

The Influence of Auditor Experience, Management Support and Internal Control Effectiveness on the Effectiveness of the Internal Audit Function

Divtyajeng Nurhaliza^{1*}, Cris Kuntadi²

^{1,2}Fakultas Ekonomi dan Bisnis, Universitas Bhayangkara Jakarta Raya, Indonesia

¹202110315003@mh.s.ubharajava.ac.id, ²cris.kuntandi@dsn.ubharajava.ac.id

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ABSTRACT

This article examines the factors influencing the effectiveness of internal audit functions, with a focus on Auditor Experience, Management Support, and Internal Control Effectiveness. Experienced auditors possess a deeper understanding of internal processes and risk controls, which are critical to maintaining audit integrity. Management support ensures that internal auditors have access to the necessary resources and autonomy to execute their duties effectively, thereby enhancing the audit's credibility among stakeholders such as top management and boards of directors. Internal control effectiveness refers to a system's capacity to prevent or detect non-compliance and fraud, necessitating comprehensive knowledge of operational procedures, business risks, and advanced analytical skills to evaluate control systems. This study aims to provide a nuanced understanding and establish robust hypotheses on the interrelationships between these factors in internal audits, ultimately improving audit effectiveness across various sectors. The literature review reveals that: (1) auditor experience significantly influences internal audit effectiveness, (2) management support is pivotal to effective auditing, and (3) robust internal controls are essential for ensuring the integrity of audit functions.

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1. Introduction

The quality of the internal audit function is a critical component that determines the effectiveness of risk management and internal control in an organization. There are several factors that influence the effectiveness of the internal audit function, including auditor experience, management support, and internal control effectiveness. This quality is important to ensure the integrity of the company's financial and operational information, as well as supporting the trust of stakeholders. Factors that influence the quality of the internal audit function are key in determining the success of a company's internal supervision (Abdullah et al., 2018; Engelbrecht et al., 2018).

Auditor experience has a significant role in improving the quality of the audit process. Experienced auditors generally have in-depth knowledge of specific industry sectors and a better understanding of the operational challenges faced by companies. This expertise helps them identify risks and potential fraud more effectively (Tangka et al., 2020). Extensive experience provides auditors with the ability to apply their practical knowledge efficiently in a variety of audit conditions, which in turn increases the effectiveness of the internal audit function.

Management support is also very important in ensuring the effectiveness of internal audits. Without solid support from top management, internal auditors' ability to access necessary resources and maintain

their independence can be compromised. Management support ensures that internal auditors have the flexibility needed to carry out their duties objectively and effectively, which increases the integrity and reliability of audit results.

The effectiveness of internal control is another factor that has a major influence on the effectiveness of the internal audit function. Effective internal controls help ensure that business risks are managed well and that a company's financial information is presented accurately. Internal auditors use these controls as a basis for assessing the security and efficiency of company operations, which is vital in ensuring compliance and reducing the possibility of fraud (Al Astal et al., 2025).

These three factors auditor experience, management support, and internal control effectiveness are key components that, when managed well, form a strong foundation for an effective internal audit function. Organizations that recognize the importance and invest in developing this area tend to have stronger internal audit systems, which not only detect but also prevent fraud and improve governance and trust from stakeholders.

Through this literature review, an in-depth analysis will be carried out regarding auditor experience, management support and the effectiveness of internal control on the effectiveness of the internal audit function, with a focus on implementation and key factors that influence the success of these three approaches. It is hoped that the results of this research can make a significant contribution to efforts to increase the effectiveness of the internal audit function in various sectors, including private business, banking, BUMN and government institutions. This article discusses the influence of auditor experience, management support and internal control effectiveness on the effectiveness of the internal audit function, a literature review study in the banking sector. Based on the background, problems can be formulated that will be discussed in order to build hypotheses for further research, namely 1) Does the auditor's experience influence the effectiveness of the internal audit function?. 2) Does management support influence the effectiveness of the internal audit function?. 3) Does the effectiveness of internal control affect the effectiveness of the internal audit function?.

2. Literatur Review

Effectiveness of the Internal Audit Function

The effectiveness of the internal audit function is a key factor in ensuring good governance, risk management and internal controls within the organization. This function plays an important role in identifying and mitigating risks, ensuring compliance with regulations and laws, and supporting the achievement of organizational goals. This effectiveness is achieved through a combination of auditor competency, use of appropriate audit methodology, and strong support from top management. Effective internal audits not only check compliance, but also provide valuable insights into operational efficiency and suggest process improvements. An effective internal audit function provides stakeholders with confidence that the organization is being managed well and responsibly, and increases the likelihood of early detection of potential problems before they escalate into more serious issues (Rahmayanti & Utomo, 2019).

The effectiveness of the internal audit function can be measured through several key dimensions or indicators. The first indicator is the auditor's competency and knowledge, which includes technical expertise, industry understanding and analytical abilities. The second indicator is independence and objectivity, which allows auditors to act without prejudice or external influence. Third is audit coverage and depth of examination, which assesses how widely and deeply the auditor examines various aspects of the company's operations and finances. Fourth, effective communication between the auditor and management and the board of directors, which ensures that findings and recommendations are conveyed and considered effectively. Finally, there is appropriate follow-up to audit recommendations, which shows how well the organization responds to and implements suggestions for improvement. All of these indicators together form a strong foundation for an effective internal audit function, increasing reliability in risk management and mitigation and supporting the integrity and transparency of company operations (Nurarifah & Kuntadi, 2024; Rahmayanti & Utomo, 2019).

The effectiveness of the internal audit function is defined as the success with which internal auditors evaluate and audit an organization's processes and finances to ensure that operations are running according to expected standards and meet applicable regulations, as well as ensuring that the

organization operates efficiently and effectively. This effectiveness is critical in building stakeholder trust and maintaining the operational integrity of the organization. The influence of auditor experience, management support, and internal control effectiveness are the main indicators that determine the effectiveness of the internal audit function. The auditor's experience contributes to the expertise and depth of the audit, enhancing the ability to identify and address complex issues. Management support facilitates access to necessary resources and information, as well as ensuring auditor independence in carrying out their duties. The effectiveness of internal controls, on the other hand, directly influences how well operational and financial risks are controlled, which plays a critical role in assessing and improving the overall efficiency and effectiveness of operations (Caroline et al., 2023).

The effectiveness of the internal audit function refers to how successful internal audit is in achieving its stated objectives, which include assessing and monitoring internal control systems, risk management processes, and corporate governance. This includes internal audit's ability to identify, assess, and report on risks and compliance with company standards, regulations, and policies. Effectiveness of the Internal Audit Function This has been studied by many previous researchers, among others (Rahmayanti & Utomo, 2019), (Caroline et al., 2023) And (Zamzami et al., 2019).

Auditor Experience

Auditor experience is one of the key factors that influences the quality of internal audits in an organization. This experience is not only measured by the length of time an auditor has worked in the audit field, but also by the variety and complexity of cases that have been encountered. The dimensions or indicators of internal auditors are industry type, case complexity, training and certification and audit role. An auditor with broad and varied audit experience tends to be more effective in carrying out their duties, as they develop a deeper understanding of how best to approach different audit situations, increasing efficiency and effectiveness in conducting internal audits (Rachmawati & Arifin, 2022).

Auditor experience is defined as the accumulated knowledge and skills that auditors have acquired through performing various types of audits throughout their careers. The main task of an auditor with experience is to conduct a thorough examination of the company's financial reports and operations, to ensure compliance with applicable standards and regulations and to detect potential problems or fraud. Dimensions or indicators of audit experience include several key aspects. First, the effectiveness of this experience in helping detect and resolve audit problems, which increases as an auditor's experience increases. Second, this experience contributes to the auditor's independence and objectivity in carrying out their duties, thereby improving the quality of the resulting audit. This auditor's work experience shows a positive relationship to audit quality, which means that the more experienced an auditor is, the more effective they are in carrying out quality audits (Nurhaliza et al., 2021).

Auditor experience is an important asset in the world of auditing which not only influences an individual's ability to identify and solve problems but also increases trust and reliability in the resulting audit report. Experienced auditors are expected to be able to utilize their experience to provide deeper insight and sharper analysis, so that overall they can improve audit standards within the organization.

The auditor's experience has been studied by many previous researchers, including: (Rachmawati & Arifin, 2022) And (Nurhaliza et al., 2021).

Management Support

Management support is a commitment provided by top management to support the internal audit function in an organization. This includes providing sufficient resources, granting adequate authority, and unimpeded access to all relevant information. The primary task of management support is to ensure that the internal audit team has everything it needs to perform its duties efficiently, including a budget, technology, and a competent workforce. In addition, management must also give auditors the authority to access all operational areas and required data, and ensure transparency in providing information (Putri et al., 2024; Rony et al., 2023). Management's responsiveness to audit findings and recommendations is also critical, where management must be active in implementing corrective actions and evaluating their effectiveness. As part of the support, management must also foster an audit-supportive culture, which emphasizes the importance of strong governance and internal controls. Effective management support not only increases the effectiveness of internal audit but also strengthens the integrity and trust of stakeholders in the organization (Budiman et al., 2024; Primasatya et al., 2019).

Management support in the context of internal audit refers to the level of assistance and commitment provided by top management to ensure that internal audit can operate effectively and independently. This support includes providing adequate resources, including competent workforce, funds, and information technology. Management must also provide internal auditors with unrestricted access to all information and documents relevant to their functions. The duties and domains of management support include granting authority to auditors to conduct their audits without intervention, ensuring transparency in communicating audit findings, and committing to following recommendations for improvement provided by auditors. This also includes maintaining a work environment that supports the professional courage and independence of internal auditors. Management's active involvement in facilitating this not only increases the effectiveness of the audit function but also strengthens the integrity and reliability of internal controls within the organization (Rahmayanti & Utomo, 2019).

Implementation of management support in increasing the effectiveness of the internal audit function involves a series of strategic steps that must be carried out by top management. First, management must provide adequate resources, including skilled personnel, the latest technology, and a sufficient budget, to ensure that the audit team can carry out its duties efficiently. Second, providing internal auditors with unrestricted access to all relevant information and documentation is crucial to enable in-depth analysis and objective assessment. Third, supporting auditor independence by allowing them to operate without management intervention ensures that audit results remain objective and reliable. Furthermore, management must support the development and maintenance of strong audit policies and procedures that not only define the scope and objectives of the audit, but also regulate the methodology used. This includes providing support for the ongoing training and professional development of internal auditors, which may include certification and participation in industry seminars or conferences. Open and ongoing communication between auditors and management is also important, ensuring that management is actively involved in discussing findings and challenges and responding to recommendations provided by the audit team. Management support has been studied by many previous researchers, including: (Primasatya et al., 2019) and (Rahmayanti & Utomo, 2019).

Internal Control Effectiveness

Internal control effectiveness refers to how well an organization's internal control system can detect, prevent and address risks that may interfere with achieving organizational goals. Effective internal control is key in ensuring the achievement of good governance and good risk management, thereby increasing the reliability of financial and operational reports, as well as strengthening stakeholder trust. The tasks and domains of internal control effectiveness include several important aspects. First, ongoing monitoring; The system must be designed to carry out routine monitoring of operational and financial activities. Second, activity control, namely procedures and policies that must be implemented to ensure that the actions taken are in accordance with applicable standards and regulations. Third, risk management, which involves identifying, analyzing and handling operational, financial and information technology risks. Indicators of internal control effectiveness include the level of compliance with internal policies and external regulations, speed and effectiveness in handling discovered problems, and the ability to adapt to changes in the environment or new policies. Also, the effectiveness of internal communication and management involvement in the control process are also important indicators in assessing how effectively internal control is implemented in the organization. These factors together form a solid foundation for maintaining operational integrity and efficiency, as well as supporting the achievement of the organization's strategic and operational goals (Zamzami et al., 2019).

The effectiveness of internal control is a measure of how well the controls built within an organization can manage the risks faced, ensure the accuracy and reliability of financial information, and support the efficient achievement of organizational goals. Effective internal controls ensure that all resources are used in the most efficient manner and minimize the possibility of fraud or error, strengthening integrity and compliance with applicable regulations and laws. The tasks of internal control include establishing policies and procedures that support the achievement of organizational goals, monitoring and evaluating the implementation of these policies, as well as adjustments when changes occur in operations or the external environment. The domain of internal control includes risk

assessment, control activities, information and communication, and performance monitoring and assessment. Indicators of internal control effectiveness include, among other things, the level of compliance with established policies and procedures, effectiveness in identifying and overcoming potential risks, accuracy of financial reports, and speed of response to discovered problems. An organization's ability to adapt to changing market conditions or regulations also reflects the effectiveness of internal controls. These factors collectively help determine how well internal controls support the organization's effective and efficient operations (Caroline et al., 2023).

Implementation of internal control effectiveness has a crucial role in increasing the effectiveness of the internal audit function. When an organization establishes strong and effective internal controls, this directly provides a solid foundation for internal auditors to perform their duties. Good internal control facilitates the audit process by providing clear and well-documented systems and procedures that auditors can review and evaluate. With controls that have been proven to be effective, internal auditors can more easily identify risk areas, monitor regulatory compliance, and assess operational efficiency.

Internal Control has been studied by many previous researchers, including: (Zamzami et al., 2019) And (Caroline et al., 2023).

Table 1. Relevant previous research

No	Author (year)	Previous research results	Similarities to this article	Differences with this article
1	Caroline (2023)	The Influence of Auditor Experience, Management Support and Internal Control Effectiveness on the Effectiveness of the Internal Audit Function	Auditor experience, management support and internal control influence the effectiveness of the internal audit function	-
2	Zamzami (2019)	Factors that Influence the Effectiveness of Internal Functions in Regional Government	Government and Effectiveness influence the Effectiveness of the Internal Audit Function	-
3	Rahmayanti (2019)	Factors Affecting Internal Audit Effectiveness	Competence, Internal Auditor Relations, Management Support and Independence influence the Effectiveness of the Internal Audit Function	-
4	Primasatya	Factors that Influence the Effectiveness of Internal Audit of Inspectorates throughout the RESIDENTIAL B	Independence, Competence, Audit Quality and Management Support influence the Effectiveness of the Internal Audit Function	-
5	Nurhaliza (2021)	The Influence of Independence, Career and Leveling, Objectivity and Audit Experience on Internal Audit Effectiveness	Auditor independence, objectivity and experience influence the effectiveness of the internal audit function	-
6	Rachmawati (2022)	The Influence of Objectivity, Responsibility and Auditor Experience on Internal Audit Effectiveness	Auditor objectivity and experience influence the effectiveness of the internal audit function	-

3. Research Method

This scientific article uses qualitative methods and library research to examine theories and relationships between variables from literature contained in books and journals, both offline in libraries and online through sources such as Mendeley, Google Scholar, and online media. other. The population used is all relevant literature in the fields of Auditor Experience, Management Support and Internal Control Effectiveness on the Effectiveness of the Internal Audit Function. In qualitative research, the literature review is carried out consistently with methodological assumptions, that is, it is used inductively to explore the topic without directing research questions. Qualitative research is carried out mainly to explore complex topics and has not been widely documented (Ali & Limakrisna, 2013).

Conceptual Framework

Based on the problem formulation, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is as follows.

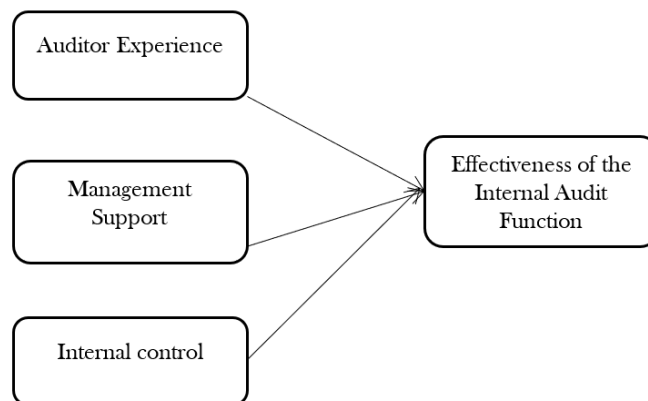


Fig.1. Conceptual Framework

Based on the conceptual framework image above, Auditor Experience, Management Support and Internal Control influence the Effectiveness of the Internal Audit Function. Apart from these three variables that influence the effectiveness of the Internal Audit Function, there are many other variables that influence it, including:

- a) Competence:(Primasatya et al., 2019)And(Rahmayanti & Utomo, 2019).
- b) Independence:(Primasatya et al., 2019)And(Nurhaliza et al., 2021).

4. Result and Discussions

Based on relevant theoretical studies and previous research, the discussion of this literature review article in the concentration of Internal Audit Function Effectiveness is:

1. The Influence of Auditor Experience on the Effectiveness of the Internal Audit Function

Auditor experience is proven to have a positive influence on the effectiveness of the internal audit function. The experience possessed by auditors brings in-depth knowledge and a better understanding of applicable procedures, policies and operational standards, which are crucial in the effective implementation of audit tasks. Experienced auditors tend to have a better ability to identify risks and potential problems before they develop into bigger issues. This experience also allows auditors to take a more mature and measured approach when conducting assessments, as well as provide more strategic and applicable recommendations. This capability improves audit quality, which not only detects problems but also helps organizations design effective remediation and risk mitigation strategies. Thus, auditor experience strengthens the effectiveness of internal audit in producing more accurate and in-depth insights, which ultimately supports decision making and improved corporate governance(Rachmawati & Arifin, 2022).

Auditor experience, which is categorized in the study as part of career and grading factors, does not show a significant influence on internal audit effectiveness. This shows that in the context of this research, other factors such as auditor independence have a more determining influence on the

effectiveness of internal audit at these universities. Although auditor experience is often considered a valuable asset that can increase understanding and ability to identify and handle risks, in this case, it was not proven to provide a significant increase in internal audit effectiveness. This finding may indicate that other aspects of internal audit structure and practice may be more important or that the effectiveness assessment methods used in internal audit at these universities are not specifically sensitive to auditor experience variables (Nurhaliza et al., 2021). Auditor experience influences the effectiveness of the internal audit function, this is in line with research conducted by: (Rachmawati & Arifin, 2022) And (Nurhaliza et al., 2021).

2. The Effect of Management Support on the Effectiveness of the Internal Audit Function

Management support has a significant influence on the effectiveness of internal audit. This shows that support from top management, including the provision of resources, operational freedom, and openness in communication, is very important to ensure auditors can carry out their duties effectively. Strong management support allows internal auditors to access all necessary information, conduct audits without political or organizational obstacles, and provide objective and unbiased recommendations. It also includes management's commitment to act on audit findings, which can strengthen internal control processes and corrective actions. This research proves that without adequate support from management, internal audit activities may not be able to achieve optimal levels of effectiveness, thereby reducing the organization's ability to identify and address potential risks and compliance issues (Primasatya et al., 2019).

Management support is proven to have a significant influence on the effectiveness of the internal audit function. The results of this research indicate that strong support from management contributes significantly to improving internal audit's ability to carry out its duties efficiently and effectively. This support includes the provision of adequate resources, freedom to carry out audit tasks without intervention, as well as support in implementing audit recommendations. Management support facilitates internal auditors to access the necessary information, conduct audits to high standards, and ensures that the findings and recommendations provided can be followed up appropriately. This is important because without adequate support from top management, it is likely that the internal audit function will not be able to carry out its duties effectively, which in turn can affect the overall integrity and accountability of the organization. (Rahmayanti & Utomo, 2019). Management Support influences the Effectiveness of the Internal Audit Function, this is in line with research conducted by: (Primasatya et al., 2019) And (Rahmayanti & Utomo, 2019).

3. The Influence of Internal Control on the Effectiveness of the Internal Audit Function

The effectiveness of internal control has a significant influence on the effectiveness of internal audit. The research results show that strong and effective internal controls provide a solid foundation for the implementation of more effective internal audits. Good internal controls help ensure that procedures and policies are followed, risks are identified and managed appropriately, and accurate and timely information is available to the audit process. The existence of effective internal control makes it easier for auditors to carry out their duties because a well-controlled system tends to have fewer problems and requires less intervention. This allows internal auditors to focus more on areas that require special attention rather than spending time dealing with routine compliance issues. Overall, high internal control effectiveness supports improving the quality and effectiveness of the internal audit function in an organization (Zanzami et al., 2019).

Internal audit is considered an important process in providing added value and improving company operations and governance. Effective internal controls play a crucial role in ensuring the effectiveness of internal audits. Before carrying out an audit by an external auditor, it is very important for the company to ensure that internal controls are well organized. The effectiveness of internal control helps in facilitating better achievement of organizational goals through improved operational performance. Effective controls provide a solid foundation for internal audits, allowing audits to be conducted in a more controlled and orderly environment, minimizing audit risk and ensuring the integrity of the information being audited. In addition, effective internal controls also support internal auditors in providing insurance, consultation, and adding value that contributes to achieving overall organizational goals. With effective internal control, internal auditors can be more efficient in

identifying areas that need improvement, designing appropriate recommendations, and ensuring that the company operates in accordance with established standards and applicable regulations. Information obtained through an effective internal audit process provides important insights that can assist in making strategic and operational decisions for the company (Caroline et al., 2023). Internal Control influences the Effectiveness of the Internal Audit Function, this is in line with research conducted by: (Zamzami et al., 2019) And (Caroline et al., 2023).

5. Conclusion

Based on theory, relevant articles and discussion, hypotheses can be formulated for further research: 1) Auditor experience influences the effectiveness of the internal audit function. 2) Management support influences the effectiveness of the internal audit function. 3) Internal Control influences the Effectiveness of the Internal Audit Function.

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