Penyerapan Anggaran.

Abstract: This study aims to analyze the effect of human resource quality, budget planning, and regulation on budget absorption, with the internal control system serving as a moderating variable. The research employs a quantitative approach with an explanatory design to examine the causal relationships among the variables. Data were collected through questionnaires distributed to government employees involved in the process of budget preparation and implementation. A purposive sampling technique was applied to ensure that the selected respondents were relevant to the research objectives. The final sample size met the requirements for analysis using the SEM-PLS method. Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. The findings reveal that human resource quality, budget planning, and regulation have positive and significant effects on budget absorption. Meanwhile, the internal control system does

not show a significant direct effect on budget absorption. In addition, the internal control system is not proven to moderate the relationship between human resource quality, budget planning, and regulation with budget absorption. The research model explains 42.8% of the variance in budget absorption. These results indicate that organizational capacity factors, particularly employee competence and the quality of planning, play a more dominant role than control mechanisms in improving budget realization. Therefore, strengthening staff capacity and enhancing the quality of budget planning processes are important strategies for improving public financial management performance.

Keywords: *Human Resource Quality; Budget Planning; Regulation; Internal Control System; Budget Absorption.*

1. Introduction

Budget absorption is often regarded as one of the key indicators in assessing the performance of financial management in the public sector. The level of budget absorption does not merely reflect whether planned programs have been implemented, but also illustrates how effectively programs are executed and how well financial governance is managed within an institution. Low budget absorption is generally associated with various constraints, such as inadequate planning, limited human resource (HR) quality, and complex or frequently changing regulations. The consequences are far-reaching, as such conditions may hinder the achievement of development targets and reduce the quality of public services (Arifah, 2018; Shah, 2014).

One of the major factors influencing budget management is the quality of human resources. Public officials who possess strong competence, professionalism, and a solid understanding of budgeting systems are better equipped to formulate, implement, and supervise budgets effectively. Conversely, limited HR capacity may lead to administrative errors, delays in program implementation, and low budget realization. Therefore, capacity building through education, training, and work experience is essential, as it has been shown to improve organizational performance in the public sector (Azelia & Azzahra, 2024; Siswanti & Suryati, 2020). In increasingly complex public organizations, competency- and knowledge-based management has become a fundamental requirement (Grossi et al., 2020).

In addition to HR quality, budget planning plays a decisive role. Realistic planning aligned with actual needs and development priorities facilitates smoother budget execution (Siswanti & Suryati, 2020). Weak planning often results in programs that are inconsistent with allocated funds, requiring multiple revisions during implementation and ultimately slowing budget absorption. This indicates that the

planning stage is not merely an administrative formality but a crucial foundation within the entire cycle of public financial management (Airawaty et al., 2025; Azizah, 2022).

Regulation is another factor that cannot be overlooked. Regulations function as guidelines in public financial management; however, overly complex, overlapping, or frequently changing rules may create confusion at the implementation level. Public officials may become excessively cautious due to fear of making errors, thereby slowing down program execution. Clear and consistent legal frameworks are therefore necessary to ensure smooth budget absorption while maintaining accountability principles (Hermanto et al., 2020; Marwenny et al., 2023).

Another equally important factor is the internal control system (ICS). The ICS ensures that budget management complies with regulations, operates efficiently, and prevents irregularities. When effectively implemented, internal controls strengthen supervision, enhance regulatory compliance, and reduce the risk of errors and fraud (Salma, 2022; Ulum & Suryatimur, 2022). Moreover, the ICS is closely related to the principles of good governance and public accountability, which emphasize transparency and responsibility in the use of public funds (Salsabilla et al., 2023; Sari, 2021).

In modern public management approaches, performance management, accounting systems, and control mechanisms are interconnected in shaping effective governance (Grossi et al., 2020; Se Tin et al., 2021). Thus, the ICS does not merely function as a supervisory tool but may also strengthen or weaken the influence of other factors on organizational performance. When the ICS operates effectively, the positive effects of HR quality and budget planning can be maximized, while the negative impact of complex regulations may be mitigated.

Previous studies have examined various factors affecting financial performance and public sector accountability, such as governance, oversight systems, and accounting practices (Bisogno & Donatella, 2022; Ulum & Suryatimur, 2022). However, limited research has simultaneously analyzed the influence of HR quality, budget planning, and regulation on budget absorption while considering the moderating role of the internal control system, particularly within the context of public sector organizations in Indonesia.

2. Methods

This study employs a quantitative approach with an explanatory research design aimed at examining the influence of human resource quality, budget planning, and regulation on budget absorption, as well as the moderating role of the internal control system (Creswell, 2014; Sugiyono, 2017).

Population and Sample

The population consists of officials/employees involved in the process of budget management and implementation within the institution under study. The sampling technique uses purposive sampling, with the following criteria: (1) involvement in budget preparation, (2) involvement in budget implementation, and (3) understanding of the internal control system within the work unit. The sample size meets the requirements for SEM-PLS analysis, which is a minimum of 5–10 times the number of research indicators.

Research Variables

This study involves five variables:

- a) Human Resource Quality (X1)
- b) Budget Planning (X2)
- c) Regulation (X3)
- d) Internal Control System (X4) as a moderating variable
- e) Budget Absorption (Y1) as the dependent variable

Operational Definition of Variables

- a) Human Resource Quality refers to the level of employee competence in budget management, including knowledge, skills, and experience.
- b) Budget Planning describes the quality of systematic and realistic preparation of activity plans and budget allocations.
- c) Regulation refers to the clarity, consistency, and ease of implementation of rules governing budget execution.
- d) The Internal Control System represents organizational control mechanisms, including the control environment, control activities, risk assessment, information and communication, and monitoring.
- e) Budget Absorption is defined as the level of actual budget realization compared to the predetermined budget within a given period.

Data Collection Technique

This study uses primary data obtained directly from respondents through questionnaire distribution. Respondents are employees who meet the research criteria and are considered knowledgeable about the budget management process within their institution. Data were collected using a survey method with closed-ended questionnaires. The questionnaire items were developed based on indicators derived from theoretical frameworks and previous empirical studies. This approach is expected to provide data that accurately reflect the actual conditions of the variables examined.

Data Analysis Technique

Data analysis was conducted using Structural Equation Modeling based on Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software. This method was selected because it allows simultaneous analysis of relationships among variables and is suitable for research models involving latent variables with multiple indicators. The analysis process consists of two main stages, evaluation of the measurement model (outer model) and evaluation of the structural model (inner model).

The outer model evaluation ensures that the indicators properly measure the constructs. Convergent validity is assessed through outer loading values greater than 0.50 and Average Variance Extracted (AVE) values above 0.50. Construct reliability is evaluated using Composite Reliability values greater than 0.70 and Cronbach's Alpha values above 0.60. Discriminant validity is assessed using the HTMT value, which must be below 0.90 to confirm conceptual distinctiveness among constructs.

Once the measurement model is deemed adequate, the inner model evaluation is conducted to examine the strength of relationships among variables. The R-square value is used to determine the extent to which independent variables explain the dependent variable. The f-square value assesses the effect size of each independent variable on the dependent variable. Significance testing is performed through a bootstrapping procedure, with criteria of T-statistic greater than 1.96 and P-value less than 0.05, indicating statistically significant relationships.

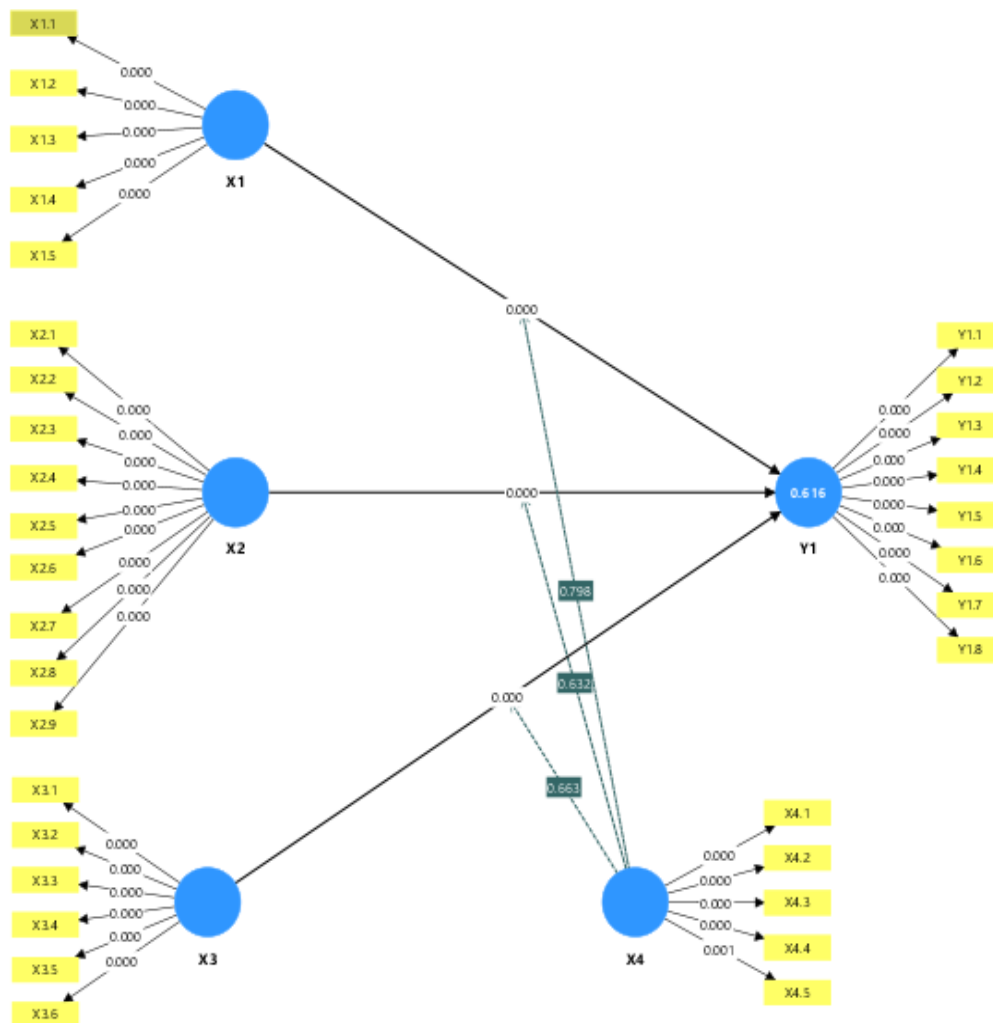
In addition, this study tests the moderating effect of the internal control system. The moderation test is conducted by creating interaction terms between the internal control system and each independent variable: Human Resource Quality \times Internal Control System ($X1 \times X4$), Budget Planning \times Internal Control System ($X2 \times X4$), and

Regulation \times Internal Control System ($X3 \times X4$). The interaction results determine whether the internal control system strengthens or weakens the influence of these variables on budget absorption.

3. Result and Discussion

3.1 Research Result

1) Evaluation of Measurement Model (Outer Model)



Gambar 1. Outer Model

a) Convergent Validity

Convergent validity was evaluated using outer loading values and Average Variance Extracted (AVE). The results indicate that all indicators for Human Resource Quality (X1), Budget Planning (X2), Regulation (X3), Internal Control System (X4), and Budget Absorption (Y1) have outer loading values above 0.50.

This demonstrates that each indicator adequately reflects its respective latent construct.

Table 1. AVE's Result

Variable	AVE	Description
Human Resource Quality (X1)	0.563	Valid
Budget Planning (X2)	0.490	Marginally Valid
Regulation (X3)	0.507	Valid
Internal Control System (X4)	0.487	Marginally Valid
Budget Absorption (Y1)	0.547	Valid

Most variables meet the $AVE \geq 0.50$ criterion. Although the AVE values for X2 and X4 are slightly below 0.50, they remain acceptable due to adequate construct reliability.

b) Construct Reliability

Reliabilitas diukur menggunakan Cronbach's Alpha dan Composite Reliability (CR). Reliability was measured using Cronbach's Alpha and Composite Reliability (CR).

Table 2. Reliability Results

Variable	Cronbach's Alpha	Composite Reliability
X1	0,654	0,663
X2	0,658	0,664
X3	0,643	0,654
X4	0,628	0,640
Y1	0,667	0,672

All variables have Cronbach's Alpha values above 0.60 and Composite Reliability values close to or above 0.70, indicating that the constructs are sufficiently reliable.

c) Discriminant Validity

Discriminant validity was assessed using the Heterotrait–Monotrait Ratio (HTMT). All HTMT values between constructs are below 0.90, confirming that each construct is conceptually distinct from the others.

d) Multicollinearity Test

The Variance Inflation Factor (VIF) values for all indicators are below 5, indicating that there is no multicollinearity issue in the research model.

2) Evaluation of the Structural Model (Inner Model)

a) R-Square Value

The R-Square value for Budget Absorption (Y1) is:

- $R^2 = 0,428$
- Adjusted $R^2 = 0,408$

These results indicate that Human Resource Quality, Budget Planning, Regulation, and the Internal Control System collectively explain 42.8% of the variance in Budget Absorption, while the remaining variance is influenced by other variables outside the model.

b) Effect Size (f-square)

The f-square values indicate the magnitude of each variable's effect on Y1.

Table 3. Effect Size (f-square) Test Result

Relationship	f-square	Category
X1 → Y1	0.547	Large
X2 → Y1	0.306	Medium
X3 → Y1	0.181	Medium
X4 → Y1	0.019	Small

Human Resource Quality has the largest effect on Budget Absorption compared to the other variables.

c) Path Coefficient Significance Test (Bootstrapping)

The path coefficient test results are as follows:

Table 4. Path Coefficient Significance Test (Bootstrapping) Test Result

Relationship	Coefficient	T-Statistic	P-Value	Description
X1 → Y1	0.392	8.361	0.000	Significant
X2 → Y1	0.292	6.186	0.000	Significant
X3 → Y1	0.237	5.553	0.000	Significant
X4 → Y1	0.092	1.066	0.199	Not Significant

These results indicate that Human Resource Quality, Budget Planning, and Regulation have positive and significant effects on Budget Absorption, while the Internal Control System does not have a direct significant effect.

3) Moderation Effect Test

Moderation testing was conducted by analyzing the interaction between the Internal Control System (X4) and each independent variable.

Table 5. Moderation Effect Test Result

Moderation Relationship	Coefficient	T-Statistic	P-Value	Description
X4 × X1 → Y1	-0.016	0.178	0.554	Not Significant
X4 × X2 → Y1	0.038	0.333	0.439	Not Significant
X4 × X3 → Y1	0.033	0.303	0.460	Not Significant

These findings indicate that the Internal Control System does not moderate the relationships between Human Resource Quality, Budget Planning, or Regulation and Budget Absorption.

4) Model Fit

The SRMR value is 0.059, which is below the threshold of 0.08. This result indicates that the research model demonstrates good fit and is appropriate for hypothesis testing.

3.2 Discussion

The Effect of Human Resource Quality on Budget Absorption

The findings indicate that human resource quality has a positive and significant effect on budget absorption. Higher levels of competence, skills, and understanding of financial management among public officials lead to more optimal budget realization. Competent personnel are better able to understand administrative procedures, implementation mechanisms, and applicable regulations, thereby minimizing technical errors and delays in program execution. These results reaffirm the central role of human resources as the primary actors in the public sector budget management cycle.

From a theoretical perspective, this finding aligns with human resource management theory, which emphasizes that individual quality within an organization determines the effectiveness of achieving organizational objectives. In the public sector, the competence of officials directly contributes to the quality of planning,

implementation, and reporting of budgets. Officials with adequate experience and training are more adaptive in dealing with regulatory dynamics and complex financial procedures (Azelia & Azzahra, 2024; Siswanti & Suryati, 2020).

This result is also consistent with Arifah (2018), who states that institutional capacity plays a key role in supporting effective budget implementation. Similarly, Latif (2018) highlights that human resource quality enhances procedural compliance and reduces administrative errors. Strengthening HR quality through education, training, and technical assistance therefore represents a strategic effort to optimize budget absorption.

The Effect of Budget Planning on Budget Absorption

The results show that budget planning has a positive and significant effect on budget absorption. Planning that is realistic, needs-based, and aligned with program priorities facilitates smoother implementation and reduces the need for mid-year budget revisions. Accuracy at the planning stage enables organizations to allocate resources efficiently and minimize administrative barriers during execution.

Conceptually, these findings support performance-based budgeting theory, which places planning as the foundation of the public financial management cycle. Weak planning often leads to misalignment between programs and budget allocations, resulting in low realization rates (Arifah, 2018). Planning quality reflects managerial capacity within public organizations (Grossi et al., 2020).

These findings are consistent with Azizah (2022), who concludes that effective planning improves efficiency and effectiveness in budget utilization. Bisogno and Donatella (2022) also emphasize that a strong planning system contributes to greater financial accountability in the public sector. Improving planning quality thus becomes a strategic measure to enhance budget absorption.

The Effect of Regulation on Budget Absorption

The study finds that regulation has a positive and significant effect on budget absorption. Clear, consistent, and easily understood regulations provide legal certainty for officials in implementing budget-related activities. This certainty increases confidence in executing programs without excessive concern over administrative errors.

From the perspective of compliance theory and administrative law, clarity of norms enhances the effectiveness of public policy implementation (Hermanto et al., 2020). Ambiguous or frequently changing regulations create uncertainty and may lead

to excessive caution (over-compliance), thereby slowing budget realization (Marwenny et al., 2023). Regulatory quality therefore plays a crucial role in ensuring smooth public financial management.

These findings support prior studies showing that regulatory certainty improves organizational performance and reduces administrative obstacles (Latif, 2018). Harmonized and simplified regulations facilitate more effective budget absorption while maintaining accountability standards.

The Effect of the Internal Control System on Budget Absorption

The results indicate that the internal control system (ICS) does not have a direct significant effect on budget absorption. This suggests that the ICS functions primarily as a compliance and supervisory mechanism rather than as a direct driver of budget realization. In certain situations, strict control procedures may even slow administrative processes if not accompanied by procedural efficiency.

Theoretically, the ICS aims to provide reasonable assurance regarding operational effectiveness and regulatory compliance (Ulum & Suryatimur, 2022). Its role is more prominent in preventing errors and irregularities than in accelerating budget realization. The ICS therefore acts as a safeguard mechanism rather than a primary determinant of absorption performance.

This finding aligns with Salma (2022), who argues that internal audit and control functions are more risk-oriented than performance-oriented. Enhancing ICS effectiveness should therefore be balanced with procedural simplification to avoid excessive administrative burdens.

The Moderating Role of the Internal Control System on the Relationship between Human Resource Quality and Budget Absorption

The moderation test shows that the internal control system does not moderate the relationship between human resource quality and budget absorption. The influence of personnel competence on budget realization remains strong regardless of the level of internal control implementation. Individual competence appears to be more dominant in determining successful budget execution than structural control mechanisms.

Competent personnel can perform effectively even when internal control systems are not fully optimized. This indicates that human factors have a more direct influence on budget implementation compared to procedural structures (Azelia &

Azzahra, 2024). Human resource quality alone is sufficient to affect budget absorption without reinforcement from the ICS.

The Moderating Role of the Internal Control System on the Relationship between Budget Planning and Budget Absorption

The findings reveal that the ICS does not moderate the relationship between budget planning and budget absorption. Planning quality continues to influence budget realization regardless of the strength of internal controls. Effective planning facilitates implementation even when control systems are less dominant.

Planning holds a strategic position in public financial management, as it determines the direction of budget execution from the outset (Grossi et al., 2020). Planning quality therefore has a more decisive role in influencing absorption outcomes than the moderating effect of internal control.

The Moderating Role of the Internal Control System on the Relationship between Regulation and Budget Absorption

The results also indicate that the ICS does not moderate the effect of regulation on budget absorption. Clear and consistent regulations directly enhance the smooth execution of budgets, independent of internal control effectiveness. Legal certainty thus has a standalone influence on budget realization.

In this context, the ICS primarily ensures compliance with regulations rather than strengthening their effect. This finding is consistent with good governance principles, where regulation and control function as complementary but distinct mechanisms (Sari, 2021; Shah, 2014). Regulatory clarity remains a key determinant in supporting effective budget absorption.

4. Conclusion

The results indicate that human resource quality, budget planning, and regulation have positive and significant effects on budget absorption. Higher employee competence, more accurate budget preparation processes, and clearer and more consistent regulations lead to higher levels of budget realization within public sector organizations. These findings highlight the central role of human factors, planning quality, and regulatory certainty in achieving optimal budget absorption. The internal control system does not show a direct significant effect on budget absorption. The moderating analysis also reveals that the internal control system does not moderate the

relationships between human resource quality, budget planning, and regulation with budget absorption.

This suggests that the internal control system functions primarily as a supervisory and risk-control mechanism rather than as a direct driver of budget realization performance. From a theoretical perspective, this study supports public sector accounting concepts that emphasize the importance of organizational capacity in financial management. From a practical standpoint, efforts to improve budget absorption should focus on enhancing human resource quality through training and technical assistance, strengthening the budget planning process, and simplifying as well as clarifying regulations.

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