

The Effect of Internal Audit and Internal Control System on Public Accountability: The Emperical Study In Indonesia State Universities

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THE EFFECT OF INTERNAL AUDIT AND INTERNAL CONTROL SYSTEM ON PUBLIC ACCOUNTABILITY: THE EMPIRICAL STUDY IN INDONESIA STATE UNIVERSITIES

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ABSTRACT

Accountability is foundation of public service and university is one of public sector organizations whose main function is service. This research focuses on an effect of internal audit and internal control toward accountability of public service universities (BLU) in Indonesia. Thus, the objectives are internal audit and internal control in forming accountability which is based on good governance. This research uses 90 respondents of the parties directly involved in financial management in public service universities throughout Indonesia. The research data are the primary data obtained by sending questionnaires to the respondents. The data were analyzed using regression analysis and using WarpPLS application. The research findings indicate the independent variable, internal audit (represented by the parties directly involved in financial management) does not give influence and cannot improve accountability and internal control system (represented by SPI/internal control unit) gives influence and can improve accountability. Then, accountability must be built in order to create good university governance. The study results also provide important implications to researchers and practitioners in university governance.

Key words: Public accountability, internal audit, internal control system, public services agency.

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1. INTRODUCTION

Accountability is something that should be applied in all public services; many important factors in realizing accountability of government which include bureaucratic rigidity, high cost of governance and low service to the community (Kartini, 2012). Romzek, B. S. (2000) research results stated that accountability is basically interpreted as an individual or organizational effort to account for the performance expected by the other party.

Based on this view, public accountability can be interpreted as a form of obligation to account for the success or failure of organizational mission implementation in achieving predetermined objectives and targets through a periodical accountability media (Mardiasmo, 2006). Shaoul, J. A., Stafford, and P. Stapleton (2012) According to the context of the public sector deals with a range of stakeholders who require multidimensional external reporting instruments covering several areas, such as the use and management of resources, cost and quality of service, financial honesty and financial control over public resources. Associated with the principle of accountability and transparency, a suitable tool for realizing this principle is the presentation of comprehensive financial statements. The financial statements consist of budget realization reports, balance sheets, cash flow statements and notes on financial statements prepared in accordance with government accounting standards (GAS/SAP).

Questions to the financial statements generated through the accounting process as a form of financial statement accountability arise are; First, whether the parties who have been involved in the financial management of public funds play a maximum role to improve the quality; Secondly, whether the standards and regulations that have been issued by the government have been obeyed in every process (Parwati, Zahra, Anfas, & Nurdyah, 2017).

The existence of an internal audit role is expected to create a monitoring mechanism primarily to ensure that resources within the organization have been used economically and effectively. Improved governance is also applied in institutions of higher education that are part of the public sector. This indicates that internal audit plays an important role at the beginning of the organizational process system. The system ultimately establishes an accountability report required by the parties concerned. The same thing is stated by Arena, M (2013) that the characteristics of internal audit are the skills or expertise and competence of internal auditors which is key to ensuring the auditor's ability to advise on improving the internal control system.

Internal Control System of Government adopted the COSO consists of five components: the control environment, risk assessment, control activities and information and communication, and monitoring. Implementation of the internal control system should rely on strengthening the control system that has been built and implemented by all actors in organizations ranging from the policy, the establishment of the organization, preparation of budgets, infrastructure, personnel performing determination, procedures and review on all stages of development (Yunus, F, 2009). Haron, H, D., Daing, N. I., K. Jeyaraman and Ong, H, C (2010) According to internal control were considered to improve the quality of financial reporting, reducing the problems of corporate governance and improve operating performance by reducing behaviors that generate waste, misallocation and corruption. His research also discussed the monitoring mechanism: reducing agency costs.

Santanu, M., and Hossain. M. (2010) According to in his study, effective internal control can enable governance mechanisms to mitigate the impact of agency problems in accounting numbers reported and provide reasonable assurance of reliability related financial information reported. Young, B (2010) also discussed the Sarbanes Oxley Act (SOX), which is considered a rule-based so as to make the audit be a mere formality or known as tick-box culture. Good management of internal controls will affect how an organization is managed (corporate governance), while corporate governance itself is influenced by the support of good internal control (Andriyansah et al., 2017).

A change in the status of some of the college's financial management into financial management-public service agency (PK-BLU) is one form of financial management autonomy granted by the central ministries to the college. This study uses agency theory perspective where autonomy means separating firmly between central ministries function (legislative) and the function of Higher Education (executive). Based on these functions distinction, executive planning, execution, and reporting on Higher Education budget are manifestation of service to the public, while the legislature plays an active role in implementing the legislation, budgeting, and oversight. According to Lane (2003), agency theory can be applied in public organizations.

As previously mentioned, principal and agent agency problems always occur. Therefore, problems often arising between the executive and the legislature are also the question of agency. Good corporate governance (GCG) will reduce the conflict between principal and agent in the presence of control, thereby reducing the possibility of opportunistic managers to take action (Fatimah, Rosadi, Hakim, & Alcantud, 2017a; Fatimah, Rosadi, Hakim, & Alcantud, 2017b). Corporate governance is a form of monitoring of the principal to the agent which would reduce agency costs that arise as a result of the conflict of interest between principal and agent (Jensen, M, and W, Meckling, 1976).

Some of the previous researchers examined the internal audit, internal control system and accountability, among others: (Arena, M., 2013; Kartini, 2012; Haron, H, D., Daing, N. I., K. Jeyaraman and Ong, H, C, 2010; Al-Shetwi, M. S., M. Ramadili, T. H. S. Chowdury, dan Z. M. Sori, 2011; Setiyawati, H., 2013). Among these studies, inconsistent results are still found. The results of research conducted by Al-Shetwi, M. S., M. Ramadili, T. H. S. Chowdury, dan Z. M. Sori (2011) showed different results, i.e. there is no relationship between the internal audit function and the quality of financial statements. This is because the company uses internal auditors only to provide a symbol of compliance to the rules of the capital market authorities in Saudi Arabia. Different points raised by McMullen, D. A., K. Raghunandan, dan D. V, 1996 and Setiyawati, H (2013) the results of their research stated that the relationship between internal control with accounting quality information in realizing accountability was found to be insignificant.

This study examines how the influence of internal audit (IA) and internal control system (ICS) on accountability (A) is viewed from the perspective of agency theory in the context of public accountability. The authors estimate that as an internal control system will affect the performance of universities, especially in the accountability of the university's financial statements and will lead to problems that arise between the principal and the agent will be reduced, where it will have an impact on agency cost which will be reduced as well (Femilia Zahra, 2017).

This research can provide benefits and contributions to: first, accounting science, especially accounting sector public. Previous research focused on industry sector; second, the research model examines audit internal effectiveness and internal control system on public accountability (Femilia Zahra, Rohman, Chariri, & Karim, 2017; Andriyansah & Zahra, 2017) Previous studies have not yet been applied to management of public university.

2. LITERATURE REVIEW

The research problem that could be addressed is the management of Higher Education (Good University Governance) in Indonesia is still not optimal. Model of audit internal effectiveness will emerge as a system of values that are fundamental to the increase in the value of higher education. And also there are differing views about the quality of internal control system to improve performance, especially on transparency and accountability of financial reporting. Implementation of this internal control system is only done as a means of compliance with regulations. Internal control function as the resolution of the conflict will lead to reduced agency cost that will ultimately improve the performance of the university towards good governance of universities.

2.1. The Influence of IA with A

A composite measure of IA quality was used instead of the individual quality components as employed by Prawitt, D.F., Smith, J. L., Wood, D. A (2009). In the first stage, we created the individual measures of IA quality. IA quality was measured by using three attributes as employed in prior studies (Arena, M., M. Arnaboldi, G. Azzone, dan P. Garlucci, 2009; Altwaijry A, Brierley JA, Gwilliam DR, 2004; Prawitt, D.F., Smith, J. L., Wood, D. A., 2009; Zain M, Subramaniam N, Stewart J, 2006). The first attribute is proficiency and due care. Proficiency represents the knowledge, skills, and other competencies needed to perform individual responsibilities, whereas due professional care is defined as applying the care and skill expected of a reasonably prudent and competent internal auditor (Institute of Internal Auditor, 2012). Educational background, professional qualification, continuing professional development, IA experience in auditing, and knowledge of computer assisted audit programs are the five items used to measure proficiency and due professional care. The second attribute is independence. Independence is defined as the freedom from any intervention in IA activities that might confound the nature of the audit work, such as restricting the scope of the audit. Six items were adopted for this dimension including the frequency of attending meetings of the Board, ability to assess the necessary information, non-involvement in jobs other than auditing, non-involvement in installation or design of IA procedures, reporting to the AC or the Board, and possessing the authority to remove or assign the chair of IA as the authority of AC.

The quality of work performance was measured by several items, including the IA report, IA scope, working papers, IA size, and management's response to IA reports, the percentage of time employed by IA on risk assessment, control, governance and consultation activities, and finally internal periodic review to measure quality assurance. At the second stage, we created a composite measure of IAF quality.

2.2. The Influence IC with A

Internal control by Kartini (2012) is a way for what is planned to be done well, control in the broad sense can include management control and operation control. In this research, the researcher emphasized more how organizational component (Higher Education) can work

together in realizing good state university governance and expected to increase service to public or society. Warren, C. S., J. M. Reeve, and F. E. Phillip. (2005) defined internal controls as policies and procedures that protect corporate assets from misuse, ensures that business information is presented accurately and ensures that laws and regulations have been followed.

While the Committee of Sponsoring Organization (1992) which became the basis of adaptation of Government Internal Control System (SPIP) in Indonesia defines internal control as follows: "Internal Control is broadly used as a process, effected by an entity board of directors, management, and other personnel, designed to provide reasonable assurance about the achievement of objectives in the following categories; Effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations". According to the above mentioned COSO understanding, internal control is a process that exists on the organization's operational activities and is an integral part of the management process such as planning, implementation, and control. Internal control is an integral part of the management process, because the concept of an internal control is a process, implemented by humans (affected to people) and the expected goals (objectives) (Nuryakin & Farida, 2016; Handayani, S. et.al, 2017). Internal control contains a plan of organization and all coordinated and measurement methods applied in the company to secure the assets, check the accuracy and reliability of accounting data, increase operational efficiency, and encourage adherence to the established managerial policy. This definition may be broader than the notion that is sometimes mentioned for the term. So, the system of internal controls works beyond those things that are directly related to the functions of accounting and finance department .

3. RESEARCH METHODS

3.1. Data Acquisition Techniques

This research is a survey research. The data used are primary data. All universities (37 universities) listed in website of ministry of finance republic Indonesia were used as the population in this study. Research subjects are to the parties directly involved in financial management in public universities of public service agencies and the internal auditors with the reason: they understand more about the duties and functions of internal control system who carry out the responsibilities given to them.

4. RESULTS AND DISCUSSION

There were 148 questionnaire exemplars mailed, only 90 responses from both parties directly involved in financial management in public service universities and internal auditors were received resulting in a response rate of 60 per cent. Table 1 shows that the value of loading factor and convergent validity is above 0.6 which means being fulfilled because it is above the required. Thus it can be concluded that overall construct has a good relationship and can be analyzed further.

Table 1 Combined Loadings and Cross-Loadings Results

| IA | IC | A | Type (a) | SE | P value |
|-----|--------|--------|----------|-------|---------|
| AI1 | -0.156 | 0.057 | Reflect | 0.079 | <0.001 |
| | 0.738 | | | | |
| AI2 | -0.063 | -0.072 | Reflect | 0.079 | <0.001 |

| | | | | | | |
|-------|--------|--------|---------|---------|--------|--------|
| 0.796 | | | | | | |
| AI3 | -0.198 | 0.001 | Reflect | 0.079 | <0.001 | |
| 0.706 | | | | | | |
| AI4 | -0.254 | 0.281 | Reflect | 0.079 | <0.001 | |
| 0.814 | | | | | | |
| AI5 | -0.042 | -0.114 | Reflect | 0.079 | <0.001 | |
| 0.846 | | | | | | |
| AI6 | -0.270 | 0.007 | Reflect | 0.079 | <0.001 | |
| 0.688 | | | | | | |
| AI7 | 0.294 | -0.298 | Reflect | 0.079 | <0.001 | |
| 0.798 | | | | | | |
| AI8 | -0.031 | 0.293 | Reflect | 0.079 | <0.001 | |
| 0.731 | | | | | | |
| AI9 | 0.136 | -0.060 | Reflect | 0.079 | <0.001 | |
| 0.869 | | | | | | |
| AI10 | 0.852 | 0.192 | -0.009 | Reflect | 0.079 | <0.001 |
| AI11 | 0.873 | 0.051 | 0.058 | Reflect | 0.079 | <0.001 |
| AI12 | 0.751 | 0.258 | -0.119 | Reflect | 0.079 | <0.001 |
| IC19 | -0.489 | 0.442 | -0.329 | Reflect | 0.079 | <0.001 |
| IC20 | -0.310 | 0.783 | -0.343 | Reflect | 0.079 | <0.001 |
| IC21 | 0.049 | 0.660 | -0.740 | Reflect | 0.079 | <0.001 |
| IC22 | 0.280 | 0.713 | -0.082 | Reflect | 0.079 | <0.001 |
| IC23 | 0.337 | 0.763 | 0.003 | Reflect | 0.079 | <0.001 |
| IC24 | -0.153 | 0.225 | 0.129 | Reflect | 0.079 | 0.003 |
| IC25 | -0.029 | 0.796 | -0.370 | Reflect | 0.079 | <0.001 |
| IC26 | -0.065 | 0.778 | -0.281 | Reflect | 0.079 | <0.001 |
| IC27 | 0.036 | 0.690 | -0.272 | Reflect | 0.079 | <0.001 |
| IC28 | 0.167 | 0.623 | 0.202 | Reflect | 0.079 | <0.001 |
| IC29 | 0.129 | 0.625 | -0.540 | Reflect | 0.079 | <0.001 |
| IC30 | 0.235 | 0.806 | -0.048 | Reflect | 0.079 | <0.001 |
| IC31 | -0.049 | 0.803 | 0.456 | Reflect | 0.079 | <0.001 |
| IC32 | -0.152 | 0.806 | 0.199 | Reflect | 0.079 | <0.001 |
| IC33 | 0.087 | 0.846 | 0.009 | Reflect | 0.079 | <0.001 |
| IC34 | -0.148 | 0.702 | -0.464 | Reflect | 0.079 | <0.001 |
| IC35 | -0.273 | 0.800 | 0.287 | Reflect | 0.079 | <0.001 |
| IC36 | 0.014 | 0.794 | 0.643 | Reflect | 0.079 | <0.001 |
| IC37 | 0.021 | 0.696 | 0.504 | Reflect | 0.079 | <0.001 |
| IC38 | 0.090 | 0.708 | 0.822 | Reflect | 0.079 | <0.001 |
| IC39 | -0.042 | 0.323 | 0.735 | Reflect | 0.079 | <0.001 |
| IC40 | -0.066 | 0.215 | 0.925 | Reflect | 0.079 | <0.001 |
| A41 | 0.051 | -0.037 | 0.932 | Reflect | 0.079 | <0.001 |

| | | | | | | |
|-----|--------|--------|-------|---------|-------|--------|
| A42 | -0.284 | 0.379 | 0.739 | Reflect | 0.079 | <0.001 |
| A43 | 0.229 | -0.295 | 0.886 | Reflect | 0.079 | <0.001 |
| A44 | -0.016 | -0.170 | 0.922 | Reflect | 0.079 | <0.001 |
| A45 | 0.077 | -0.303 | 0.865 | Reflect | 0.079 | <0.001 |

Source: Results of if WarpPLS data (2017)

4.1. Determining the Measurement Model or Outer Model

To determine the model, the calculation used is discriminant validity, convergent validity and reliability. This is intended to determine the validity and reliability of the indicators used in the study. Measurement is conducted to measure the validity of the latent variables. The following:

Table 2 Validity Test Results

| Testing Validity | Parameter | Value | Rule of Thumb | Conclusion |
|------------------|-----------|-------|---------------|------------|
| | AI | 0.625 | >0.5 | Valid |
| | IC | 0.514 | >0.5 | Valid |
| | A | 0.742 | >0.5 | Valid |

Source: Results of if Warp-PLS data (2017)

The test validity of construct can be known from the value of AVE; if the value of AVE > 0.5, the model has good convergence validity. The results of data processing above shows the value of AVE is above 0.5 which means that data used has already had good convergence validity.

Reliability testing is in order to measure the consistency of answers to a question over time. The following illustrates the reliability test results using WarpPLS 4.0. This suggests that the instruments for each construct are accurate, consistent and precise with the values of Cronbach's alpha and Composite reliability coefficients above 0.70. It can be concluded that construct has a high reliability or reliable.

Table 3 Reliability Test Results

| Testing Reliability | Parameter | Cronbach's alpha | Composite reliability coefficients | Rule of Thumb | Conclusion |
|---------------------|-----------|------------------|------------------------------------|---------------|------------|
| | AI | 0.945 | 0.952 | >0.70 | Reliable |
| | IC | 0.946 | 0.953 | >0.70 | Reliable |
| | A | 0.949 | 0.958 | >0.70 | Reliable |

Source: Results of if Warp PLS data (2017)

4.2. Testing Structure Model or Inner Model

Inner model testing was done to see the relationship between latent variables. Structural models were evaluated using the R-square for dependent constructs. The higher the R-square value the better it is in predicting the outcome model. The data processing obtained AI Rsquare = 0,709 and IC = A = 0.702. From these results, it can be concluded that the model is

good. Hypothesis testing results can be seen from the results of Path Coefficient as illustrated in Table 4.

Table 4 Path Coefficients Results

| | IA | IC | A |
|----|-------|-------|---|
| IA | | | |
| IC | | | |
| A | 0.029 | 0.842 | |

The results on data processing above can be entered into a research model that can be seen in Figure 1 below:

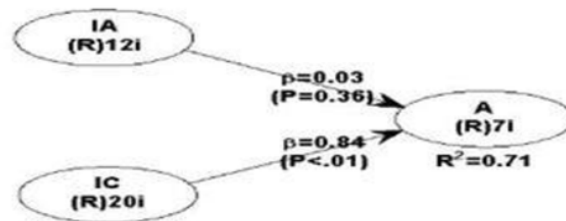


Figure 1 Research Framework

5. HYPOTHESIS DISCUSSION

5.1. Hypothesis 1: AI has positive influence on A

Further search results on the confirmation of the results of data processing showed that the value of the coefficient of AI relationship to the accountability of financial statements of 0.05 (positive value). In other words, the role of internal audit in improving the quality of accountability of financial statements is insignificant at the 0.038 level p value = 0.315. The findings of this study are consistent with the findings of a study conducted by (1) stating that the existence of an internal audit function is not relation between internal audit function and quality financial statements. In Indonesia, several studies have linked audit roles to accountability of financial statements in a study. Among others, Kartini (2012) is only limited to presenting a literature review related to accountability issues that must be applied throughout public services, the factors that become obstacles in realizing accountability in government include bureaucratic rigidity, high cost of governance and low service to the community. The argument over the rejection of this hypothesis is as follows; Universities that have internal audits that have not played a role both functionally and properly carried out obligations have not felt the results of the role of internal audit. Universities believe that a high level of understanding of how a high internal audit functions will help universities improve accountability for financial statements.

5.2. Hypothesis 2: IC has a positive effect on A

The results of data processing with WarpPLS 4.0 show that the relationship between internal control system functions and financial statements are positive and statistically significant (0.762, p <0.01). The result of empirical research indicates that internal control system function in path analysis has value of coefficient of estimation to accountability of financial

report equal to 0,762. This result means that the internal control system functions supported by the application of the parties responsible both in the existing financial management process in high management will be able to provide information required by the user in the form of financial statement accountability. These results provide support for the second hypothesis. The argument about acceptance of this second hypothesis is as follows; The quality of the internal control system of the college system as measured by the effectiveness of the implementation of authority, the issuance of financial statements and monitoring and evaluation of operational activities are believed to improve the financial reporting system. This hypothesis is in line with the studies of Haron, H, D., Daing, N. I., K. Jeyaraman and Ong, H, C (2010) and Kartini (2012) which stated that the internal control system will affect accountability because it can improve the financial reporting system.

6. CONCLUSIONS AND RECOMMENDATIONS

From the above discussion, some conclusions can be drawn, among others;

- AI does not have a significant direct relationship to Accountability (A) and IC has a significant direct relationship to Accountability (A).
- Future research needs to consider other variables that have not been studied in this study related to the accountability of financial statements. Second, the limited time and distance of this research using census method, so that more in-depth information about the perception of respondents has not been obtained in detail. Future research can do research with other research method that is qualitative by applying rational choice theory.

There are several limitations in this study. First, some responses from high-level BLU colleges who became respondents took approximately 6 months due to busy work of respondents namely Head of Finance, Head of Sub Accounting and reporting and Head of Sub-section Treasury. Second, the data obtained from the research may not yet represent the actual accountability condition of the financial statements, especially the researchers did not get any response from some BLU state universities in eastern Indonesia. Third, the results of this study only focus on a certain time or in the short term.

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