

## Formal Vs Informal Internal Control System at Hospital

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### Abstract

Hospitals as health care organizations should provide high quality services to community. Therefore, hospital has an obligation to improve the services quality. This theoretical study has aim to describe the importance formal and informal control system at hospital. It is analyzed from on Indonesia government law and COSO. Comparing to COSO Internal Control Integrated Framework 2013, Internal and external control system as regulated in Perpres No. 77 2015 is still quite relevant. Both contain same five elements, namely the control environment, risk assessment, control activities, information and communication and monitoring of internal controls.

### INTRODUCTION

Hospitals engage services field, especially health services. Hospitals as health care organizations should provide high quality services to community. Therefore, hospital has an obligation to improve the services quality. The government has made policies related to quality improvement that must be done by hospitals. The policy is contained in Law No. 44 of 2009 on hospitals, in article 40 stated that efforts to improve the quality of hospital services must be accredited on a regular basis, at least three years. The government also organizes the National Health Insurance Program (JKN) by BPJS Health for almost 2.5 years since the government officially launched on January 1, 2014. Most hospitals focus on government regulations, but they seldom to have strategy to manage the regulation.

The strategy is to optimize Internal Control as a part of each system used in procedure and operational guidelines of company or organization. Internal control is a process imposed by leadership (board of directors) and management as a whole. An effective internal control system becomes objective of every enterprise management. The achievements must specifically follow the five objectives: to maintain a reliable system, to ensure the timely preparation of reliable information, to protect assets, to optimize resource use and to prevent and detect errors (Cristina, Mariana et al. 2009).

Internal control systems are a major part of some organizations, internal control is a process that is designed and influenced by those who are given governance, management and other personnel responsibility to provide adequate assurance to achieve the objectives of entity related to financial statement reliability, effectiveness and efficiency of operations and Compliance with laws and regulations (Mrs. CT Gamage, Prof. Kevin Low Lock et al 2014). Internal control system is the entire controlling, financial or other system, built by management to run the business enterprise empirically, regularly and efficiently, ensuring compliance to management policies, protecting assets and security as long as possible the completeness and accuracy of records.

Millichamp (2002) describes the control environment as the overall attitude, awareness and action of director and management with respect to control and importance in entity. The seven factors affecting the control environment are management philosophy and operating style, integrity and ethical values, commitment to competence, board of directors or audit committees, organizational structures, assignments of authority and accountability and human resource policies and practices.

Internal control can be defined as a system of policies and procedures that safeguard organizational assets and other resources, guarantee accurate and reliable financial statements, and encourage compliance with applicable laws and regulations, and achieve effective and efficient operations (Dzomira 2014). Sitkin et.al. (2010: 51-79) in Configurational Theory of Control states that organization's control system is a configuration of formal control system and informal control system. Formal control systems include a set of rules that can provide sanctions through institutional mechanisms such as written rules and operational standards procedures. The informal control system within control environment includes the ethical values and integrity and management philosophy as role models, as well as other examples of informal controls of *ihsan* behavior. For Muslims, *Ihsan* behavior is strongly encouraged by Prophet Muhammad SAW. *Ihsan* behavior literally means do well or do the best possible, in modern languages *Ihsan* behavior is difficult to find the synonyms. The term that can be considered close to meaning of *ihsan* behavior of international journals is benevolent. This word is understood as a teaching or concept that supports a good work ethic. This perspective defines *ihsan* behavior as the optimization of work and doing, working and performing tasks in accordance with good performance and high quality (Ismail 2011). At service companies like hospitals, *ihsan* behavior can become a determinant of success or failure. The Qur'an an surah al-Bayyinah verse 7 states:

*As for those who believe and lead a righteous life—these are the best of creatures.*

Islam teaches not only worship, also charity namely work and achievement. Islam contains three meanings:

safety, peace, and well-being. To achieve it, Islam strongly encourages the people to work well and always try to get the achievements (Buchari, 2009). The *ihsan* behavior according to Ibrahim in Rahardjo (2006) contains humanist content, not only for fellow human beings but also for animals and universe. The concept embodies the idea of repaying kindness with more, avenging the ugliness with less, giving more than it should, and take less than should be (Al Ashfahani in Raharjo, 2006: 320). Ibrahim (2013) defines *ihsan* behavior as follows: (1) doing something perfectly for example working according to SOP, (2) repaying the good with better one, replying foul by smaller one, (3) reducing as much as possible unpleasant consequences such as preventing patients from pain, (4) as a way out when optimal justice cannot be realized, (5) as a logical consequence of faith and (6) as an investment of future success.

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Hess (2007) also mentioned that Sarbanes-Oxley legislation and Organizational Sentencing Guidelines affects organizations to adopt compliance programs and proactively manage individuals in organizations to realize ethical behavior of employees. Furthermore, Chtiouia (2011) said that the formal control is a key factor, but without the informal control system becomes weak and will easily create fraud and error.

Some research on internal control system shows that to overcome the weaknesses in internal control system, organization can no longer only pay attention to formal or physical aspects which are the guidelines, rules and policies that control individual behavior, but must pay attention to one aspect of control that is non physical aspect to control Individual behavior itself.

The weakness of internal control system in hospital can be seen at existing organizational structure. Many of these hospitals have not adjusted to President Regulation of Indonesia Republic Number 77 Year 2015 on Hospital Organization Guidelines, Regulation of Health Minister of Indonesia Republic Number 1045/Menkes/Per Xi/2006 about Hospital Organization Guidance within Ministry of Health and Law of Indonesia Republic Number 44 Year 2009 about Hospital. In addition, the hospital information system (SIMRS) is not integrated in all line.

This theoretical study is expected to show the current condition to can make improvements to realize a better internal control system. Considering above explanation, authors have an interest to conduct a theoretical study on internal control system from different side that is by describing the implementation of internal control system from formal and informal aspect. The difference of this research with previous research is to use Configurational Theory of Control. This study has the purpose to evaluate theoretically the effectiveness and understanding about the formal and informal aspects of Internal Control System.

## INTERNAL CONTROL

Internal Controls in according with COSO 2013 for Internal Control Integrated Framework (COSO, 2013: 3) is:

“Internal control is a process, affected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance.”

It shows that internal control is a process, because it penetrates the operational activities of organization and become an integral part of basic management activities. Internal control can only provide reasonable assurance, not absolute desires. This confirms that no matter how good internal control is designed and operated, it can only provide reasonable assurance, it cannot be fully effective in achieving the objectives of internal control even though it has been designed and structured in best way. Even for best internal control design, its success depends on competition and constraints on its implementation and is inseparable from its limitations.

The above definition reflects the basic concepts. Internal control can be described as follows:

- a. Directed to achieve objectives in one or more categories. The purposes are operations, reporting and compliance.
- b. A process consisting of ongoing tasks and activities tool to achieve objectives rather than objectives itself. It is Influenced by people not just about manual policies and procedures, systems and forms, but about people and actions at every level of organization affect the internal control
- c. Providing adequate assurance but not an absolute guarantee for senior management entities and boards of directors

- d. It can be adapted to entity structure, flexible in applications for all entities or branches, divisions, operating units or specific business processes.

The definition is an important concept underlying how organizations design and implement internal controls. It provides the basis for implementation of internal controls operation in different entity structures, industry and geographic regions. The internal control system is contained in Presidential Regulation of Indonesia Republic Number 77 Year 2015 on Hospital Organization Guidelines, Regulation of Health Minister of Indonesia Republic Number 1045/Menkes/Per Xi/2006 about the Hospital Organization Guidance under Health Ministry and Law of Indonesia Republic Number 44 Year 2009 about the Hospital. It should achieve accountable and transparent financial management, timely delivery of financial statements and reduce deviations in use of budget required of SPI within an organization and need for internal control where leaders and employees not only act as executors but also expected to supervise the implementation internal control in a sustainable manner.

## **INTERNAL CONTROL COMPONENTS BASED ON COSO 2013**

### **Control Environment**

The control environment determines the style of an organization and influences the control awareness of its people. The control environment is the basis for all internal control components, providing discipline and structure. The control environment provides direction for organization and influences the control awareness of people within organization. Some influential factors in control environment include integrity and ethical values, commitment to competence, boards of directors and audit committees, management styles and operating styles, organizational structures, authorizations and responsibilities and HR practices and policies. The auditors should have sufficient knowledge of internal control environment to understand attitudes, awareness, management actions, and board of commissioners, taking into account both the controlling substance and collective impact

COSO (2013: 4) defines control environment as a collection of standards, processes and structures to create basis for implementation of organization internal control. Board of directors and senior management are tone at top related to importance of internal control, including the implementation of code of ethics.

The control environment consists of integrity and ethics as well as organizational values, parameters that enable directors to watch the responsibilities, organizational structures and tasks of authority and responsibility, processes for attracting, building and maintaining competent individuals, and measuring performance, incentives, and rewards to encourage performance accountability. The control environment has far-reaching impacts on overall implementation of internal controls (COSO, 2013: 4).

### **Risk Assessment**

Risk assessment is the identification of entities and analysis of relevant risks to achieve their objectives, creating a basis to determine how risks should be managed. Risk management analyzes the specific risk-assertion relationship of financial statements with activities of recording, processing, summarizing and reporting of financial data. Risks relevant to financial reporting include internal and external events and circumstances that may occur and negatively affect on entity's ability to record, process, summarize, and report the financial data consistent with management assertions in financial statements. Risks may arise or change due to various circumstances, including changes in operating environments, new personnel, new or improved information systems, new technologies, new product lines, products or activities, corporate restructuring, overseas operations and new accounting standards .

Each entity faces various risks from external and internal sources. Risk is defined as the possibility event that may occur and affect the achievement of objective. Risk assessment involves a dynamic and repeatable process to identify and assess the risks to achieve objective. The risks to achieve objective from all entities are considered relative to established risk tolerance (COSO, 2013: 7).

The prerequisite for risk assessment is the establishment of objectives at different levels of entity. Management determines objectives in categories related to operations, reporting and compliance with sufficient clarity to identify and analyze the risks of purpose. Management also considers the suitability of objectives for the entity. Risk assessment also requires management to consider the impact of possible changes in external environment and business model to make internal controls ineffective (COSO, 2013: 7).

### **Control Activities**

COSO (2013: 4) defines control activities as actions defined through policies and procedures that help ensure management direction to reduce risks to to achieve objective. Control activities are conducted at all levels of entities, at various stages in business processes, and through technology. The preventive effort may include a various manual activities such as authorization and approval, verification, reconciliation, and performance measurement. Separation of duties is usually done with selection and development of control activities.

Control activities are policies and procedures to help to ensure that the management is implemented. Such activities help to ensure that actions needed to mitigate risks in achieving the objectives of entity has been done.

Control activities have multiple objectives and are applied at different levels of organization and function. Generally, control activities that may be relevant to audit may be classified as policies and procedures relating to a review of performance, information processing, physical control and segregation of duties. Control activities can be categorized as follows:

- a. Control of information processing
- b. General control
- c. Application control
- d. Proper authorization
- e. Recording and documentation
- f. Independent checking
- g. Separation of duties
- h. Physical control
- i. Performance review

### **Information and Communication**

Information is required by an entity to implement internal control responsibilities to support the objectives achievement. Management generates and uses relevant and high quality information from internal and external sources to support the functioning of other components of control. Ongoing internal communication is a recurring process in providing, sharing and obtaining the necessary information. Internal communication is a tool to disseminate information throughout the organization, flow up, down, and between entities. This allows personnel to receive a clear message from senior management who holds the responsibility. External communication includes two things: allowing for relevant external communications, and providing information to external parties to meet the others needs (COSO, 2013: 5).

Information and communication is the identification, catchment and information exchange in a form and time that allows people to carry out their responsibilities. Relevant information systems in financial reporting includes accounting systems that contain methods for identifying, combining, analyzing, clarifying, recording, and reporting transactions and maintaining asset and liability accountability. Communications include the provision of individual job descriptions and responsibilities related to internal control structure in financial reporting. The auditor shall obtain sufficient knowledge of information system relevant to finance reporting to understand:

- a. Group of transactions in operations of significant entities for financial statements
- b. How the transaction started
- c. Accounting records, supporting information, and certain accounts in financial statements covered in transaction processing and reporting

Accounting processing is covered since transaction begins until incorporated into financial statements, including electronic means used to send, process, maintain, and access information.

### **Monitoring**

Monitoring is an ongoing evaluation; a separate evaluation or a combination of two is used to ascertain whether each five internal controls, including controls for principles present in each component is present and function. Continuous evaluation is created into business processes at different levels of entity, providing timely information. Separate evaluations, is carried out periodically, it will vary in scope and frequency depending on risk assessment, effectiveness of ongoing evaluations and other management considerations. The findings are evaluated against the criteria established by policymaker, recognized by management and board of directors and lack of internal controls is communicated to management and board of directors (COSO, 2013: 5).

Monitoring is the process to determine the quality of internal control performance over time. Monitoring involves determining the design and operation of timely control and corrective action taking. This process is carried out through ongoing activities, separate evaluations, or with various combinations of two. In various entities, internal auditors or personnel perform similar work to contribute to monitoring activity of entity. Monitoring activities may include the use of information and communications with outsiders such as customer complaints and responses from regulatory bodies that may provide clues to problems or areas that require improvement. The internal control components are applicable in audit of each entity. Such components shall be considered in relation to entity size, ownership characteristics and organization entity, business nature, diversity and complexity of entity operations, methods used by entity to transmit, process, maintain, and access information, as well as the application of legal and regulatory requirements.

### THE RELATION OF INTERNAL CONTROL SYSTEM (SPI) AND COMMITTEE OF SPONSORING ORGANIZATIONS OF TREADWAY COMMISSION (COSO) INTERNAL CONTROL-INTEGRATED FRAMEWORK 2013.

Internal control system is set in Article 33 that: (1) every hospital must have an effective, efficient, and accountable organization. (2) Hospital organization shall consist of at least the Hospital Head or Hospital Director, element of medical service, nursing element, medical supporting element, medical committee, internal examination unit, and general and financial administration.

Perpres No. 77 2015 also regulates on SPI at Article 21 (1) the internal inspection unit as referred to in Article 6 paragraph (1) letter g shall become an organizational element in charge of conducting internal audit performance of organization. (2) The internal inspection unit as referred in paragraph (1) shall be under and responsible to hospital head or Director of Hospital, and concept shall be regulated in Article 22 in performing the duties as referred to in Article 21 paragraph (1):

- a. Monitoring and evaluation of risk management implementation in hospital work unit.
- b. Assessment of control system, managing and monitoring the effectiveness and efficiency of systems and procedures in field of service administration, as well as general and financial administration
- c. The implementation of specific tasks within scope of internal control assigned by hospital head or Director of Hospital:
- d. Monitoring of implementation and promptness of implementation of follow-up on audit report; and
- e. Providing consultation, advocacy, guidance and assistance in implementation of hospital operational activities.

Regulation of Minister of Health of Indonesia Republic Number 1045/Menkes/Per/XI/2006 Article 18 concerning Internal Control Unit explains that: (1) Internal Control Unit is a functional work unit assigned to carry out Internal Control of Internal Control Unit (2) The Internal Control Unit is under and responsible to hospital head, (3) Internal Control Unit is established by hospital head.

The comparison of Internal Control System according to Perpres No. 77 2015 and COSO 2013 Internal Control Integrated Framework can be shown in table 1 below.

**Table 1. Comparison of Internal Control System according to Perpres No. 77 2015 and COSO 2013 Internal Control Integrated Framework**

INTERNAL CONTROL COMPONENTS	SUB ELEMENTS OF INTERNAL CONTROL in according to COSO 2013	SUB ELEMENTS OF INTERNAL CONTROL in according to Perpres No. 77 2015
CONTROL ENVIRONMENT	<ol style="list-style-type: none"> <li>a. Demonstrating the commitment to integrity and ethical values</li> <li>b. Implementing supervisory responsibilities</li> <li>c. Establishing the structure of authority and responsibility</li> <li>d. Demonstrating commitment to competence</li> <li>e. Enforcing the accountability</li> </ol>	<ol style="list-style-type: none"> <li>a. Monitoring and evaluation of risk management implementation in hospital work units</li> </ol>
RISK ASSESSMENT	<ol style="list-style-type: none"> <li>a. Determining a suitable destination</li> <li>b. Identifying and analyzing the risks</li> <li>c. Assessing the risk of fraud</li> <li>d. Identifying and analyzing the significant changes</li> </ol>	<ol style="list-style-type: none"> <li>b. Assessments of management control systems and monitoring the effectiveness and efficiency of systems and procedures in areas of service administration and general and financial administration</li> </ol>
CONTROL ACTIVITIES	<ol style="list-style-type: none"> <li>a. Demonstrating the commitment to integrity and ethical values</li> <li>b. Selecting and developing general control over technology</li> <li>c. Implementing through policies and procedures</li> </ol>	<ol style="list-style-type: none"> <li>c. Implementation of of special duties within scope of internal supervision assigned by Hospital head or director</li> </ol>
INFORMATION AND COMMUNICATION	<ol style="list-style-type: none"> <li>a) Conducting an ongoing and/or separate evaluations</li> </ol>	<ol style="list-style-type: none"> <li>d. Monitoring the implementation and the accuracy and follow-up on audit report on accuracy of follow-up implementation on audit report</li> </ol>
MONITORING	<ol style="list-style-type: none"> <li>a. Evaluating and communicating the internal controls</li> </ol>	<ol style="list-style-type: none"> <li>e. Providing consultation, advocacy of mentoring, and assistance in implementation of hospital operational activities</li> </ol>

Source: Perpres No 77 2015, (COSO 2013: 4-7)

Table 1 shows that both internal and external control contain same five elements, namely the control environment, risk assessment, control activities, information and communication and monitoring of internal control. Internal Control System is regulated in Presidential Regulation No. 77 2015 and also SPI Article 21 (1). The internal inspection unit as referred to in Article 6 paragraph (1) letter g is an organizational element with a duty to conduct internal performance audit at hospital. (2) The internal inspection unit as referred to in paragraph (1) shall be under and responsible to hospital head or director, and concept shall be governed by Article 22 In performing the duties as referred to in Article 21 paragraph (1) Performing the functions of: a. Monitoring and evaluation of implementation of risk management in hospital work unit; b. Assessing the control system, managing and monitoring the effectiveness and efficiency of systems and procedures in service administration, as well as general and financial administration; c. Implementing special tasks within scope of internal control assigned by hospital head or the director; d. Monitoring of implementation and accuracy of follow-up on audit report; and e. Providing consultation, advocacy, guidance and assistance in implementation of hospital operational activities.

Comparing to COSO Internal Control Integrated Framework 2013, Internal Control System as regulated in Perpres No. 77 2015 is still quite relevant. Both contain same five elements, namely the control environment, risk assessment, control activities, information and communication and monitoring of internal controls.

### **FORMAL AND INFORMAL ASPECTS**

Informal aspect in COSO Integrated Framework 2013 is also called soft control. COSO Integrated Framework 2013 states that control environment includes the formal structure and aspects of behavior (European Commission, 2015: 5). Soft controls in control environment include ethical values and integrity and management philosophy as an example.

The formal aspects of internal control system are also defined by Committee of Sponsoring Organizations of Treadway Commission (COSO), including : Separation of tasks, system information and system authorization (including accounting procedures), reporting procedures and access control including physical control (Chtiouia 2011).

Sitkin et al. (2005) in Configurational Theory of Control states that organization control system is a configuration of formal control system and informal control system. Formal control systems include a set of rules to provide sanctions through institutional mechanisms such as written rules and operational standards procedures.

Anthony & Govindarajan (2004: 94) mentions the control system has the main objective to achieve harmony objectives between members of organization and organizational objectives, so the members of organization can act in accordance with strategy in order to achieve organizational objectives. Furthermore, to achieve organizational objectives, it is required formal and Informal control system (Anthony & Govindarajan, 2004: 94).

The formal aspects of internal control system are also defined by Committee of Sponsoring Organizations of Treadway Commission (COSO). They are separation of duties, system information and system authorization (including accounting procedures), reporting procedures, access control including formal control. Formal control systems include a set of rules to provide sanctions through institutional mechanisms such as written rules and operational standards procedures.

### **EMPIRICAL STUDIES**

Authors refer to some previous research on implementation of internal control systems. Chauvidul (2002) conducted research on relationship between the formal and informal aspects of internal control system of a bank's information system of a global scale. He used a qualitative approach with case study method. The result of his research stated that there are some problems in implementation of bank's internal control system. To solve the problem, organization must evaluate the internal control system based on both formal and informal aspects. Understanding the relationship between the two systems will help the organization to design and plan the internal control system. Hess (2007) said that Sarbanes-Oxley legislation and Organizational Sentencing Guidelines affect organizations to adopt compliance programs and proactively manage individuals in organizations to realize ethical behavior of employees.

Chtiouia (2011) conducted research on formal and informal control aspects. The results of his research mentioned that formal control is a key factor, but without the informal control, internal control system becomes weak and easy to error and fraud. Ojua (2016) examines the importance of internal control in church operations in Nigeria. This study is controlled by argument that nonprofit organizations specifically lack internal control as a result of expiration of their responsibilities. The conclusion is that internal control exists in administration of church but few staff has experience in internal control. It should be noted that internal control in church is based on trust and not on accounting principles so that they are not in a position to maximize the effectiveness of internal control. Nuryanti (2017) described the formal and informal aspects of organizing the internal control

system of public sector organizations. The result of research shows the formal control aspects in internal control system are the existence of written rules regarding ethical behavior standards and conflict of interest, establishment of a team of government internal control system (SPIP) based on written rules, organizational structure and delegation of authority and responsibility based on Written regulation, determination of organizational objectives followed by determination of operational strategies in accordance with structure and performance of agencies, monitoring of performance achievement against performance benchmarks of the year, performance agreement statement and performance determination between employees with organization, separation of tasks related to authorization activities, approval, processing and recording, payment/receipt of funds, physical control over assets carried out by separation of duties and standard operating procedures, continuous evaluation and separate evaluation.

## CONCLUSION

Hospital has an obligation to improve the services quality to customer. Therefore, formal and informal control are very important to hospital. Comparing to COSO Internal Control Integrated Framework 2013, Internal and external control system as regulated in Perpres No. 77 2015 contain same five elements, namely the control environment, risk assessment, control activities, information and communication and monitoring of internal controls.

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