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The Effect of Good Corporate Governance, an Internal Control System, and Human Resource Competency on the Calibre of Financial Information

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Adel Necib[1], Anis Jarboui[2]

Abstract:

Purpose: *This study examines the impact of internal control systems, human resource skills and good corporate governance on the quality of financial statements, using professionalism as a moderating variable.*
Design/methodology/approach: *The study focuses on companies owned by Banque Rurale. The study uses a purposive sampling technique, seeking participants with at least one year's experience working in the accounting department of the Rural Banks. 138 people who agree to be research subjects are the target of the direct questionnaire used to collect the data. The data collected were processed using SmartPLS version 4 software as a data analysis tool.*
Findings: *The results indicate that competent human resources and good corporate governance have a significant impact on the quality of financial statements, but internal control systems do not.*
Practical implications: *Furthermore, professionalism, as a moderating variable, strengthens the link between good corporate governance, the internal control system and the quality of financial statements.*
Originality/value: *On the other hand, professionalism does not act as a moderator in the relationship between human resource skills and the quality of financial statements.*

Keywords: *Bank, Financial Report, GCG, Human Resource Competence*.

JEL codes: *G34, M42, M41, G32, J24.*

Paper type: *Research article.*

[1]*Dr., University of Gafsa, Tunisia, e-mail: adelnecib314@gmail.com;*
[2]*Dr., University off SFAX, Tunisia, e-mail: anisjarboui@gmail.com;*

1. Introduction

Because financial reports are the primary means of communicating financial information to various stakeholders, their quality is a crucial component of accounting and business. High-quality financial reports not only show an entity's financial status, but they also serve as essential indicators for making economic decisions. According to Fakhfakh (2016), quality financial reports must include a number of qualitative characteristics, including clarity, pertinence, fiability, and comparability.

Pertinence ensures that the information provided may influence users' decisions, while reliability ensures that there are no significant errors and enables data to be trusted. Comparability enables users to assess financial performance across time or for other entities, while ease of understanding ensures that the information is presented in a way that is clear and easy for users to understand.

As a financial institution that serves the community by providing credit, rural banks must ensure that their financial reports adhere to relevant and responsible standards. High-quality financial reports are essential to an organization's reputation because they can influence consumers' desire to use its services or make purchases (Slamani, 2024). Furthermore, the availability of carefully crafted financial reports is essential to improving decision-making for all parties involved, lowering uncertainty, and optimising resource allocation efficiency.

This study differs from previous research in that it focusses on rural banks, a field that has received little attention in the academic community. Additionally, the study incorporates a number of characteristics, such as professionalism, internal control systems, human resource competencies, financial report quality, and good business governance. These factors are examined in order to provide prospective investors with clarifications regarding the current standards in rural banks, so assisting them in making clear investment decisions.

The study's significance lies in examining the relevance of high-quality financial reports for every business, especially for rural banks that must contend with maintaining the calibre of their financial reports in the face of competition from similar institutions like traditional bank. The decision to study rural banques stems from their important role as financial institutions devoted to boosting the economies of small and rural communities, which may provide insight into their contribution to local economic development.

An important factor in raising the calibre of financial reports is sound business governance. The application of sound business governance principles, such as accountability and transparency, may encourage companies to provide more accurate and measurable financial data. According to Verhezen and Abeng (2022), good corporate governance is based on a set of values, practices, and procedures that guide, oversee, and manage while ensuring ethical, responsible, and transparent business management. The quality of financial reports is influenced by good business governance (Azzahra *et al.,* 2024).

The implementation of an internal control system is essential for any business; complex and dynamic companies must manage risks, secure their assets, ensure their compliance, and maintain operational integrity. This system functions as a framework created to assist businesses in reaching their business goals more effectively and efficiently while safeguarding the interests of all parties involved.

According to Schandl and Foster (2019), an internal control system is a process implemented by the administration, direction, and other team members within an organisation with the goal of providing a reasonable level of assurance over the achievement of the company's goals. The quality of financial reports is also impacted by the internal control system (Rohmah *et al.,* 2020).

A company with qualified human resources is a valuable asset because qualified employees ensure that each person does their job effectively, which helps to provide high-quality financial reports. The ability of an individual in terms of knowledge, skills, and personality attributes that directly affect performance and help achieve organisational goals is referred to as human resource competency, according to Sudiarti and Juliarsa (2020).

Numerous studies have established a connection between the quality of financial reports and human resource competency (Mustapha, 2020). But according to a study by Dewi and Hoesada (2020), human resource competency has no bearing on the calibre of financial reports.

It is required of employees in an organisation that they do the tasks assigned to them. Professionalism is essential to achieving optimal results since it entails upholding high standards in the completion of the work while adhering to applicable laws and ethical regulations. Therefore, it is essential to ensure professionalism in the development of financial statements in order to maintain integrity and trust in the business community.

According to Franche (1994), professionalism is defined as the actions, goals, or attributes that define a profession or a professional person. This entails a commitment to ethical practice, ongoing improvement, and the application of specialised knowledge and skills in a particular field. The study conducted by Enzelin and Edi (2021) led to the conclusion that professionalism has an effect on the quality of financial states.

However, a study by Mustapha (2020) found that professionalism had no impact on the quality of financial states. The author hopes to investigate the effects of implementing sound business governance, internal control systems, and human resource competency on the calibre of financial reporting, using professionalism as a moderating variable.

2. Literature Review

The relationship between the principle and the agent is explained by the theory of agency. Within this framework, the director general oversees management, while the principle assigns the entire responsibility for financial surveillance to the direction. In return, the principle provides the direction team with both financial and non-financial incentives (Jensen and Meckling, 2019).

This theory makes clear the relationship between the company, which is in charge of presenting its financial situation, and the parties involved, who rely on the agent to make wise decisions on the company's behalf. Providing consistently high-quality financial reports that adhere to the principles of transparency, accountability, independence, and equity is one way to increase the trust of the parties involved.

Thanks to these disclosures, the company is able to effectively address the information needs of the parties involved while also gaining their support for the long-term viability of the business. This demonstrates that responsible and transparent financial reports act as a communication between the company and its stakeholders, fostering trust and ensuring a mutually beneficial relationship.

The signal theory explains how a business should give its actionnaires accurate and reliable information as mandates (Salipadang *et al.*, 2017). This theory explains how business owners convey signals to interested parties regarding the state and performance of the company in the form of information on management actions. The signal theory was developed to account for the interplay between two entities with different information levels, namely the direction and the owners or investors.

She focusses on how the direction conveys the signals (informations) of success and failure to the company's owners. These indicators, which show whether managers have adhered to accounting standards when creating financial reports, are typically provided through financial states. The release of high-quality financial statements helps to preserve a strong relationship between the company and its stakeholders.

Financial statements are the main means by which businesses communicate with external parties about their financial information (Kieso, 2017). These reports include historical financial data expressed in monetary units. High-quality financial reports are essential for enabling the stakeholders involved to conduct accurate and clear assessments of a company, enabling them to act appropriately.

A financial report is considered to be of superior quality if it is dependable, relevant, understandable, and comparable, according to Gustika *et al.* (2024). Businesses are required to give accurate and honest information about their performance to all parties involved, including the general public and actionnaires. Businesses can effectively demonstrate their responsibility to their primary actionnaires by maintaining the high calibre of their financial states.

According to Kherraz and Khelil (2019), good governance is a method of organising and running a business, controlling its interactions with various stakeholders, and ensuring that the rules are followed by upholding accountability, transparency, equity, individual responsibility, and independence. In summary, the implementation of good corporate governance within a society is based on sound principles and practices to act in an ethical, open, and responsible manner towards all parties involved.

The primary goal of good corporate governance is to prevent cupidity, which could lead managers and agents to engage in fraud, corruption, manipulation, and violence (Choiriah *et al.,* 2021). Businesses use good corporate governance practices as a gauge for the market regarding their stability and success (Alkadrie and Khairunnisa, 2023). When a business implements good corporate governance, its financial statements will be of high quality, demonstrating to interested parties that the business is well-run and offers positive viewpoints.

An essential component of business governance is the internal control system, which includes the control environment, risk assessment, control activities, information and communication, and monitoring (Rahayu *et al.,* 2023). Coordination between management and staff at all organisational levels is necessary for the implementation and upkeep of this system. To ensure a consistent quality of financial reports, the direction has been tasked with designing, implementing, and updating the internal control system.

According to Choiriah (2019), the internal control system is made up of a collection of policies and procedures designed to safeguard the company's assets, ensure the accuracy of accounting data, and encourage adherence to legal requirements and management policies. This mechanism serves as a means of restoring the trust of the parties involved, ensuring that the company's financial conditions are fair and respectable. Furthermore, clear and verifiable information increases the trust of all parties involved by ensuring that the financial statements the company provides reflect high standards of reporting.

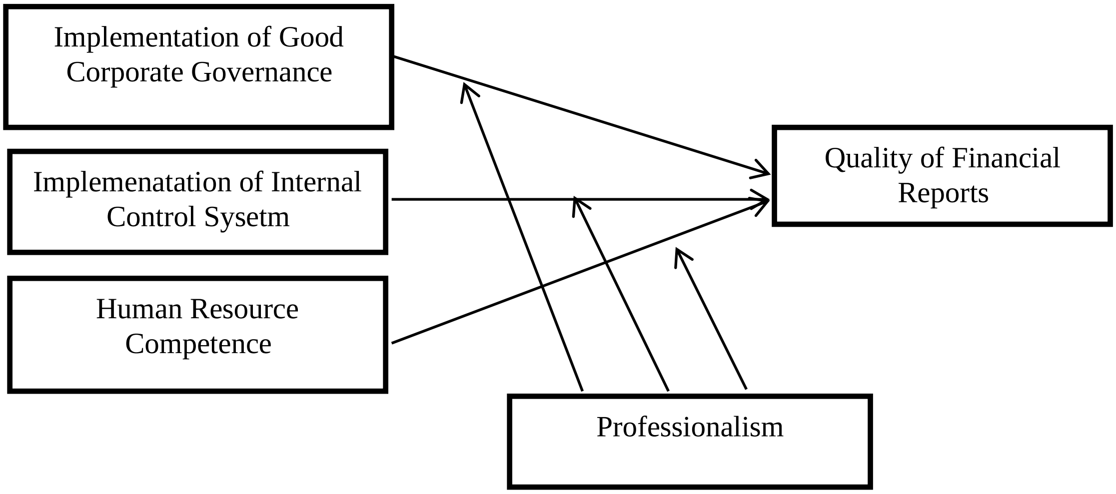
Human resource competencies encompass individual capabilities and characteristics in the form of knowledge, skills, and behavioural attitudes (El Hammioui, 2023). Because it combines the knowledge, skills, and behaviours that contribute to the accomplishment of organisational goals, competence is crucial in businesses. People with high levels of competence are more likely to succeed in their work. An in-depth knowledge of accounting enables businesses to provide high-quality financial reports, which ultimately increases stakeholders' trust in the firm.

The ability or expertise to complete tasks effectively based on knowledge and skills is what is meant by professionalism (Putri and Rini, 2022). According to Herdiawan *et al.* (2024), a professional is someone who can carry out their duties effectively and without demonstrating discrimination. A professional attitude enables people or employees to be more watchful and attentive to their responsibilities, which ultimately helps to produce high-quality financial reports.

If someone demonstrates a high level of responsibility, ethics, integrity, competence, and dedication to their work while adhering to the standards, values, and practices associated with their profession or field, they can be considered professional. This is in line with Pertiwi's (2023) assertion that people are seen as professionals when they carry out their duties in accordance with their areas of expertise.

Businesses can show their commitment to the parties involved by providing high-quality, precise, accountable, structured, and measurable financial reports. Based on the literature review and research findings, the following figure can be used to illustrate the research concept:

***Figure 1**. Conceptual Framework*



***Source:** Own study.*

3. Methods

The qualitative approach using Smart PLS is the research method used in this study. The study examines the factors that influence the quality of financial reports, including excellent business governance, internal control systems, human resource competency, and professional moderation in UK rural banks. The study is on rural banks listed by the FTSE 100 in 2024. The sample consists of rural banks in regions J and T, and participants include employees or higher-level employees, managers' assistants, and managers of accounting and finance with at least one year of professional experience and at least nine years of education at a minimum D3 level.

The participants are chosen using the specified echantillonnage method, which ensures that the chosen individuals meet the predetermined criteria. Thus, 14 rural banks that were registered with the FTSE 100 and met the research criteria were included in the study. Data analysis was carried out with the aid of Smart PLS version 4, a tool that allows assessing the impact of implementing good corporate governance, the internal control system, human resource competency, the quality of financial reports, and professional moderation.

4. Results

Out of the 216 surveys that were sent out, 138 were returned, and the remaining 88 were not. To verify the internal consistency of the research tool, a reliability test with Cronbach's Alpha was used to analyse the data once all the questionnaires had been gathered. To further investigate the link between the variables in this study, a hypothesis test was used. The analysis's outcomes provided the foundation for inferences and suggestions based on the study's findings.

If a variable's Cronbach's alpha value is higher than 0.70, it is deemed dependable, suggesting that the statements in the survey are credible and trustworthy. In contrast, the comments in the questionnaire are deemed unreliable if the Cronbach's alpha score is less than 0.70. Furthermore, the structural model or inner model's ability to explain variance is assessed using the R-square and F-square values. The tested R-squared values are shown in Table 1 below.

Table 1. *Cronbach's Alpha Test Result*

Variable	Cronbach's alpha	R-square	R-square Adjusted	Information
Good Corporate Governance (X1)	0.958			Reliable
Internal Control System (X2)	0.986			Reliable
Human Resource Competence (X3)	0.954			Reliable
Professionalism (Z)	0.949			Reliable
Financial Report Quality (Y)	0.961	0.792	0.718	Reliable

Source: *Own study.*

Table 1 shows that every Cronbach's alpha value is higher than the minimal requirement of 0.60, suggesting that every variable in this research is trustworthy and dependable. The R The Financial Statement Quality variable's square value is 0.726, whereas the adjusted 0.698 is the R-squared value. Variables X1 (Good) according to the adjusted R-square value X2 (Internal Control System), X3 (Human Resources), and Corporate Governance Competence) all work together to significantly impact Y (Quality of Financial Statements), which explains 69.8% of the variance.

The final 30.2% is impacted by additional factors not included in this investigation. In this study, the bootstrapping approach was used to test hypotheses. to assess how various factors affect the calibre of financial reports. The Among the independent factors examined are Internal Control, Good Corporate Governance (X1), and Human Resource Competence (X3) and Control System (X2).

Furthermore, this study looked at the Professionalism variable's (Z) moderating effect in the connection between the quality of financial reporting and the independent variables (Y). In order to do the analysis, the Sample Mean, Standard T-Statistics, P-Values, and standard deviation (STDEV) to ascertain whether the Theories were either accepted or disproved. The hypothesis testing's findings are compiled in Table 2.

Table 2. *Hypothesis Test Result*

Variable	Mean	SD	T statistics	P values	Conclusion
X1 -> Y	0.198	0.090	1.982	0.028	H1 Accepted
X2 -> Y	0.054	0.113	0.343	0.375	H2 Rejected
X3 -> Y	0.0294	0.097	2.762	0.004	H3 Accepted
X1 -> Z	-0.306	0.091	3.304	0.000	H4 Accepted
X2 -> Z	0.240	0.141	2.066	0.022	H5 Accepted
X3 -> Z	-0.006	0.147	0.393	0.350	H6 Rejected

Source: *Own study.*

Table 2 shows that Good Corporate Governance (X1) has a T-statistic value of 1.982 and a P-value of 0.028, which is less than 0.05. This implies that the quality of financial reports is positively impacted by good corporate governance, which results in the acceptance of H1. The Internal Control System (X2) has a T-statistic value of 0.343 and a P-value of 0.375, both of which are higher than 0.05.

As a result, H2 is rejected since it shows that the Internal Control System has no discernible impact on the quality of financial reports. Finally, Human Resource Competence (X3) has a T-statistic value of 2.762 and a P-value of 0.004, which is less than 0.05. This indicates that the quality of financial reports is positively impacted by human resource competency, which results in the adoption of H3.

According to the test results, the moderating variable between professionalism (Z) and good corporate governance (X1) has a T-statistic value of 3.304 and a P-value of 0.000, which is less than 0.05. This suggests that professionalism improves the connection between high-quality financial reports and sound corporate governance. H4 is approved.

In a similar vein, the moderating variable between Professionalism (Z) and the Internal Control System (X2) has a T-statistic value of 2.057 and a P-value of 0.022, which is less than 0.05. This implies that professionalism also improves the connection between the quality of financial reports and the internal control system. H5 is approved.

With a T-statistic value of 0.393, the test findings for the moderating variable between Professionalism (Z) and Human Resource Competence (X3) reveal a P-value of 0.350, which is higher than 0.05. This suggests that the association between financial report quality and human resource competency is weakened by professionalism. H6 is turned down.

5. Discussion

Based on test P results for the Bonne Gouvernance d'Entreprise (GCG) variable, the probability value is 0.028, which is less than 0.05. This suggests that good business governance has a positive effect on the quality of financial reports. The implementation of good corporate governance practices has a positive effect on the business's operations, which is why the GCG influences the quality of financial reports.

Additionally, GCG helps an organisation achieve its goals and targets. The parties involved assess good business governance practices by relying on the financial reports of the society, which directly affects the accuracy of their decisions. Additionally, the GCG is implemented well, and the quality of financial reports is high, which ultimately benefits those who use it.

Furthermore, GCG acts as evidence of an organization's commitment to its stakeholders by providing accurate, dependable, and accountable data through high-quality financial accounting. This study supports the work of Nuraini and Cahyadi (2025), who assert that good corporate governance leads to improved financial reports by consistently emphasising transparency, accountability, independence, equity, and justice. As a result, investors and other interested parties feel more confident about investing their money in the company.

Based on the value P test results for the variable Système de Contrôle Interne, the probability value is 0.370, which is higher than the 0.05 threshold. This indicates that the quality of financial reports is not significantly impacted by the Internal Control System. Even if a strong internal control system is crucial, it does not ensure high-quality financial reports.

It is also necessary to consider other crucial factors, such as adherence to legal requirements, appropriate transparency, and respect for accounting standards. This outcome could be attributed to either an inadequate internal control system implemented within the company or a lack of employee awareness regarding its significance. Additionally, the business could not permanently implement effective controls to ensure the integrity of financial reports.

Another factor that makes the internal control system ineffective is a lack of communication, supervision, and training. This study is in line with Gustina's (2021) findings, which confirmed that while an internal control system that is well-designed may be very beneficial, it does not always guarantee high-quality financial reports. Therefore, it is possible that the parties involved and investors do not view the company's internal control system as a deciding factor in their investment decisions.

Based on the P-value test results for the Competency in Human Resources variable, the probability value is 0.003. This shows that the quality of financial reports is positively impacted by human resource competency. This link exists because the better an employee is at managing financial relationships inside an organisation, the more competent they will be. As a result, businesses that have access to skilled human resources have a tendency to produce higher-quality financial reports.

Businesses can enhance the preparation of financial reports by selecting qualified employees, provided that they adhere to applicable laws and regulations as well as current accounting standards. This study supports the findings of Sawitri et al. (2019), who found that increased human resource competencies lead to better business development. Investors are therefore more inclined to acknowledge that the company employs highly qualified professionals in their field, which strengthens their confidence in making financial investments in the company.

The P-value was 0.000, or less than 0.05, according to the findings of the moderating test that looked at the impact of professionalism and good corporate governance on the calibre of financial reports. This suggests that professionalism improves the connection between high-quality financial reports and sound corporate governance.

By guaranteeing adherence to sound corporate governance norms, such as accurately, fully, consistently, and transparently creating financial reports, professional work improves accountability in the financial reporting process. The business has rules and procedures in place to guarantee that workers behave professionally and adhere to legal requirements as well as industry standards for financial reporting. The quality of financial reports is significantly impacted by professionalism in financial report creation, according to study by Anggraini & Putri (2024), which supports this finding.

The P-value test result is 0.020, which is less than 0.05, according to the moderating test results on the association between professionalism and the internal control system in relation to the quality of financial reports. This suggests that professionalism improves the connection between the quality of financial reports and the internal control system. Applying appropriate accounting standards in financial reporting, including following accounting principles to generate accurate and comprehensive reports, is ensured by professionalism. Professionalism is also essential for determining and preserving an efficient control system that reduces fraud and errors in the financial reporting process.

Consequently, the accuracy, completeness, and timeliness of financial reports can be guaranteed. According to research by Maryadi et al. (2024), employees already understand that their work is a type of responsibility rather than just an obligation when it comes to providing social services.

The P-value test result is 0.348, which is higher than 0.05, according to the findings of the moderating test that looked at the impact of professionalism and human resource competency on the quality of financial reports. This suggests that the association between financial report quality and human resource competency is weakened by professionalism.

Since competent employees may produce financial reports that meet specified criteria, professionalism is not a critical component in the compilation of financial reports. This result implies that workers who prepare financial reports are aware that their responsibilities go beyond simple duty. They understand that it is their duty to give stakeholders excellent financial reports. They can also work autonomously, without outside interference, and in accordance with financial reporting requirements, which will finally guarantee the creation of high-quality financial reports.

6. Conclusion

According to the findings of previous studies, this study concludes that the quality of financial reports is positively impacted by good corporate governance, human resource competency, the interaction between the variables of professionalism and good corporate governance, and the interaction between the variables of the internal control system and professionalism.

However, the quality of financial reports was unaffected by the Internal Control System or the adjustment of the Competency of Human Resources factors with the Professionalism variables. It is advised that businesses continue to implement good corporate governance, maintain internal control systems, and make sure they have qualified human resources.

Additionally, businesses should provide training to their staff in order to enhance their abilities and ensure that those responsible for producing financial reports consistently produce high-quality reports. Testing the internal control system's variables on various échantillons that might affect the calibre of financial reports is advised for future research. Additionally, it encourages readers to recognise the significance of implementing sound governance practices, maintaining efficient control systems, hiring qualified professionals, and consistently working with professionalism inside an organisation.

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