The Influence of Internal Control And Implementation of Principles Good Corporate Governance on Managerial Performance Case Study at Bank Rakyat Indonesia (BRI) Bogor City

Siti Ririn Nurlaela[1] , Hendra Setiawan[2]

[1]Accounting Study Program, Faculty of Business, Institut Bisnis dan Informatika Kesatuan, Indonesia,
[2]Lecturer Accounting Study Program, Faculty of Business, Institut Bisnis dan Informatika Kesatuan, Indonesia
[1]191210005@student.ibik.ac.id, [2]hendrasetiawan@ibik.ac.id

Abstract— **This study aims to determine the effect of internal control and the application of the principles of good corporate governance on managerial performance at Bank Rakyat Indonesia (BRI) Bogor City. This research was conducted at Bank Rakyat Indonesia (BRI) Bogor City with a research time of one month and using a Likert scale. The population of this study were employees of the People's Bank of Indonesia (BRI) Bogor City by obtaining as many as 99 respondents and the samples were taken using the saturation or census method so that the total sample was 99 respondents. Sources of research data are primary data obtained through observation and distributing questionnaires via Google form to employees. The data analysis technique in this study is the analysis using the SEM Model with SMARTPLS 4.0.9.3. The results of the study show that internal control has a significant effect on managerial performance, and the application of good corporate governance principles has a significant effect on managerial performance at Bank Rakyat Indonesia (BRI) Bogor City.**

Keywords: Internal Control, Good Corporate Governance Principles, Managerial Performance.

I. INTRODUCTION

In the midst of a competitive atmosphere in Indonesian commercial banks, failures in corporate managerial performance practices have been associated with financial phenomenaglobal recently. There is also a growing awareness that good corporate managerial performance can help avoid problems and can provide many benefits. So, the managerial performance of companies is still an interesting examination question, especially in a developing country like Indonesia (al-jwyalif, 2015) All companies aim to work effectively, manage business risks, comply with laws and regulations, and prepare reliable financial reports. However, during operations, the potential risk of not achieving this objective is largely due to the weaknesses of managers, staff or third parties that cause risks and reduce their performance.

In this case, good banking performance in Indonesia shows that it requires the performance of managers who have a significant position in industrial planning and objectives. With these demands, it obliges the banking industry to continue to aim at the role of service assistance which continues to be efficient, effective, positive/successful, representative in accordance with its function, and understanding (responsive). Each company is required by everything to improve their skills, both in operational aspects and in managerial aspects (Sigilipu, 2013) the performance of individual managers in managerial activities includes planning in every decision, investigations can obtain facts, company coordination, company supervision, staff management (direction) , negotiations, and representation (Yuniarti et al., 2008) aspects that greatly affect managerial performance include

---

Corresponding Author: Siti Ririn Nurlaela

reward systems, internal controls, accounting data systems, management accounting systems, performance measurement systems, capacity and competence of human resources, decentralization and technology information (Marzuki, 2013).

Managerial performance is an important factor that can be used to increase the effectiveness of a company. Companies that are not good are caused by a company management system that cannot determine goals, performance measurement and reward systems. If a company often conducts performance measurement activities on the management of its company, it cannot be denied that the company can improve quality or value which is the initial benchmark for success goals company. Because it will have an impact on employee performance, so that success can fulfill social responsibility and achieve company goals, managers have a great responsibility in their duties. if a manager is able to do his job properly, namely with full responsibility and in accordance with his duties, then it can help the company to achieve its goals (Jusuf, 2013).

Managerial performance is realized by a company in a span of time that is fixed on company standards. The managerial performance must be able to describe and be measured by the empirical condition of a company as a result. If the company has good performance, it will ensure the survival of the company because it gains the trust of the community/public, so that the community/public feels safe when placing their assets in the company. And to recognize how managerial performance can be achieved through the company, an assessment of managerial performance is needed (Jusuf, 2013).

With managerial performance, the company knows that the extent to which the function and influence of managerial performance is a benchmark for its performance. With this the authors are interested in Bank Rakyat Indonesia as an object in this research.

From the phenomenon referred to from previous research (Kasfari, 2021) there was a major case where the Singapore banking company experienced a weakening of internal controls andtop management level. And also a similar case in a banking company in 2011, namely the discovery of several weaknesses, one of which is weaknesstop management levelin routinely evaluating SOP procedure system policies and internal controls, as well as internal controls that are not optimal or optimal as one of the cases that occurred at Bank Rakyat Indonesia. Weaknesses in the implementation of system policies and procedures, as well as human resources and employees who do not adhere to principles "Know Your Employee".

The next phenomenon that researchers saw in 2020, quoted from Kompas.tv, is a case that all BRI customers of the Dolopo Branch in Madiun Regency will never forget. where a relationship manager at the Madiun Regency BRI bank managed to embezzle funds from 11 of his customers with an amount of Rp. 2.1 billion. This case illustrates that managerial performance in the company is still weak, due to a lack of supervision or direction from the leadership towards its employees. Weaknesses in the implementation of system policies and procedures, as well as human resources that do not adhere to the principles of "Know your employees" (Kasfari, 2021).

A manager should be able to encourage and influence his subordinates to achieve the desired goals that have been implemented before. To guarantee a problem whether the company's goals are carried out properly, therefore management must be able to create a system that can increase the productivity and efficiency of an organization so that undesirable events cannot be repeated.

Managerial performance can be a benchmark to determine the extent of the company's productivity and efficiency. If managerial performance is weak, it will not rule out the possibility of mistakes made by both managers and employees, inaccuracies or considerable negligence. The case shows that the internal control at the bank is weak and results in a decrease in managerial performance. Therefore, the factors in internal control must be evaluated so that they run according to expectations and the function of internal control capabilities in one of the cases above.

Internal control as a process carried out by the board of commissioners or leaders, management and other personnel of the entity that is designed to provide sufficient confidence in achievement. there are 3 groups of objectives, namely the reliability of financial reporting, then the effectiveness and efficiency of operations and compliance with applicable laws and regulations (IAI, in Triadi, 2016). Therefore, large industries and industries that are growing require a large role of internal control as well. Because the size of the industry continues to grow, there are also many people participating in industrial activities that are specified in certain fields, thus allowing the emergence of errors that can occur. In internal control, management performance is very important because it is the core of the industry to achieve its goals (Triadi, 2016)

With the existence of internal control so that all processes of audit activities, reviews, assessments, monitoring, and other supervisory activities for the organization in order to provide sufficient trust if the activities have been carried out in accordance with established benchmarks effectively and efficiently (Sari, 2016).

The internal control issued by COSO consists of 5 (five) components, namely the control environment, risk evaluation, control activities and information, communication and monitoring (Triadi, 2016).

Today's industrial world, especially banking, is faced with intense competition and must increase value. Where to be able to survive must provide the best service to consumers and stakeholders in the form of service products, as well as an increasingly valuable responsibility.

Bank Indonesia regulations require demands for the implementation of GCG (good corporate governance) as a form of public service responsibility for the community, especially banking managerial performance. In the Indonesian banking sector, especially in the managerial performance of Bank Rakyat Indonesia (BRI) as one of the largest banks in Indonesia that implementsgood corporate governance. Apart from being a rule,good corporate governance much needed in the world of banking.

The application of GCG can increase managerial performance, especially to reduce the risks that may occur by the Board of Directors or related people to make decisions that benefit or harm themselves, and in generalCorporate Governance can increase investor confidence (Masitoh et al., 2018). Because the performance of a bank is closely related to the role and function of management in managing the bank.

Theory agency is an explanatory theory agency relationship and the problems it causes (Jensen and Meckling, 1976 in Ardianingsih et al., 2010). Agency theory supports the existence of internal control and good corporate governanced on managerial performance in managing the company's business, with good managerial performance it is hoped that it can minimize the adverse effects that may occur through monitoring the performance of managers and other related individuals.

According to theory contigency , the relationship between one organization or organizations with their surrounding environment as a whole, is very dependent on the surrounding environment or situation (it depends on the situations). Such a view requires both managerial professionals to further develop their adaptability or adapt themselves to their work environment, to be more flexible and simpler in the decision-making process made by managers (Fara, 2018)

According to Andriyanto (2013), Triadi (2016) and Kasfari (2021) show that internal control and application of the principles good corporate governance have positive results. According to Melasari (2016) it shows that internal control and application of principles good corporate governance has a different result that is a negative effect.

The purpose of this study is to determine the effect of internal control on managerial performance at Bank Rakyat Indonesia (BRI) Bogor City and the effect of applying the principles good corporate governance on managerial performance at Bank Rakyat Indonesia (BRI) Bogor City so that the hypothesis in this study is H_1: Internal control is suspected to have a significant positive effect on managerial performance. H_2:Application of the Principles Good Corporate Governance suspected to have a significant positive effect on managerial performance.

II. METHODOLOGY

The theoretical framework proposed for this research is based on the theoretical results as described above which can be seen in the following figure:
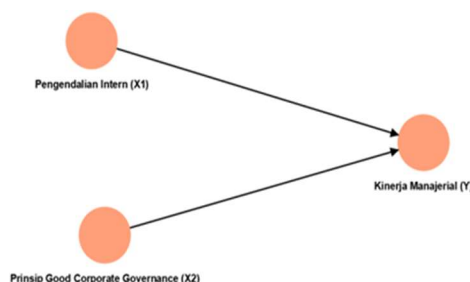
This type of research is a type of quantitative research. Quantitative research is research that focuses on measuring and analyzing causal relationships between various variables, aiming to explore a number of things that affect managerial performance at Bank Rakyat Indonesia (BRI) Bogor City (Erlina, 2011 in Kasfari, 2021) with the research method it will known independent variable as a significant relationship between internal control variables and the application of the principles good corporate governance on managerial performance variables as the dependent variable.

This research was conducted in order to obtain data relating to issues concerning the research object, namely, Managerial Performance as a Variable (Y), Internal Control as a Variable (X1), and Application of the Principles good Corporate Governance as a variable (X2). The research subject can be a place, respondent, or object under study which is used as a research unit. The subjects of this study were all employees of Bank Rakyat Indonesia (BRI) Bogor City from middle to lower classes. The time of the research was carried out at the time of distributing the questionnaires in a period of approximately 2 months starting in May 2023 to June 2023.

This study uses data sources from primary data, namely data sources obtained directly from the original source (the intended respondent). Questionnaires were distributed to all BRI branches in Bogor City. Obtained by distributing questionnaires (Google Form) to all respondents who included questions about (1) internal management, (2)Good Corporate Governance, and (3) managerial performance carried out at Bank Rakyat Indonesia (BRI) Bogor city (Indriantoro & Supomo, 1999 in Andriyanto, 2013). The population used in this study is Bogor City BRI employees from the lower middle class. Questionnaires were distributed to all BRI branches in Bogor City. the sampling technique used in this study isnon probability sampling with census or saturation sampling techniques. This study uses the help of SEM-SMARTPLS 4.9.0.3 software

III. RESULT AND DISCUSSION

Questionnaire (Google Form) was distributed to all BRI branches in Bogor City, from these results the number that gave the response that the researchers distributed was 99 employees of Bank Rakyat Indonesia (BRI) Bogor City, and can be processed for further testing and analysis. Presentation of data includes the identity data of Bank Rakyat Indonesia (BRI) Bogor City employees which includes age, gender, last education and years of service of the respondents and answers to the results of the questionnaire statements. The research subject data is shown in the following table.

Table 1 Subject Data Based on Gender

Based on Gender	Total	
Male	46	46,46
female	53	53,54
Total	**99**	**100,00**

Based on Table 1, it shows that the questionnaires filled out by respondents at Bank Rakyat Indonesia (BRI) Bogor City were 46 men with a percentage of 46.46 and 53 women with a percentage of 53.54. This shows that the composition of employees when viewed based on gender at Bank Rakyat Indonesia (BRI) Bogor City is considered to be quite balanced because operational activities at Bank Rakyat Indonesia (BRI) Bogor City do not require a dominant gender.

Table 2 Subject Data by Age

Age	Total	
17 Years - 25 Years	43	43,43
26 Years - 34 Years	42	42,42
35 Years - 43 Years	14	14,14
> 43 Years	0	0,00
Total	**99**	**100,00**

Based on table 2 of respondents at Bank Rakyat Indonesia (BRI) Bogor City, it can be seen that respondents who have the highest percentage are aged 17-25 years at 43.43. The second percentage is 42.42 for respondents aged 26-34 years. This is considered reasonable because this decision-making can be categorized as productive age and mature enough to respond to the statements submitted.

Table 3 Subject Data Based on Education

Last Education Level	Total	
D3	23	23,23
S1	71	71,72
S2	5	5,05
S3	0	0,00
Total	**99**	**100,00**

Based on table 3 explaining the respondents to Bank Rakyat Indonesia (BRI) Bogor City employees at the final level of education, it can be seen that respondents with an undergraduate level of education have the highest percentage, namely 71.72. This shows that S1 graduates are considered to have work skills and are ready to accept situations and conditions in the work environment.

Table 4 Subject Data Based on Work Time

Length of Service Period at BRI	Total	
< Dari 1 Years	5	5,05
1 - 2 Years	13	13,13
2 - 3 Years	3	3,03
> From 3 Years	78	78,79
Total	**99**	**100,00**

Based on table 4, it can be seen that most of the respondents have worked for > 3 years (78.79). This shows that in a period of more than 3 years employees are considered to have been trusted to carry out their job responsibilities.

Measurement Model Evaluation (Outer Model)

1. Validity Test (Convergent Validity)

From these results the criteriavalidity and reliability can be seen through the reliability value of a variable and value Avarage Variance Extracted (AVE) of each variable. A variable will be said to have high reliability when the value composite reliability above 0.7 and AVE has a value above 0.5. Based on the table it is stated that all variables ful fill composite reliability because every value is above the recommended number, which is above 0.7 which already has reliable criteria. The following are the results for all internal control constructs,Good Corporate Governance and managerial performance.
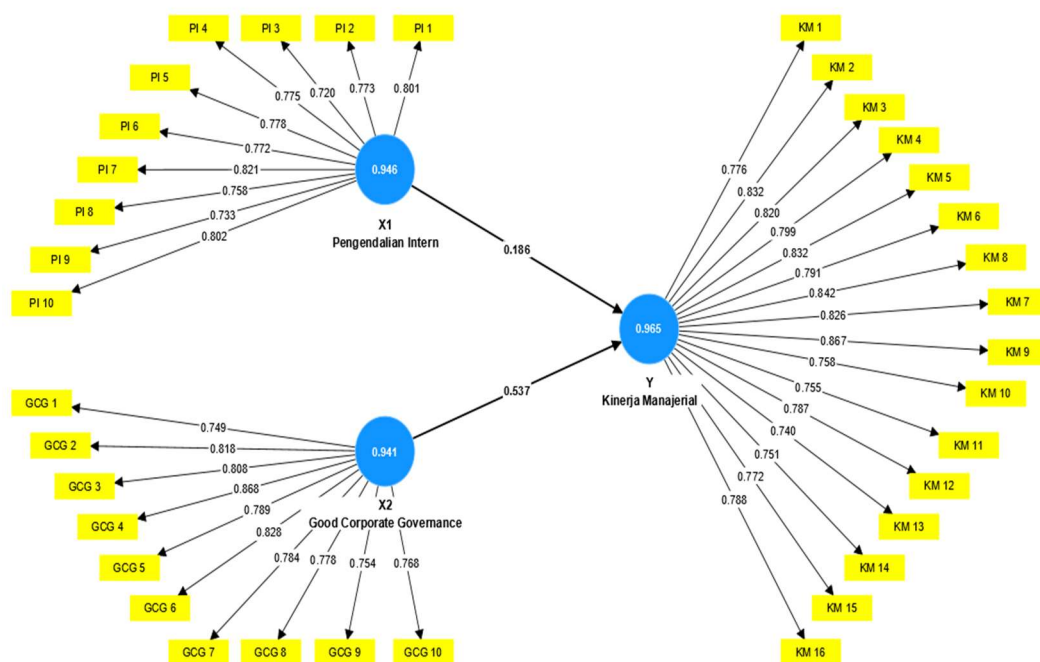
Figure 1 Test results Outer Model

item values generated by internal control variables, principles good corporate governance and managerial performance has met the criteria convergent validity because all factors have a value of more than 0.7. So it can be concluded that all constructs are valid.

2. Test the Validity Using AVE (Discriminant Validity)

Table 5 Mark Avarage Variance Extracted (AVE)

Variable	*Average variance extracted* (AVE)	Information
Internal Control	0.599	Valid
Good Corporate Governance	0.632	Valid
Performance Managerial	0.635	Valid

Source: Processed Data SmartPLS 4.0.9.3

Based on table 5, the results of the AVE value are above 0.50 for all constructs. Internal control has an AVE value of 0.599,Good corporate governance has an AVE value of 0.632, and managerial performance has an AVE value of 0.635. so that the conclusions received are all constructs of internal control variables,good corporate governance and managerial performance has a high AVE value and all constructs have a value above >0.5.

3. Reliability Test (Composite Reliability)

Table 6 Reliability and validity constructs

Variable	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Performace Managerial (Y)	0.962	0.965	0.965	0.635
Principles *Good Corporate Governance* (X₂)	0.935	0.941	0.945	0.632
Internal Control (X₁)	0.927	0.946	0.937	0.599

Source: Processed Data SmartPLS 4.0.9.3

Then it can be concluded that each construct has a high level of reliability test. This can be shown from the value composite reliability of all constructs greater than 0.7. Mark composite reliability the results of all constructs are very good, namely above 0.7, so that they meet the reliability assumption.

Structural Model Evaluation (Inner Model)

The purpose of the evaluation of the structural model is to predict the relationship of each latent variable based on the substantive theory of the structural model and is evaluated through the R-square for the dependent construct.

1. R-Square (R2)

Table 7 R-Square (R2)

Item	R-*square*	R-*square adjusted*
Managerial Performance (Y)	0.352	0.339

Source: Processed Data SmartPLS 4.0.9.3

According to the results stated in R-Square in table 5 shows that the value of R-square is 0.352. it shows that the internal control variable (X1) and principles good corporate governance (X2) together are able to explain the diversity of managerial performance variables (Y) of 35.2% while the remaining 64.8% is explained by other variables that are not included in this research model.
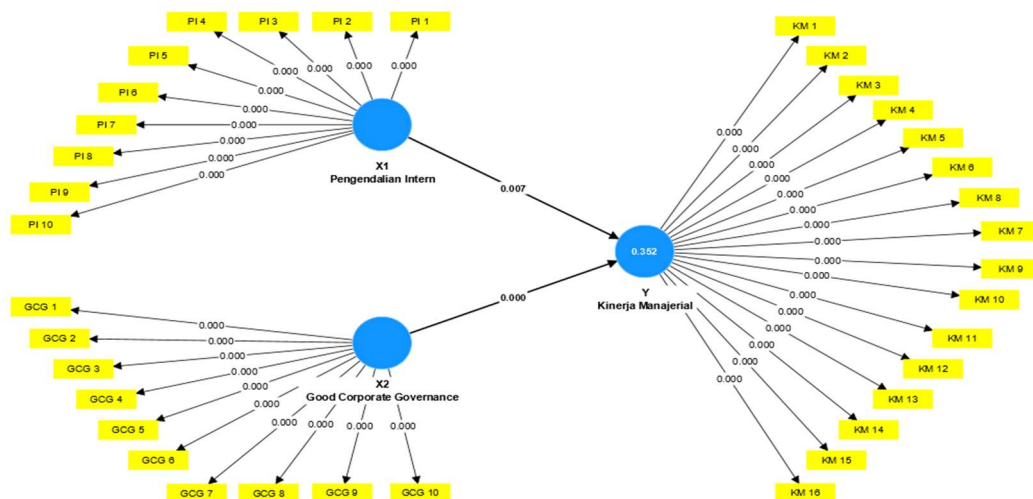
2. Hypothesis Testing
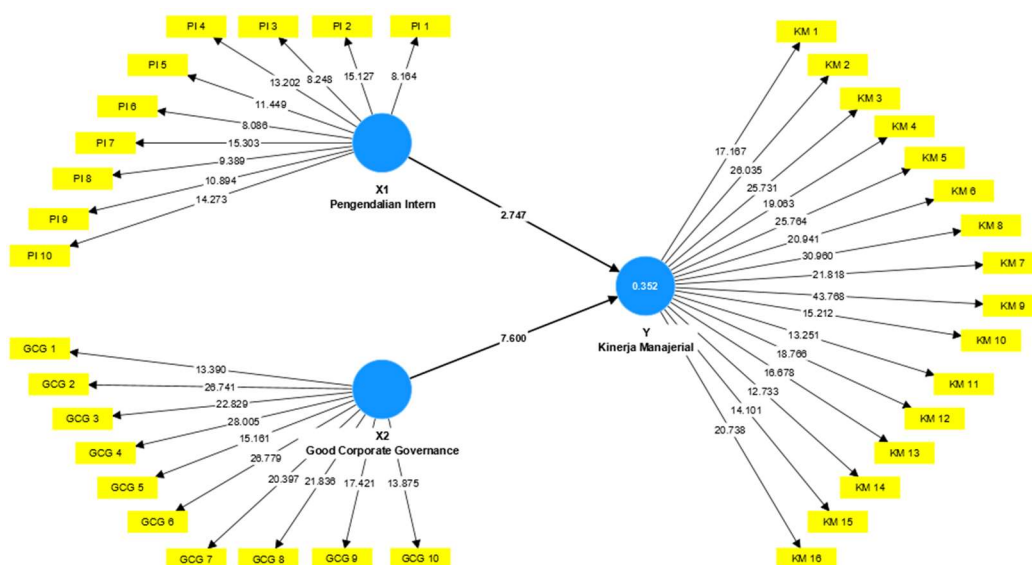

Figure 2 Hypothesis Test Results P-Value

Figure 3 Hypothesis Test Results T-Statistics

Source: Processed Data SmartPLS 4.0.9.3

To be able to find out whether a hypothesis is accepted or rejected, the thing that must be done is to pay attention to the significance value between constructs. T-statistics and p-value. Due to this, measurement estimates and standard errors are no longer calculated using statistical assumptions. But basing on empirical observation. On method resampling bootstrap to this study, the hypothesis can be accepted if the significance value is t-statistics greater than 1.96 as well as or p-values less than 0.05, so that Ha is accepted and Ho is rejected as well.

Table 8 Based Hypothesis TestTotal Effects

Construct	Original sample (O)	Sample mean (M)	Standar deviation (STDEV)	T statistics (|O/STDEV|)	P values
Internal Control (X1) -> Managerial Performance (Y)	0.186	0.226	0.068	2.747	0.007
Principle *Good Corporate Governance* (X2) -> Managerial Performance (Y)	0.537	0.539	0.071	7.600	0.000

Source: Processed Data SmartPLS 4.0.9.3

The internal control construct has a t-statistics 2.747 is higher than 1.96, as well as the p-values of 0.007 lower than 0.05. therefore, the first hypothesis which states that there is an effect of internal control on managerial performance is proven.

As for the next construct namely good corporate governance has a t-tatistics of 7,600 is greater than 1.96, and has a p-values of 0.000 lower than 0.05. therefore, the second hypothesis that states that there is a principle effect good corporate governance on managerial performance is evident.

Discussion

Based on statistical analysis, it has been determined that the effect of internal control on managerial performance has a significant effect, and also the effect of applying the principlesgood corporate governance on managerial performance has a significant effect. The following is an explanation of the results of the hypothesis.

Table 9 Research Hypothesis

Hypothesis	Relationship	Path	T Statistics	P Values	Information
1	PI ->KM	0.186	2.747	0,007	H1 Accepted
2	CGC->KM	0.357	7.600	0,000	H2 Accepted

Source: Processed Data SmartPLS 4.0.9.3

Effect of Internal Control on Managerial Performance

The exogenous construct of internal control has a significant positive effect (O=0186) on the managerial performance construct. t-tatistics for this construct relationship is 2.747 higher than 1.96, and the p-value of 0.007 is lower than 0.05. therefore, the first hypothesis (H1) which states that internal control has a significant effect on the managerial performance of Bank Rakyat Indonesia (BRI) Bogor City.

The information used by evaluating the organizational and managerial performance of a company provided by internal control also provides how to make plans. Good and effective internal control can give confidence to financial reports that can be used in accordance with the applicable Constitution. A manager will be able to make predictions and decisions from financial reports that can be used. And any action that will be taken as an increase in operational activities that are efficient and effective. Implementation of high internal control will have an effect on managerial performance will also increase.

The theory expressed by According to (Jensen and Meckling, 1976 in Ardianingsih et al, 2010) suggests that agency relationships will occur when one individual or more owners (principals) employ other individuals (agents/managers) to be given the trust and power to carry out duties according to policies and responsibilities and then to make a decision on behalf of the relevant principal. As is agency theory This will make it easier to deal with problems that occur related to managerial performance. In terms of this explanation, it can be seen that there is a connection between internal control and managerial performance. To improve managerial performance is largely determined by the existence of internal control. Due to the existence of good internal control, it will be able to

improve the performance of a manager, as well as at Bank Rakyat Indonesia (BRI) Bogor City. The impact given by internal control greatly influences the achievement of the performance of managers. This can be seen from examples of good communication between employees and managers, therefore, managers can see the behavior of each employee easily, with good environmental conditions it will reduce and prevent fraud and actions that may occur.

The results of this study are in accordance with research conducted by (Kasfari, 2021), giving the result that internal control has a significant influence on managerial performance. (Wardani, 2017) proves that internal control has a significant influence on managerial performance. While this research is not in accordance with the results of research conducted by (Melasari, 2016) that internal control has no significant effect on managerial performance.

The Effect of Applying the PrinciplesGood Corporate Governance On Managerial Performance

exogenous construct good corporate governance has a significant positive effect (O = 0.537) with the managerial performance construct. T-statistics against this construct relationship is 7.600 higher than 1.96, as well as the p-values 0.000 is lower than 0.05. therefore, the second hypothesis (H2) stated that the application of the principles good corporate governance has a significant influence on managerial performance at Bank Rakyat Indonesia (BRI) Bogor City,good corperate governance implemented by the company is more than enough to guarantee strong and sustainable managerial performance.

According totheory contigency, the relationship between one organization or organizations with their surrounding environment as a whole, is very dependent on the surrounding environment or situation (it depends on the situations). Such a view requires both managerial professionals to further develop their adaptability or adapt themselves to their work environment, to be more flexible and simpler in the decision-making process made by managers (Fara, 2018) within an organization to be more precise at Bank Rakyat Indonesia (BRI).) The city of Bogor has a relationship with the implementation of the principles good corporate governance, because good corporate governance is asystem who made client believe that they will reap the benefits. If the organization provides managerial advantages, it will affect managerial performance on the environment so that good corperate governance applied will also affect managerial performance. The subject of this research is the People's Bank of Indonesia (BRI) Bogor City which has implemented the principles good corperate governance (transparency, accountability, responsibility, independence, and fairness) that can direct the control of company performance. Increased managerial performance can be influenced by the application of principles good corperate governance.

The results of this study are in accordance with the research from The results shown from research (Andriyanto, 2013) and (Triadi et al, 2016) show that there is a significant effect on managerial performance. Meanwhile in research (Melasari, 2016) good corporate governance has a partial effect on managerial performance.

IV. CONCLUSION

Based on the results of data analysis using SmartPLS version 4.9.0.3 it was found that the internal control variable (X1) has a positive and significant influence on managerial performance (Y) at Bank Rakyat Indonesia (BRI) Bogor City. Variable application of principles good corperate governance (X2) has a positive and significant influence on managerial performance (Y) at Bank Rakyat Indonesia (BRI) Bogor City.

From the results listed in R-square shows that the R-square is 0.352. it shows that the internal control variable (X1) and principles good corporate governance (X2) together are able to explain the diversity of managerial performance variables (Y) of 35.2% while the remaining 64.8% is explained by other variables that are not included in this research model.

Subsequent research can expand or add to the research sample population and include other variables beyond the variables already used in this research model. The variable in question isdecentralization, participation in budgeting,total quality management, system management accounting information,system management control and other variables that can affect managerial performance, so that the research results are better able to describe managerial performance.

REFERENCES

[1] Al-jwyalif, I.M. 2015. The Role of Internal Control in Enhancing Corporate Governance: Evidence from Jordan. International Journal of Business and Management, Vol. 10, No. 7; 2015

[2] Andriyanto, N. 2013. Pengaruh Pengendalian Intern dan Penerapan Prinsip-prinsip Good Corporate Governance Terhadap Kinerja Manajerial (Studi Empiris Pada PT BRI (Persero) Tbk Cabang Jember. Jember

[3] Ardianingsih, A., dan Ardiyani, K. 2010. Analisis Pengaruh Struktur Kepemilikan Terhadap Kinerja Perusahaan. Jurnal Pena, Vol. 19 No. 2, September 2010

[4] Fadillah, 2020. Manajer BRI korupsi Rp. 2,1 Miliar untuk judi bola dan kalah terus nasabah kaget [Internet] Tersedia pada: https://www.kompas.tv/regional/110368/manajer-bri-korupsi-rp-2-1-miliar-untuk-judi-bola-dan-kalah-terus-nasabah-kaget <diakses pada 02 Juni 2023>

[5] Fara, N. 2018. Pengaruh Pengendalian Intern Dan Pengelolahan Keuangan Daerah Terhadap Kinerja Pemerintah Daerah Dengan Komitmen Organisasi Sebagai Variabel Moderasi (Studi Empiris Pada SKPD Kota Tidore Kepulauan). Jurnal Riset Akuntansi, Volume.5, Nomor.2, Maret 2018, Hlm. 74-89

[6] Jusuf, R.S. 2013. Analisis Pengaruh TQM, Sistem Pengukuran Kinerja dan Reward Terhadap Kinerja Manajerial. Jurnal EMBA, Vol.1 No.3 Juni 2013, Hal. 634-644

[7] Kasfari, F.P., 2021. Pengaruh Pengendalian Intenal dan Penerapan Prinsip-prinsip Good Corporate Governance Pada PT Bank Central Asia Tbk. Medan

[8] Marzuki, 2013. Pengaruh Pengendalian Intern, Sistem Akuntansi Manajemen, dan Kapasitas Sumber Daya Manusia terhadap Kinerja Manajerial Pada Lembaga Keuangan Mikro di Kota Banda Aceh dan Kabupaten Aceh Besar. Jurnal Akuntansi Universitas Abulyatama. Banda Aceh

[9] Masitoh, N.S., dan Hidayah, N. 2018. Pengaruh Penerapan Good Corporate Governance Terhadap Kinerja Perusahaan (Studi Empirik Pada Perusahaan Perbankan di BEI tahun 2014-2016). Jurnal Tekun. Vol 1. No. 1

[10] Melasari, R. 2016. Pengaruh Pengendalian Intern dan Penerapan Prinsip-prinsip Good Corporate Governance Terhadap Kinerja Manajerial (Studi EmpirisPada Perusahaan Perbankan Di Tembilahan). Jurnal Akuntansi dan Keuangan, Vol.5, N0.1, Januari–Juni2016

[11] Sari, E.J.O. 2016. Pengaruh Partisipasi Penyusunan Anggaran, Akuntabilitas Publik, Desentralisasi, Dan sistem Pengendalian Intern Terhadap kinerja Manajerial (Studi Pada SKPD Kabupaten Kuantan Singingi). JOM Fekon. Vol. 3, No. 1

[12] Sigilipu, S. 2013. Pengaruh Penerapan Informasi Akuntansi Manajemen dan Sistem Pengukuran Kinerja Terhadap Kinerja Manajerial. Jurnal EMBA, Vol.1 No.3 Juni 2013, Hal. 239-247

[13] Setiawan, H. 2013. Pengaruh Likuiditas Dan Hutang Jangka Panjang Terhadap Kemampulabaan Studi Kasus Pada PT Matahari Putra Prima Tbk dan PT Ramayana Lestari Sentosa Tbk. Jurnal Ilmiah Kesatuan (JIK). Vol. 11, No. 1

[14] Triadi, A.A.L., dan Suputra, I.D.G.D. 2016. Pengaruh Pengendalian Intern dan Penerapan Prinsip-Prinsip Good Corporate Governance Terhadap Kinerja Manajerial. E-Jurnal Akuntansi Universitas Udayana. Vol. 16, No.2

[15] Wardani, E. 2017. Pengaruh Pengendalian Intern Dan Penerapan Good Corporate Governance Terhadap Kinerja Manajerial Pada Hotel Berbintang 3 Sampai 5 Di Kota Pekanbaru. Pekanbaru: Fakultas Ekonomi

[16] Yuniarti, E., dan Saty, F.M. 2008. Pengaruh Komitmen Organisasi Dan Gaya Kepemimpinan Terhadap Hubungan Antara Partisipasi Anggaran Dan Kinerja Manajerial (Studi Empiris Pada Kantor Cabang Perbankan Di Propinsi Lampung)