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The Role of Internal Audit Procedures in Preventing Fraud: Analysis of Effectiveness and Implementation

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Abstract:

This article analyzes the role and effectiveness of internal audit procedures in preventing fraud in companies, to evaluate their implementation. Using quantitative methods, data were collected through a questionnaire survey distributed to several internal auditors and financial managers in various companies in Medan City. The results showed that 78% of respondents believed that internal audit procedures were effective in preventing fraud, while 72% stated that good audit policies could improve the early detection of fraud. These findings emphasize the importance of effective internal audit procedures as a fraud prevention measure in organizations.

Keywords: Internal Audit, Fraud, Effectiveness, Audit Policy, Early Detection.

Introduction

Fraud is one of the serious challenges faced by organizations in various sectors. In a business context, fraud can result in significant financial losses, damage the company's reputation, and reduce stakeholder trust. Hanifah & Alkautsar (2024) therefore, companies need to implement effective preventive measures to reduce the risk of fraud. One of these steps is through good and planned internal audit procedures (Bakri et al., 2023). Internal audit serves as a monitoring mechanism that helps companies identify and manage risks, including fraud risks. Effective audit procedures not only help detect fraud but also prevent it through the implementation of strong internal controls. (Aisyah et al., 2023) Amidst technological developments and the complexity of business operations, the role of internal audit is becoming increasingly important in maintaining integrity and transparency in financial reports and company operations (Susilawati et al., 2024).

Although many companies have adopted internal audit procedures, the effectiveness of the implementation is still a question that needs further research. (Adiko & Astuti, 2019) Several previous studies have shown that there is a positive relationship between good internal audit procedures and fraud reduction. (Nugrahanti et al., 2023) However, there has not been much research exploring how the effectiveness of internal audit procedures can be measured and implemented optimally in companies in Indonesia, especially in Medan City.

Data from the Central Statistics Agency (BPS) shows that the number of frauds in the corporate sector in Indonesia has increased in recent years. (Aisyah et al., 2023) In 2022, identified fraud reports reached 15% of the total audited financial reports, an alarming figure indicating the need for stricter preventive measures. (Nuraen, 2022) In addition, the results of a survey by Transparency International Indonesia in 2023 revealed that 40% of companies surveyed admitted to having experienced fraud incidents, which had a direct impact on their performance and reputation (Hasibuan NS, 2023).

Medan City, as one of the business centers in North Sumatra, is not immune to this challenge. With rapid economic growth, the need for effective internal audit procedures is becoming increasingly urgent. Research from the Indonesian Internal Auditors Association noted that only 60% of companies in Medan have implemented formal internal audit procedures, while the rest still rely on less structured audit practices. This creates a gap that can be exploited by fraudsters to carry out detrimental actions (Fadrul et al, 2021).

In this context, it is important to understand how the effectiveness of internal audit procedures can be measured and implemented optimally. This study not only aims to identify the extent to which internal audit procedures contribute to preventing fraud but also to provide useful recommendations for companies in Medan City in improving their audit systems. With the right approach, it is hoped that companies can significantly reduce the risk of fraud and increase stakeholder confidence in their financial statements (Nuraen, 2022).

A strong internal audit system not only serves as a detection tool but also as a major deterrent in reducing the risk of fraud. (Putri TE, 2023) In the context of auditing, good internal control covers various aspects, from financial oversight, and segregation of duties, to the use of information technology that supports data integrity. Fadillah et al., (2021) state by implementing systematic and standardized procedures, companies can ensure that every transaction and business process can be tracked and accounted for.

This study also considers factors that influence the effectiveness of internal audit procedures. Various studies show that factors such as management commitment, auditor training, and the use of information technology contribute significantly to the success of internal audits in preventing fraud. (Hakim & Suryatimur, 2022) For example, the implementation of sophisticated audit software can help auditors identify suspicious patterns and facilitate the data analysis process. In addition, support from top management is essential to creating a corporate culture that encourages transparency and accountability (Kendrila et al., 2022).

As part of this research, the author will collect data and information from various sources, including interviews with internal auditors and financial managers, as well as analysis of company documents related to the audit procedures implemented. It is expected that the results of this study will not only provide a clear picture of the effectiveness of internal audit procedures but also produce practical recommendations for companies in Medan City in their efforts to prevent fraud and improve internal control systems. Thus, this article is expected to provide a real contribution to a better understanding and practice of internal audit in Indonesia.

Literature Review

Internal Control Theory

Internal Control Theory is a very important concept in management and accounting, especially in the context of fraud prevention and risk management. This theory explains the system designed to assure that organizational goals can be achieved in an efficient, effective manner, and by applicable laws and regulations. Internal control functions to protect organizational assets, maintain the accuracy and reliability of financial reports, and improve compliance with established policies and procedures (Bakri, 2023).

The internal control system consists of five main components according to the COSO (Committee of Sponsoring Organizations of the Treadway Commission): control environment, risk assessment, control activities, information and communication, and monitoring. The control environment includes the values and ethics of the organization, which create the foundation for the control culture. Risk assessment involves identifying and analyzing risks that can affect the achievement of organizational goals. (Aisyah et al., 2023) Control activities are policies and procedures implemented to reduce these risks. Information and communication ensure that relevant information is delivered to those who need it, while monitoring includes the process of evaluating the effectiveness of the internal control system itself (Susilawati et al., 2024).

The application of good internal control theory can prevent fraud and errors in financial management. With effective internal audit procedures, organizations can identify potential problems before they develop into larger frauds. In addition, solid internal control also helps in creating accountability within the organization, where each individual has responsibility for their respective tasks and functions.

Fraud Triangle Theory

The Fraud Triangle Theory is an important model for understanding the causes of fraud in an organization. Developed by Dr. Donald Cressey, this theory highlights that there are three main elements that interact with each other, namely pressure, opportunity, and rationalization. These three elements form a triangle that shows that the presence of one element can increase the likelihood of fraud (Adiko & Astuti, 2019).

First, there is the element of pressure. This pressure can come from a variety of sources, such as financial problems, expectations to meet high-performance targets, or pressure from the surrounding environment. For example, an employee who is facing financial difficulties may feel pressured to meet sales targets to get a bonus or keep his job. This pressure is often the main trigger that drives someone to consider fraudulent actions.

Second, opportunity plays a key role in allowing fraud to occur. This opportunity arises when there are weaknesses in internal control systems, lack of oversight, or opaque processes. If an employee has unlimited access to organizational assets and there are no adequate control procedures, then the opportunity to commit fraud becomes very high. This opportunity is a moment when individuals feel they can break the rules without being detected.

Third, rationalization is the process by which individuals who commit fraud justify their actions. In many cases, these individuals will find a way to convince themselves that what they are doing is right. They may think that the action will not harm the company or that they deserve more rewards because they feel pressured. This rationalization allows them to overcome the guilt and morals that arise from their actions (Nuraen, 2022).

By understanding the three elements of the Fraud Triangle, organizations can take proactive steps to prevent fraud. Reducing pressure through financial support, strengthening internal control systems to reduce opportunities, and building a strong ethical culture to minimize rationalization are strategies that can be implemented. Through this approach, organizations can not only prevent fraud but also create a safer and more trustworthy work environment.

Internal Audit Model

The Internal Audit Model is a framework used to organize and manage audit activities within an organization. This model focuses on improving the effectiveness and efficiency of the internal control system and helping the organization achieve its strategic goals. In practice, internal audit not only functions to check compliance with policies and procedures but also plays an important role in risk management and continuous improvement (Hasibuan NS, 2023).

One important aspect of the internal audit model is risk identification. Internal auditors must have the ability to analyze and identify risks that the organization may face. This includes financial, operational, and reputational risks. By understanding these risks, auditors can design an appropriate audit plan and focus on areas that are most vulnerable to potential problems.

Furthermore, the internal audit model emphasizes the importance of a risk-based approach in planning and conducting audits. In this approach, the auditor must determine which areas have high risks and pay more attention to these aspects. In this way, the audit becomes more effective and can provide significant added value to the organization (Fadrul et al., 2021).

This model also emphasizes collaboration and communication between internal auditors and management. Auditors must work closely with management

to ensure that audit findings and recommendations are accepted and acted upon. Open and transparent communication helps build trust and ensures that recommendations are implemented properly.

In addition, the internal audit model includes continuous monitoring and evaluation of the internal control system. This means that the auditor does not only conduct a one-time audit but also continues to monitor the effectiveness of the controls that have been implemented. This process allows the organization to identify areas that need improvement and to adjust the audit strategy according to existing developments.

Accountability Theory

Accountability Theory is a concept that emphasizes the importance of accountability in all aspects of an organization, especially in the context of resource management and decision-making. This theory emphasizes that individuals and entities, both public and private, must be held accountable for the actions and decisions they make, as well as the impacts resulting from those actions. In the context of accounting and management, accountability includes transparency, honesty, and integrity in financial and operational reporting (Fadillah et al., 2021).

One of the key elements of accountability theory is transparency. Organizations are expected to provide clear and open information about their activities and finances. This is essential to building trust between the organization and its stakeholders, including employees, customers, investors, and the general public. When information is presented transparently, stakeholders can assess the organization's performance and ensure that resources are being used efficiently and effectively (Hakim & Suryatimur, 2022).

In addition, accountability also involves performance appraisal. In this context, organizations must have a system that allows them to evaluate the achievement of established goals and objectives. This includes measuring results, analyzing variances, and reporting on achievements. With a good evaluation system, organizations can identify areas for improvement and take necessary actions to improve future performance.

Accountability theory also emphasizes the importance of compliance with applicable regulations and standards. Organizations must comply with regulations set by the government, regulatory bodies, and recognized accounting standards. This compliance not only protects the organization from legal sanctions but also helps build a good reputation in the eyes of stakeholders (Kendrilla et al, 2022).

In practice, accountability is not only aimed at management or owners but also includes all levels of the organization. Every individual in the organization has a responsibility to contribute to accountability, from employees to top management. By encouraging a culture of accountability throughout the organization, companies can create a more ethical and responsible work environment.

Research Methods

This study uses a quantitative approach to analyze the effectiveness of internal audit procedures in preventing fraud in companies. The quantitative method was chosen because it allows objective measurement and statistical analysis of the data collected. In this study, the instrument used was a questionnaire specifically designed to collect information on the views of internal auditors and financial managers regarding the effectiveness of audit procedures implemented in their respective companies.

The research sample consisted of internal auditors and financial managers working in various companies in Medan City. The selection of respondents was carried out by purposive sampling, namely selecting individuals who have relevant knowledge and experience in the internal audit process. The questionnaire distributed covered several aspects, including an understanding of internal audit procedures, experiences related to fraud that have occurred, and an assessment of the effectiveness of existing audit policies. Each respondent was asked to provide an assessment using a 5-point Likert scale, ranging from "strongly disagree" to "strongly agree."

The data collected from the questionnaires were then analyzed using statistical software to identify patterns and relationships between the variables studied. Descriptive analysis will be used to provide an overview of respondents' perceptions of the effectiveness of internal audit procedures. In addition, regression analysis will also be applied to test the hypotheses proposed in this study, especially regarding the relationship between internal audit effectiveness and fraud reduction.

To ensure the validity and reliability of the data, a pilot test of the questionnaire will be conducted first on a small group of respondents before being distributed widely. The results of this pilot test will be analyzed to evaluate the suitability and clarity of the questions in the questionnaire. With this systematic and structured method, it is hoped that this study can produce valid and reliable findings to provide a better understanding of the role and effectiveness of internal audit procedures in preventing fraud in companies.

Results and Discussion

Respondent Description

In this study, questionnaires were distributed to 30 respondents consisting of internal auditors and financial managers in various companies in Medan City. Of the 30 questionnaires distributed, 25 valid and complete questionnaires were successfully collected for analysis. The following is a description of the respondents based on several relevant demographic characteristics:

1. Gender: Of the 25 respondents, 60% were male and 40% were female. This proportion shows that although there is significant participation from both genders, the majority of respondents are male, reflecting the general composition in the audit and finance fields in companies in Medan.

2. Age: Respondents have a varied age range. As many as 24% of respondents are aged 25-30 years, 44% are aged 31-40 years, and 32% are over 40 years. This shows that the majority of respondents are in the adult age group and have sufficient work experience in the field of internal audit and financial management.
3. Education: In terms of educational background, 52% of respondents have a bachelor's degree in Accounting, 28% have a degree in Management, and 20% have a degree in Finance. This relevant education is an important factor in understanding the respondents' perspective on the effectiveness of internal audit procedures.
4. Work Experience: The average work experience of respondents in audit and finance is 7 years. As many as 40% of respondents have work experience in internal audit for more than 5 years, while 32% have experience between 3-5 years, and 28% have experience less than 3 years. This varied work experience provides diversity in perspective and understanding regarding the application of audit procedures in their companies.
5. Position: Of the 25 respondents, 56% were internal auditors, while 44% were financial managers. This diversity of positions ensures that the perspectives obtained include viewpoints from various functions within the organization, which is important in analyzing the effectiveness of internal audit procedures.

The following table describes the demographic characteristics of the respondents involved in this study:

Table 1 Demographic Characteristics of Respondents

Characteristics	Category	Number of Respondents	Percentage (%)
Gender	Man	15	60
	Woman	10	40
Age	25-30 years	6	24
	31-40 years	11	44
	Over 40 years	8	32
Education	Accountancy	13	52
	Management	7	28
	Finance	5	20
Work experience	< 3 years	7	28
	3-5 years	8	32
	> 5 years	10	40
Position	Internal Auditor	14	56
	Finance Manager	11	44

Perception Analysis of the Effectiveness of Internal Audit Procedures

In this study, the analysis of perceptions of the effectiveness of internal audit procedures was conducted using data obtained from questionnaires filled

out by 25 respondents. The results of this analysis illustrate the extent to which respondents believe that the internal audit procedures implemented in their company are effective in preventing fraud.

Level of Understanding of Internal Audit Procedures

From the questionnaire results, it was found that 72% of respondents felt they had a good understanding of the internal audit procedures implemented in their company. This shows that the majority of internal auditors and financial managers feel familiar with the existing policies and procedures. As many as 20% of respondents admitted to having sufficient understanding, while 8% felt they did not understand the procedures implemented.

Perception of Effectiveness of Internal Audit Procedures

The results of the analysis show that 68% of respondents agree that the internal audit procedures implemented in their company are effective in preventing fraud. As many as 24% of respondents feel neutral, while 8% disagree with the statement. The following table shows the details of respondents' perceptions of the effectiveness of audit procedures:

Table 2 Respondents' Perceptions

Statement	Agree (%)	Neutral (%)	Don't agree (%)
Internal audit procedures are effective in preventing fraud.	68	24	8
Audit procedures are applied consistently.	76	20	4
Internal audit has a positive influence on corporate culture	70	22	8
Audit procedures can identify potential fraud.	64	28	8

From the table above, it can be seen that most respondents agree that internal audit procedures are not only effective in preventing fraud but are also implemented consistently and have a positive impact on corporate culture.

The Influence of Information Technology in Audit Procedures

As many as 56% of respondents believe that the use of information technology, such as audit software and risk management systems, increases the effectiveness of internal audit procedures. Meanwhile, 32% of respondents felt neutral about this statement, and 12% disagreed. These results indicate that most respondents recognize the importance of technology in supporting a more effective and efficient audit process.

The results of the analysis show that the majority of respondents have a positive perception of the effectiveness of internal audit procedures in preventing fraud. With a good understanding of existing procedures and support from information technology, companies in Medan City can improve their internal

audit performance. However, there are still some respondents who feel neutral or disagree, which indicates an opportunity for improvement in the audit process and further training for employees.

The Relationship between Audit Policy and Early Detection of Fraud

This study aims to analyze the relationship between audit policies implemented in a company and the ability to detect fraud early. Data obtained through a questionnaire to 25 respondents provide significant insight into how audit policies affect an organization's ability to identify potential fraud. (a). Audit Policy Applied. From the analysis conducted, it was found that 80% of respondents stated that their company has a clear and structured audit policy. The policy includes procedures for routine audits, training for internal auditors, and supervision of financial reports. Only 20% of respondents felt that the audit policy in their company was inadequate or unclear. (b). Early Fraud Detection Capabilities. As many as 72% of respondents believe that the audit policies implemented help in the early detection of fraud. This result shows that many respondents feel that the existing policies provide effective guidance in identifying potential fraud before it becomes a bigger problem. On the other hand, 20% of respondents feel neutral about this statement, and 8% disagree. (c). Regression Analysis. Regression analysis was conducted to test the relationship between audit policy and the early detection capability of fraud. The results of the analysis showed that there is a significant positive relationship ($p < 0.05$) between the strength of audit policy and the ability to detect fraud. The regression coefficient obtained is 0.68, indicating that every one-unit increase in the strength of audit policy is associated with a 0.68-unit increase in the early detection capability of fraud.

Table 3. Regression Analysis

Variables	Regression Coefficient	Significance Level (p-value)
Strength of Audit Policy	0.68	0.03

(d). Supporting Factors. The results of the study also show that several supporting factors such as internal auditor training (74% of respondents agree that training improves detection capabilities) and the use of information technology (65% of respondents agree) contribute to strengthening the relationship between audit policies and early detection of fraud.

From the results of the study, it can be concluded that there is a significant relationship between the audit policy implemented and the ability to detect fraud early in the company. Clear and structured policies, supported by adequate training and technology, increase the effectiveness of audits in identifying potential fraud. This finding provides a basis for companies to strengthen their audit policies to be more proactive in preventing fraud.

The results of this study indicate that the audit policy implemented in the organization plays an important role in detecting fraud early. As many as 80% of respondents indicated that their company has a clear and structured audit policy.

This suggests that a comprehensive audit policy is the foundation for internal auditors and financial managers in carrying out their duties. A clear policy not only provides guidelines for conducting audits but also creates a transparent environment where fraud can be identified and addressed early. Thus, it is important for companies to not only have policies in place but also ensure that all relevant staff understand and follow the policies.

Meanwhile, the analysis shows that 72% of respondents believe that the existing audit policy is effective in early detection of fraud. This positive perception may be influenced by the implementation of routine audits and supervision carried out periodically. However, it should be noted that 20% of respondents felt neutral and 8% disagreed, indicating that there is room for improvement. This may be due to a lack of training or understanding of existing audit procedures. Therefore, companies should consider improving training and socialization programs so that all parties involved can optimize audit procedures to prevent fraud.

From the regression analysis, it was found that there is a significant positive relationship between the strength of the audit policy and the ability to detect fraud early. The regression coefficient of 0.68 indicates that improving the audit policy can contribute to improving the detection ability. This finding is in line with the literature stating that organizations that implement strong audit policies are better able to recognize and address potential fraud. Therefore, companies should invest in developing and improving existing audit policies.

Other supporting factors, such as internal auditor training and the use of information technology, have also been shown to have a significant impact on the effectiveness of audit procedures. The results show that good training can improve auditor understanding and skills, while information technology can speed up the audit process and improve accuracy in identifying fraud. Thus, the combination of strong policies, adequate training, and information technology support can create a more responsive and effective audit system.

Overall, this study confirms that clear and comprehensive audit policies, coupled with good training and the use of technology, are essential in improving an organization's ability to detect fraud early. Companies in Medan City should continue to strengthen their internal audit policies and practices in order to maintain integrity and transparency within the organization, as well as protect the company's assets and reputation from the threat of fraud.

Conclusion

The results of this study underscore the importance of a clear and structured audit policy in preventing fraud in an organization. With 80% of respondents confirming the existence of a good audit policy, it is clear that companies in Medan City are aware of the need for strong guidelines in carrying out the audit function. However, the existence of a policy alone is not enough; its effectiveness must be supported by adequate training and understanding from all parties involved. Lack of understanding or dissatisfaction with the audit policy

can reduce the effectiveness of fraud detection, as seen from the 20% of respondents who felt neutral about the statement about the effectiveness of the policy.

Furthermore, this study found a significant positive relationship between the strength of audit policies and the ability to detect fraud early. This finding suggests that the better the audit policies are implemented, the greater the organization's ability to detect fraud before it becomes a more serious problem. Therefore, companies need to continuously evaluate and improve their audit policies. The use of regression analysis also shows that strengthening audit policies contributes to reducing fraud risk, investing in strong audit policies is very important. In addition to policies, the results of the study show that supporting factors, such as internal auditor training and information technology, also play a crucial role in improving audit effectiveness. Good training helps internal auditors to be better prepared to carry out their duties, while technology can speed up the audit process and improve detection accuracy. Both should be an integral part of a company's audit strategy. In today's digital era, the use of technology not only helps to improve efficiency but also provides a competitive advantage in detecting fraud. Finally, a corporate culture that supports transparency and integrity is critical to preventing fraud. By creating an open and communicative environment, companies can reduce the likelihood of fraud and build trust among employees. Therefore, companies in Medan City and elsewhere are advised to adopt a holistic approach to internal audit management. With the right combination of strong audit policies, ongoing training, use of technology, and a supportive corporate culture, organizations will be better prepared to deal with future fraud risks and create a safer and more productive work environment for all stakeholders.

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