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# The effect of human resource competency and control management on budget efficiency

**Ishthifa'iyah[1], Wahyu Helmy Damayanti Sukisworo[2]**

[1,2]Faculty of Economics and Business, Universitas Pembangunan Nasional "Veteran" Jawa Timur, Indonesian

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**ABSTRACT**

For an organization, achieving sustainability and competitive advantage depends heavily on budget efficiency as a key factor. This study examines the influence of human resource competency (HRC) and control management (CM) on budget efficiency at PT Swabina. A quantitative approach was used with a survey method, involving 35 employees directly involved in budgeting through saturated sampling techniques. The data were analyzed using the PLS-SEM method with the help of SmartPLS. The results show that HR Competence has a positive and significant effect on Budget Efficiency, with a path coefficient of 0.443 ($P<0.05$). Similarly, Control Management has a significant positive effect with a coefficient of 0.431 ($P<0.05$). Simultaneously, both variables explain 67.2% of the variation in Budget Efficiency ($R^2 = 0.672$). These findings emphasize the importance of improving employee competency and strengthening control systems to support corporate budget efficiency. Thus, the combination of competent human resources and a strong control system is a major factor in achieving budget efficiency. These findings underscore the importance of companies investing simultaneously in developing human resource capabilities and strengthening internal control mechanisms to improve financial performance.



***Corresponding Author:***

Ishthifa'iyah,
Faculty of Economics and Business,
Universitas Pembangunan Nasional "Veteran" Jawa Timur,
Jl. Rungkut Madya, Gn. Anyar, Kec. Gn. Anyar, Surabaya, Jawa Timur, 60294, Indonesian
Email: 22013010290@student.upnjatim.ac.id

## 1. INTRODUCTION

In conditions of global economic uncertainty and increasingly fierce competition, efficient budget management is a key factor in organizational sustainability and competitive advantage. Budgets serve not only as a tool for resource allocation, but also as a strategic instrument for planning, control, and performance evaluation. Budget efficiency that is, achieving maximum output with minimum input is a key indicator of successful financial management, as inefficiency can lead to waste of resources and hinder the achievement of strategic objectives (Harahap et al., 2020).

One of the main factors that influence budget efficiency is human resource (HR) competence. Competent HR, characterized by adequate knowledge, skills, and attitudes, is capable of preparing realistic budgets and detecting potential inefficiencies early on. This finding is supported by (Widyastuti et al., 2022) and (Yulnaezar Pramudya, 2021), who emphasize that the quality of budget planners and implementers has a significant effect on budget absorption and governance. Similar results were also found by (Mardiasmo, 2021) and (Robbins & Judge, 2018), who emphasized the role of individual competence in improving the performance of public and private sector

organizations. In addition to human resource competencies, management control or internal control systems serve as an institutional foundation that ensures organizational activities run according to their objectives. These systems include policies and procedures designed to safeguard assets, ensure information reliability, and improve operational efficiency. Various studies show that strong internal control contributes to increased accountability, transparency, and budget efficiency (Abbas et al., 2023; COSO, 2013; Nursin et al., 2022; Renaningtyas et al., 2022; Vanhorn & Shutterstock, 2021).

Human resource competency and management control are two mutually reinforcing factors. A good control system will not be effective without competent human resources, while excellent human resources require clear structures and procedures to achieve optimal performance. In this context, training and development play a strategic role in improving human resource capabilities to understand and implement control systems, reduce work errors, and improve analytical skills that directly impact budget efficiency (Dewi & Dewi, 2024; Hamsal et al., 2024; Noe et al., 2020; Nurdiana, 2023; Suindari & Juniariani, 2020).

This study is grounded on several key assumptions underlying the causal relationships in the proposed structural model. First, it is assumed that Human Resource Competency has a direct causal effect on Budget Efficiency, as higher levels of knowledge, skills, and professional judgment enable employees to plan, implement, and monitor budgets more effectively. Second, it is assumed that Control Management directly influences Budget Efficiency by providing formal rules, monitoring mechanisms, and corrective controls that reduce deviations and inefficiencies in budget execution. Third, this study assumes that Human Resource Competency and Control Management operate within a complementary framework, where competent human resources enhance the effectiveness of control mechanisms, and well-designed control systems support individuals in performing budgeting tasks efficiently. Finally, the model assumes a relatively stable organizational environment, allowing the observed causal relationships to reflect internal managerial processes rather than external environmental shocks.

However, many organizations still experience a gap between planned and actual budgets, even though formal control systems have been implemented (Springer et al., 2024). This indicates a research gap, as most previous studies have examined the influence of HR competencies and management control separately. Research examining the simultaneous influence and synergistic mechanisms of these two factors on budget efficiency is still limited. Therefore, this research is important to enrich the development of management accounting theory and provide practical recommendations for managers and policymakers in formulating more efficient and targeted budget management strategies (Yulnaezar Pramudya, 2021).

## 2. RESEARCH METHOD

### Population and Sample

The population in this study includes all PT Swabina Gatra employees who are directly involved in the budget cycle, from planning and implementation to accountability. Of the total questionnaires distributed, 29 were returned fully completed and deemed suitable for further analysis. Thus, the sample size (n) used in this study was 29 respondents. This study measures three variables using indicators adapted from (Nintyari & Kurniawan, 2019). The Human Resource Competency (HRC) variable is measured through perceptions of individual capabilities and the effectiveness of training programs. The Control Management (CM) variable is assessed based on task clarity, quality of supervision, and the impact of training as a control mechanism. Finally, the Budget Efficiency (BE) variable is measured based on the monitoring process as well as the effectiveness and compliance in budget utilization.

Table 1. Human resource management indicators

| Code | Indicator | Reference |
|---|---|---|
| MSDM1 | I feel that I have the appropriate skills to perform my duties. | *(Nintyari & Kurniawan, 2019)* |
| MSDM2 | The training provided has significantly improved my abilities. | |
| MSDM3 | Employees in my work environment have the appropriate competencies for their jobs. | |
| MSDM4 | I can complete my work in accordance with the specified standards. | |
| MSDM5 | My knowledge is relevant to the company's current needs. | |
| MSDM6 | After the training, I feel more capable of completing my work efficiently. | |

Table 2. Control management indicators

| Code | Indicator | Reference |
|---|---|---|
| MK1 | Employee duties and responsibilities have been clearly defined | *(Nintyari & Kurniawan, 2019)* |
| MK2 | Work procedures are monitored regularly to prevent deviations. | |
| MK3 | The company has a good internal monitoring system. | |
| MK4 | The training I attended had a positive impact on my performance. | |
| MK5 | Trained employees showed an increase in work productivity. | |

Table 3. Budget Efficiency Indicators

| Code | Indicator | Reference |
|---|---|---|
| EA1 | Each work unit conducts budget evaluations on a regular basis. | *(Nintyari & Kurniawan, 2019)* |
| EA2 | My supervisor monitors the implementation of the budget. | |
| EA3 | There is budget efficiency within the company. | |
| EA4 | The available budget is used effectively in accordance with work priorities. | |
| EA5 | Work activities do not exceed the allocated budget. | |

Table 4 presents a summary of the demographic characteristics of the 29 respondents who participated in this study. Based on this data, the respondents were predominantly aged 31-40 years (69%) and the majority had a bachelor's degree/D4 level of education (55%). In terms of length of service, the largest group had been working for 1-3 years (38%), with most respondents holding staff or equivalent positions (69%).

Table 4. Descriptive data

| Characteristics | Frequency | Percentage | Total |
|---|---|---|---|
| Age | | | |
| 20-25 y.o | 2 | 7% | |
| 26-30 y.o | 7 | 24% | |
| 31-40 y.o | 20 | 69% | |
| Level of Education | | | |
| High School/Vocational School | 8 | 28% | |
| D3 | 4 | 14% | |
| S1/D4 | 16 | 55% | |
| S2 & above | 1 | 3% | 29 |
| Long Working Hours | | | |
| <1 year | 9 | 31% | |
| 1-3 year | 11 | 38% | |
| >3 year | 9 | 31% | |
| Position | | | |
| Supervisor Up | 5 | 17% | |
| Staff & their equivalents | 20 | 69% | |
| Unit Manager | 4 | 14% | |

*Source: Data processed with SmartPLS (2025)*

## 3. RESULTS AND DISCUSSIONS

### Discussion of Indicators Used

To operationalize theoretical concepts into measurable variables, this study adopted indicators (Nintyari & Kurniawan, 2019). Human resource (HR) competency is defined as the ability, knowledge, and skills of employees in managing budgets effectively. The measurement covers two main dimensions, namely inherent competency and development outcomes. Indicators HRM1, HRM4, and HRM5 reflect individuals' perceptions of skills, knowledge, and ability to work according to standards, while HRM2, HRM3, and HRM6 assess the role of training and the work environment in shaping competency. This approach is in line with the findings of (Nintyari & Kurniawan, 2019) and is supported by recent research confirming that HR competencies built through continuous training have a significant effect on the quality of financial and budget management (Anirta et al., 2024; Trisnawati & Bandung, 2021).

Control management is defined as a set of policies, procedures, and practices to direct and oversee the use of the budget in accordance with organizational objectives. Indicators MK1, MK2, and MK3 represent the structural aspects of control, while MK4, MK5, and MK6 place training as a control mechanism for standardizing work quality and implementing training outcomes. Budget efficiency is measured through process indicators (EA1, EA2, EA6) and outcome indicators (EA3, EA4, EA5), which reflect control, transparency, efficiency achievement, and compliance with budget allocation. This approach is consistent with previous literature (COSO, 2013; Mardiasmo, 2021; Renaningtyas et al., 2022) and is reinforced by recent empirical evidence showing that the synergy of internal control and apparatus competence contributes directly to public sector budget efficiency.

### Research Instrument Quality Test

This study uses a quantitative approach with the Partial Least Squares (PLS)-based Structural Equation Modeling (SEM) method analyzed using SmartPLS software. This method was chosen because it has good predictive capabilities, does not require strict data normality assumptions, and remains reliable with relatively limited sample sizes. Prior to testing the hypotheses, the measurement model (outer model) was evaluated to ensure the feasibility of the research instruments. Data analysis consisted of three main stages, namely testing convergent validity, discriminant validity, and reliability, which aimed to ensure that the indicators used were able to measure the research constructs accurately and consistently.

Table 5. Data measurement model parameters using SmartPLS

| No | Measurement Model Type | Measurement Type | Criteria |
|---|---|---|---|
| 1. | Validity | Convergent Validity | AVE > 0,5 |
| | | Discriminant Validity | *Cross Loading*<br>*Fornell-Larker* |
| 2. | Reability | Internal Consistency | *Cronbach's Alpha* > 0,6 |

*Source: Data processed with SmartPLS (2025)*

### Validity Test

Convergent validity testing was conducted to ensure that a series of indicators (question items) actually measured and represented the same latent variable. In this study, the evaluation was conducted using SmartPLS output with reference to two main criteria in accordance with the guidelines from Hair et al. (2021): first, the outer loading value of each indicator must be greater than 0.70, and second, the Average Variance Extracted (AVE) value for each construct must be greater than 0.50.

Table 6. Quality criteria (AVE)

| Variable | AVE | Description |
|---|---|---|
| Human Resource Competency | 0.572 | VALID |
| Control Management | 0.667 | VALID |
| Budget Efficiency | 0,649 | VALID |

*Source: Data processed with SmartPLS (2025)*

The measurement model in this study shows a satisfactory level of convergent validity. This can be seen from the analysis results, which show that all Average Variance Extracted (AVE) values are within the acceptable range, namely 0.572 for HR Competence, 0.667 for Control Management, and 0.649 for Budget Efficiency, exceeding the required threshold of 0.50.

Table 7. Cross loading

| Indicators | Human Resource Competency (KDSM) | Control Management (MK) | Budget Efficiency (EA) |
|---|---|---|---|
| KDSM1 | 0,829 | 0,557 | 0,561 |
| KDSM2 | 0,573 | 0,551 | 0,366 |
| KDSM3 | 0,306 | 0,432 | 0,359 |
| KDSM4 | 0,823 | 0,692 | 0,533 |
| KDSM5 | 0,908 | 0,583 | 0,612 |
| MK1 | 0,906 | 0,651 | 0,719 |
| MK2 | 0,487 | 0,812 | 0,611 |
| MK3 | 0,571 | 0,784 | 0,525 |
| MK4 | 0,703 | 0,790 | 0,630 |
| MK5 | 0,670 | 0,878 | 0,721 |
| EA1 | 0,685 | 0,816 | 0,664 |
| EA2 | 0,663 | 0,707 | 0,817 |
| EA3 | 0,425 | 0,511 | 0,835 |
| EA4 | 0,615 | 0,631 | 0,790 |
| EA5 | 0,572 | 0,616 | 0,780 |

*Source: Data processed with SmartPLS (2025)*

Table 8. Fornell-larcker

| Variable | KDSM | MK | EA |
|---|---|---|---|
| KSDM | 0,756 | 0,766 | |
| MK | 0,766 | 0,817 | |
| EA | 0,721 | 0,778 | 0,806 |

*Source: Data processed with SmartPLS (2025)*

The analysis results show that the cross loading criteria have been met, where each indicator has the highest correlation in its original construct so that it can accurately represent the construct. The discriminant validity test using the Fornell–Larcker criteria shows an √AVE value for HR Competence of 0.756, Control Management of 0.817, and Budget Efficiency of 0.806. Control Management and Budget Efficiency meet discriminant validity because the √AVE value is higher than the correlation between constructs, while Human Resource Competence does not fully meet the criteria because the √AVE value is slightly lower than its correlation with Control Management, so this construct requires more attention in terms of instrument measurement.

Table 9. Quality criteria

| Variable | Cronbach's Alpha | Composite Reliability | Criteria | Description |
|---|---|---|---|---|
| Human Resource Competency (KDSM) | 0,939 | 0,950 | > 0.70 | Reliabel |
| Control Management (MK) | 0,943 | 0,954 | > 0.70 | Reliabel |
| Budget Efficiency (EA) | 0,938 | 0,949 | > 0.70 | Reliabel |

*Source: Data processed with SmartPLS (2025)*

Table 6 presents the reliability test results to assess the internal consistency of the research instrument using Composite Reliability and Cronbach's Alpha with a minimum limit of 0.70. The analysis results show that all variables of Human Resource Competency, Control Management, and Budget Efficiency have a very high level of reliability, with a Composite Reliability value above 0.949 and Cronbach's Alpha exceeding 0.938. Thus, the questionnaire instrument is declared to be very reliable and suitable for use in further hypothesis testing.

**Multicollinearity Test**

Multicollinearity testing was conducted to ensure that the relationships between independent variables did not excessively influence each other, particularly between Human Resource Competence and Control Management. Testing using the Variance Inflation Factor (VIF) value showed that both variables had a VIF value of 2.289, which was below the 5.0 limit recommended by Hair et al. (2021). Thus, it can be concluded that the research model is free from multicollinearity, so that each independent variable contributes separately to budget efficiency and the results of hypothesis testing can be interpreted accurately.

Table 10. Validity data

| Independent Variable | VIF Value | Criteria | Description |
|---|---|---|---|
| Human Resource Competency (KDSM) | 2.289 | < 5.0 | No Multicollinearity |
| Control Management (MK) | 2.289 | < 5.0 | No Multicollinearity |

*Source: Data processed with SmartPLS (2025)*

**Hyphotesis Test**

After the measurement model (outer model) was proven to meet all validity and reliability criteria, the analysis proceeded to the next stage, namely the evaluation of the structural model (inner model). This stage was the core of the analysis process because it was used to test the previously formulated hypotheses by assessing the strength and significance of the relationships between variables.

Significance testing was performed using the bootstrapping technique through the SmartPLS application. The decision to accept or reject a hypothesis was based on two main statistical criteria: a) The P-value must be less than 0.05 (5% significance level); b) The T-statistic value must be greater than 1.96.

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Table 11. Coefficient of determinantion (R2) value

| Dependent Variable | R Square ($R^2$) | R Square Adjusted | Model Strength Interpretation |
|---|---|---|---|
| Budget Efficiency | 0,672 | 0,652 | Moderate to Strong (Substantial) |

*Source: Data processed with SmartPLS (2025)*

Referring to Table 11, the R-Square ($R^2$) value obtained is 0.672. This figure shows that the independent variables, namely Human Resource Competence and Control Management, are simultaneously able to explain 67.2% of the variation that occurs in the dependent variable, namely Budget Efficiency. Meanwhile, the remaining 32.8% is influenced by other factors outside the model that are not discussed in this study. Based on the guidelines from Hair et al. (2021), an $R^2$ value of 0.672 falls into the moderate to strong (substantial) category in terms of the model's predictive ability. This indicates that the proposed research model is quite good and relevant in explaining the phenomenon of budget efficiency at PT Swabina Gatra.

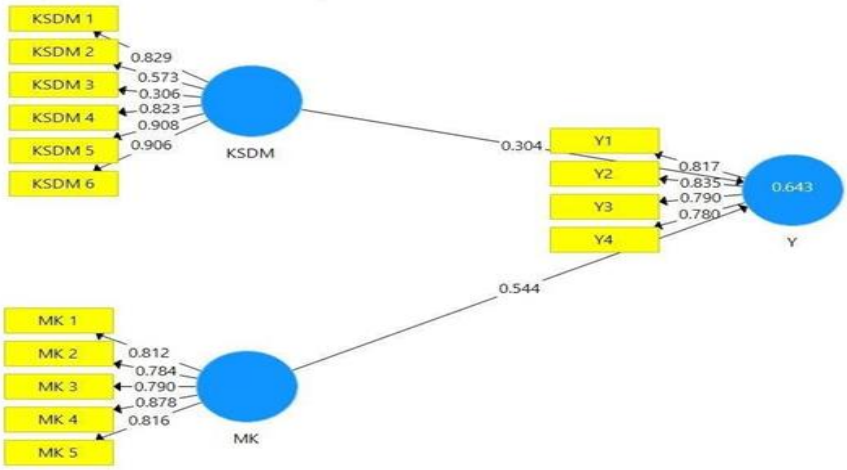


Figure 1. Hypothesis Test Results (Bootstrapping)

Figure 2 shows the results of the PLS-SEM structural model estimation, which indicates that Control Management has a positive and most dominant effect on Budget Efficiency with a path coefficient of 0.544, while Human Resource Competence also has a positive effect with a coefficient of 0.304. The outer loading results show that most indicators are valid with values above 0.70, but one Human Resource Competency indicator, namely KSDM3, has a low loading of 0.306, so it needs to be considered for removal from the model so as not to reduce the validity and reliability of the construct.

Table 12. Path coefficients (mean, STDEV, dan T-Value)

| No. | Relationships Between Variables | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | T-Statistics | P-Values |
|---|---|---|---|---|---|---|
| 1. | Human Resource Competency - Budget Efficiency | 0,443 | 0,450 | 0,158 | 2.809 | 0,005 |
| 2. | Control Management - Budget Efficiency | 0,431 | 0,428 | 0,171 | 2.522 | 0,012 |

*Source: Data processed with SmartPLS (2025)*

In this study, hypothesis testing was conducted using the bootstrapping technique through SmartPLS software. The analysis results show that the data supports the proposed hypothesis. In the first hypothesis (H1), which examined the effect of Human Resource Competence on Budget Efficiency, a path coefficient value of 0.443 was obtained with T-statistics of 2.809 and a P-value of 0.005. Because the P-value is smaller than the significance limit of 0.05, H1 can be accepted. This means that there is a significant and positive relationship between HR Competence and Budget Efficiency.

Furthermore, in the second hypothesis (H2) which tests the effect of Control Management on Budget Efficiency, the analysis results show a path coefficient of 0.431 with T-statistics of 2.522 and a P-value of 0.012. This value is also below the significance threshold of 0.05, so H2 can be accepted. This means that Control Management is proven to have a significant and positive effect on Budget Efficiency.

Overall, the two partial hypotheses proposed in this study were successfully supported by the data obtained in the field.

Table 13. Summary of PLS-SEM model evaluation results

| Model Evaluation Criteria | Cutoff | Research Results | Decision |
|---|---|---|---|
| A. Measurement Model (Outer Model) | | | |
| Convergent Validity (AVE) | > 0.50 | All Variables > 0.57 | Fulffilled |
| Reliability (Composite Reliability) | > 0.70 | All Variables > 0.94 | Fulffilled |

| Model Evaluation Criteria | Cutoff | Research Results | Decision |
|---|---|---|---|
| Discriminant Validity (HTMT) | < 0.90 | All Value < 0.90 | Fulffilled |
| B. Structural Model (Inner Model) | | | |
| Multicollinearity (VIF) | < 5.0 | VIF Value = 2.289 | Fulffilled |
| Predictive Power (R-Square) | > 0.50 (Moderat) | $R^2$ Value = 0.672 | Fulffilled |
| Path Significance (P-Values) | < 0.05 | All Hyphotesis P < 0.05 | Fulffilled |

*Source: Data processed with SmartPLS (2025)*

The model feasibility assessment was conducted through evaluation of the measurement model and structural model. The analysis results showed that all constructs met convergent validity with AVE values above 0.57 and high reliability with Composite Reliability exceeding 0.94. Discriminant validity was also met based on HTMT values below 0.90. In the structural model, the VIF value of 2.289 indicates no multicollinearity, while the $R^2$ value of 0.672 indicates a fairly strong predictive ability of the model. All relationships between variables are significant with a p value < 0.05, so the model is declared feasible and has good measurement and predictive quality for hypothesis testing.

**The Influence of Human Resource Competence on Budget Efficiency**

The results show that human resource competence has a positive and significant effect on budget efficiency, with a path coefficient of 0.443 and a p-value of 0.005, thus accepting hypothesis H1. This finding is in line with the Resource-Based View (RBV) approach, which views quality human resources as a strategic asset in improving efficiency, and is supported by previous studies that emphasize the important role of human resource competency in efficient financial management (Abdul Rosyid & Indah Sumunar, 2022; Bay & Tunti, 2019).

**The Effect of Control Management on Budget Efficiency**

This study found that Control Management has a positive and significant impact on Budget Efficiency, with a path coefficient value of 0.431 and a P-value of 0.012. Based on these results, the second hypothesis (H2) can be accepted. This finding is in line with Agency Theory, which states that control systems serve as a tool to ensure that the actions of agents (such as employees) remain in line with the interests of the principal (management), especially in efforts to achieve operational efficiency. The implementation of good control management through strict supervision, structured procedures, and periodic evaluations plays an important role in preventing irregularities, minimizing waste, and increasing accountability for budget use. These results also support the findings of previous studies by (Abbas et al., 2023; Day et al., 2023), which emphasize the importance of strong internal control and governance in improving an organization's financial performance.

## 4. CONCLUSION

The results of this study indicate that both Human Resource Competence (HRC) and Control Management (CM) contribute positively and significantly to improving Budget Efficiency, both separately and together. Improving employee capabilities and skills has been proven to help make budget management more targeted and reduce the risk of waste. On the other hand, the implementation of effective control management supports transparency and more efficient and responsible use of resources. Quantitatively, the influence of HR Competence is reflected in a path coefficient of 0.443 with a T-Statistics value of 2.809. Meanwhile, Control Management shows a path coefficient of 0.431 with a T-Statistics value of 2.522. The model used in this study also shows good predictive power, as seen from the R-Square ($R^2$) value of 0.672, which indicates that the model is able to explain the variation in Budget Efficiency substantially.

Overall, the synergy between human resource competency development and strengthening control management has a fundamental positive impact on achieving budget efficiency in companies and supports sustainable organizational performance.

For future research, a strategic direction to deepen the understanding of organizational budget efficiency is to incorporate additional contextual and organizational variables, such as organizational culture, leadership style, technological adoption, and environmental uncertainty, as

mediating or moderating factors. Future studies may also adopt longitudinal research designs to capture dynamic changes in human resource competencies and control management practices over time, as well as comparative studies across sectors or organizational sizes to enhance the generalizability of findings. Such approaches would provide a more comprehensive explanation of budget efficiency and strengthen the theoretical and practical contributions of this research stream.

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