

# The Effect of Internal Control System and Transparency on the Income Growth of IDX-Listed Cigarette Companies

Internal Control  
System and  
Transparency

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## ABSTRACT

*This research aims to determine the effect of Internal Control System and transparency in increasing the income of cigarette sub-sector companies listed on the Indonesian Stock Exchange for the 2015-2021 period. The data source used in this research uses secondary data sources. The type of research used in this research uses quantitative research. The number of samples used in this research was 35 samples. The data analysis technique used in this research uses descriptive statistical analysis, classical assumption testing, multiple linear regression testing and hypothesis testing. The results of this research show that the Internal Control System variable has no significant effect on company income, while the transparency variable has a significant effect on company income. Simultaneously, the Internal Control System and transparency variables have a significant effect on company revenues in the cigarette sub-sector for the 2015-2021 period. As implications, companies in the cigarette sub-sector may benefit from adopting an integrated approach that combines robust internal control systems with a commitment to transparency to maximize their financial performance*

**Keywords:** Internal control system, Transparency, Company revenue

## ABSTRAK

*Penelitian ini bertujuan untuk mengetahui pengaruh pengendalian internal dan transparansi dalam meningkatkan pendapatan perusahaan sub sektor rokok yang terdaftar pada bursa efek indonesia periode 2015-2021. Sumber data yang digunakan dalam penelitian ini menggunakan sumber data sekunder. Jenis penelitian yang digunakan dalam penelitian ini menggunakan jenis penelitian kuantitatif. Jumlah sampel yang digunakan dalam penelitian ini berjumlah sebanyak 35 sampel. Teknik analisis data yang digunakan dalam penelitian ini menggunakan analisis statistik deskriptif, uji asumsi klasik, uji regresi linear berganda dan uji hipotesis. Hasil dari penelitian ini menunjukkan bahwa pada variabel sistem pengendalian internal tidak berpengaruh signifikan terhadap pendapatan perusahaan sedangkan pada variabel transparansi berpengaruh signifikan terhadap pendapatan perusahaan. Secara simultan pada variabel sistem pengendalian internal dan transparansi berpengaruh yang signifikan terhadap pendapatan perusahaan pada sub sektor rokok periode 2015-2021. Sebagai implikasi, perusahaan-perusahaan di sub-sektor rokok dapat mendapatkan manfaat dengan mengadopsi pendekatan terpadu yang menggabungkan sistem kontrol internal yang kuat dengan komitmen terhadap transparansi untuk memaksimalkan kinerja keuangan mereka.*

**Kata kunci:** Sistem pengendalian internal, Transparansi, Pendapatan perusahaan

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## **INTRODUCTION**

Government-led development initiatives necessitate funding, and taxes are a crucial source to meet these financial needs, playing a pivotal role in national development and enhancing the prosperity of the people (Lubis, 2018). Tax, as defined by Law No. 28 of 2009, is a mandatory contribution to the state, coercively collected from individuals or entities, and utilized for state purposes without direct compensation. The Indonesian tobacco industry significantly contributes to the country's economy, primarily through excise taxes on cigarettes, leading to substantial revenue growth over the years. The positive trend in excise revenue, reaching Rp 145.53 trillion in 2021, underscores the industry's financial impact. Major companies like PT Gudang Garam have increased cigarette prices, resulting in considerable profit boosts. The potential for profit margin elevation, absent excise tax hikes, emphasizes the industry's financial dynamics. Internal Control System (ICS) is vital for safeguarding assets, ensuring accurate accounting information, and compliance with regulations. According to COSO, ICS comprises five components: control environment, risk assessment, information and communication, control activities, and monitoring. A well-functioning ICS reduces errors, enhancing the reliability of financial reports. It involves coordinated efforts to safeguard assets, ensure data accuracy, promote efficiency, and fulfill management policies. Management, through ICS implementation, emphasizes control importance, contributing positively to all activities and aligning with established plans and policies. The accounting system, designed with ICS principles, plays a crucial role in ensuring effective control and adherence to established plans.

The Internal Control System (ICS) is a comprehensive framework encompassing organizational structure, methods, and coordinated measures to safeguard assets, ensure accurate accounting data, promote efficiency, and ensure compliance with management policies (Mokoginta et al., 2017). It is a process aimed at providing adequate assurance that control objectives are achieved (Wiryakriyana & Widhiyani, 2017). In the sub-sector of the cigarette industry listed on the Indonesia Stock Exchange (IDX), the ICS is in place, but its implementation lacks a supporting control system ensuring the security of assets, particularly company revenue. Policyholders in these companies bear full responsibility for managing profits within the existing ICS activities. Transparency is equally crucial for companies disclosing their income. Financial report preparation serves as a transparency requirement supporting accountability and government openness in managing public resource activities. Information transparency, especially financial details, should be presented in a relevant and easily understandable format. Financial management, guided by Minister of State-Owned Enterprises Regulation Number: Per-21/Mbu/2012, follows principles of Responsibility, Transparency, Proportionality, Comprehensive, and Compliance with Regulations.

Transparency involves providing open and honest financial information to stakeholders, ensuring they have a comprehensive understanding of accountability in managing resources and compliance with regulations (Dasuki & Lestari, 2019). It encompasses decisions aligned with legal corridors and accessible information that can be easily obtained and understood by the public (Gonzalez-Zapata & Heeks, 2015; Matheus et al., 2021). Examining the transparency of income in cigarette industry sub-sector companies listed on the Indonesia Stock Exchange (IDX), there is observed information asymmetry, where management possesses more information than investors. This asymmetry can lead to financial statement manipulation, often involving the inflation of profits.

Analyzing Table 1, it is apparent that all listed cigarette companies, including PT. Hanjaya Mandala Sampoerna, PT. Wismilak Inti Makmur Tbk, PT. Bentoel Internasional Investama, PT. Gudang Garam, and PT. Indonesian Tobacco Tbk, disclose their asset reports openly and accountably. However, the accuracy of the data requires further investigation, considering that gross revenue is derived from net profit reports and the cost of goods sold (COGS) is based on the total cost of production, raw materials, and

employee wages. A prior study by Indiraswari & Rahmayanti (2022) demonstrated a partial influence of company income on earnings management in the cigarette sub-sector. This study aims to investigate the effect of internal control system and transparency on the income growth in cigarette industry sub-sector companies listed on the Indonesia Stock Exchange (IDX).

**Table 1.** Income of Cigarette Sub-Sector Companies on the Indonesian Stock Exchange

Company name	Period	Gross Income	COGS	Income
PT. Hanjaya Mandala Sampoerna Tbk	2015	89,069,306.000	21,764,389.000	67304917000
	2016	95,466,657.000	23,854,676.000	71611981000
	2017	3,291,013.000	5,806,886.000	-2515873000
	2018	13,538,418.000	25,490,791.000	-11952373000
	2019	3,285,660.000	5,885,381.000	-2599721000
	2020	5,885,381.000	5,885,381.000	-47330000000
	2021	2,586,284.000	5,037,338.000	-2451054000
PT. Wisnilak Inti Makmur Tbk	2015	419.576.575.430	127.357.459.661	292.219.115.769
	2016	440.913.353.091	138.671.347.633	302.242.005.458
	2017	18.953.979.581	113.398.905.330	-94.444.925.749
	2018	51.142.850.919	441.532.566.004	-390.389.715.085
	2019	5.281.204.093	94.451.356.757	-89.170.152.664
	2020	172.506.562.986	625.440.313.663	-452.933.750.677
	2021	176.877.010.231	651.528.681.886.6	-474.651.671.655
PT. Bentoel International Investama Tbk	2015	3,531,107.000	363,466.000.000	-359.934.893.000
	2016	4,465,209.000	216,390.000.000	-211.924.791.000
	2017	4.422.700.000	13.497.690.000	-9.074.990.000
	2018	4.621.000.000	19.231.610.000	-14610610000
	2019	3.085.000.000	15.298.460.000	-12213460000
	2020	2,666,991.000	13.892.850.000	-11225859000
	2021	7,971.000.000	793,992.000.000	-786.021.000.000
PT. Gudang Garam Tbk	2015	15,983,896.000	3,332,236.000	12.651.660.000
	2016	17,992,761.000	4,265,975.000	13.726.786.000
	2017	1,890,130.000	4,397,434.000	-2.507.304.000
	2018	7.793.068.000	18.644.327.000	-10.851.259.000
	2019	4.280.996.000	9.958.364.000	-5.677.368.000
	2020	7.647.729.000	17.388.244.000	-9.740.515.000
	2021	5.605.321.000	14.272.611.000	-8.667.290.000
PT. Indonesia Tobacco Tbk	2015	11,173,896.000	3,332,236.119	7.841.659.881
	2016	19,112,112.000	6,261.975.000	12.850.137.000
	2017	1,890,130.000	7,397,467.121	-5.507.337.121
	2018	7.793.118.000	11.644.330.000	-3.851.212.000
	2019	2.112.996.110	11.112.364.000	-8.999.367.890
	2020	4.647.729.009	15.388.244.000	-10.740.514.991
	2021	1.105.321.000	12.272.611.000	-11.167.290.000

Source: [www.idx.co.id](http://www.idx.co.id)

## LITERATURE REVIEW

Income is one of the essential components in forming the income statement of a company. Income significantly influences the overall life of a company; the larger the income, the greater the company's ability to finance all expenses and activities. Additionally, income affects the profit and loss of the company presented in the income statement. Therefore, income is considered the lifeblood of a company. Income is the amount charged to customers for goods and services sold. Income is the increase in a company's capital due to the sale of its products. It is the inflow of assets or other increases in assets or reductions in liabilities obtained from delivering goods or services to customers. According to Rikayana (2021), income is defined as the income arising from the entity's ordinary activities, known by different names such as sales, compensation, interest, dividends, royalties, and rent. The formula for calculating income is  $\text{Income} = \text{Gross Income} - \text{Cost of Goods Sold (COGS)}$ .

Internal Control System consists of policies and procedures designed to provide reasonable assurance to management that the company has achieved its objectives and targets. Management has three general objectives in designing an effective Internal

Control System, namely the reliability of financial reporting, efficiency and effectiveness of operations, and compliance with laws and regulations. Internal Control System is the policies and procedures that protect a company's assets from misuse, ensure that business information presented is accurate, and ensure that laws and regulations are followed.

According to Chang et al. (2019), Internal Control System has the main objective of providing reasonable assurance about three critical aspects of a company. Firstly, Internal Control System aims to protect and ensure the use of the company's assets in accordance with its business objectives. Secondly, Internal Control System aims to provide accurate business information, which is a crucial basis for making informed decisions. Thirdly, Internal Control System is designed to ensure that employees comply with applicable rules and regulations. Thus, management is responsible for designing and implementing the five elements of Internal Control System to achieve these goals.

The definition of Internal Control System according to Gelinas et al. (2018) puts forward some essential basic concepts. Firstly, Internal Control System is considered as a process designed to achieve specific objectives. This process is comprehensive and an integral part of various aspects within an entity. Secondly, Internal Control System is not only as a policy guide and form but is also carried out by individuals at various levels of the organization, including the board of commissioners, management, and other personnel. Thirdly, Internal Control System can provide adequate assurance, although not absolute, to management and the board of commissioners about the achievement of control objectives. This is realized because of inherent limitations in every Internal Control System, as well as considerations related to the benefits and sacrifices in achieving control objectives. Fourthly, Internal Control System is aimed at achieving interrelated goals, including financial reporting, compliance, and operational aspects.

Transparency is a principle of openness that allows the public to know and access information as widely as possible about local finances. With transparency, it ensures access or freedom for everyone to obtain information about the governance, including information about policy processes, decision-making, implementation, and the achieved results. According to Government Regulation Number 24 of 2005, transparency involves providing open and honest financial information to the public based on the consideration that the public has the right to know openly and comprehensively the government's accountability in managing entrusted resources and its compliance with the laws and regulations.

Transparency involves the execution of tasks and activities that are open to the public, starting from the policy process, planning, implementation, supervision, and control that is easily accessible to all parties needing such information. Transparency also means the organization's openness in providing information related to the management of public resources to stakeholders. In the context of budgeting, transparency is based on the principle of freely available information. According to Supraja (2019), there are several significant benefits of budget transparency. Firstly, transparency can play a role in preventing corruption because open access to budget information minimizes opportunities for corrupt practices. Secondly, transparency facilitates the identification of weaknesses and strengths in the applied policies, providing a basis for better evaluation. Thirdly, by enhancing government accountability, transparency allows the public to measure government performance more effectively. Fourthly, the existence of transparency can increase public trust in the government's commitment to certain policies. Fifthly, transparency also plays a role in strengthening cohesion, as public trust in the government is formed through open access and a better understanding of budget policies and management.

## **METHODS**

This research adopts a quantitative approach with data classification based on variables and types of respondents, tabulating data from all respondents, and presenting data for each variable under investigation. This method enables the author to perform calculations to address the research questions and test the hypotheses presented. The

primary data source for this research is primary data, obtained directly from the first source, both individuals and groups. Additionally, secondary data is used as indirect sources of information obtained through intermediary media, such as journals, books, and articles as references.

The research is conducted on companies listed on the Indonesia Stock Exchange (IDX), with the primary data source accessible through [www.idx.co.id](http://www.idx.co.id). The research population includes companies in the sub-sector of cigarettes listed on the IDX during the period of 2015-2021, with a total population of five companies. The research sample is taken as a saturation sample, involving all companies in the population as research objects. Therefore, the number of samples to be analyzed is 35 samples, representing financial reports for a seven-year period from each registered company.

## RESULTS

From the results of the analysis presented in Table 2, we can get a detailed picture of the variables related to the Internal Control System (ICS), transparency and company revenue. For the ICS, it was found that the value of this variable ranged from 0 to 5, with a mean value of 3.00 and a standard deviation of 2.485, indicating quite significant variation in implementation. Correspondingly, the transparency variable shows a value range between 91.11 to 97.78, with a mean value of 93.3814 and a standard deviation of 1.98334, indicating a level of consistency in the company's level of transparency. Meanwhile, the company income variable has greater variation, with a minimum value of 2.46, a maximum of 786.03, a mean of 109.4794, and a standard deviation of 184.964.

**Table 2.** Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Internal Control System	35	0	5	3.00	2.485
Transparency	35	91.11	97.78	93.3814	1.98334
Income Growth	35	2.46	786.03	109.4794	184.96405
Valid N (listwise)	35				

**Table 3.** Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		12
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	52.92904546
Most Extreme Differences	Absolute	.218
	Positive	.218
	Negative	-.132
Test Statistic		.218
Asymp. Sig. (2-tailed)		.119 <sup>c</sup>
<i>a. Test distribution is Normal</i>		
<i>b. Calculated from data</i>		
<i>c. Lilliefors Significance Correction</i>		

In analyzing the results of the one-sample Kolmogorov-Smirnov test in Table 3, outliers were eliminated, and transformations were applied. The resulting asymptotic significance (2-tailed) value is 0.119, exceeding the significance level of 0.05. This outcome suggests that, after addressing outliers and applying transformations, the data in the study conforms to a normal distribution.

Based on Table 4, it is evident that the VIF (Variance Inflation Factor) values for all independent variables are less than 10.00, and the tolerance values are greater than 0.10. Therefore, it can be concluded that there is no multicollinearity in the management control system and transparency variables, indicating that these variables can be considered normal. The heteroscedasticity test aims to determine whether there is inequality in the variance of residuals from one observation to another in the regression model. If the variance of residuals is constant, it is termed homoscedasticity; if it varies, it is termed heteroscedasticity. The significance value (Sig.) on the internal control system variable is 0.099, indicating no heteroscedasticity as the Sig. is > 0.05. Similarly, in the

second test for the transparency variable with a value of 0.159, the conclusion is that there is no occurrence of heteroscedasticity in either variable. The Glejser test, meeting the condition of  $> 0.05$ , affirms that heteroscedasticity is not present.

**Table 4.** Heteroscedasticity and Multicollinearity

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics <sup>b</sup>	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1281.920	1002.583		-1.279	.210		
1 Internal Control System	-14.650	8.612	-.290	-1.701	.099	.952	1.050
Transparency	15.560	10.791	.246	1.442	.159	.952	1.050

a. Dependent Variable: Abs  
b. Dependent Variable: Company Income

Based on the regression values for the independent variables in Table 5, it was concluded that the transparency variable, with a value of 2.059, had the most substantial influence on sales growth. The internal control system variable has a t-count of 0.287 with a significance level of 0.776; this value is greater than alpha 0.05. These results indicate that the internal control system does not significantly influence company revenue. Therefore, the first hypothesis (H1) states that the internal control system does not have a significant positive effect on company revenue, as  $t\text{-count} < t\text{-table}$ , and this condition is not fulfilled. On the other hand, the transparency variable has a t-count of 2.379 with a significance level of 0.023; this value is smaller than alpha 0.05. These results indicate that transparency has a significant influence on company revenue. Hence, the second hypothesis (H2) states that transparency has a significant positive effect on company revenue, as  $t\text{-count} > t\text{-table}$ , and this condition is met.

**Table 5.** Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-163.628	80.393		-2.035	.050
1 Internal Control System	.198	.691	.047	.287	.776
Transparency	2.059	.865	.394	2.379	.023

a. Dependent Variable: Company Income

Based on the results of the analysis of variance (ANOVA) in Table 6, an F-value of 3.173 is obtained with a significance level of 0.55. If the  $F\text{-value} > F\text{-table}$ , there is a significant influence between X1 and X2 on Y. Similarly, if the  $F\text{-value} < F\text{-table}$ , there is no significant influence between X1 and X2 on Y. In this case, the  $F\text{-value} (3.173) > F\text{-table} (2.91)$ . The R-square ( $R^2$ ) value or coefficient is 0.165. This figure indicates that the company's growth (dependent variable) can be explained by the internal control system and transparency (independent variable) by 16.5%. Meanwhile, the remaining 83.5% is influenced by other factors not examined in this research.

## DISCUSSION

The variable for the internal control system has a t-count of 0.287 with a significance level of 0.776, exceeding the alpha of 0.05. These results indicate that the internal control system does not significantly influence company revenue, aligning with the first hypothesis (H1), asserting a lack of a positive effect on company revenue. From the partial test outcomes, it is inferred that the internal control system does not contribute to revenue enhancement; thus, it is crucial to recognize it as a supporting element, with monitoring and inspection serving supervisory roles. The evaluation of Internal Control System (ICS)

effectiveness is vital, declaring it adequate when interrelated controls assure users of financial statement accuracy.

**Table 6.** ANOVA and R square

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	605.060	2	302.530	3.173	.055 <sup>b</sup>
Residual	3051.272	32	95.352		
Total	3656.332	34			
R	.407a				
R Square	.165				
Adjusted R Square	.113				
Std. Error of the Estimate	9.76485				

*a. Dependent Variable: Company Income*

On the other hand, the transparency variable records a t-count of 2.379 with a significance level of 0.023, below the alpha of 0.05. These findings signify that transparency significantly influences company revenue, confirming the second hypothesis (H2) stating a positive effect on revenue. Conclusively, transparency correlates with increased company revenues, emphasizing the necessity for openness in organizational affairs to disseminate information comprehensively across all company levels. Transparency, a fundamental principle, guarantees access to information about government administration, encompassing policies, their formulation processes, and achieved outcomes (Berliner, 2014; Fenster, 2015; Noveck, 2017).

Based on the results of the ANOVA (Analysis of Variance) in the table above, an F-count of 3.173 was obtained with a significance level of 0.55. If the F-count > F-table, there is a significant influence between X1 and X2 on Y; conversely, if F-count < F-table, there is no significant influence between X1 and X2. From the simultaneous tests, it can be concluded that the internal control system and transparency influence the increase in income for companies in the cigarette sub-sector on the Indonesian Stock Exchange. Therefore, in alignment with the conducted tests, every company must implement internal control systems across all components and transparently disclose all relevant information to enhance company income. This research aligns with a study by Chen et al. (2017), which indicates that variables such as internal control systems, accountability, and transparency in regional financial processing influence the income of the Gresik regional government.

## CONCLUSION

This study aims to analyze the influence of the internal control system and transparency on increasing the revenue of cigarette sub-sector companies. The results of the first partial test indicate that the internal control system variable does not affect the company's revenue, suggesting no significant impact on revenue increase. However, the second partial test reveals a positive influence of the transparency variable on company revenue, signifying its role in revenue augmentation for companies in the cigarette sub-sector. Furthermore, the simultaneous test results indicate that collectively, the internal control system and transparency variables influence company revenue positively, highlighting their combined impact on revenue increase for cigarette sub-sector companies.

Recommendations for all companies in the cigarette sub-sector include the following. First, to enhance the internal control system, it is recommended that companies establish clear policies regarding task division, authority, and responsibilities, ensuring smooth company activities and compliance with laws and regulations to prevent losses. Second, for future research, it is hoped that the study's scope can be expanded to gain a more comprehensive understanding of other factors influencing the revenue of companies in the cigarette sub-sector.

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