

The Role of Compliance Audit on Work Instructions at PT Bintan Bersatu Apparel

Callen back Pandiangan¹, Mukhlis², Adi Irawan Setiyanto^{1*}, Sony Priyartso¹

¹Politeknik Negeri Batam

²Vocational School, Gadjah Mada University

Article Information	Abstract
Article History: Received: October 2023 Accepted: March 2024 Published: March 2024	This study examines the role of compliance audits on work instructions at PT Bintan Bersatu Apparel with a focus on understanding employee compliance, the effect of compliance audit results, and factors that influence its effectiveness. The research method uses a qualitative approach by involving informants such as internal Auditor Staff, Asst. Manager Pre-production, and Leaders in related departments. The data was analyzed with interactive model. This study found that the level of employee compliance with work instructions varies and is influenced by several factors, including employee understanding, management support, and clarity of Standard Operating Procedures (SOPs). Compliance audit results play a crucial role in influencing the implementation of work instructions by identifying non-conformances and initiating the necessary corrective actions. Factors such as knowledge, motivation, attitude, experience, internal auditor training, supervision, and the availability of clear SOPs also impact the effectiveness of compliance audits.
Keywords: Compliance Audit, Work Instructions, SOPs	
*Correspondence author: adiirawan@polibatam.ac.id	
DOI: https://doi.org/10.30871/jaba.v8i1.6621	

INTRODUCTION

Company in achieve goal has a supporting factor, namely employees or human resources. Companies usually choose human resources who are competent, reliable and have high abilities based on the following criteria employees who have been determined and have basic assets that are invaluable. Employees are referred to as a very important supporting factor in the company because the growth of a company is determined by the human resources in it. Employees are required to carry out their duties in accordance with the procedures set by the company which has a positive impact on the progress of the company.

This is supported by research Soejarminto & Hidayat (2023) which states that human resources who work in a company environment are referred to as labor or employees. Because in supporting the company's performance, it is necessary to manage human resources. With quality human resources, it can support the implementation of achieving the goals of the company.

Basically, every activity in the company is inseparable from risk. Every activity in an organization or company has uncertainty that is identical to risk including fraud Sudarmanto (2020). This fraud can be referred to as fraud which contains meaning and storage and unlawful acts. Of course, this is done intentionally to achieve certain goals such as deceiving and providing misleading images to others.

Someone can commit fraud both inside and outside the company. Research Subhan (2018) states that fraud is designed to take advantage of opportunities

dishonestly, which can directly or indirectly harm other parties. In writing Hamid & Nasih (2021) states that every year an average of 5% of the revenue of organizations in Indonesia becomes a victim of fraud.

Fraud prevention is referred to as a way of eliminating opportunities to commit fraud by developing and implementing risk management, especially fraud risk management. According to Sudarmanto (2020) internal control and honest corporate governance, namely one way to minimize fraud in the company, is important to increase the effectiveness of internal audit or compliance audit. Compliance is part of behavior such as doing something submissively and directed according to existing instructions. Compliance follows work procedures that have an important role in creating instructions in the workplace.

Standard Operating Procedure (SOP) is a guide that can facilitate the process of doing work from start to finish. SOPs are made by the company as a work reference so that workers are expected to become professional resources.

Making SOPs is very influential for a company to progress and develop. Therefore, the SOP must be prepared properly and clearly. The SOP that has been made must be obeyed by every worker, because to produce the best results, good planning is needed.

Compliance is part of the behavior in doing something subject to and directed according to existing instructions. Work procedures are a form of behavior that is influenced by internal and external factors. Work procedures are specific safety behaviors towards work environment objects. Compliance with work procedures has an important role in creating safety in the workplace. Basically, non-compliant behavior with work or operating procedures such as carrying out work without authority that ignores warnings and safety, errors, speed when operating equipment, not using PPE and repairing equipment in motion or in other words not following the correct work procedures.

Compliance audits aim to determine whether the audit has followed policies, procedures and regulations that have been determined by higher authorities Sanga et al. (2023). Compliance in work instructions itself is related to standard operating procedures (SOPs), which are guidelines that can facilitate the process of doing work from start to finish. SOPs are made by companies or organizations as a work reference so that workers are expected to become professional human resources. Making SOPs affects a company to develop. Thus, the SOP must be prepared properly and clearly. SOPs that have been made must be obeyed by every employee because to produce good results requires good planning.

Internal audit can assist organizations in achieving their goals by taking a systematic and disciplined approach in assessing and improving risk management, control and governance processes. The internal audit function in the company is to review and study and assess the company's activities in providing advice to management to be responsible for being carried out effectively Suparman & S Pd I (2021). Internal auditors are the right agents in realizing internal control, risk management and good corporate governance that can provide added value to resources and companies Khristian et al. (2021).

The most important fraud prevention is to build an internal control system in every movement in the company. With the aim of effectively preventing fraud, internal control must be competent in the design of its control structure and good practice in its implementation Sudarmanto & Utami (2021). The relationship

between internal control and fraud problems in an organization is closely related to work instructions. Fraud has always been a difficult problem. A comprehensive internal control system carried out regularly monitors company activities which is an important step in maintaining and detecting the risk of losses caused by fraud in work instruction compliance audits. Internal control itself is very important in detecting fraud that risks harming the company Limbong et al. (2023). Implementing internal control can at least reduce management collusion related to fraud Puspitasari & Lukman (2021).

Workers not complying with work procedures is one of the reasons that causes work fraud due to unsafe actions that have a high risk if ignored by workers. SOP (Standard Operational Procedure) at PT Bintan Bersatu Apparel has the purpose of the standard work procedure is to explain work procedures in a structured manner by paying attention to the audit aspects of compliance with work instructions. However, in its implementation at PT Bintan Bersatu Apparel there are still shortcomings or fraud, including employees not complying with the available work procedures to the fullest.

Based on these problems, research was conducted to determine the level of employee compliance with work instructions in carrying out the SOP and in order to find the causes of the problems that occurred while providing recommendations for improvement to "**The Role of Compliance Audit of Work Instructions at PT Bintan Bersatu Apparel**".

RESEARCH METHOD

The research method used in this study is qualitative. This study uses a qualitative approach to explore an in-depth understanding of the role of compliance audit and the factors that influence its effectiveness. The research location is PT Bintan Bersatu Apparel, located at Jalan Engku Putri Number 12, Belian Village, Batam District, Riau Islands Province. This research is focused on auditing compliance with work instructions in this company. The research parameters used in this study include:

1. Employee compliance with work instructions: To assess the extent to which employees at PT Bintan Bersatu Apparel comply with existing work instructions.
2. The effect of compliance audit results on work instructions: To explore the impact or consequences of compliance audit results on the implementation of work instructions in the company.
3. Factors associated with auditing compliance with work instructions: To understand the factors that may affect the effectiveness of compliance audits, such as knowledge, motivation, attitude, length of service, perception, personality, training, supervision, and availability of standardized work instructions.

Those parameters were selected based on two considerations. First, compliance with established work instructions is part of the performance appraisal process. This is because performance appraisal is the process of assessing personality traits, work behavior, including compliance with regulations and the results of one's work that can support their performance Kristanti & Pangastuti (2019). According to Agustini (2019) compliance as an act or process of command, desire, or compulsion towards a rule. Compliance with safety procedures is one form of safety behavior. Safety behavior can simply be distinguished that behavior in the workplace includes risky behavior and safe behavior Winata (2022). Compliance in following work

instructions plays an important role in creating safety in the workplace. For example, unsafe behaviors or actions found in the workplace are basically behaviors that do not comply with operating or work procedures Winata (2022). Second, factors that influence compliance in implementing regulations based on following studies. Knowledge related to work instructions is all information that has been known by individuals, especially workers, related to work instructions that are applied in accordance with the process of observation and practice through the five senses Hendrawan & Putra (2022). Motivation is one of the drivers of behavior in work instructions that relate between humans in the company Sitorus (2020). Attitude is expressing agreement or disagreement with an object or form of liking or the relationship between attitude and compliance with work instructions Ayu & Kep (2022). Worker with a longer work period means that he/she understands the work and conditions of the work environment so that the quality and quantity of the person can increase Heriyanti & Putri (2021). The factor that influences perception is attention, the existence of differences in perception in a person, including humans, not only shows the weakness of the human sensory organs but also shows selective attention Shambodo (2020). The relationship between compliance and personality is one of complex circumstances. Company regulations or policies must explain and provide minimum training requirements for workers before someone works in their work environment. This is because a person must be given knowledge about handling hazards that exist in the work environment Situngkir et al. (2021). Supervision is a management activity that seeks to ensure that work can be carried out in accordance with the predetermined plan and also the planned results Mulyono (2024). One of the factors that can influence compliance in behavior change is the availability of facilities. Work instructions must be available to workers or employees in each specific work unit and cover specific circumstances Haryati (2019).

The data collection method used involved in- depth interviews with relevant informants such as Internal Auditor Staff, Asst. Manager Pre-production, and Leaders in related departments. In addition, data collection also involved collecting documents related to compliance audits and work instructions.

Data analysis was conducted with interactive model by following the steps from data collection to conclusion drawing and verification, including data reduction, data presentation, and conclusion drawing based on the findings obtained from qualitative data analysis Ikhsandi & Ramadan (2021).

RESULTS AND DISCUSSION

Result

This section will outline the results of the research that has been conducted using a qualitative approach to understand the role of compliance audits and the factors that influence their effectiveness at PT Bintan Bersatu Apparel. This research focuses on three main research parameters: employee compliance with work instructions, the influence of compliance audit results on work instructions, and factors associated with compliance audits on work instructions.

Employee Compliance with Work Instructions

Interviews with various parties revealed varying understandings and levels of employee compliance with work instructions in the company.

The first subject, Informant 1 as an internal auditor, stated that the company has clear standards and procedures related to compliance audits. A concrete example is the existence of standard operating procedures (SOPs) that regulate the steps to be followed by employees in carrying out their duties. During the audit, Informant 1 as an internal auditor checks the extent to which employees follow the SOP, this is in accordance with the following interview results:

"We have a very detailed SOP regarding compliance audits on how to run certain production machines. When I conduct an audit, I check whether employees are following the steps laid out in this SOP."

The next subject informant, Informant 2, who is the Assistant Department Manager, revealed that there are often problems related to compliance during the production process. One concrete example is the issue of adherence to a predetermined production schedule. If production is delayed, corrective actions such as increased training or additional labor can be applied. This is in accordance with the following interview results:

"We often have problems with employees not following the set production schedule. This affects productivity and we have to take corrective actions such as providing additional training to employees."

And finally, Informant 3, who is a leader among employees, provided insight into how employees understand and comply with work procedures. For example, he described how he and his colleagues checked the raw materials before starting production in accordance with existing work procedures. This is in accordance with the following interview results:

"We pay close attention to work procedures that require us to check the quality of raw materials before starting production. This is important to ensure the final product is of good quality."

The Effect of Compliance Audit Results on Work Instructions

Compliance audit results have a significant impact on the implementation of work instructions in the company.

The first subject, Informant 1, revealed that the results of compliance audits are the basis for identifying discrepancies in the implementation of work instructions. A concrete example is if the audit finds that employees are not using personal protective equipment (PPE) in accordance with the SOP, then recommendations for improvement will be given. This is in accordance with the following interview results:

"During the audit, we found that some employees did not fill out the daily checklist form and did not use handgloves properly. We recommended that further training be provided to them."

Informant 2 further described how compliance audit results can affect the production process in his department. For example, if the audit results show that most employees in his department do not comply with certain work procedures, corrective actions such as intensive training can be implemented. This is consistent with the following interview results:

"We saw audit results that showed that many employees did not comply with certain work procedures. We then conducted specialized training to improve their compliance."

Finally, Informant 3 explained that compliance audit results can help identify discrepancies in the implementation of work instructions. For example, if the audit

finds that certain steps in the production process are often overlooked, corrective actions and reminders to employees will be implemented. This is in accordance with the following interview results:

"We have had issues with some employees skipping steps in the production process. The results of the audit helped us identify this issue, and we provided additional training to employees to ensure that they follow each step correctly."

Factors Associated with Audit Compliance with Work Instructions

Factors that influence employee compliance with work instructions include knowledge, motivation, attitude, length of service, perception, personality, training, supervision, and availability of standard work instructions. All these factors play a role in shaping the level of effective compliance in the company.

Informant 1 explained that internal auditors must have strong knowledge of applicable standards and procedures. Motivation and an objective attitude are also important in conducting compliance audits. This is in accordance with the following interview results:

"As auditors, our knowledge of SOPs and company policies is crucial. In addition, we must be highly motivated to ensure that procedures are strictly followed."

Informant 2 further highlighted the role of supervision in improving employee compliance. He also talked about how employees' perception of the rules can affect the level of compliance. Employees' length of service and experience also play a role in their compliance. This is in accordance with the following interview results:

"We conduct regular supervision to ensure that employees follow procedures correctly. In addition, we work to change employees' perception of compliance so that they are more aware of the importance of following procedures."

And the last or Informant 3, gave his views on how work procedures can affect efficiency in work. He also talked about how employees can overcome obstacles that may arise during the work process. These views include employees' perceptions of compliance and how training and supervision can help improve compliance. This is consistent with the following interview results:

"We see that by following the work procedures well, we can complete the work more quickly and efficiently. However, sometimes there are obstacles such as machines breaking down, and we need to report the problem to the supervisor for repair."

Discussion

Employee Compliance with Work Instructions

The results of these interviews have important implications for company management. First, management needs to continuously monitor and support employees' compliance with work instructions. This may include additional training, stricter supervision, or improvements in SOPs if recurring issues are found. Next, management needs to work with various departments to address existing compliance issues and identify opportunities for process improvement.

As such, the results of this study underscore the importance of the availability of detailed SOPs, employee understanding of compliance, and the role of management in supporting and ensuring employee compliance with work

instructions. In an industrial context, effective compliance with work instructions is key to maintaining optimal operational quality, productivity and safety.

The results of this study are in line with research by Kartika et al. (2021) which emphasizes the importance of employee development and training in increasing productivity and reducing the time needed to achieve acceptable performance standards.

Furthermore, research by Arief et al. (2022) states that standard operating procedures (SOPs) and work instructions are different, with SOPs directing employees to complete tasks in a predetermined order to ensure quality according to established standards, while work instructions are designed to provide guidance or procedures for certain activities within a certain scope, such as for certain individuals.

The Effect of Compliance Audit Results on Work Instructions

The interviews also revealed the positive influence of compliance audit results on work instructions at PT Bintan Bersatu Apparel. Internal auditors, such as Informant 1, play a key role in ensuring that compliance audits are effective. The results of these audits are used as a basis for improvement and development of work procedures.

When nonconformities or non-compliances are identified during an audit, appropriate corrective actions are taken. This could include additional training, changes in procedures, or other corrective actions. Thus, compliance audits serve as a tool to improve the implementation of work instructions in the company.

This is in line with research conducted by Kuntadi (2023) which states that compliance audits function as a tool to improve the quality of the audit process. Implementation of work instructions in the company by ensuring that procedures and processes are current and appropriate. When non-compliance is identified during an audit, appropriate corrective actions are taken, which may include additional training, changes to procedures, or corrective actions. Compliance audits can cover various areas such as controls, efficiency, organizational structure, processes and procedures, data accuracy, asset management, security, staffing, and productivity.

Factors Associated with Compliance Audits

Factors related to compliance auditing can be grouped into nine aspects that play an important role.

First, knowledge is the cornerstone, where a good understanding of company instructions and procedures is key to compliance. Second, motivation is an internal driver that influences an employee's level of enthusiasm to carry out instructions well. Third, a positive attitude towards work procedures and compliance contributes to its adherence. Fourth, employees' length of service and experience can influence their understanding of work instructions. Fifth, employees' perception of the importance of instructions plays a significant role in their compliance. Sixth, employee personality can also affect the level of compliance, including aspects such as responsibility and discipline. Seventh, the training provided to employees prepares them to understand and follow instructions well. Eighth, effective supervision monitors the level of compliance and provides necessary feedback. Finally, the availability of clear and easily accessible standard work instructions provides a foundation for employees to perform their duties in accordance with established

procedures. All these factors interact in a complex manner in shaping the level of compliance of employees in a company.

First, Knowledge is a key factor in the effectiveness of compliance audits. Auditors who have a deep understanding of work instructions can perform better audits. In addition, auditor motivation also affects audit results. Auditors who are motivated to maintain compliance tend to be more thorough in identifying nonconformities. This is in line with Arum Ardianingsih & CA (2021) which states that knowledge is a key factor in the effectiveness of compliance audits. Auditors who have a deep understanding of work instructions can perform better audits. In addition, auditor motivation also affects audit results. An auditor who is motivated to maintaining compliance tend to be more cautious in identifying non-compliance.

In addition, auditors' attitudes towards their duties in compliance audits also affect audit outcomes. Auditors' length of service plays a role in their experience and understanding of work procedures in the company. This is in line with Andryani et al. (2019) which states that the auditor's attitude towards his duties in compliance audits can also affect audit results. The longer an auditor works, the more experience and understanding they have of the work procedures in the company. Therefore, it is important for auditors to have good communication skills and be able to provide feedback on the progress, status, and results of the audit.

Auditors' perceptions of employee compliance also influence their approach to conducting audits. Auditors who understand the importance of compliance will focus more on identifying nonconformities. This is in line with Zalfa et al. (2022) which found that auditors' perceptions of their workload affect job satisfaction and perceptions of audit quality.

Auditor personality also affects compliance auditing. Auditors with disciplined and conscientious personalities tend to be more effective in conducting audits and ensuring compliance. This research is relevant to Suswati (2021) research which emphasizes the importance of auditor personality traits, such as honesty, courage, wisdom, and responsibility, in building trust and credibility. This finding supports the statement in the question that auditors with disciplined and conscientious personalities tend to be more effective in conducting audits and ensuring compliance.

Internal auditor training is essential, and auditors who have received adequate training on work procedures and compliance auditing will be better equipped to perform their duties properly. This factor is in line with the results of Kartika et al. (2021) which emphasizes the importance of employee development and training in increasing productivity and reducing the time needed to achieve acceptable performance standards.

Supervision of internal auditors by management or superiors can also affect audit effectiveness. Auditors who feel supervised tend to be more responsible in carrying out their duties. This research is relevant to Ardianingsih & Setiawan (2023) who states that the internal audit function is part of monitoring activities, and the internal audit function is part of monitoring activities. Independent auditors must understand the function to effectively identify audit activities. This finding supports the statement in the question that internal auditors who feel supervised tend to be more responsible in carrying out their duties.

The availability of clear and detailed work instruction standards is also a factor that affects compliance audits. Good work instruction standards make it easier for auditors to conduct audits and ensure employee compliance. This research is

supported by Aditama (2020) which states that the availability of clear and detailed SOPs is a factor affecting compliance audits. SOPs are very important to ensure that work is carried out consistently, meet regulatory requirements, and demonstrate the company's good intentions to operate properly. By understanding these factors and conducting regular compliance audits, PT Bintan Bersatu Apparel can continuously improve the level of employee compliance with work instructions, which in turn will support operational efficiency and product quality.

CONCLUSION

The conclusion is that the results of this study indicate that employee compliance with work instructions at PT Bintan Bersatu Apparel has a varying level, influenced by employee understanding, management support, and clarity of Standard Operating Procedures (SOP). Furthermore, compliance audits also play an important role in ensuring that work instructions are followed correctly and effectively at PT Bintan Bersatu Apparel. Internal auditors periodically conduct audits to check employee compliance with work instructions. Audit results are used for process improvement, which signifies that the company not only assesses compliance but also commits to improving work procedures if discrepancies are found. Auditors provide recommendations to management based on audit results, helping management make informed decisions to improve compliance and operational efficiency. Finally, some of the factors associated with compliance audits at PT Bintan Bersatu Apparel include management's commitment to compliance, allocation of adequate resources for audit implementation, effective internal communication to make employees aware of the importance of compliance, and analysis of the root causes of nonconformities to address issues that may arise. With a clear approach to work instructions, regular compliance audits, and strong management support.

Furthermore, recommendations for PT Bintan Bersatu Apparel include improving employee understanding through targeted training, active management support in monitoring and ensuring compliance, and refining Standard Operating Procedures (SOPs) to make them clearer and easier to follow. The development of internal auditors and close supervision needs to be emphasized, while undergoing regular evaluation of employee compliance levels and audit results. Providing feedback to employees who do not comply with work instructions is also important, in line with an educative approach. By comprehensively implementing these recommendations, companies can ensure optimal operational quality, productivity, and safety.

This research is limited to PT Bintan Bersatu Apparel in three parameters involves the employee compliance with work instructions, the effect of compliance audit results on work instructions, and factors associated with auditing compliance with work instructions. Findings may not generalize and results may vary at other companies and organizations. Therefore, future research may examine other parameters.

REFERENCES

- Aditama, R. A. (2020). *Pengantar manajemen*. Ae Publishing.
 Agustini, F. (2019). *Strategi manajemen sumber daya manusia*. UISU Press.

- Andryani, H., Piturungsih, E., & Furkan, L. M. (2019). Pengaruh Tekanan Ketaatan, Keahlian Audit dan Pengalaman Audit Terhadap Audit Judgment dengan Kompleksitas Tugas Sebagai Pemoderasi. *Jurnal Riset Akuntansi Aksioma*, 18(2), 79–115.
- Ardianingsih, A., & Setiawan, D. (2023). *Audit Internal Berbasis Risiko*. Bumi Aksara.
- Arief, S., Sahid, A., & Rahman, A. A. (2022). IMPLEMENTATION OF STANDARD OPERATING PROCEDURE (SOP) IN IMPROVING EMPLOYEE PERFORMANCE IN PT HADJI KALLA DAYA BRANCH MAKASSAR. *Proceeding of The International Conference on Economics and Business*, 1(1), 20–31.
- Arum Ardianingsih, S. E., & CA, A. (2021). *Audit laporan keuangan*. Bumi Aksara.
- Ayu, N. W. D., & Kep, M. (2022). *Supervisi Keperawatan (Dilengkapi dengan Hasil Penelitian dan Pelatihan tentang Supervisi Klinik Keperawatan)*. LovRinz Publishing.
- Hamid, A., & Nasih, M. (2021). Fraud prevention of village funds in East Java Indonesia. *Management Science Letters*, 11(7), 2033–2044.
- Haryati, R. A. (2019). Analisis Pelaksanaan Program Pelatihan dan Pengembangan Karyawan: Studi Kasus Pada PT Visi Sukses Bersama Jakarta. *Jurnal Khatulistiwa Informatika*, 3(1), 91–98.
- Hendrawan, M. R., & Putra, P. (2022). *Integrasi Manajemen Pengetahuan dan Literasi Informasi: Pendekatan Konsep dan Praktik*. Universitas Brawijaya Press.
- Heriyanti, S. S., & Putri, R. (2021). Pengaruh Gaya Kepemimpinan, Lingkungan Kerja dan Stres Kerja terhadap Kinerja Karyawan PT NT Cikarang. *Jesya (Jurnal Ekonomi Dan Ekonomi Syariah)*, 4(2), 915–925.
- Ikhsandi, M. R. H., & Ramadan, Z. H. (2021). Kepemimpinan Kepala Sekolah dalam Meningkatkan Kinerja Guru Sekolah Dasar. *Jurnal Basicedu*, 5(3), 1312–1320.
- Kartika, M., Khoiri, N., Sibuea, N. A., & Rozi, F. (2021a). Learning by doing, training and life skills. *MUDABBIR Journal Reserch and Education Studies*, 1(2), 91–103.
- Kartika, M., Khoiri, N., Sibuea, N. A., & Rozi, F. (2021b). Learning by doing, training and life skills. *MUDABBIR Journal Reserch and Education Studies*, 1(2), 91–103.
- Khristian, E., Karamoy, H., & Budiarmo, N. S. (2021). Analisis Manajemen Risiko Dalam Mewujudkan Good Corporate Governance (Studi Kasus Pada PT Angkasa Pura I (Persero)). *JURNAL RISET AKUNTANSI DAN AUDITING" GOODWILL"*, 12(2), 112–128.
- Kristanti, D., & Pangastuti, R. L. (2019). *Kiat-kiat merangsang kinerja karyawan bagian produksi*.
- Kuntadi, C. (2023). *Audit Internal Sektor Publik*. Penerbit Salemba.
- Limbong, T. E., Kuntadi, C., & Pramukty, R. (2023). FAKTOR-FAKTOR YANG MEMENGARUHI PENCEGAHAN KECURANGAN: AUDIT INTERNAL, KESADARAN ANTI FRAUD, INDEPENDENSI AUDITOR INTERNAL. *JURNAL ECONOMINA*, 2(6), 1451–1461.
- Mulyono, R. (2024). MANAJEMEN MUTU TERPADU PADA SUPERVISI PENDIDIKAN SEBAGAI BIDANG GARAP MANAJEMEN PENDIDIKAN. *Pendas: Jurnal Ilmiah Pendidikan Dasar*, 9(1), 122–136.

- Puspitasari, M., & Lukman, R. P. (2021). Peluang Fraud Pejabat Pembuat Komitmen (PPK) atas Pengadaan Barang dan Jasa Pemerintahan. *Conference on Economic and Business Innovation (CEBI)*, 1036–1051.
- Sanga, K. P., Patty, T. F. Q., & Lewar, M. V. N. (2023). Audit Kepatuhan Dan Kinerja Perusahaan: Sebuah Studi Literatur. *Jurnal Kewirausahaan Dan Manajemen Bisnis: Cuan*, 1(4), 11–19.
- Shambodo, Y. (2020). Faktor yang mempengaruhi persepsi khalayak mahasiswa pendatang UGM terhadap siaran pawartos ngayogyakarta Jogja TV. *Jurnal Al Azhar Indonesia Seri Ilmu Sosial*, 1(2), 98–110.
- Sitorus, R. M. T. (2020). *Pengaruh Komunikasi Antarpribadi Pimpinan Terhadap Motivasi Kerja*. Scopindo Media Pustaka.
- Situngkir, D., Rusdy, M. D. R., Ayu, I. M., & Nitami, M. (2021). Sosialisasi Keselamatan dan Kesehatan Kerja (K3) sebagai upayaantisipasi kecelakaan kerja dan Penyakit Akibat Kerja (PAK). *Jurnal Pengabdian Kesehatan Masyarakat*, 2(1), 8–17.
- Soejarminto, Y., & Hidayat, R. (2023). Pengaruh Motivasi Kerja, Disiplin Kerja, Dan Lingkungan Kerja Terhadap Kinerja Karyawan Pt. Star Korea Industri MM2100 Cikarang. *IKRAITH-EKONOMIKA*, 6(1), 22–32.
- Subhan, A. (2018). Analisis Fraud Sistem Pembayaran Cash on Delivery Pada Perusahaan Honestbee. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 6(1).
- Sudarmanto, E. (2020). Manajemen risiko: deteksi dini upaya pencegahan Fraud. *Jurnal Ilmu Manajemen*, 9(2), 107–121.
- Sudarmanto, E., & Utami, C. K. (2021). Pencegahan Fraud Dengan Pengendalian Internal Dalam Perspektif Alquran. *Jurnal Ilmiah Ekonomi Islam*, 7(1), 195–208.
- Suparman, D., & S Pd I, M. M. (2021). ANALISIS AUDITOR INTERNAL PADA PERUSAHAAN PT. ASTRA CREDIT COMPAY (ACC) KOTA SUKABUMI: Manajemen Keuangan. *Ekonomedia*, 10(02), 19–36.
- Suswati, E. (2021). *Membangun Kinerja dan Motivasi Dalam Organisasi: Pendekatan Riset*. Media Nusa Creative (MNC Publishing).
- Winata, E. (2022a). *Manajemen Sumberdaya Manusia Lingkungan Kerja: Tinjauan dari Dimensi Perilaku Organisasi dan Kinerja Karyawan*. Penerbit P4I.
- Winata, E. (2022b). *Manajemen Sumberdaya Manusia Lingkungan Kerja: Tinjauan dari Dimensi Perilaku Organisasi dan Kinerja Karyawan*. Penerbit P4I.
- Zalfa, A. R., Kuntadi, C., & Pramukty, R. (2022). LITERATUR REVIEW: PENGARUH PROFESIONALISME, KOMPETENSI DAN DUKUNGAN ORGANISASI TERHADAP KINERJA AKUNTAN FORENSIK. *SENTRI: Jurnal Riset Ilmiah*, 1(3), 815–822.