



Website:

ejournal.umm.ac.id/index.php/jrak

***Correspondence:**

abdulazis1457@gmail.com

DOI: [10.22219/jrak.v10i3.13308](https://doi.org/10.22219/jrak.v10i3.13308)

Citation:

Aziz, A., Kara, M.H., Abdullah, M.W., & Amiruddin. (2020). Sharia Internal Control Towards Organizational Commitment: Implementation And Its' Implication. *Jurnal Reviu Akuntansi dan Keuangan*, 10(3), 525-534.

Article Process

Submitted:

August 19, 2020

Reviewed:

August 29, 2020

Revised:

December 8, 2020

Accepted:

December 9, 2020

Published:

December 31, 2020

Office:

Department of Accounting
University of Muhammadiyah Malang
GKB 2 Floor 3.
Jalan Raya Tlogomas 246,
Malang, East Java,
Indonesia

P-ISSN: 2615-2223

E-ISSN: 2088-0685

Article Type: Research Paper

SHARIA INTERNAL CONTROL TOWARDS ORGANIZATIONAL COMMITMENT: IMPLEMENTATION AND ITS' IMPLICATION

Abdul Azis^{1*}, Muslimin H Kara², Muhammad
Wahyuddin Abdullah³, Amiruddin⁴

Afiliation:

¹Faculty of Economics and Management, Universitas Muhammadiyah Parepare, Indonesia

^{1,2,3,4}Faculty of Economics and Business, Universitas Islam Negeri Alauddin Makassar, Indonesia

ABSTRACT

This study aimed to investigate the correlation between organizational commitment, organizational culture, ownership structure, good corporate governance and internal sharia control. This research combined two major theory that is involved aspect of sharia in seeing its impact on organizational commitment. This study employed a quantitative descriptive approach to data collection and data analysis. The problem studied was phenomenological. The participants of the study consisted of 244 active employees working as leaders at the Surgical Department of Andi Makkasau Hospital, Parepare. The Partial Least Square (PLS) path modelling was used in data analysi. Employees who have high organizational commitment and can implement internal sharia control in doing their work will have better performance. This can help reduce the rate of employee turnover and increasing employee attendance rates and also become intellectual property in the field of Islamic economics, especially in developing the concept of good corporate governance that is based on internal control which is expected to be applied widely in the community.

KEYWORDS: Good Corporate Governance; Internal Sharia Control; Organizational Commitment

INTRODUCTION

The role of governance in healthcare organizations such as hospitals is paramount. Governance helps hospitals achieve the goals set out in their vision and mission as an organization. Quality hospital services that comply with the established standards of an organization are part of good hospital governance. (Aini & ., 2019) Good hospital governance is the operation of a hospital according to its basic principles (Eeckloo, Van Herck, Van Hulle, & Vleugels, 2004; Jha & Epstein, 2010; Sitohang, 2014)).

Good governance can be explained within the context of modern corporate governance, about the accountability and benefits that can be gained. Good governance practices have become a primary concern of companies because good governance can protect the companies from problems that can bring down their performance (Mutamimah & Phradiansah, 2014). Good governance practices must be implemented in all organizations, including hospitals, to maintain and even improve the performance of the human resources involved. An organization runs the hospital in it, so if a hospital is not running well, there is a need for a review of the organization that runs it (Pribadi, F., Santosa, E., & Rusep, B. E. H. I, 2012).

Providing high-quality care is one of the ideals of Islamic hospitals and healthcare organizations. The problems and benefits related to the ideals are often discussed by the organizations, especially those relating to the internalization of Islamic values in the hospital management and health services in the hospitals, considering that currently there are many issues in society to distrust medical treatment and replace it with alternative medicine under the guise of religion. The application of good corporate governance is not only recommended and required for state-owned enterprises only. Hospitals also state that hospitals must carry out good corporate governance and good clinical governance (Law No. 44 of 2009).

As a dominant Islamic society, an Islamic-based hospital's existence does not yet have reference standards and legitimizing institutions or whether the hospital has met Islamic values in providing services. The application of Islamic values needs to be strengthened by the application of sharia hospital management. It is done to convince Muslim patients that the hospital has adopted Islamic values in its services, so there is no need to accept the treatment.

Organizational commitment is a condition where an employee upholds the success of an organization or company. When an employee is committed to his organization, the employee will make every effort to run well and adequately. The principles of good corporate governance are applied so that the company can run well and properly. Therefore, employees who have organizational commitment will participate in applying good corporate governance principles (Lestari, 2013).

Organizational commitment is a condition where an employee sides with a particular organization and its goals and intends to maintain membership in that organization. According to (Palembang1 et al., 2017), organizational commitment refers to the level of trust and acceptance of the workforce towards the organization's goals and the desire to remain in the organization (Mathis & Jackson, 2012). Organizational commitment contains elements of loyalty to the organization, involvement in work, and identification of organizational values and goals. Organizational commitment describes the employees' relationship with the company or with the organization virtually (Mu'amar et al., 2017; Yaya & Suprobo, 2019). Following the above theoretical description, it can be said that organizational commitment has a significant influence on the application of good corporate

governance principles in general. However, organizational commitment is more dominant in transparency, independence, and fairness (Abidin., 2019). It is supported by research conducted by (Hardinto & Handoyo, 2019; Mardian et al., 2019), indicating that internal audit and organizational commitment have a significant effect on the implementation of good corporate governance, both simultaneously and partially (Munawaroh & Azwari, 2019; Sujana, 2017).

Professional standards for public accountants and internal control are an internal system that includes the organization, all methods and coordinated provisions adopted by a company to protect its property, correct the accuracy and reliability of accounting data, and improve business efficiency (Hidayat, 2018; Sudarman et al., 2019). A study conducted by Lestari, Sofianty & Kuntorini, (2019) showed that internal control and the application of the good corporate governance principles, including public accountability, could directly or indirectly affect organizational performance

Andi Makkassau Hospital, located in the City of Parepare, is currently nominated as one of the 14 district/city referral hospitals in South Sulawesi. This status has given the hospital more responsibilities. Researchers also chose this hospital first because of accessibility and the large potential for the internal application of sharia controls. The Regional Public Service Agency status attached to the hospital also requires all professional elements to work hard to provide the best service to the patients.

Ristanti, Sinarwati, & Sujana, (2014) also states that there is a direct or indirect effect of internal control on organizational commitment. Implementing good corporate governance principles includes public accountability and organizational performance (Farida; Yuliani; Gunarti, 2020). The relationship between organizational commitment and internal control is following the opinion that states that only with high commitment can a company produce good business. The basic assumption of internal control is a management responsibility. Effective internal control is an essential and fundamental component of organizational management for good and safe operations (Saputra, 2017; Siswanti, 2016).

Sharia business in Islam must be run with good governance because it is seen as one of the righteous manifestations or deeds based on piety. Therefore, adherence to the spiritual and operational principles is required. It is intended to allow for blessings, sustainable benefits in worldly life, in addition to activities that can be accountable to God Almighty. Businesses that are run with good governance will be more likely to remain sustainable or to run well. Business continuity is critical because it can promise benefits to all parties involved, including the surrounding environment. Thus, Sharia upholds a profitable business because it provides broad benefits for all parties.

Weak internal control can also lead to individual or group frauds because of the opportunity to cheat (Anugerah & Akbar, 2014). One of the causes of fraud is internal control's weakness caused by the malfunction of internal audit in a company. Internal audit functions to provide guarantee and consulting services to companies for operational efficiency and internal control. Therefore, internal auditors play a significant role in preventing fraud and conducting investigations if fraud has occurred (Agustina & Sulardi, 2018). Previously many studies were examining the impact of internal control on an institution. This research is different from those previous studies wherein this involved study aspect of Sharia in seeing its impact on organizational commitment. It is crucial because there is optimism in involving Islamic values in internal control in an organization.

This study aimed to determine the correlation between organizational commitment and internal sharia control and its effect on good corporate governance at Andi Makkasau Hospital, Parepare. This study's results can be used as an underlying theory for internal control both in private or government companies. In sharia studies, internal control uses sharia maqashid theory. Therefore, these two theories were combined in this study to create a control tool that can be used both in private and government-based companies as a sharia-based control solution.

Framework

In this study, there are two grand theories used and the first is the theory of internal control, and the second is the theory of Maqashid Sharia. These two theories are the primary support, where the researcher combines these two theories as a formulation to be implemented in the research location. A hospital as a health service is one of the government organizations where all elements of society are in it. In general, the internal management of controls implemented at Andi Makkasau Hospital is conventional and does not involve religious elements in applying organizational culture. GCG with conventional internal control overrides excellent service but prioritizes guarantees for patients. Of course, the cause of public dissatisfaction with the service also characterizes the organization's weak commitment to the Andi Makkasau hospital. It is a testament to the practice of imbued and unfounded Islamic organizations. The application of internal control of Sharia is a control called maqashid Sharia, and religion cannot be separated because it has become the order of human life. Based on maqashid Sharia, prioritize problems as the primary form of service for patients compared to guarantees. It is hoped that with internal control of maqashid Sharia, the organizational commitment to running the company can prioritize the aspect of satisfaction in all user elements.

There are ten hypotheses on this research:

H₁: Organizational Commitment has a positive effect on Sharia Internal Control

H₂: Organizational Culture Has a Positive Effect on Internal Control

H₃: Ownership Structure has a positive effect on Sharia Internal Control

H₄: Organizational Commitment has a positive effect on good corporate governance

H₅: Organizational Culture has a positive effect on good corporate governance

H₆: Ownership Structure has a positive effect on Good Corporate Governance

H₇: Sharia Internal Control has a positive effect on good corporate governance

H₈: Organizational Commitment has a positive effect on Good corporate governance through Sharia Internal Control

H₉: Organizational Culture Has a Positive Effect on Good corporate governance through Sharia Internal Control

H₁₀: Ownership Structure has a positive effect on Good corporate governance through Sharia Internal Control

METHOD

This study was conducted in Andi Makkasau Hospital, Parepare, considering the hospital's potential as a model hospital where good corporate governance based on internal sharia control can be implemented. This study employed a quantitative descriptive approach to

data collection and data analysis. The problem studied was phenomenological. Therefore, this study was designed to describe a phenomenon systematically, factually, and accurately. The data collected consisted of all good corporate governance practices implemented at Andi Makkasau Hospital, Parepare, based on internal sharia control. This study population consisted of all leaders at all levels who were working as the director, head of the department, section chief, and head of affairs and staffing at Andi Makkasau Hospital, Parepare. A probability sampling method was in this study. The samples were selected using the stratified random sampling technique. Out of 244 participants, 27 participants were high school graduates, 14 hold a D1 degree, 4 had a D2 degree, 22 had a D3 degree, 152 had a bachelor's degree, and the rest (25) holds a master's degree.

Procedures and Techniques for Data Collection

The data collected should be accurate and relevant to the problem discussed in this study. Therefore, the procedures and techniques for data collection involved the following methods:

1. Direct observation

Direct observation was conducted by observing and recording various performance variables directly on-site (at Andi Makkasau Hospital, Parepare).

2. Interview

Interviews were conducted with the directors and employees of Andi Makkasau Hospital, Parepare. The interviewees worked as a Supervisor, Head of Department, Section Chief, Head of Affairs, and Staffing at the hospital.

3. Documentation

The documentation data were obtained from various sources, such as from the Department of Finance, Department of Production, and Department of Public Relations of the hospital. Before the use, the documents were confirmed directly with the critical informants found in the field.

4. Survey

A survey questionnaire that had been organized based on the research objective was distributed to the respondents. The questionnaire was used to collect data on the performance of Andi Makkasau Hospital, Parepare.

Data Analysis

Data analysis was performed using computer software called Smart PLS version 3.0.m3. The test significance was measured by comparing the T-table and T-statistic values. If the T-statistic value was higher than that of the T-table, the hypothesis was accepted. The confidence level used in this study was 95% (alpha 95 percent). Based on the result of the one-tailed t-test analysis, the t-table value obtained was >1.68023

RESULTS AND DISCUSSION

The hypothesis testing on the correlation between organizational commitment and good corporate governance through internal sharia control can be seen in Table 1. The result of the hypothesis testing showed that there was a positive and significant indirect correlation between organizational commitment and good corporate governance. It was indicated by a path analysis score of 0.058 and a t-statistic value of 0.980. Compared to the t-table value

(1.969), these numbers were considered significant. It thus indicated that the hypothesis saying that "there is a correlation between organizational commitment and good corporate governance through internal sharia control" was accepted.

Table 1.
Correlation of
Variable
Test

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values
KO ->ICS -> GCG	0,058	0,060	0,030	1,980	0,052

Employee commitment to an organization shows the employee's loyalty to the organization(Saharuddin et al., 2020). Organizational commitment will also foster loyalty and encourage employee involvement in making various decisions(Putriana et al., 2015). Thus, the commitment will lead to a sense of belonging to an organization (Mu'amar et al., 2017; Robbie & Novianti, 2020). The high tendency of a person to act following the existing internal standards depends on his/her strong commitment to the organization (Pratolo, 2008).

Achieving a goal is necessary to establish cooperation among members based on their commitments to the organization they occupy (Wijethunga & Ekanayake, 2015). With hard work and strong determination, organizational goals can be achieved optimally, and needless to say, by bringing its value to each of its members. In any case that occurs with the organization, the members' attitude becomes a benchmark of the commitment pledges made to survive in the organization (Rini & Fitri, 2015).

Concerning the Islamic organizational work ethic, every Muslim must commit to his organization in the world. They have an obligation to all forms of justice, truth, and spiritual piety that work both for the organization and themselves as a form of accountability as a khalifa on earth. It is the essence that we obtained after conducting in-depth interviews with several informants in this study.

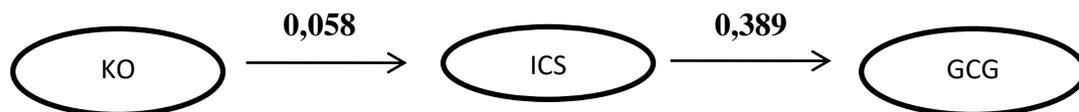
From the perspective of Islam, one's commitment is reflected in every deed s/he performs. The commitment to carry out khalifa's responsibilities and stay away from Allah's prohibitions is a manifestation of the commitment of a human being as a creature of God, such as depicted in the Qur'an, Surah An-Nisa verse 146 that translates into:

"Except those who repent (from hypocrisy), do righteous good deeds, hold fast to Allah, and purify their religion for Allah (by worshiping none but Allah, and do good for Allah's sake only, not to show-off), then they will be with the believers. And, Allah will grant a great reward to the believers." (The Indonesian Ministry of Religion, Al-Quran and Translations, 2002)

Testing the Model Structure

The testing of the structural model of organizational commitment, good corporate governance (GCG), and internal sharia control can be seen in the following figure 1:

Figure 1.
Testing the
Model
Structure



Note: KO = Organization Commitment
ICS = Internal Sharia Control
GCG = Good corporate governance

Based on the hypothesis testing presented in Figure 1, it can be said that internal sharia control had a positive effect on organizational commitment to create good corporate governance. The correlations of the variables showed a path coefficient value of 0.058 and a t-statistic value of 1.980.

The finding thus suggests that an employee with high organizational commitment will strive for an overall human benefit by maintaining existence, developing quality or quantity materially or spiritually. The implementation of internal Islamic control in an institution aims to prosper life on earth, maintain order in it, sustain the stability of the natural benefit, create a healthy and fair environment that is beneficial for all inhabitants of the earth (Aini, 2019). Spiritually strong organizational commitment in implementing Good Corporate Governance (GCG) requires the commitment of piety to various matters related to business, as stated in the Quran as follows:

"If the inhabitants of the countries are believers and godly, surely We will bestow upon them blessings from heaven and earth, but they deny (Our verses). Therefore We torment them for their deeds".

The practice of devotion in the business world can be enforced by implementing goodness and justice and by abandoning all forms of prohibited behavior. Thus, good merits will be bestowed upon the perpetrators and upon the organization through the formation of a good climate and mutual trust and blessings from Allah that can be shared with all members of the organization.

Islam views a commitment within oneself to carry out a mandate that is held accountable for the future (Safieddine, 2009;). A firm determination (belief) will encourage members of an organization to remain consistent and responsible physically and mentally in carrying out contracts with the organization until they can achieve the mutually agreed upon (Musta'ni, 2017). The verses mentioned above of Allah emphasize that whoever is loyal to someone is also loyal to Allah, and whoever can keep promise will be granted a great reward from Allah.

Many experts agree that that the concepts of corporate governance from the Islamic perspective and the conventional perspective are not pretty much different because both refer to a system where companies are managed, directed, and controlled to protect all the interests and rights of the stakeholders; they are Rini & Fitri, 2015; Saharuddin et al., 2020; and Zahari et al., 2020. Sharia Business Good Governance must be based on a spiritual foundation and an operational foundation. Spiritually, sharia business must be based on faith and piety manifested in commitment to two basic principles: halal and tayyib (good). It is done in order to obtain a blessing from Allah SWT.

CONCLUSION

Organizational commitment has an indirect positive effect on good corporate governance through internal sharia control. Employees who have the high organizational commitment and can implement internal sharia control in doing their work will have better performance. It can help reduce the rate of employee turnover and increasing employee attendance rates. It can also be intellectual property in Islamic economics, especially in developing the concept of good corporate governance based on internal control, which is expected to be applied widely in the community.

REFERENCES

Abidin., Z. A. (2019). Shariah Assurance in ICM: Proposed External-Internal Control

- Framework. *Kurenai*, 12, 107–117.
- Agustina, L., & Sulardi, S. (2018). Kompetensi, Independensi, Dan Motivasi Sebagai Determinan Kinerja Auditor Internal Pemerintah. *Jurnal Reviu Akuntansi Dan Keuangan*. <https://doi.org/10.22219/jrak.v8i1.25>
- Aini, N., & . M. (2019). Determinants of Good Corporate Governance and Its Implications on Organizational Commitments (Empirical Study on Employees of Government-Owned Islamic Banks in Dki Jakarta Province). *KnE Social Sciences*. <https://doi.org/10.18502/kss.v3i26.5424>
- Anugerah, R., & Akbar, S. H. (2014). Pengaruh Kompetensi, Kompleksitas Tugas dan Skeptisme Profesional terhadap Kualitas Audit. *Jurnal Akuntansi*, 2(2), 139–148. <https://doi.org/10.1016/j.jaap.2015.03.007>
- Farida; Yuliani; Gunarti. (2020). The effect of good corporate governance on banking profitability. *Management Science Letters*, 10(9), 2045–2052. <https://doi.org/10.5267/j.msl.2020.2.007>
- Hardinto, W., & Handoyo, S. (2019). Measurement of the Performance and Accountability of Zakāh Organizations in Yogyakarta. *Indonesian Journal of Islamic Literature and Muslim Society*, 3(1), 59. <https://doi.org/10.22515/islimus.v3i1.1340>
- Hidayat, D. (2018). Pengaruh Corporate Governance dan Sharia Compliance Terhadap Nilai Perusahaan Dalam Penawaran Saham Perdana (Initial Public Offering) Pada Bursa Efek Indonesia. *AL-FALAH: Journal of Islamic Economics*, 3(2), 63. <https://doi.org/10.29240/alfalah.v3i2.561>
- Lestari, M. I. (2013). Pengaruh Budaya Organisasi dan Pengendalian Intern Terhadap Penerapan Prinsip-Prinsip Good Corporate Governance (Studi Empiris Pada Rumah Sakit Umum di Kota Padang). *Jurnal Akuntansi Universitas Negeri Padang*, 1(3).
- Lestari, R., Sofianty, D., & Kuntorini, R. S. (2019). *The Influence of Quality of Management Accounting Information System on the Implementation of Good Corporate Governance and It Impacts on the Company Performance*. 307(SoRes 2018), 26–29. <https://doi.org/10.2991/sores-18.2019.6>
- Mardian, S., Nissa, I., & Nasution, N. (2019). the Determination of Sharia Governance on Baitul Maal Wa Tamwil (Bmt) in Depok City. *Jurnal Ekonomi Dan Bisnis Islam (Journal of Islamic Economics and Business)*, 5(2), 102. <https://doi.org/10.20473/jebis.v5i2.10970>
- Mu'amar, M., Syam, D., & Zubaidah, S. (2017). Pengaruh Audit Manajemen, Komitmen Organisasional Manajer, dan Pengendalian Internal Terhadap Penerapan Prinsip-Prinsip Good Corporate Governance. *Jurnal Reviu Akuntansi Dan Keuangan*, 4(2), 647–656. <https://doi.org/10.22219/jrak.v4i2.4950>
- Munawaroh, D., & Azwari, P. C. (2019). Effect of Risk Based Bank Rating on Financial Performance of Sharia Commercial Banks. *Akuntabilitas*, 12(2), 201–214. <https://doi.org/10.15408/akt.v12i2.13189>
- Musta'ni, S. (2017). The Impact of Good Corporate Governance on the Corporate Social Responsibility Disclosure. *Jurnal Keuangan Dan Perbankan*, 10(1).
- Mutamimah, & Phradiansah. (2014). Analisis Implementasi Good Corporate Governance Terhadap Kinerja Sdm Melalui Organizational Commitment. *Ekobis*, 15(2), 55–70.
- Palembang1, A. V. T., 2, O. S. N., & Merinda Pandowo3. (2017). Pengaruh Rekrutmen,

- seleksi dan penempatan kerja terhadap kinerja karyawan (Studi Kasus Pada Karyawan Pt. Pln (Persero) Wilayah Sulutungggo Area Manado). *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(3), 14. <https://doi.org/10.35794/emba.v5i3.17567>
- Pratolo, S. (2008). Pengaruh Audit Manajemen, Komitmen Organisasional Manajer, Pengendalian Intern Terhadap Penerapan Prinsip-Prinsip Good Corporate Governance Dan Kinerja Badan Usaha Milik Negara Di Indonesia. *Jurnal Akuntansi Dan Investasi*, 9(1), 22–47.
- Putriana, L., Wibowo, Umar, H., & Riady, H. (2015). The impact of organizational culture on job satisfaction, organizational commitment and job performance: Study on Japanese motorcycle companies in Indonesia. *International Journal of Education and Research*, 3(9), 103–114.
- Rini, & Fitri, Y. (2015). The Effect of Audit Communitte Role and Internal Control Effectiveness At Islamic Bank Indonesia. *The Journal of Taubidinomics*, 1(1), 81–92.
- Ristanti, N. M. A., Sinarwati, N. K., & Sujana, E. (2014). Pengaruh Sistem Pengendalian Intern, Pengelolaan Keuangan Daerah Dan Komitmen Organisasi Terhadap Penerapan Good Governance. *Jurnal Akuntansi*, 2(1), 1–11.
- Robbie, R. I., & Novianti, K. R. (2020). Exploring the Role of Religiosity in Moderating Employee Commitments in Islamic Banking (Study at Sharia Banks in East Java, Indonesia). *Tsaqafah*, 16(1), 21–34. <https://doi.org/10.21111/tsaqafah.v16i1.3695>
- Safieddine, A. (2009). Islamic financial institutions and corporate governance: New insights for agency theory. *Corporate Governance: An International Review*, 17(2), 142–158. <https://doi.org/10.1111/j.1467-8683.2009.00729.x>
- Saharuddin, S., Mus, A. R., Latief, B., & Andriani, B. (2020). Organizational Culture, Work Commitment and Compensation Effect on Job Satisfaction and Police Members Performance in Makassar Metropolitan City Police (POLRESTABES). *European Journal of Business and Management Research*, 5(2), 1–6. <https://doi.org/10.24018/ejbmr.2020.5.2.282>
- Saputra, A. (2017). Pengaruh Sistem Internal , Kontrol , Audit Internal dan Penerapan Good Corporate Governance Terhadap Kecurangan (FRAUD) perbangkan (Studi Kasus Pada Bank Syariah Anak Perusahaan BUMN di Medan). *Owner Riset & Jurnal Akuntansi*, 1(1), 48–55.
- Siswanti, I. (2016). Implementasi Good Corporate Governance pada Kinerja Bank syariah. *Jurnal Akuntansi Multiparadigma*, 2012, 307–321. <https://doi.org/10.18202/jamal.2016.08.7023>
- Sudarman, Candrarin, G., & Asih, P. (2019). Internal control toward accounting fraud tendency at whole bmt. *International Journal of Scientific and Technology Research*, 8(11), 3230–3233.
- Sujana, E. (2017). Pengaruh Sistem Pengendalian Intern, Kinerja Organisasi Dan Budaya Organisasi Terhadap Penerapan Good Corporate Governance (Studi Kasus Pada Lpd Se-Kecamatan Sukasada). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi S1)*, 7(1). <https://doi.org/10.23887/jimat.v7i1.9308>
- Lembaran Negara Republik Indonesia Nomor 5072, Pub. L. No. 39, 1 Peraturan BPK.go.id 65 (2009).

- Wijethunga, I. I., & Ekanayake, E. M. N. N. (2015). Element of Corporate Governance in Islamic Banks vs Conventional Banks: A Case Study. *Journal of Islamic Banking and Finance*, 3(1). <https://doi.org/10.15640/jibf.v3n1a5>
- Yaya, R., & Suprobo, H. S. (2019). Determinants of Weaknesses in Internal Control of Provincial Government in Indonesia. *Journal of Accounting and Investment*, 20(3). <https://doi.org/10.18196/jai.2003130>
- Zahari, A. E., Supriyati, Y., & Santoso, B. (2020). The Influence of Compensation and Career Development Mediated Through Employee Engagement Toward Turnover Intention of The Permanent Officers Employees at The Head Office of PT Bank Syariah Mandiri. *Journal of International Conference Proceedings*, 3(1), 22–40. <https://doi.org/10.32535/jicp.v2i4.777>.