DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v7i1.6444
https://creativecommons.org/licenses/by/4.0/
Received: 26 February 2026 | **Revised:** 07 March 2026 | **Accepted:** 26 March 2026

The Influence of Management Support, Internal Control, and Accounting Information Systems on Internal Audit Quality in MSMEs

Fauziah Anggraeni[1*], Rachmat Agus Santoso[2]
[1]STIE STAN - IM, Jawa Barat, Indonesia, fauziahaaa1@gmail.com
[2]STIE STAN - IM, Jawa Barat, Indonesia, rachmatagussantoso@gmail.com

[*]Corresponding Author: fauziahaaa1@gmail.com[1]

Abstract: This study aims to analyze the effect of Management Support, Internal Control, and Accounting Information System on Internal Audit Quality in bakery-sector SMEs in Jakarta. A quantitative approach was employed using primary data collected through questionnaires distributed to SME owners and managers. Data analysis techniques included validity and reliability tests, classical assumption tests, and multiple linear regression analysis comprising t-test, F-test, as well as correlation and determination coefficients. The results indicate that Management Support, Internal Control, and Accounting Information System each have a positive and significant effect on Internal Audit Quality. Among these variables, Management Support shows the most dominant influence. Simultaneously, all independent variables significantly affect Internal Audit Quality, and the regression model is considered appropriate. The correlation coefficient reflects a strong relationship, while the coefficient of determination indicates that a substantial proportion of the variation in Internal Audit Quality can be explained by the proposed model. These findings highlight the strategic role of managerial commitment, effective internal control, and adequate accounting information system in enhancing the quality of internal audits within SMEs.

Keywords: Management Support, Internal Audit Quality, Internal Control, Accounting Information Systems.

INTRODUCTION

Micro, Small, and Medium Enterprises (MSMEs) play a vital role in strengthening national economies, particularly in developing countries. MSME performance is influenced by external stimuli and organizational culture, indicating that internal organizational effectiveness is a crucial factor in improving MSME performance and is relevant to strengthening the internal audit function (Santoso et al., 2025). Limitations in organizational structure, formal procedures, and human resource competencies make MSMEs vulnerable to accounting errors, fraud, and low-quality financial information (Khotimah & Utami, 2025). Pramana (2024) emphasizes that effective internal control is necessary to enhance transparency and operational effectiveness.

Mufliha et al. (2024) state that internal audit quality plays a vital role in strengthening governance and mitigating risks, although in practice the internal audit function in MSMEs is often not optimal due to weak management support and limited supporting systems.

Internal audit quality is influenced by management support, the effectiveness of internal control, and accounting information systems. Management support reflects commitment, involvement, and the provision of resources to ensure that internal audits operate objectively and independently. Research by Hayu Rokhma Ningsih & Suwandi Suwandi (2024) shows that management support plays a significant role in improving internal audit effectiveness, as such support enhances the effectiveness of the internal audit function through the provision of resources, authority, and support in implementing audit procedures. Tri et al. (2024) affirm that management support and internal control positively influence the capability of internal audit to achieve audit objectives.

In addition to management support, internal control is a fundamental element in supporting internal audit quality. Santoso (2022) and Nguyen et al. (2023) state that an effective internal control system assists auditors in minimizing the risk of errors and fraud. Furthermore, accounting information systems plays a strategic role in providing accurate and reliable financial information. Accounting information systems (AIS) also has a strategic role in enhancing internal audit quality. Hassan (2021) and Gulo et al. (2024) explains that well-understood accounting information systems enable management and internal auditors to obtain reliable information as a basis for conducting internal audits, thereby contributing to improved audit quality. Suhendi et al. (2022) demonstrate that appropriate adoption of accounting information systems can improve planning, control, and decision-making processes in MSMEs.

Although various studies have examined these variables partially, empirical phenomena indicate that MSMEs in practice still face low management awareness regarding the importance of the internal audit function. Leadership commitment in providing budgets, access to information, and follow-up on audit findings is often inadequate (Tri et al., 2024). This condition is exacerbated by the limited availability of human resources with competencies in auditing and information technology, resulting in internal control practices that are insufficiently documented in a systematic manner (Manulang et al., 2024). In addition, many MSMEs still rely on manual recording or accounting information systems that are not yet integrated, which impacts the low accuracy and reliability of data for audit purposes (Pradana, 2023). Research by Mikraj et al. (2024) shows that limited use of accounting information systems and low digital literacy slow down the audit process. This condition affects the low quality of financial reporting and less appropriate decision-making, which may threaten the sustainability of MSMEs (Pradana, 2023). Cahya et al. (2025) and Inovatif et al. (2026) state that weak management support and internal control cause internal audit to be unable to adequately detect operational weaknesses.

Drawing upon the background and theoretical discussion presented earlier, a notable research gap emerges. Empirical investigations rarely assess the combined effect of management support, internal control, and accounting information systems on internal audit quality within MSMEs. Most prior studies tend to evaluate these variables independently rather than within an integrated analytical framework. A simultaneous examination is therefore considered more comprehensive, as it enables a broader of the key determinants shaping internal audit quality in the MSME context. Consistent with this research problem, the present study aims to evaluate the influence of management support, internal control, and accounting information systems on the internal audit quality of MSMEs. Previous findings provide important foundations for this inquiry. Similarly, Neri Asmira & Sulkiah (2025) show that the effectiveness of internal control is positively associated with audit quality and financial

reporting. This study is designed to examine the simultaneous influence of these three variables on the internal audit quality of MSMEs.

Literature Review

Agency Theory

Agency Theory explains the contractual relationship between owners (principals) and managers (agents) who have differing interests. Setiowati et al. (2023) show that the effectiveness of internal audit can reduce the risk of information asymmetry between management and owners. Aminu Hammayo et al. (2022) demonstrate that management support and a strong internal control system improve internal audit quality by strengthening the monitoring function. According to Santoso & Masitoh (2022), the competence and independence of internal auditors have a significant influence on enhancing internal audit effectiveness. Management support reflects the agent's commitment to carrying out oversight transparently. Internal control limits opportunities for irregularities, while accounting information systems helps reduce information asymmetry through the provision of accurate and timely data. These three factors are understood as instruments to reduce agency costs and strengthen internal audit quality as a monitoring tool, while also providing a theoretical foundation that explains the relationships among variables in this study.

Internal Audit Quality (IAQ)

Internal audit quality refers to the level of effectiveness of the internal audit function in providing added value to the organization through the evaluation of internal control, risk management, and governance processes. According to Bria et al. (2024), internal audit serves as an evaluative instrument that strengthens the internal control system and promotes increased organizational accountability in resource management. Internal audit functions as an independent appraisal to examine and evaluate company activities in order to safeguard the organization from malpractice and regulatory deviations (Amelia et al., 2024). According to Santoso & Rustandi (2024), the effectiveness of internal control is strongly influenced by management support and commitment in establishing policies, allocating resources, and following up on audit recommendations. Nurachman et al. (2025) argue that the competence and experience of internal auditors have a significant influence on audit quality, emphasizing that the effectiveness of the internal audit function is largely determined by the level of auditor professionalism. Furthermore, Nurachman et al. (2025) also show that an adequate the audit system plays an important role in improving the effectiveness of audit practice implementation. This study positions internal audit quality as the main variable influenced by management support, internal control, and accounting information systems, using a simultaneous approach to describe its determining factors amid the dynamics of governance and business digitalization.

Management Support (MS)

Management support refers to the commitment of organizational leaders to provide authority, resources, access to information, and attention to the results and follow-up of internal audits. Internal factors such as management support and the audit process are conditions that affect audit timeliness and the accuracy of financial reporting (Kau et al., 2024). Najiah Septiana et al. (2024) reveal that many internal audit studies demonstrate the importance of management support in providing a work environment, resources, and commitment that support the implementation of internal audit. (Rankine et al., 2025) show that management involvement in granting authority and resources significantly influences internal audit effectiveness. Deviani et al. (2024) state that without the internal audit function, top management and the board of directors lack a source of information regarding company

performance; therefore, support and empowerment of the internal audit function are essential in creating good governance. The role of leadership is decisive in ensuring that internal audit is conducted independently, systematically, and sustainably. Management support is understood as a primary factor in shaping a conducive control environment and strengthening internal audit quality in MSMEs. Based on this conceptual framework, the first hypothesis is formulated as follows:
H1: Management support has a positive effect on internal audit quality.

Internal Control (IC)

Internal control is a set of policies and procedures designed to ensure that organizational objectives are achieved through structured supervision. Nurachman et al. (2025) reveal that the effectiveness of internal audit in preventing fraud is strongly influenced by the implementation of an adequate internal control system. (Rankine et al., 2025) emphasize that an effective internal control system forms the foundation of high-quality internal audit because it provides clear and documented monitoring mechanisms. According to Najiah Septiana et al. (2024), the professionalism of internal auditors is an important component of an effective internal control mechanism, as it enables better control and ensures that the supervision process operates objectively and systematically. A high level of audit quality is determined not only by the auditor but also by management support and commitment in following up audit findings, improving processes, and fostering a culture of transparency (Indra Nugraha et al., 2024). Internal control is viewed as an essential factor in shaping an effective, systematic audit oriented toward improving organizational performance. This study empirically examines the influence of internal control on internal audit quality in MSMEs. Based on this conceptual framework, the second hypothesis is formulated as follows:
H2: Internal control has a positive effect on internal audit quality.

Accounting Information Systems (AIS)

Accounting information systems play an important role in managing and presenting organizational financial information. Hassan (2021) states that accounting information systems that are well understood and effectively implemented can enhance the quality of financial information and support more accurate internal audits. Nguyen et al. (2023) affirm that the effectiveness of accounting information systems contributes to improving internal audit quality by providing accurate and real-time data for evaluation and monitoring purposes. Zakaria et al. (2024) also indicate that information systems and audit technology is an important aspect of effective internal audit practice. In the context of MSME management, well-mastered systems facilitate internal auditors in accessing, analyzing, and evaluating financial information systematically. This study examines the influence of accounting information systems on internal audit quality. Based on this conceptual framework, the third hypothesis is formulated as follows:
H3: Accounting Information Systems have a positive effect on internal audit quality.

Based on the empirical review above, the following is the research model.

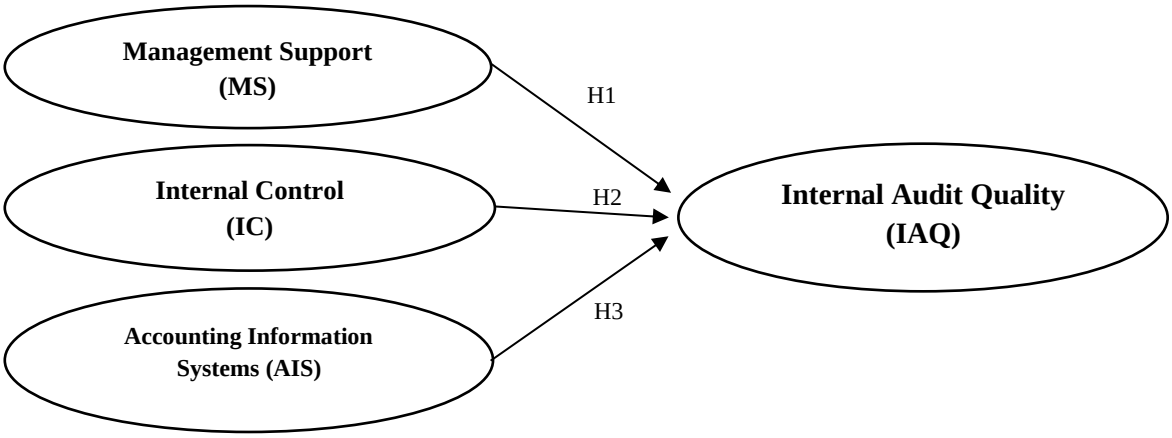


Figure 1. Conceptual Framework

METHODS

This study uses a quantitative approach with an explanatory design to examine the effect of management support, internal control, and accounting information systems on the quality of internal audits in small and medium-sized enterprises (SMEs) in the bread sector in Jakarta. The sample was determined through purposive sampling, and 128 respondents were obtained. Primary data were collected using a five-point Likert scale questionnaire. The analysis was conducted using SPSS, including validity and reliability tests, classical assumption tests, and multiple linear regression. Hypothesis testing was conducted using the t-test to examine the partial effect and the F-test to assess the simultaneous effect of the three independent variables on internal audit quality.

RESULTS AND DISCUSSION

Results of Descriptive Analysis

The research respondents were predominantly female business owners of productive age (25–35 years), with a senior high school/vocational high school education background, business duration of 1–5 years, and fewer than 10 employees. These characteristics reflect MSMEs in the bakery sector that are in the early growth stage therefore, the implementation of management support, internal control, and accounting information systems becomes crucial in enhancing internal audit quality and business sustainability.

Validity and Reliability Test

Validity and reliability tests were conducted to ensure that the research instrument accurately and consistently measures the variables. This testing includes the IAQ variable as the dependent variable, as well as MS, IC, and AIS as independent variables.

Table 1. Results of Validity and Reliability Tests

Variable	Items	Range of r Count	Sig.	Cronbach's Alpha	Description
MS	3	0,747 – 0,784	0	0,652	Valid & Reliable
IC	7	0,434 – 0,673	0	0,642	
AIS	4	0,685 – 0,804	0	0,748	
IAQ	4	0,606 – 0,760	0	0,673	

Source: Processed data results (2026)

The validity test results in Table 1 use the Pearson Product Moment correlation by comparing r count with r table of 0.173 (n = 128; α = 0.05). All items for the MS, IC, AIS, and IAQ variables show r count values above 0.173 with a significance level of 0.000 (< 0.05). All statements are declared valid and capable of representing the measured constructs.

The reliability test using Cronbach's Alpha coefficient shows values ranging from 0.642 to 0.748. The highest value is found in the AIS variable at 0.748, while the lowest value is in the IC variable at 0.642. All variables are above the threshold of 0.60 and are therefore considered reliable for social research. The research instrument regarding the influence of MS, IC, and AIS on internal audit quality in MSMEs is appropriate for further hypothesis testing.

Classical Assumption Test

The classical assumption tests were performed to verify that the regression model satisfies the requirements of the Best Linear Unbiased Estimator (BLUE), thereby ensuring the validity and reliability of the estimated parameters.

Table 2. Results of Classical Assumption Test

Type of Test	Indicator	Result Value	Criteria	Conclusion
Normality	Asymp. Sig. (K-S)	0,09	> 0,05	Normally Distributed Data
Multicollinearity	Tolerance X1	0,726	> 0,10	No Multicollinearity
	Tolerance X2	0,715	> 0,10	
	Tolerance X3	0,766	> 0,10	
	VIF X1	1,378	< 10	
	VIF X2	1,398	< 10	
	VIF X3	1,306	< 10	
Heteroskedasticity	Scatterplot	Randomly dispersed points	No specific pattern	No Heteroskedasticity
Autocorrelation	Durbin-Watson	1,914	1,5 – 2,5	No Autocorrelation

Source: Processed data results (2026)

The Kolmogorov–Smirnov normality test produced an Asymp. Sig. (2-tailed) value of 0.090, which is greater than 0.05, so the model residuals can be said to be normally distributed. The multicollinearity test shows that all independent variables have a Tolerance value above 0.10 and a VIF below 10, which means that there is no high linear relationship between the independent variables.

Based on the scatterplot graph, the distribution of residuals appears random around the zero line without forming a specific pattern, so there is no indication of heteroscedasticity. The Durbin–Watson value of 1.914 is also within the range of 1.5–2.5, indicating no autocorrelation. Thus, all classical assumption tests show that the regression model meets statistical requirements and is suitable for hypothesis testing.

Multiple Linear Regression Test

Based on the B coefficient values, the regression equation in this study is:

$$\boldsymbol{Y = 0,719 + 0,363MS + 0,255IC + 0,214AIS}$$

The results of the multiple linear regression analysis show a constant value of 0.719, meaning that when MS, IC, and AIS are held constant, IAQ has a baseline value of 0.719. The regression coefficients indicate that MS (β = 0.363; sig. 0.000), IC (β = 0.255; sig. 0.008), and AIS (β = 0.214; sig. 0.001) have positive and significant effects because all significance values are below 0.05. The B coefficient values indicate that MS is the most dominant variable compared to the other two variables, demonstrating the importance of strengthening managerial support, internal control effectiveness, and accounting information systems in improving internal audit quality in MSMEs.

Hypothesis Test

Hypothesis testing was conducted to empirically examine the influence of MS, IC, and AIS on IAQ in MSMEs. This testing was performed through partial testing (t-test) and simultaneous testing (F-test) with a significance level of 5 percent (α = 0.05).

t-Test

Table 3. Results of t-Test

Variable	B	Beta	t Count	Sig.	Decision
MC	0,363	0,399	5,252	0	Significant Effect
IC	0,255	0,207	2,707	0,008	
AIS	0,214	0,262	3,539	0,001	

Source: Processed data results (2026)

Based on the t-test results in Table 3, all independent variables have significance values < 0.05. This indicates that MS, IC, and AIS partially have a positive and significant effect on IAQ. The variable with the most dominant influence is MS with a Beta value of 0.399.

F-Test

Table 4. Results of F-Test

Model	Sum of Squares	df	Mean Square	F Count	Sig.	Description
Regression	17,636	3	5,879	38,139	0	Significant
Residual	19,114	124	0,154	-	-	-
Total	36,75	127	-	-	-	-

Source: Processed data results (2026)

Referring to the F-test output presented in Table 6, the calculated F-value is 38.139 with a significance probability of 0.000. Since this p-value is below the 0.05 threshold (0.000 < 0.05), it indicates that MS, IC, and AIS collectively exert a statistically significant influence on IAQ in MSMEs. These findings confirm that the regression model developed in this research is statistically valid and suitable for explaining the combined relationship between the independent variables and the dependent variable.

Correlation and Determination Coefficient Test

Table 5. Results of Correlation and Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,693	0,48	0,467	0,39261

Source: Processed data results (2026)

Referring to the correlation test results and coefficient of determination in Table 5, a multiple correlation coefficient (R) value of 0.693 was obtained. This figure indicates that the relationship between MS, IC, and AIS to IAQ is at a strong level. The R Square value of 0.480 shows that 48.0% of the variation in internal audit quality can be explained by the three independent variables in the model. The Adjusted R Square value of 0.467 indicates that after considering the number of variables and sample size, 46.7% of the changes in IAQ can be explained by the research model, while the remaining 53.3% is influenced by other variables not included in this study.

Discussion

The Effect of Management Support on Internal Audit Quality in MSMEs

The results of hypothesis testing show that MS has a positive and significant effect on the quality of internal audits in Jakarta-based MSME bakeries. This is evidenced by a t-test that produced a regression coefficient of 0.363, a t-value of 5.252, and a significance level of 0.000, which is less than 0.05. The simultaneous test also shows an F value of 38.139 with a significance of 0.000, which indicates that the regression model is feasible to use and that all independent variables collectively affect internal audit quality. The correlation coefficient (R) value of 0.693 indicates a strong relationship between the independent variables and internal audit quality. Meanwhile, the Adjusted R^2 of 0.467 indicates that 46.7% of the variation in internal audit quality can be explained by MS, IC, and AIS, with MS as the variable that has the most dominant influence. Empirically, these findings show that the higher the commitment of leaders in providing resources, opening access to information, and following up on audit recommendations, the higher the quality of internal audit in MSMEs. These results are consistent with the findings of Sera et al. (2024), as well as Marlina & Fitriyah (2022), who emphasize that active management involvement is a primary determinant of internal audit quality. Thus, MS is proven to have a positive and significant effect on IAQ and serves as the dominant factor in the research model

The Effect of Internal Control on Internal Audit Quality in MSMEs

Empirical analysis shows that IC has a positive and significant effect on IAQ. This is reflected in the t-test, which produced a regression coefficient of 0.255, a t-value of 2.707, and a significance level of 0.008, which is less than 0.05, so that hypothesis H2 can be accepted. Although the standardized Beta value of IC (0.207) is lower than other independent variables, its contribution to the regression model remains statistically significant. The simultaneous test also shows an F value of 38.139 with a significance of 0.000, confirming that the model has good explanatory power. The correlation value (R) of 0.693 indicates a strong relationship between the independent variables and IAQ, while the Adjusted R^2 of 0.467 shows that 46.7% of the variation in internal audit quality can be explained by the model collectively. Empirically, these findings reinforce that the effectiveness of internal control systems plays a role in improving the quality of internal audits in MSMEs. This is consistent with the findings of Bria, Iskandarsyah, Marpaung, Santoso, & Fitriana (2024), Salsa Auliya et al. (2024), and Neri Asmira & Sulkiah (2025), who state that effective internal control forms the primary foundation of high-quality internal audit, particularly in MSMEs with simple organizational

structures. Based on this study, it can be concluded that IC plays a strategic and significant role in improving IAQ in MSMEs.

The Effect of Accounting Information Systems on Internal Audit Quality in MSMEs

The results indicate that AIS has a positive and significant effect on IAQ. This can be seen from the t-test, which shows a regression coefficient of 0.214, a t-value of 3.539, and a significance level of 0.001, which is less than 0.05, so hypothesis H3 is accepted. The Beta value of 0.262 indicates that AIS contributes significantly to the regression model, although its influence is still below that of MS. The F test produced a value of 38.139 with a significance of 0.000, confirming that the model as a whole is significant. The correlation value (R) of 0.693 and Adjusted R^2 of 0.467 also indicate that the three independent variables simultaneously affect IAQ. Empirically, these findings show that the better MSMEs' accounting information systems, the more organized the process of recording and processing financial reports, so that the implementation of internal audits becomes more effective and structured. These results are consistent with Hassan (2021) and Suhendi et al. (2022), who emphasize nd implementing accounting information systems enhance the reliability of financial information and internal audit quality. Based on this study, it can be concluded that Accounting Information Systems plays a strategic and significant role in improving Internal Audit Quality in MSMEs.

CONCLUSION

Based on the results of this study on bakery MSMEs in Jakarta, it can be concluded that MS, IC, and AIS have positive and significant effects on IAQ, both partially and simultaneously. Partially, all variables have significance values < 0.05, with MS as the most dominant factor (Beta 0.399), followed by IC and AIS. Simultaneously, the regression model is declared appropriate with an F-value of 38.139 (sig. 0.000), and the relationship is categorized as strong (R = 0.693). The Adjusted R^2 value of 0.467 indicates that 46.7% of the variation in internal audit quality can be explained by these three variables, while the remaining portion is influenced by other factors outside the model. These findings emphasize that strengthening leadership commitment, establishing an effective internal control system, and ensuring adequate AIS constitute essential foundations for building high-quality, accountable, and relevant internal audit practices to support MSME sustainability.

REFERENCES

Amelia, D., Puspita, N. A., Nur, A., & Santoso, R. A. (2024). *Pengaruh Audit Internal Terhadap Kinerja Perusahaan : Studi Kasus Pada Artikel Terindeks Sinta dan Internasional*. *3*(4), 420–428. https://doi.org/https://doi.org/10.56799/ekoma.v3i4.3467

AminuHammayo, Shittu, D. I., & Bello, P. A. (2022). Determinants of Internal Audit Effectiveness in Federal Public Sector Organizations in Nigeria. *International Journal of Economics, Business and Management Research*, *06*(04), 151–163. https://doi.org/10.51505/ijebmr.2022.6412

Bria, V., Iskandarsyah, A. D., Marpaung, W., Santoso, R. A., & Fitriana, F. (2024). Analisis Pengaruh Sistem Pengendalian Internal Dan Akuntabilitas Terhadap Pencegahan Fraud Pengelolaan Dana Desa Berdasarkan Literature Review Terindeks Sinta Tahun 2020-2024. *Innovative: Journal Of Social Science Research*, *4*(3), 16285–16302. https://doi.org/https://doi.org/10.31004/innovative.v4i3.12482

Bria, V., Iskandarsyah, A. D., Marpaung, W., Santoso, R. A., Buana, U. S., Tinggi, S., Ekonomi, I., & Im, S. (2024). *Analisis Pengaruh Sistem Pengendalian Internal dan Akuntabilitas Terhadap Pencegahan Fraud Pengelolaan Dana Desa Berdasarkan Literature Review Terindeks Sinta Tahun 2020-2024*. *4*, 16285–16302. https://doi.org/https://doi.org/10.31004/innovative.v4i3.12482

Cahya, F. A. C., Kurniawan, R., & Ikhsan, S. (2025). Senior Management Support Moderates the Influence of Auditor Characteristics on Internal Audit Effectiveness. *Jurnal Riset Akuntansi Dan Auditing*, *12*(2), 1–14. https://doi.org/10.55963/jraa.v12i2.793

Deviani, R., Puspitasari, A., Affadar, F., Basaria, V., Agus Santoso, R., & Tinggi Ilmu Ekonomi STAN Bandung, S. I. (2024). Pengaruh Audit Internal dalam Menciptakan Good Corporate Governance. *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, *3*(3), 1152–1161. https://doi.org/https://doi.org/10.56799/ekoma.v3i3.3241

Gulo, N., Nugraha, R. I., Natasya, A., Fitriana, & Santoso, R. A. (2024). Pemetaan Bibliometrik terhadap Perkembangan Penelitian Kualitas Audit pada Scopus Menggunakan VOSviewer. *Edukatif: Jurnal Ilmu Pendidikan*, *6*(6), 6832–6841. https://doi.org/https://doi.org/10.31004/edukatif.v6i6.7814

Hassan, N. T. (2021). Accounting conservatism: Does business strategy and investment level matter? *Accounting*, *7*(4), 709–718. https://doi.org/10.5267/j.ac.2021.2.014

Hayu Rokhma Ningsih, & Suwandi Suwandi. (2024). Pengaruh Sistem Informasi Akuntansi dan Pengendalian Internal Terhadap Kinerja pada Perusahaan PT Semen Indonesia Distributor. *Jurnal Riset Manajemen Dan Ekonomi (Jrime)*, *2*(2), 34–51. https://doi.org/10.54066/jrime-itb.v2i2.1486

Indra Nugraha, R., Gulo, N., & Agus Santoso, R. (2024). *Analisis Pengaruh Kualitas Audit Terhadap Timeliness Pelaporan Keuangan: Literatur Review Artikel Terindeks Sinta Analysis of the Influence of Audit Quality on Financial Reporting Timeliness: Literature Review Sinta Indexed Articles*. *6*(1), 1–11. https://doi.org/10.35194/agri.v6i1.4110

Inovatif, J. M., Arrazi, M. R., Sukandi, S., Manurung, E. T., Parahyangan, U. K., & Internal, P. (2026). *Analisis Efektivitas Pengendalian Internal Untuk Mengurangi Risiko Pada UMKM : Studi Kasus Pada Toko ABC*. *10*(1), 254–260. https://doi.org/10.37680/jmi.v10i1.11459

Kau, S. T., Santoso, R. A., & Fitriana, F. (2024). Analisis Pengaruh Ukuran Perusahaan Terhadap Audit Delay Berdasarkan Literature Review Terindeks Sinta. *Gorontalo Accounting Journal*, *7*(1), 144–156. https://doi.org/10.32662/gaj.v7i1.3447

Khotimah, M. N., & Utami, S. S. (2025). Pengaruh Pemahaman Akuntansi, Sistem Informasi Akuntansi, dan Pengendalian Internal terhadap Kualitas Laporan Keuangan. *Jurnal Ekonomi, Manajemen, Akuntansi, Bisnis Digital, Ekonomi Kreatif, Entrepreneur (JEBDEKER)*, *5*(2), 417–427. https://doi.org/10.56456/jebdeker.v5i2.841

Manulang, N., Kurniawan, S. A., Fitriana, & Santoso, R. A. (2024). Analisis Faktor - Faktor Yang Mempengaruhi Auditor Switching Berdasarkan Artiket Yang Terindeks. *Jurnal Review Pendidikan Dan Pengajaran*, *7*(3), 9460–9472. https://doi.org/https://doi.org/10.31004/jrpp.v7i3.31271

Marlina, M., & Fitriyah, F. K. (2022). Pengaruh Dukungan Manajemen Puncak dan Profesionalisme Auditor Internal terhadap Efektivitas Audit Internal pada Perguruan Tinggi Negeri Berbadan Hukum (PTNBH) di Indonesia. *Portofolio: Jurnal Ekonomi, Bisnis, Manajemen, Dan Akuntansi*, *17*(2), 48–60. https://doi.org/10.54783/portofolio.v17i2.201

Mikraj, A. L., Romadhona, P., & Yulianti, W. R. (2024). *Implementasi Sistem Informasi Akuntansi Pada Umkm Pabrik Tempe Bapak Welas Depok pencatatan tradisional yang sangat sederhana untuk semua proses dan transaksi usaha . Welas Depok , serta bagaimana pabrik ini menghadapi persaingan usaha dengan industri*. *5*(1), 610–616. https://doi.org/10.37680/almikraj.v5i01.6149

Mufliha, A. I., Nurachman, I. A., Fitriana, F., & Santoso, R. A. (2024). Analisis Pengaruh Tax Avoidance Terhadap Nilai Perusahaan Berdasarkan Literature Review yang Terindeks Sinta Tahun 2014-2024. *EKOMA: Jurnal Ekonomi, Manajemen, Akuntansi*, *3*(4), 542–554. https://doi.org/https://doi.org/10.56799/ekoma.v3i4.3531

Najiah Septiana, Y., Najiah Septianu, Y., Agus Santoso, R., & Tinggi Ilmu Ekonomi STAN, S. I. (2024). Analisis Pengaruh Kompensasi, Independensi dan Profesionalisme Audit Internal Terhadap Kualitas Audit. *EKOMA : Jurnal Ekonomi*, *3*(4), 397–403. https://doi.org/https://doi.org/10.56799/ekoma.v3i4.3482

Neri Asmira, & Sulkiah. (2025). The Implementation of Accounting Digitalization and Internal Control on the Quality of Financial Reports. *E-Jurnal Akuntansi*, *35*(6), 1798–1809. https://doi.org/10.24843/eja.2025.v35.i06.p20

Nguyen, T. Q., Pham, T. T. H., Tran, M. D., Pham, V. H., & Nguyen, T. L. (2023). Impact of Internal Control on the Performance of Non-Financial Listed Firms in an Emerging Country. *Corporate Governance and Organizational Behavior Review*, *7*(2), 178–189. https://doi.org/10.22495/cgobrv7i2p16

Nurachman, I. A., Heryana, R. P., Luthfi, D., Fitriana, F., & Santoso, R. A. (2025). The Trend of Audit Quality Development: A Scopus-Based Bibliometric Analysis. *Golden Ratio of Social Science and Education*, *5*(1), 230–237. https://doi.org/10.52970/grsse.v5i1.1086

Pradana, N. W. (2023). Impact of Accounting Information Systems on Financial Transparency and Accountability of SMEs in the Industry 4 . 0 Era. *Journal Economic Business*, 1–7. https://doi.org/https://doi.org/10.33830/tjeb.v5i2.10699

Pramana, A. C. (2024). A Systematic Literature Review of MSME's Internal Control. *RISK : Jurnal Riset Bisnis Dan Ekonomi*, *5*(2), 42–49. https://doi.org/10.30737/risk.v5i2.7092

Rankine, R., Santoso, R. A., & Fitriana. (2025). Analisis Bibliometrik Tren Penelitian Audit Delay Menggunakan Vosviewer Abstrak. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *11*(4), 2374–2382. https://doi.org/https://doi.org/10.35870/jemsi.v11i4.4382

Salsa Auliya, N., Meliane, A., fauziyyah, N., Anggraeni, F., & Agus Santoso, R. (2024). Analisis Pengaruh Biaya Promosi Terhadap Tingkat Laba: Studi Kasus Dari Artikel Yang dipublikasikan di Sinta. *EKOMA : Jurnal Ekonomi*, *3*(3), 1423–1431.

Santoso, R. A. (2022). Trends in Audit and Good Corporate Governance Research : A Bibliometric Analysis from 1994 to 2022 Based on Scopus Data. *Golden Ratio of Data in Summary*, *2*(2), 97–106. https://doi.org/https://doi.org/10.52970/grdis.v2i2.660

Santoso, R. A., & Masitoh, I. (2022). Analisis Kompetensi SDM Dan Independensi Audit Internal Terhadap Kualitas Laporan Audit. *Jurnal Audit, Pajak, Akuntansi Publik (AJIB)*, *1*(1), 46. https://doi.org/10.32897/ajib.2022.1.1.1321

Santoso, R. A., & Rustandi, N. (2024). *Pengaruh Pengendalian Internal dan Good Corporate Governance Terhadap Pencegahan Kecurangan (Fraud)*. *3*(4), 237–250. https://doi.org/https://doi.org/10.56799/ekoma.v3i4.3464

Santoso, R. A., Meutia, Taqi, M., & Januarsi, Y. (2025). External Stimulus and Organizational Culture in EnhancingMSME Performance Through Radical Innovation and Knowledge Sharing. *International Journal of Accounting and Economics Studies*, *12*(7), 253–266. https://doi.org/10.14419/n9rh5x74

Sera, D. E., Fitriana, F., & Santoso, R. A. (2024). Penelitian Continuous Auditing Dan Monitoring Untuk Masa Depan Menggunakan Analisis Bibliometrik. *Jurnal Revenue: Jurnal Ilmiah Akuntansi*, *4*(2), 642–650. https://doi.org/https://doi.org/10.46306/rev.v4i2.348

Setiowati, D. P., Kuntadi, C., & Pramukty, R. (2023). Pengaruh Kompetensi Internal, Objektivitas, Dan Independensi Terhadap Efektivitas Audit Internal. *Jurnal Economina*, *2*(7), 1803–1815. https://doi.org/10.55681/economina.v2i7.675

Suhendi, C., Ifada, L. M., Layla, S., & Istanti, W. (2022). *58.the_Role_of_Accounting_Information_Systems_in_Impr*. *13*(2), 253–262. https://doi.org/10.21776/ub.jamal.2022.13.2.19

Tri, A., Utomo, S., Rosyidta, A., Octasylva, P., & Tampubolon, E. S. (2024). *Penelitian Anang Tri Setyo Utomo*. *04*(03), 241–248.

https://doi.org/https://doi.org/10.47065/jamek.v4i3.1510

Zakaria Kuswara1, Marsel Pasaribu2, Fitriana3, R. A. S. (2024). Exploring the latest internal audit trends: bibliometric study based on scopus data 2020-2023 menggali tren audit internal terkini: studi bibliometrik berdasarkan data scopus 2020-2023. *Scopus*, *7*, 6883–6892. https://doi.org/https://doi.org/10.31539/costing.v7i5