

Analysis of Payroll and Wage Accounting System at PT. Taco Pratama Nusantara Gresik

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ABSTRACT

Purpose: This study aims to determine how the payroll and wage accounting system is implemented and whether the payroll and wage accounting system supports the internal control system at PT Taco Pratama Nusantara.

Methods: The research method used is a qualitative approach by collecting data through interviews, participatory observation, and document analysis.

Findings: PT. Taco Pratama Nusantara which is engaged in the Trucking sector has implemented basic accounting functions including recording payroll and wage costs, creating cash disbursement evidence and financial reports. The financial documents used include salary and wage lists and cash disbursement evidence. The results of the analysis of the Internal Control System show that only a few components have been implemented correctly, while other components still need improvement in terms of organizational structure and work procedures. For this reason, the company is advised to start building a more systematic and well-documented payroll and wage system so that the process can run more transparently.

Implication: In addition to ensuring transaction accuracy, the payroll and wage system has an application that should be the foundation of the accounting system. A well-structured and adequate accounting system and internal control system can help the process of calculating payroll and wages accurately, minimize fraud, reduce recording errors, data manipulation and misuse of funds. As a result, these actions become more structured which will have a major impact on increasing transparency and efficiency in the payroll and wage system in the future.

Originality: This study shows that the significance of the payroll and wage accounting system for trucking companies at PT Taco Pratama Nusantara has not been widely discussed in previous studies. The method applied in this study provides a practical understanding of the application of the payroll and wage accounting system in the field.

Keywords: Internal Control Systems, Payroll and Wage Systems, Trucking Companies.

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INTRODUCTION

The payroll and wage accounting system plays a crucial role in the smooth operation of a company's internal activities, particularly in the logistics and land transportation sectors, which heavily rely on on-site labor, such as trucking businesses. The company must implement a payroll and wage accounting system that covers various aspects, including payroll and wage payments, allowances, meal allowances, and others. Therefore, a robust accounting system is necessary to minimize the risk of fraud in the payroll and wage process within the company. However, many companies still have not implemented a systematic and well-structured payroll and wage accounting system.

In the logistics and land transportation sectors—where operations depend heavily on mobile and field-based labor such as drivers and delivery personnel—a well-structured payroll and wage accounting system is not just a financial necessity but a cornerstone of internal control. These industries often involve variable compensation elements like distance-based pay, overtime, allowances, and meal stipends, which require precise tracking and documentation. Effective internal control systems must include control activities that ensure transactions are authorized, accurate, and verifiable (Andhaniwati, 2022; Wahida & Suryaningrum, 2024). A robust payroll system supports this by integrating timekeeping, route logs, and compensation rules into a centralized accounting information system, thereby reducing the risk of miscalculations, unauthorized payments, or fraudulent claims (Kusnadi & Kirana, 2023; Dirani et al., 2024).

Despite its importance, many companies in these sectors still operate without a formalized payroll structure, exposing them to significant internal control weaknesses. Mulyadi (2016) emphasizes that internal control systems must be supported by reliable documentation, segregation of duties, and systematic procedures to ensure accountability and transparency. When payroll processes are handled manually or without standardized documentation—such as time cards or delivery logs—it becomes difficult to verify wage accuracy or detect irregularities. This lack of structure not only increases the risk of financial loss but also undermines employee trust and regulatory compliance. Therefore, implementing a comprehensive payroll and wage accounting system is essential for operational efficiency, risk mitigation, and long-term sustainability in labor-intensive industries.

A sound accounting system can reduce the possibility of fraud in the payroll and wage process in companies (Napitupulu et al., 2022). The absence of a structured and well-documented payroll and wage system inevitably opens the door to errors in record-keeping, data manipulation, and misuse of funds or authority, especially in companies that lack adequate internal control procedures. According to Mulyani et al. (2021), an evaluation of the internal control system for the payroll accounting system is necessary to address existing issues, as such an evaluation can provide security, protection, and oversight of the internal control system for the payroll accounting system to ensure it operates effectively. The payroll and wage accounting system plays a crucial role in the operation of a company's internal activities, particularly in the logistics and land transportation sectors, which heavily rely on field labor, such as trucking businesses (Yandri & Rosianie, 2021). The company must implement a payroll and wage accounting system that covers various aspects, including payroll and wage payments, allowances, meal allowances, and others. Therefore, a good accounting system is necessary to reduce the likelihood of fraud in the payroll and wage process within the company. However, many companies still have not implemented a systematic payroll and wage accounting system (Krisdayanti & Kustiningsih, 2021).

Given the need for a payroll and wage system that reflects fairness, efficiency, and legal compliance in the trucking industry. Suboptimal management can lead to labor disputes, errors in cost recording, and negatively impact the company's finances and reputation. By understanding the conditions of the payroll and wage accounting system implemented at PT. Taco Pratama Nusantara Gresik, this study aims to provide practical solutions or recommendations for improvement. Based on this background, the research questions are as follows:

- RQ1:** How is the payroll and wage accounting system implemented at PT. Taco Pratama Nusantara Gresik?
- RQ2:** To what extent does the company implement the five main payroll functions based on Mulyadi's internal control system theory?

Through an analysis of the payroll and wage accounting system implemented at PT. Taco Pratama Nusantara Gresik, this study aims to describe actual practices in the process of managing payroll and

wages in the trucking business sector. The main focus is on how the structure of the system works and the extent to which it complies with basic accounting principles and internal control functions. This study is expected to provide tangible contributions to the understanding and development of accounting systems in small and medium-sized enterprises, particularly in the logistics sector. In addition to serving as an evaluation tool, the results of this study can also be utilized as a basis for developing a more organized, transparent, and operationally aligned payroll system. As a result, the developed system can support more accurate financial record-keeping.

LITERATURE REVIEW

Payroll and Wage Accounting System

A payroll and wage accounting system is a set of procedures and methods used by companies to manage, record, and report transactions related to the payment of payroll and wages to employees. According to [Mulyadi \(2016:309\)](#), payroll generally refers to payments made for services rendered by employees in managerial positions, while wages refer to payments made for services rendered by operational employees (laborers). Generally, payroll is paid on a fixed monthly basis, while wages are paid based on working days, working hours, or the number of units of products produced by employees.

The payroll and wage accounting system is a structured process within an organization that ensures accurate calculation, documentation, and disbursement of employee compensation, including salaries, wages, bonuses, and deductions such as taxes and benefits. This system plays a critical role in maintaining financial transparency and legal compliance, as it involves recording gross earnings, calculating net pay, and managing both employee and employer tax obligations. Effective payroll accounting not only supports timely and correct payments to employees but also contributes to the organization's financial planning and reporting by integrating payroll data into the general ledger ([Sumarlan & Yezet, 2023](#)). Moreover, it helps mitigate risks related to fraud and errors by implementing internal controls and adhering to regulatory standards. As noted by [Russo \(2024\)](#), payroll accounting is essential for monitoring labor costs, ensuring compliance with government regulations, and maintaining employee trust.

Internal Control System

According to [Mulyadi \(2016:129\)](#), an internal control system includes organization, authorization systems, recording procedures, and sound practices that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, promote efficiency, and encourage compliance with management policies.

Internal control is a supervisory method that involves comprehensive monitoring of all operational activities within a company ([Salsabila, 2021](#)). This includes organizational structure, systems, and operational methods, as well as the equipment used. An effective system establishes procedures that guide company activities to ensure they run smoothly and are well-organized. According to [Mulyadi \(2016:321\)](#), the internal control system for payroll and wage consists of (1) Organization, the payroll and wage calculation function must be separate from the financial function; (2) Authorization system, the time recording function must authorize time cards; (3) Recording procedures, the wage rates listed on the time cards are verified for accuracy by the accounting function; (4) Sound practices, payroll and wage calculations must be verified for accuracy and correctness by the accounting function before payment is made.

In essence, an internal control system is a unified organizational structure and supporting tools that monitor activities related to the use of company assets, minimize fraud and misappropriation, and enable smooth operations that support the achievement of the company's primary objectives. This plays a crucial role in safeguarding organizational resources, detecting and preventing errors and deviations, and enhancing overall operational efficiency and effectiveness ([Salsabila, 2021](#); [Rahman et al., 2023](#)). Internal control is a monitoring method that involves comprehensive oversight of all operational activities within a company. This includes organizational structure, systems, operational methods, and the equipment used. An effective system establishes procedures that guide company activities to ensure they run smoothly and are well-organized. According to [Mulyadi \(2016:321\)](#), the internal control system for payroll and wage consists of (1) Organization, where the payroll and wage functions must be separate from the financial functions; (2) Authorization system, the time recording function must authorize time cards; (3) Recording procedures, the wage rates listed on the time cards are verified for

accuracy by the accounting function; (4) Sound practices, the payroll and wage list must be verified for accuracy and correctness of calculations by the accounting function before payment is made.

RESEARCH METHOD

This research method uses a qualitative approach, which involves collecting rich and diverse data through techniques such as interviews, participatory observation, and document analysis (Nurrisa et al., 2025). Using a field research method, where the researcher directly visits the business location, namely PT. Taco Pratama Nusantara, to obtain data and information related to the accounting system for wages and payroll as well as the internal control system implemented directly by the company.

The data collection technique used in this study is interviews. Interviews are an effort to gather more in-depth information from an informant who has direct experience with the phenomenon being studied. In this case, interviews were conducted to gather detailed information about the payroll and wage accounting system and the internal control system implemented. In this case, the main informant selected was the owner of PT. Taco Pratama Nusantara because he was considered the person most knowledgeable about the payroll and wage system and the internal control system implemented in his business. The purpose of this interview was to gain a more detailed understanding of the payroll recording procedures, remuneration, and control mechanisms implemented to ensure the accuracy and security of the payroll and wages process. All the data collected was then analyzed descriptively to provide a comprehensive picture of the effectiveness and suitability of the system implemented with good accounting and internal control principles.

RESULTS AND DISCUSSION

Payroll and Wage Accounting System at PT. Taco Pratama Nusantara Payroll and Wage Accounting System at the Company

There is a payroll and wage system at PT. Taco Pratama Nusantara. The payroll accounting system is used to handle payment transactions for the provision of services carried out by employees who have a job level. While the wage accounting system is used to handle payment transactions for the provision of services carried out by implementing employees such as field workers or drivers. At PT. Taco Pratama Nusantara uses both systems. Generally, payroll are paid regularly per month, while wages are paid based on working days, working hours, or the number of product units produced by employees (Nababan et al., 2024).

"For 2 office workers, we use a payroll system. The payroll remains the same if the employee is absent or absent. For 15 workers including drivers or field workers, we usually use a wage system or what is usually called driver's allowance so it is already one with the operational costs. The process itself for payroll is usually I myself transfer them and the wage process itself is also the same as that." (Mr. Safin as the owner of the company)

Systems Functions

Based on the results of research conducted with Mr. Safin as the owner of PT. Taco Pratama Nusantara, it is known that the Company in implementing the payroll and wage system involves the five theoretical functions as stated by Mulyadi (2016), such as personnel function, time recording function, payroll and wage list making function, and financial function, but not perfect.

The personnel function responsible for finding and selecting new employees is held directly by the owner. The time recorder function, responsible for organizing attendance records for all company employees, does not exist because this company does not implement official attendance records. The function of the payroll and wage list maker, responsible for making payroll lists and wage lists containing gross income, including various deductions that are the burden of each employee during the payroll and wage payment period, is held by an administrator. The Accounting function responsible for recording obligations arising in connection with employee payroll and wage payments is held by an accountant. While the financial function is responsible for filling out checks for payroll and wage payments and cashing the checks at the bank, it is held directly by the owner. These things happen because PT. Taco Pratama Nusantara has not implemented the ideal separation of functions according to the internal accounting theory suggested by Mulyadi (2016). Mr. Safin stated that:

"Here there is one person in the administration section who is in charge of documents such as making employee payroll and wages. There is also an accountant who is in charge of the accounting section." (Mr. Safin as the owner of the company)

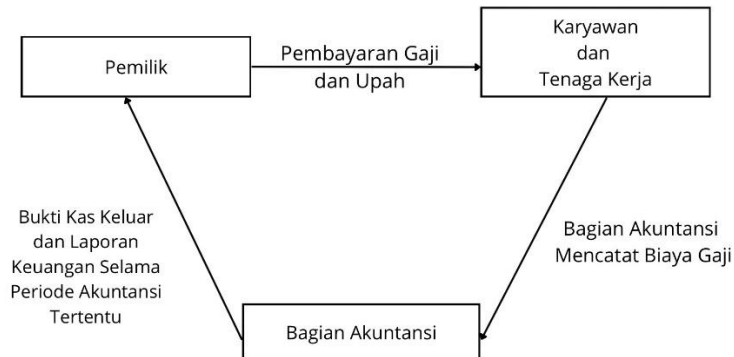


Figure 1. Flowchart of the direct payroll and wages system

Source: Interview results at PT. Taco Pratama Nusantara (2025)

"I take care of employee selection myself. Then there is usually no time recording. Well, if I see the person, it means he/she is in. Meanwhile, when it comes to checks, cashing checks, and payments to employees, I do it myself by transferring to an account." (Company Owner)

In [Figure 1](#) and according to the statement from the company owner, it shows that PT. Taco Pratama Nusantara still uses a simple payroll and wage accounting system that is centered on the role of the Company owner. The absence of a clear separation of functions and the absence of a formal time recording system indicate weak internal control, which can potentially lead to errors in calculating payroll and wages or the risk of fraud.

In addition, with the limited number of human resources handling the administration and accounting processes, the company relies on trust and direct control by the owner. Although this can still work on a small business scale, along with the increasing number of employees and operational complexity, this work pattern is at risk of being inefficient and difficult to audit accurately.

Therefore, it is important for PT. Taco Pratama Nusantara to start implementing more structured internal accounting principles, such as the ideal separation of functions according to Mulyadi's theory, the use of an integrated time recording system, and the delegation of some financial responsibilities to competent parties. This step is expected to strengthen the company's payroll system while increasing accountability and overall operational efficiency ([Suryanti et al., 2023](#)).

Documents Used

In the payroll and wage system implemented at PT. Taco Pratama Nusantara, the important documents used are the payroll and wage lists. The payroll serves as an official document used by the company as a basis for making payments to employees. While the wage list serves as an official document that is the basis for paying field workers, such as drivers and mechanics.

"Usually this document is made by the administration department. The document contains the name, title or position, number of working hours/working hours, total payroll or wages received. There is also proof of cash out for the payroll and wage payment process." (Company owner)

This document is used for every payroll and wage period, which is the main reference in the payroll and wage transfer process carried out directly by the owner. In addition to serving as the basis for payment, the payroll and wage list is also important as a control tool to prevent errors and can be used as evidence if needed for audit or tax reporting purposes. In addition to the payroll and wage list, another document used is proof of cash disbursement. This proof of cash disbursement is created by the accounting function and then given to the finance function as an official order to disburse money to pay employee and labor payroll and wages. This proof of cash disbursement is important in recording the

company's cash flow to facilitate the process of disbursing funds and ensuring that financial records are carried out transparently and responsibly.

Internal Control Systems

Implementation of Internal Control Systems (ICS) at PT. Taco Pratama Nusantara includes an organization, authorization systems, recording procedures, and sound practices.

The function of making payroll and wage lists is separate from the financial function (organization).

PT. Taco Pratama Nusantara gives the authority to make payroll and wage lists to the function of making payroll and wage lists. While the financial function is held directly by the owner of the Company, where the owner fills and cashes checks and pays employees and workers directly by transferring to their personal accounts.

According to standard accounting practices and internal control frameworks, the segregation of duties is a fundamental principle designed to reduce the risk of errors and fraud. In the case of PT. Taco Pratama Nusantara, the company delegates the task of preparing payroll and wage documentation to a specific payroll function. This aligns with the accounting standard that emphasizes the need for clear functional responsibilities in payroll processing to ensure accuracy and accountability (Damayanti, 2022).

However, the financial function—particularly the disbursement of salaries—is retained solely by the company owner, who personally handles the issuance and cashing of checks and transfers wages directly to employees' personal accounts. While this centralized control may offer a high degree of oversight, it also presents a potential weakness in internal control. Concentrating financial authority in a single individual, especially the owner, can increase the risk of undetected errors or misuse of funds, as it bypasses the checks and balances typically recommended in accounting systems.

The Indonesian Financial Accounting Standards (SAK Indonesia) and best practices in payroll accounting systems advocate for a well-integrated structure that separates payroll preparation from payment authorization and fund disbursement. This separation not only enhances transparency but also supports compliance with internal control objectives, such as safeguarding assets and ensuring the reliability of financial reporting (Ria et al., 2023; Siahaan & Suryaningrum, 2024).

No attendance cards are authorized by the time recording function (authorization).

PT. Taco Pratama Nusantara does not implement attendance cards, so there is no time recording function. Because the attendance time of each employee is only known directly by the owner of the Company without any formal documentation.

According to Mulyadi (2016), internal control is a process implemented by all levels of an organization to provide reasonable assurance in achieving objectives related to operational efficiency, reliable financial reporting, and compliance with applicable laws. One of the key elements emphasized by Mulyadi is the importance of documentation as a control tool. In the case of PT. Taco Pratama Nusantara, the absence of an attendance recording system—where employee working hours are known only by the owner without formal documentation—violates this principle. Without time records, the company lacks verifiable evidence to support payroll calculations, which can lead to inaccuracies, disputes, and even potential fraud. Mulyadi also stresses that internal control must be embedded in the organizational structure and procedures, not merely dependent on individual oversight, making the current practice at PT. Taco Pratama Nusantara insufficient from a control standpoint (Ibrahim et al., 2024).

The COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework further reinforces this concern through its five interrelated components: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013; Wangarry et al., 2023; Siahaan & Suryaningrum, 2024). The lack of a formal timekeeping system undermines at least three key components: control activities, information and communication, and monitoring. Control activities such as time tracking are essential for ensuring that transactions are authorized and accurate. Without proper documentation, the flow of information becomes unreliable, and the ability to monitor employee performance and payroll integrity is compromised. COSO emphasizes that effective internal control systems must be supported by consistent, documented processes that can be reviewed and audited. Therefore, implementing a structured attendance system would not only align PT. Taco Pratama Nusantara with COSO's standards but also strengthen its overall internal control environment (Merina & Herfazalesa, 2022).

No wage rates listed on the work time card are verified for accuracy by the accounting function (recording procedures).

PT. Taco Pratama Nusantara does not implement work time cards, so there are no wage rates that can be listed on the work time card. This company calculates wages based on distance traveled, not based on hours worked. Therefore, the accounting department also does not verify the work time card.

The absence of work time cards at PT. Taco Pratama Nusantara indicates a deviation from standard accounting information system practices, particularly in the payroll and wage subsystem. According to [Mulyadi \(2016\)](#), a well-functioning accounting information system must include procedures and documents that support the accuracy and reliability of financial data. Time cards serve as essential source documents for recording labor hours, which are typically used to calculate wages and verify employee productivity. By not implementing time cards, the company eliminates a key control point in the payroll process, making it difficult for the accounting department to verify the legitimacy of wage calculations. This lack of documentation undermines the reliability of payroll records and increases the risk of errors or disputes, especially when wages are determined by subjective measures such as distance traveled rather than standardized time-based metrics ([Astutia, 2024](#)).

From the perspective of the COSO internal control framework, this practice weakens several core components, particularly control activities and the information and communication component. COSO emphasizes that effective internal control systems must include policies and procedures that ensure transactions are authorized, recorded, and verifiable ([COSO, 2013](#); [Wangarry et al., 2023](#); [Siahaan & Suryaningrum, 2024](#)). Without time cards, there is no objective evidence to support wage disbursements, which compromises the transparency and auditability of payroll transactions. Furthermore, the absence of verifiable time data limits the accounting department's ability to perform independent checks, violating the principle of segregation of duties. To align with both Mulyadi's and COSO's standards, PT. Taco Pratama Nusantara should implement a formal time-tracking mechanism—even if wages are based on distance—to ensure that consistent and auditable records support all compensation.

The preparation of the payroll and wage list must be verified for accuracy and calculation accuracy by the accounting function before payment is made (sound practices).

PT. Taco Pratama Nusantara gives the responsibility to verify the accuracy and calculation accuracy of the payroll and wage list to the accounting function. This is done to trace and minimize errors that occur before payroll and wages are paid to employees and workers in the company.

The payroll system at PT. Taco Pratama Nusantara, which calculates wages based on distance traveled rather than hours worked, presents a unique operational model but also raises concerns when evaluated against accounting information system standards. According to [Mulyadi \(2016\)](#), a sound accounting information system should include structured procedures and reliable source documents—such as work time cards—to ensure the accuracy and traceability of financial transactions. The absence of time cards eliminates a key control document that typically supports wage calculations and labor cost allocation. Without this documentation, the accounting department lacks the means to verify the legitimacy of wage rates or reconcile discrepancies, which may compromise the reliability of payroll records and hinder effective internal control ([Hasanah et al., 2024](#)).

From the perspective of the COSO internal control framework, this system affects several critical components, particularly control activities and information and communication. COSO emphasizes that internal controls must include mechanisms to ensure that transactions are authorized, complete, and accurate ([COSO, 2013](#); [Wangarry et al., 2023](#); [Siahaan & Suryaningrum, 2024](#)). While PT. Taco Pratama Nusantara assigns the accounting function the responsibility of verifying payroll accuracy, the lack of standardized input data—such as time records—limits the effectiveness of this verification process. Although the company's intent to minimize payroll errors is commendable, the absence of objective, documented inputs weakens the control environment and increases the risk of undetected errors or inconsistencies. To align with both Mulyadi's and COSO's standards, the company should consider implementing a supplementary documentation system that captures work metrics—such as distance logs or delivery records—in a verifiable format to support payroll calculations and strengthen internal control.

Summary Analysis of the Internal Control System (ICS) and Payroll and Wage System at PT. Taco Pratama Nusantara

Based on [Table 1](#), the implementation of the payroll and wage accounting system at PT. Taco Pratama Nusantara has covered several important elements, but has not fully complied with the ideal theory.

The lack of involvement of the official time recording function shows that there are still weaknesses in the aspect of the authorization system, namely in controlling employee attendance, which should be the main basis for the payroll and wage calculation process. In addition, the concentration of several important functions on only one or two individuals, such as the owner who doubles as an employee and financial function, poses a potential risk to data accuracy and the opportunity for deviations. Meanwhile, work time cards may not be applied in some companies, for example PT. Taco Pratama Nusantara because the wage process is based on the distance traveled by workers, not based on their working hours.

Table 1. Summary of the Analysis of the Internal Control System (ICS) and Payroll and Wage System at PT. Taco Pratama Nusantara

ICS Components	Appropriate	Not Appropriate	Description
<u>Organization</u>			PT. Taco Pratama Nusantara applies this ICS, because an administrator holds the function of making payroll, while the financial function is held directly by the company owner.
The function of making payroll and wages is separate from the financial function	✓		
<u>Authorization</u>			PT. Taco Pratama Nusantara does not apply attendance cards in recording employee attendance.
The time recording function authorizes the attendance card.		✓	
<u>Recording Procedures</u>			PT. Taco Pratama Nusantara does not use and does not apply work time cards.
The wage rates listed on the work time card are verified for accuracy by the accounting function		✓	
<u>Sound Practices</u>			PT. Taco Pratama Nusantara gives the authority to verify the accuracy and accuracy of payroll and wage calculations to an accountant, before making payroll and wage payments.
The preparation of payroll and wages must be verified for accuracy and accuracy of calculations by the accounting function before payment is made	✓		

Source: Interview results at PT. Taco Pratama Nusantara (2025) and [Mulyadi \(2016\)](#)

Thus, the company is advised to start improving the organizational structure and division of tasks so that all theoretical functions in the payroll system can be carried out separately and in accordance with the principles of a good internal control system. In addition, the work time card can be replaced with a card that rarely contains details of the distance traveled to be archived and summarized for the purposes of making a list of payroll and wages and their payments. These efforts are important to improve accuracy, transparency, and accountability in managing payroll and wages in the company.

CONCLUSION

Based on the interviews we conducted, this study aims to analyze the payroll and wage accounting system at PT. Taco Pratama Nusantara, and to check the extent to which this system is in accordance with the principles of internal control based on ideal accounting theory. The findings of this study indicate that the company implements two payment methods: a payroll system for two administrative employees with fixed payrolls and a wage system for 15 field workers, determined based on the distance traveled. In addition to not covering the five main functions of the payroll and wage system, the implementation of these functions is also still not optimal due to the division of functions that are unclear and not firm, and the lack of documentation of employee and labor attendance. This study provides an empirical view of the implementation of the payroll and wage system at PT. Taco Pratama Nusantara, and identifies deficiencies in the implementation of internal control that could be an important concern for human resource and financial management.

This study adds insight into the literature by showing that simple informal practices that occur in PT. Taco Pratama Nusantara are quite common in several company sectors such as trucking, but can potentially cause problems in accountability and efficiency, along with business development. Implications of the findings from these findings, companies need to start implementing a more structured and firm system, such as recording attendance cards, recording replacements for work time cards, and separating finance and employee management functions. This is not only relevant to internal company

practices, but also important in formulating policies and educating small business actors about the principles of good governance and accountability.

Based on the results of our research at PT. Taco Pratama Nusantara, we suggest emphasizing the importance of improving the payroll and wage system in various companies as a step towards more professional, responsible, and adaptable resource management to increasingly complex business conditions. Thus, the results of this study are expected to be not only practically useful for the companies studied, but also for other companies.

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Abbreviations

ICS (Internal Control System), PT (Perseroan Terbatas/Limited Liability Company), SPI (Sistem Pengendalian Internal/Internal Control System)

Authors' contribution

ZLN, RPJ, and DNS led the literature review and designed the methodology. DABL and PBD handled data collection and conducted interviews. RPA compiled the final analysis and edited the manuscript. All authors contributed equally to this study and approved the final version of the paper.

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Conflict of Interest

The authors declare that there is no conflict of interest in writing this article.

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Availability of data and materials

All data generated or analyzed during this study are included in this published article. Additional information or supporting documentation may be available from the corresponding author upon reasonable request.

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