

Analysis Maturity level of the Government's Internal Control and Sustainable Development Goals in Kudus

Muhammad Wahyu Tirta Mukti, Bonnix Hedy Maulana, Anisya Lestari

^[1]Muhammad Wahyu Tirta Mukti, ^[2]Bonnix Hedy Maulana^[3]Anisya Lestari

^[1]University Muhammadiyah Kudus

^[2]University Muhammadiyah Kudus

^[3]University Muhammadiyah Kudus

^[1]32021070009@std.umku.ac.id, ^[2]bonnixmaulana@umkudus.ac.id, ^[3]anisyalestari@umkudus.ac.id

ABSTRACT

This study aims to analyze the maturity level of the government's internal control system by the Inspectorate of Kudus in realizing regional financial transparency and accountability, by integrating the theme of Sustainable Development Goals (SDGs) and the concept of green economy.

The research method used is descriptive qualitative, the research informants consist of Kudus Inspectorate officials and auditors.

The results showed that the maturity level of the internal control system at the Inspectorate of Kudus was at the defined level. Internal controls implemented contribute significantly to improving transparency and accountability of local finances, in line with SDG's goals, especially SDG 16 (Peace, Justice, and Strong Institutions) In addition, the application of the green economy concept is reflected in budget management that supports sustainability and resource efficiency.

However, this study found challenges in implementing the internal control system, less understanding of internal control among employees, and coordination with other Government Internal Audit agencies.

Keywords: green transactions; internal supervision; local government; sustainable Development Goals (SDG's)

I. INTRODUCTION

Government Internal Audit (APIP) plays an important role in improving accountability and transparency in local government. With increasing public demand for effective, efficient, and accountable governance, the maturity level of APIP is becoming a key indicator in assessing the ability of local governments to manage resources and achieve sustainable development goals. (Soh & Martinov-Bennie, 2015). This study aims to identify the maturity level of APIP in the region, reveal the factors that influence it, and evaluate its relationship with the achievement of Sustainable Development Goals (SDGs) and the implementation of the green economy.

Previous research has highlighted the important role of APIP especially in the Inspectorate office of Kudus Regency in supporting good governance and improving operational efficiency within local governments. However, research that specifically examines the relationship between APIP maturity level, SDG achievement, and green economy implementation is limited. This creates a research gap that needs to be explored, especially in the context of regions that have unique characteristics and challenges. This study contributes to filling this gap by offering an empirical analysis of how

increasing APIP maturity can contribute to the achievement of SDG's and the implementation of a green economy in the region. (Alzeban & Sawan, 2015).

The current condition is that SPIP has real problems in the implementation of regional finances, for example, inconsistencies in the use of budgets and the submission of financial reports, less effective monitoring of the financial management process, and less transparent public financial reporting. Through the implementation of SPIP, it is expected that APIP aims to improve the quality of internal supervision, detect and prevent fraud, and ensure that regional financial management is carried out in accordance with the principles of good governance.

Sustainable Development Goals (SDGs) is a global development agenda agreed upon by 193 UN member states in 2015. It includes 17 goals and 169 targets to achieve inclusive, sustainable, and equitable development for all. This research focussing the SDGs Peace, Justice, and Strong Institutions goal is goal number 16 of the 17 SDGs goals. (Indriani Hasanah & Rahman Ilyas, 2024), (BAPPENAS, 2020) suggests Enhancing inclusive and peaceful societies to support sustainable development, ensuring access to justice for everyone, and establishing

effective, accountable, and inclusive institutions at every level. Several studies have found that the Maturity of the Government's Internal Control System has an impact on green innovations such as governance and the internal government environment. However, only a few studies have examined how the impact of the green economy from the perspective of internal control.

According to the OECD's 2011 definition, green growth involves taking measures that promote economic growth and development while ensuring that natural resources remain capable of supporting and enhancing the nation's prosperity. Essentially, economic growth is focused on boosting national income to improve the overall well-being of society. (Aprenisia & Arka, 2021).

Based on Government Regulation No. 60 of 2008, the Government's Internal Control System (SPIP) is a comprehensive process embedded in the actions and activities of leaders and all employees, carried out continuously to ensure the achievement of organizational goals. This is done through effective and efficient operations, reliable financial reporting, safeguarding of state assets, and adherence to laws and regulations. According to PP No. 60 of 2008, SPIP is composed of five elements, namely:

1. Control environment
2. Risk assessment

3. Control activities
4. Information and communication
5. Internal control monitoring

The maturity level of the government's internal control system consists of:

Level	Tiers	Definitions
1	A stub	The organization has not been able to define its performance, including strategies for achieving performance and controlling it.
2	Developing	Agencies are able to define performance well, but the performance achievement strategy is still not relevant to the implementation of control.
3	Defined	The agency is able to define its performance well and its performance achievement strategy is relevant and integrated, and control has been carried out but is still limited to fulfillment.

4	Managed and Measured	Agencies are able to define their performance well and their performance achievement strategies are relevant and integrated, control structures and processes are effective but not yet adaptive to changes in the organizational environment
5	Optimum	Has been able to define performance well & its performance achievement strategy has been relevant and integrated, followed by control structures and processes have been effective to ensure the achievement of organizational goals, and adaptive to changes in the organizational environment.

The main difference at each stage of SPIP maturity lies in the level of integration of internal control in the operational and managerial processes of the organization. In the early stages, internal control is still unstructured and reactive. However, at a more advanced stage, internal control has become an integral part of the organization's proactive and sustainable strategy. The higher the maturity level, the stronger the organization's commitment to risk control, management quality, and achieving strategic goals

At the optimal stage, SPIP is not only seen as an obligation, but also as a competitive advantage that helps organizations achieve higher efficiency, effectiveness, and accountability in managing their finances and resources. With the maturity level, it will be easier to assess the achievements of the implementation of the government internal control system in a measurable manner. The maturity level of the internal control system consists of six levels starting from level zero to level five.(Gibsi Omposunggu & Valiant Salomo, 2019).

The rapid assessment of the Maturity of the implementation of the Government's Internal Control System in Kudus Regency in 2024 received a level (3) defined, which means that local governments have implemented intensive and well-documented control practices.,

However, this is not a guarantee against various challenges and obstacles. The implementation of governance is faced with several challenges such as weaknesses in goal setting, structure and process of activities, and goal achievement, which require concrete strategic steps to strengthen government integrity. In addition, limited resources, both in terms of finance and capacity, are also obstacles that need to be overcome to ensure the sustainability of the implementation of development programs aimed at improving welfare and justice for all Indonesian people. (Alisjahbana & Murningtyas., 2018).

According to Di Vaio in a study (Mishra et al., 2024) the The SDGs have garnered substantial attention from a diverse array of stakeholders, particularly those engaged in environmental decision-making, business, and finance, with a focus on governance, management, and technical solutions. There is now a global agreement on the critical importance of implementing the SDGs, as they can drive development while safeguarding the environment and enhancing the quality of life for people. (Bebbing-ton & Unerman, 2018).

This study explains how the level of SPIP maturity has a relationship with the implementation of the green economy and SDGs in government agencies. This research offers novelty from previous research related to the maturity of SPIP with the

implementation of the green economy and the implementation of SDGs.

II. RESEARCH METHOD

This research uses a descriptive qualitative approach where, Descriptive research is a research strategy in which researchers explore events or phenomena experienced by individuals or groups. The researcher asks them to tell their life story, which is then reorganized by the researcher in the form of a sequential descriptive narrative (Adhi Kusumastuti & Ahmad Mustamil Khoiron, 2019). To explore how maturity at the local government level has a relationship with the implementation of the SDGs and the Green Economy, descriptive qualitative research was chosen because it allows researchers to understand complex phenomena in a natural context, and provides an in-depth description of the phenomenon to be studied.

The research sample was carried out by Purposive Sampling, which is a procedure followed by researchers in ensuring the criteria for overwriting which respondents can be selected as samples (Lenaini, 2021).

Respondents in this study consisted of 4 informants. They are internal auditors in the internal supervisory unit in the local government, namely the inspectorate. These auditors have worked for almost 15 years and understand the internal audit process in various government units in the regions. The focus of questions to informants is

how the role of the Inspectorate of Kudus Regency in Improving Maturity of government internal control system, how the SPIP Maturity Level of the Inspectorate of Kudus in relation to Regional Financial Transparency and Accountability, and how the Maturity of the Government Internal Control System Increases the Effectiveness of Achieving SDGs 16 and the implementation of the Green Economy these questions were asked because the informants' awareness of the maturity level and understanding of SDG's and knowledge related to the green economy was already owned. Informants already have knowledge about SDGs and the green economy implemented in the kudas local government. Thus, these respondents are considered to have sufficient experience and knowledge to provide relevant insights related to maturity conditions with the implementation of SDGs and green economy.

Data collection was carried out through in-depth interviews with informants chosen as respondents. The data gathered from these interviews were analyzed interactively and continuously until the process was complete. The conclusions drawn are in the form of new findings that were previously unclear, providing a clearer understanding of the object under study. These conclusions may take the form of descriptions, causal or

interactive relationships, hypotheses, or theories..

To ensure the validity of the data, researchers will triangulate the data by checking the consistency between the interviews conducted, as well as comparing these findings with existing literature. In addition, researchers will involve other informants such as lecturers and study program managers to gain additional perspectives that can enrich the analysis.

III. RESULTS AND DISCUSSION

A. The role of the Inspectorate of Kudus Regency in Improving Maturity of government internal control system

As one of the Government Internal Supervisory Apparatus (APIP), which can be interpreted as an internal supervisory institution that aims to ensure the implementation of government by the expected Strategic Plan. According to Mr. B (2024) explained: *"...To improve governance that is structured, transparent, and accountable, the Regional Inspectorate of Kudus Regency has a very important role in carrying out the duties and functions of supervision and Government Internal Control..."*

Then added again SPIP has the aim that planning is in line with its path. This opinion was conveyed by Mr. B (2024): *"...SPIP is expected to be able to become a basic framework system for each Regional Apparatus Organization (OPD) within the*

Kudus Regency government to carry out its duties and functions in accordance with the established control system which aims to achieve the strategic plan that is prepared effectively and efficiently...”.

Regional apparatus organizations have their respective roles in developing the Government Internal Control System in their respective work units, and the Regional Inspectorate is responsible for overseeing and assessing the effectiveness of the SPIP implementation. To follow up on the government's commitment to realize good governance, then the performance of the implementation of government organizations becomes an issue that needs more attention, one of which is implementing an effective supervisory system, and increasing the role and function of the Government Internal Supervisory Apparatus (APIP).

The activities of the government's internal supervision system start from the Audit, Review, Evaluation, Monitoring, and other supervisory activities on the implementation of the duties and functions of government organizations that provide assurance that activities have been carried out with the indicators that have been prepared and determined.

B. Relationship between the SPIP Maturity Level of the Inspectorate of Kudus Regency in realizing

Regional Financial Transparency and Accountability

The maturity level of SPIP describes the level of process that is more focused on better outputs and outcomes. The Maturity Level of SPIP implementation is a framework that contains the characteristics of the maturity level of structured and sustainable SPIP implementation. This is explained by Ms. A (2024) that: *“..A high level of government Internal Control System (SPIP) Maturity indicates a stronger internal control system, with significant and positive implications for various improvements in regional financial transparency and accountability,..”*

However currently, the Kudus Regency Government is at the “Defined” level, which shows that the regional apparatus organization is able to manage its performance well. The regional apparatus organization is not only able to formulate the performance.

Controls have been implemented in all programs and activities of the organization. Regional apparatus organizations have also developed and implemented risk management policies in all organizational units. However, there has been no evaluation of the effectiveness of control and risk management. According to Ms. B (2024) explained: *“..effective SPIP implementation is the main key to realizing regional financial governance. ...”*

The Government's Internal Control System (SPIP) plays a crucial role in achieving transparency and accountability in regional financial management. As the maturity level of SPIP increases, the internal control system becomes more robust, leading to enhanced transparency and accountability.

C. Maturity of Government Internal Control System Improves Effectiveness Achievement of SDGs 16 and Green Economy

Based on PP N0 60 of 2008 and BPKP Regulation N0 5 of 2021 on Maturity Assessment of Integrated SPIP Implementation in K / L / D, it shows that Kudus Regency government agencies with high SPIP maturity levels tend to be more successful in reducing corruption levels, increasing transparency and strengthening accountability. Thus, the existence of a mature SPIP is an essential factor in facilitating the achievement of SDG Target 16, particularly in terms of increasing integrity and public trust in government institutions.

According to Mr. C (2024), it explains that:

“..SPIP is a work program/ system that applies to the bureaucratic environment, then what is the relationship, of course, there are...” “..But in our opinion, there is no direct correlation, because SPIP is more about efforts to manage the government system so that there is optimal efficiency and effectiveness,

which means that the development process carried out by all regional apparatus is targeted, so the focus of SPIP is there....”

A mature Government Internal Control System forms a strong and resilient bureaucracy, including the guarantee of every target to be achieved by the device, so that the performance of development programs can begin to be monitored so that the long term will be closer when indeed this bureaucracy has entered the tough and mature SPIP category which has indeed optimally achieved grade 5, while we in Dikodus have reached 3 (defined) of SPIP maturity. Indeed, this is a challenge for the inspectorate how SPIP reaches the next level. Relationship between maturity level and green economy does not have a direct relationship. This was explained by Mr. C (2024) who said: *“...then if the green economy is more about ensuring that the development program reaches the target and is sustainable, so there is a distance but there is still a correlation, the distance is not direct...”*.

According to Informant Mr. D (2024), *“...the Government Internal Control System is still more prominent in its support for the achievement of sustainable green economic development than its educational support aspects. It is true that the Kudus inspectorate organizes intensive guidance regarding the*

implementation of the internal control system...”.

DISCUSSION

A. Maturity of Government Internal Control System supporting Sustainable Development and SDGs 16

Implementation of SPIP can begin with the development of a risk management philosophy (control environment in a narrow sense), setting organizational goals and activity objectives, identifying and assessing risks, implementing control activities, and building information and communication mechanisms that can measure and report actual risks and costs incurred, monitoring, and developing the control environment in a broad context. (INSPEKTORAT, 2018).

Until now, the maturity level of the SPIP of the Kudus district government has reached level 3 or defined where there are internal control practices, but the risk and control approach required is still ad-hoc and not well organized, without communication and monitoring, resulting in weaknesses not being identified. Although still at level 3, informants are still optimistic that the implementation of SDGs can still run smoothly.

Based on the results of interviews with sources, it states that ...*“SPIP is a system that is designed and should indeed be successful and successful, even this system is actually developed from standard standards applicable at the international level. This system must be implemented in a good*

bureaucracy so that in time what we call good governance and clean government is truly realized, the high ideals are there when it is achieved, what you said earlier Indonesia or kodus achieved peace, justice, and strong institutions, it is indeed a goal and that in RB it is targeted for 2025 that the bureaucracy in Indonesia is targeted in 2025 to enter the world-class category”...

Based on the previous discussion, SPIP provides a framework for identifying, assessing, and managing risks that can support the achievement of development goals. Through structured and effective risk management, it is hoped that it can ensure that development projects can be realized and long-term sustainability can be achieved with the principles of Transparency and Accountability in resource management to realize SDGs 16, namely Peace, Justice, and Strong Institutions and clearly explain that Maturity SPIP supports Sustainable Development and SDGs 16 so as to realize excellent Holy Governance.

B. Continuity of SPIP Maturity and SDGs 16 and Green Economy

The concept of a Green economy needs to be implemented immediately because it is an important part of the Sustainable Development Goals (SDGs). There are 3 aspects that need to be considered in achieving a green economy, economic growth, and SDGs, namely political, social, and economic aspects (Hari Kristianto, 2020).

The continuity between SPIP Maturity, SDGs 16 and the Green Economy lies in the key role of SPIP in strengthening governance, so that the creation of good governance is expected to support the achievement of sustainable development goals. In the context of SDG 16, SPIP contributes to the achievement of peace, justice, and resilient institutions with confidence that all aspects of governance meet the standards set. Meanwhile, in the context of the green economy, good governance and structured risk management through SPIP can support the implementation of the green economy in the Kudus Regency, where efficiency in the use of resources and commitment to sustainability are prioritized.

According to the resource person who works as an Auditor of the Inspectorate of Kudus Regency, the Governments Internal Control System is still more prominent in its support for the achievement of sustainable green economic development than its educational support aspects. It is true that the Kudus inspectorate organizes intensive coaching related to the implementation of the internal control system.

World-class bureaucracy is also inseparable from the resilience of institutions with strong SPIP. One of the challenges in the context of SPIP and Bureaucratic Reform. RB invites the bureaucracy, to build its bureaucracy seriously, including the

use of technology so as to achieve high effectiveness and efficiency.

C. Challenges and Efforts to Improve SPIP Maturity in Supporting SDGs 16 and Green Economy

One of the main challenges in implementing SPIP in Kudus District is the lack of deep integration in risk identification, including fraud risk. To support the achievement of SDGs 16 and the implementation of the green economy, improving SPIP maturity should focus on strengthening a more serious and comprehensive control system. This includes overcoming formalities in SPIP implementation and ensuring that risk identification covers all relevant aspects, so that it can be more effective in supporting sustainable and equitable development.

The Kudus Regency Government through the Regional Inspectorate of Kudus Regency, which is an institution that plays a role in the internal supervision of local governments, has the task of supervising, examining, and controlling the implementation of local government affairs consistently continues to make improvements to overcome the obstacles that occur.

Based on the decision of the letter of the (BPKP PERWAKILAN PROVINSI JAWA TENGAH, 2022) efforts that are of particular concern that need to be implemented by the Inspectorate of Kudus District, among others:

- a. Improve the quality of planning by cascading according to business processes with performance indicators that are outcome-oriented and meet SMART criteria.
- b. Refine the performance indicators and strategic objectives of the local government/OPD as well as the program/activity/sub-activity objectives by referring to/considering the strategic objectives of the local government, Permendagri No. 18/2020, and Minister of Home Affairs Regulation No. 17/2021.
- c. Improve the quality of risk management, including risk identification, risk analysis, control action plan (RTP), communication and monitoring of RTP, evaluation of risk occurrence, and effectiveness of risk control measures (strategic risk, operational risk, fraud risk and partnership risk);
- d. Improving the competence of human resources in the field of risk management;
- e. Establish an appropriate control system in accordance with the objectives set and risks identified. Establish performance of risk management implementation as an indicator of performance assessment.;

With efforts to increase the Maturity of the Government Internal Control System which is a key element in supporting the

achievement of SDGs 16 and the Implementation of the Green Economy. Increasing maturity levels in government institutions can accelerate the implementation of SDGs and the Green Economy. For example, by increasing the role of the Inspectorate in encouraging an increase in the value contained in each maturity level Despite the complexity of the challenges through strategies such as capacity building, developing evaluation systems, increasing commitment, and integrating technology, SPIP maturity can be significantly improved. This enables the local government of Kudus District to contribute more effectively to achieving sustainable development goals and ensuring good governance.

IV. CONCLUSION

In principle, SDG's and the Green Economy have a very important role but when compared to efforts to build a system with consulting or accelerating education the Government Internal Control System is more system building while SDG's is a world agreement to achieve 17 goals, the synergy is where in principle the world leaders who are members of the UN must be carried out in equality, justice while this SPIP is only one of the programs that must and strengthen in encouraging quality and effective and more reliable government performance.

In other words, automatically when Indonesia has agreed and supports sdgs, Indonesia must also have a commitment to actualize its government in order to support the 17 goals of sdgs and then synergize in the form of a commitment.

The Government Internal Control System is only a small part of the strategy to build and support development, a small part is not in the sense that it is not important, there are still many programs that must be succeeded by the local government, yes that is when the maturity of SPIP is high, a strong institution is formed and government programs are well achieved.

The implications of the results of this study are closely related to the transformation of efforts to realize sustainable development goals, especially related to the realization of SDGs 16 Peace, Justice, and Strong Institutions and the implementation of the Green Economy, so it can be said that to achieve SDGs 16 and the Green Economy, local governments need the commitment to improve SPIP implementation more effectively.

The limitation of this research is that it only uses four sources, and the limited time for making research is an obstacle to conducting in-depth research. In addition, SPIP maturity was tested in this study, resulting in limitations regarding variations in the achievement of SDGs 16 and the implementation of the green economy

in Kudus Regency that can be described in this study.

It is hoped that future research can add the number of informants and examine how SPIP maturity affects the various pillars of the SDGs more broadly and deeply and connects the implementation of the Green Economy. This will help in understanding the contribution of the government sector in achieving the overall sustainable development goals and allow for designing more effective and sustainable policies.

V. REFERENCES

- Adhi Kusumastuti, F. T. B., & Ahmad Mustamil Khoiron, -. (2019). Metode Penelitian Kualitatif. *Metode Penelitian Kualitatif*, 1, 161.
- Alisjahbana, A. S., & Murniningtyas, E. (2018). Sustainable development goals in Indonesia: concepts, targets, and implementation strategies. Unpad Press.
- Ali, H. M., & Yeon, A. L. (2019). Integrating Sustainable Development Goals Within The Corporate Governance Framework. 1–13. <https://doi.org/10.15405/epsbs.2019.10.1>
- Anwar, M. (2022). Green Economy As a Strategy to Address Economic and Multilateral Issues.
- Aprenisia, S. I., & Arka, S. (2021). The Effect of Private Investment and Capital Expenditure on Economic Growth and Income Inequality in Bali Province. In

- American Journal of Humanities and Social Sciences Research (Issue 5). www.ajhssr.com
- Aloysius Hari Kristianto. (2020). Sustainable Development Goals (SDGs) in Green Economy Concept for Ecological Quality Economic Growth. *Business, Economics and Entrepreneurship*, 2(1), 27–38. <https://doi.org/10.16021/b.e.e.v2i1.134>
- Alzeban, A., & Sawan, N. (2015). The impact of audit committee characteristics on the implementation of internal audit recommendations. *Journal of International Accounting, Auditing and Taxation*, 24, 61–71. <https://doi.org/10.1016/J.INTACCAUDTAX.2015.02.005>
- BAPPENAS. (2020). NATIONAL ACTION PLAN FOR OPENNESS OF THE GOVERNMENT OF INDONESIA 2020-2022.
- BPKP PERWAKILAN PROVINSI JAWA TENGAH. (2022). Report on the Results of the Rapid Maturity Assessment of Integrated SPIP Implementation at the Kudus Regency Government. www.bpkp.go.id
- E. Malelea, F., Chairil Furqan, A., . T., & M. (2024). The Role of Government Internal Supervisory Apparatus (APIP) and Government Internal Control System (SPIP) in Achieving Sustainable Development Goals (SDGs) in Indonesia. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v9i20.16541>
- Farmanta, Y. (2022). APPLICATION of the Government Internal Control System (Spip) at the Inspectorate Office of North Buton Regency Towards Good Governance. In *Indonesian Journal of Administrative and Government Sciences* (Vol. 3, Issue 1). <http://jiapi.ut.ac.id/index.php/jiapi/index>
- Firdauzi, I., Arifin, A., Alfarisy, M. F., Fauzi, P., Badriah, L. S., Faizah, A., Ilma, N., Kartika, N., & Nasution, U. (2024). How Government Internal Control System Supporting Regional Development Goals: Empirical Evidence from Internal Control System in Indonesia. In *Jurnal Penelitian Hukum Ekonomi Syariah* (Vol. 9, Issue 1).
- Hari, A., Stim, K., Bengkayang, S., & Barat, K. (n.d.). Sustainable Development Goals (SDG's) In the Green Economy Concept for Ecology-based Quality Economic Growth. *Jbee*, 2(1), 2020.
- Gibsi Omposunggu, S., & Valiant Salomo, R. (2019). Analisis Pelaksanaan Sistem Pengendalian Intern Pemerintah di Indonesia. In *JIAP* (Vol. 5, Issue 1).
- Gumelar Agung, I. S. K. D. (2021). The Effect of Government Internal Control System Maturity on Government Agency Performance (Case Study on Purwakarta Regency Government). *Indonesian Accounting Research Journal*, 2(1), 83–93.
- Indriani Hasanah, A., & Rahman Ilyas, T. (2024). The Role of

- United Nations Development in Realizing Sustainable Development Goals (Sdgs) for Peace, Justice, and Strong Institutions in Indonesia.
- Khoshnava, S. M., Rostami, R., Zin, R. M., Štreimikiene, D., Yousefpour, A., Strielkowski, W., & Mardani, A. (2019). Aligning the criteria of green economy (GE) and sustainable development goals (SDGs) to implement sustainable development. *Sustainability (Switzerland)*, 11(17). <https://doi.org/10.3390/su11174615>
- Lenaini, I. (2021). TEKNIK PENGAMBILAN SAMPEL PURPOSIVE DAN SNOWBALL SAMPLING INFO ARTIKEL ABSTRAK. 6(1), 33–39. <https://doi.org/10.31764/historis.vXiY.4075>
- Lina Nuryawati, I. T. R. M. Bus., Ph. D., CA. (2022). Analysis of the Relationship between the Maturity of the Government Internal Control System (SPIP) and the Quality of Financial Management (Study on Local Governments in Indonesia).
- Ma, X., Ock, Y. S., Wu, F., & Zhang, Z. (2022). The Effect of Internal Control on Green Innovation: Corporate Environmental Investment as a Mediator. *Sustainability (Switzerland)*, 14(3). <https://doi.org/10.3390/su14031755>
- Mishra, M., Desul, S., Santos, C. A. G., Mishra, S. K., Kamal, A. H. M., Goswami, S., Kalumba, A. M., Biswal, R., da Silva, R. M., dos Santos, C. A. C., & Baral, K. (2024). A bibliometric analysis of sustainable development goals (SDGs): a review of progress, challenges, and opportunities. *Environment, Development and Sustainability*, 26(5), 11101–11143. <https://doi.org/10.1007/s10668-023-03225-w>
- Ratna Purnama Sari et al. (2022). The Importance of Internal Control to Improve Transparency and Accountability of Regional Financial Management.
- Soh, D. S. B., & Martinov-Bennie, N. (2015). Internal auditors' perceptions of their role in environmental, Social and governance assurance and consulting. *Managerial Auditing Journal*, 30(1), 80–111. <https://doi.org/10.1108/MAJ-08-2014-1075>
- van Niekerk, A. J. (2024). Economic Inclusion: Green Finance and the SDGs. *Sustainability (Switzerland)*, 16(3). <https://doi.org/10.3390/su16031128>