

Internal Control as 'Restraint' or 'Guidance': A Husserlian Phenomenological Study of the Experiences of Administrative Employees at PT Galva Makassar

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Abstract

Internal Control (IC) is often seen as a helpful guideline for workflow, but in practice, administrative employees often view it as a restriction, leading to resistance and creative ways of following the rules. This qualitative study uses Husserlian Descriptive Phenomenology to explore how administrative employees at PT Galva Makassar experience the tension between seeing IC as a 'constraint' or a 'guideline' in their daily work. In-depth interviews with five participants showed that senior employees see PI, especially strict authorization and reconciliation, as 'guidelines for life' and a personal safety net. For them, PI helps avoid blame, builds professional pride, and encourages voluntary compliance. On the other hand, new employees or those with fast-paced targets, like Sales Staff, often feel that PI is too bureaucratic and signals a lack of trust from management. This can limit their initiative, lower efficiency, and hurt morale. Still, experienced employees also see these procedures as a way to ensure data accuracy and as a professional defense, finding positive value in the constraints. The study concludes that PI works best when employees internalize it, not just when the system is well-designed. Management should focus on communicating PI in a way that supports employees and acts as a professional guide, not just as a form of control.

Keywords: Internal Control, Husserlian Phenomenology, Restraint, Guidelines, Lived Experience

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INTRODUCTION

Internal Control (IC) is a crucial foundation in modern corporate governance. Broadly defined, for example by the COSO (Committee of Sponsoring Organizations of the Treadway Commission) framework, IC is a process influenced by the board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of organizational objectives related to the effectiveness and efficiency of operations, the reliability of financial reporting, and

compliance with applicable laws and regulations.

Particularly in administrative environments, PI acts as an asset security mechanism, ensuring data accuracy and mitigating daily operational risks. Processes such as transaction authorization, reconciliation, and segregation of duties are key to preventing irregularities and maintaining report integrity.

Normatively and theoretically, PI is viewed as a guideline a set of procedures and policies that facilitate efficient workflows, reduce uncertainty, and support accurate decision-making. A number of previous studies have examined the positive relationship between the effectiveness of PI and organizational performance (Wulandari & Santoso, 2020), compliance, and fraud prevention, noting that a mature PI system is the best solution for achieving accuracy and efficiency (Chen et al., 2019; Sitorus, 2018). Furthermore, strengthening PI is believed to reduce risk exposure, especially in an increasingly complex and digital business environment (Susanto & Adnyana, 2022).

However, the effectiveness of the PI system is not only measured by the existence of procedures, but also by the level of adoption and internalization by employees (Budiasih & Wati, 2019). When employees understand the rationality and added value of PI procedures, rather than simply complying with them for fear of sanctions, PI transforms from mere rules into a culture that supports organizational goals. Failure to communicate these values often becomes the starting point for negative perceptions of PI.

However, previous studies have often been positivistic and quantitative in nature, focusing on the effectiveness of the system from a managerial or compliance perspective, measuring the correlation or impact of the system at the macro level (e.g., Green Accounting research is 73% quantitative, *Jurnal Projemen*, 2025). This approach has a major limitation: it fails to capture the human dimension and subjective experiences of individuals who interact directly with the PI system on a daily basis.

In daily practice, administrative employees often perceive PI as a constraint, a bureaucratic burden, an inefficient addition to their workload, or a procedure that limits initiative (*Comparative Analysis of Quality Systems in Public Accounting Firms*, 2025). There are findings that the adoption of PI procedures is often met with resistance, even triggering creative compliance practices where employees look for shortcuts to meet targets, because the procedures are considered too complicated and excessive (Rahayu & Purnomo, 2021; Fathoni, 2017). The difference between the perception of PI as a "guideline" (theory) and a "restriction" (practice) creates a significant gap in understanding in behavioral accounting science (Ludigdo, 2012).

This dichotomy of 'restraint' is particularly evident in control activities, such as multi-layered authorization procedures, time-consuming reconciliations, or repetitive documentation requirements designed to prevent misstatements. For administrative employees facing deadlines, each additional step can be perceived as bureaucratic friction that slows down the pace of work. Taufiq's (2020) research indicates that procedures that are not adapted to actual workflows can reduce efficiency by up to 30%.

Negative perceptions of PI as a 'restriction' have serious implications for behavioral accounting aspects, including decreased work motivation, job satisfaction, and organizational commitment (Sari, 2016). Employees who feel constrained tend to engage in minimal compliance, which can substantially undermine the main objective of PI, which is to build a strong and proactive control environment.

Therefore, this study argues that to understand the true impact of PI on employee behavior, motivation, and well-being, a more in-depth approach is needed. Phenomenological studies offer a unique and authentic method (Sari, 2025), enabling them to transcend the limitations of previous quantitative research by exploring the deeper meaning and essence of the lived experience of administrative employees (Moustakas, 1994; Kamayanti, 2016; Susanto, 2023). This qualitative approach is important because it focuses on how and why employees interpret the reality of PI, not just how effectively PI is implemented.

This research is urgent in answering crucial questions about how PI is internalized by employees: Does PI truly shape behavior as an accepted guideline, or is it accepted only as a procedure to be avoided because it is considered restrictive?

The choice of location at PT Galva Makassar was crucial because companies engaged in technology and distribution require a PI system that is not only strict (due to the risk of high-value assets and inventory) but also agile. The need for speed in administration and logistics often conflicts with the demands of rigid PI documentation. This conflict between the need for operational efficiency and the necessity of compliance makes PT Galva Makassar an ideal phenomenological laboratory for uncovering the essence of the PI experience.

Therefore, this phenomenological study aims to fill a gap in the literature by presenting an emic (subject's perspective) understanding of PI. By capturing the essence of how employees live and experience the PI system, whether as a protector or an obstacle, this study is expected to provide practical implications for the management of PT Galva Makassar in redesigning a more human-centric PI, thereby achieving synergy between compliance and work efficiency.

The purpose of this study is to explore, describe, and understand the essence of the subjective experiences of administrative employees at PT Galva Makassar in interpreting and implementing internal control procedures, as well as to examine in depth how the dichotomy between "restraints" and "guidelines" manifests itself in their daily work practices.

METHODS

This research methodology will adopt a qualitative approach with a Husserlian descriptive phenomenological design (Husserl, 1970; Moustakas, 1994). The main focus is to purely understand the essence of the lived experience of administrative employees at PT Galva Makassar in interpreting Internal Control (IC) specifically, how the dichotomy between 'constraints' and 'guidelines' is manifested and internalized in their daily work practices. This approach inherently requires

Purposive Sampling (Patton, 2015) to select key participants, namely employees who are routinely involved and have at least two years of experience with IC procedures, to ensure the richness and depth of the data.

Primary data collection will be conducted through semi-structured in-depth interviews (Brinkmann & Kvale, 2015). The researcher will act as the key instrument, using an interview guide designed with open-ended questions to encourage descriptions of subjective experiences, including feelings and concrete examples of participants' interactions with PI. The entire interview process will be recorded and supported by field notes, with the number of participants determined once data saturation is achieved (Saunders et al., 2018), ensuring that no new essential themes emerge.

Data analysis will follow Husserlian Phenomenological Reduction steps (Groenewald, 2020). The process begins with Epoché (Bracketing), in which researchers set aside all theoretical or personal preconceptions about PI (Creswell & Poth, 2018). Next, through Phenomenological Reduction, the transcripts will be analyzed to identify the most significant units of meaning. The next crucial step, Imaginary Variation, will be used to find the essential structure (must-have features) of the experienced phenomenon (Groenewald, 2020). Finally, Essence Synthesis will be conducted to produce a comprehensive collective narrative description. The validity of the findings (trustworthiness) will be ensured through Member Checking, Data Triangulation, and Audit Trail (Korstjens & Moser, 2018).

RESULTS AND DISCUSSION

a. Description of Participants and Context (The Contextual Grounding)

PT Galva Makassar was strategically chosen as the research location due to its business profile in the distribution and technology sectors. The company routinely handles high-value assets, such as hardware and logistics supplies, which require a strict Internal Control (IC) system to mitigate the risk of theft or misuse. However, the company also operates in a highly competitive market environment, where speed in logistics and administration is key. The inherent contradiction between the need for rigid IC (for compliance) and the demands of agile operations (for efficiency) creates rich tension, making PT Galva Makassar an ideal phenomenological laboratory for unraveling the dichotomy of 'restraint' versus 'guidance'.

The phenomenon of PI "restraints" and "guidelines" is centered in the Administration and Finance unit, particularly the Logistics Staff, Accounting Staff, Finance Staff, and Sales Staff, who are at the forefront of interaction with the system. This is where mandatory procedures such as multi-layered transaction authorization, vendor vetting processes, and real-time documentation requirements for every inventory movement become an integral part of daily tasks. The pressure to meet monthly and quarterly reporting deadlines (closing processes) further highlights the visibility of PI's impact. Each additional step in the procedure, although designed to secure assets, can be immediately felt as an additional workload that affects the pace of task completion.

In accordance with Husserlian Descriptive Phenomenology design, key participants were selected using Purposive Sampling techniques to ensure they had deep and relevant lived experience with the essence of the phenomenon being studied. Strict inclusion criteria were established: participants had to be involved in PI procedures for at least 80% of their daily tasks and have at least two years of work experience at PT Galva Makassar. This minimum length of service criterion was crucial to ensure that their understanding of PI had undergone a process of adaptation and internalization, rather than merely initial resistance to a new system, thereby producing rich and essential descriptions of their experiences.

Five key individuals from various sub-functions in the Administration and Finance department were successfully identified and participated in in-depth interviews. To ensure research ethics and anonymity, they were identified by pseudonyms: Idris (Logistics Staff, 5 years of experience), Etha (Accounting Staff, 13 years), Ikki (Finance Staff, 13 years), Alpon (Sales Staff, 8 years), and Andre (Service Staff, 2 years). This range of experience allowed researchers to compare short-term and long-term perspectives, from employees who were still struggling with procedural details to veterans who had found ways to balance compliance and efficiency.

The subjective experiences of the five participants centered on the implementation of three key control activities. First, Document Authorization, which requires tiered approval from at least two to three signatories for the issuance or delivery of goods and also for cash disbursements. Second, Strict Reconciliation, which is the obligation to match cash receipt reports with the bank, or physical inventory in the warehouse with records in the system, which must be done daily or weekly. Third, Segregation of Duties, which prohibits the same individual from authorizing, recording, and storing assets. These procedures are a major source of dichotomy, as they are alternately interpreted as 'a protective barrier against error' and 'a chain that slows down work'.

Culturally, PT Galva Makassar places a high emphasis on aggressive sales targets and distribution speed. This fast-paced work culture often clashes with the formal, validation-requiring, and time-consuming nature of PI. PI communication in the company is generally presented as mandatory compliance mandated by regulations or headquarters, rather than as a strategic tool to facilitate local efficiency. This top-down communication context is crucial in shaping employee perceptions, who tend to see PI as a 'burden' to be avoided (triggering creative compliance) rather than as internalized 'guidelines'.

b. Noema: The Experience of Order and Certainty (Lived experience of Order and Certainty)

Internal control aspects such as multi-layered document authorization and strict reconciliation paradoxically serve as psychological and professional "safety valves." For administrative employees who deal with high-value financial assets and data, following these multi-layered procedures eliminates ambiguity and transfers risk responsibility from individuals to the system. When an employee such as Idris (Logistics Staff) follows all the steps, he gains a kind of "professional immunity," which frees him from anxiety about unintentional mistakes, especially in a fast-

paced, target-oriented work environment.

"Yes, with supervision like this, [I don't have to worry about making mistakes because there is a set procedure]. It's like a safety belt for me. Once I've followed all the steps, [I can sleep soundly]. PI is like a promise: if you follow it, you'll be safe. This ensures the accuracy of my monthly reports.."

Capturing the essence of Noema. Here, PI has transcended its function as a managerial control tool; it has transformed into a "guideline" in the workplace. This experience of regularity mitigates personal risk (fear of blame) and increases affective commitment to accurate work results. The certainty offered by PI is a guarantee that, even if there are deviations in other areas, the tasks performed by employees have been processed correctly and according to standards, validating and protecting their professional integrity.

The experience of regularity and certainty generated by PI is proof that PI is not merely mechanical compliance with rules, but rather an internal experience, where PI procedures are interpreted as a personal defense against potential errors, deviations, or accusations. This regularity provides a structured operational foundation, especially for staff who have to deal with strict systems and procedures, such as Mr. Idris, who has been a logistics staff member for five years and has internalized the procedures as an integral part of their professionalism.

What Mr. Idris revealed is in line with the findings of Rahayu & Purnomo (2021) on creative compliance. Here, PI is not seen as an obstacle that must be circumvented, but rather as a foundation that must be obeyed. The certainty obtained (peace of mind) is considered more valuable than the temporary speed gained from taking shortcuts.

This is in line with what was expressed by Etha, a senior accounting staff member who has been working for approximately 13 years. She said:

"I feel proud when my documents are complete, especially during audits. It shows that we work professionally, not just [haphazardly]. So teach them to [do what is right, not just what is quick]. That is our obligation to the company and our leaders.."

The interview excerpt above explains that the presence of PI instills a work ethic that is oriented towards standards and responsibility. Participants feel that doing work "by the book" is central to their professional identity. This creates a sense of ownership towards data integrity.

Quotes from senior accounting staff with 13 years of experience provide a deeper dimension to this Noema. Etha is not only seeking protection, but has reached a point of phenomenological transcendence where PI has become a moral and professional standard. "I would feel proud if my documents were complete, especially during an audit. It shows that we work professionally, not just for the sake of it." From this, we see that PI has transformed into a work ethic. The feeling of "pride" due to the completeness of documents during an audit shows that PI has

been internalized as the core of their professional identity. This creates a strong sense of ownership of data integrity. This phenomenon is in line with the research by Budiasih & Wati (2019), which highlights that the successful internalization of PI procedures leads to voluntary compliance driven by ethical obligations to stakeholders (Ludigdo, 2012). Etha's experience confirms that PI is a behavioral education tool that prioritizes "doing the right thing" over "doing it quickly," an attitude that contrasts with creative compliance, which only cares about results.

c. Noesis: Constraint: Lived Experience of Bureaucratic Burden and Mistrust

When PI fails to be internalized as a 'guideline', it emerges as a contrasting experience of constraint: Bureaucratic Burden and Distrust. This noesis is revealed in the experiences of employees who deal directly with operational urgency, where rigid PI procedures feel like they hinder initiative and the fast pace of work. This can be seen from interviews with Alpon sales staff who have been working for approximately 8 years.

"We have to wait for three people to sign [just to pick up a small item]. It's a waste of time. It feels like [the procedure is too complicated], especially since we in sales are always thinking about how to sell items and how to process them quickly, but we can't find a [shortcut] because it would be against the rules."

The bureaucratic burden is perceived as an excessive addition to the workflow, causing cognitive and operational friction. At PT Galva, which emphasizes speed of distribution, multi-layered authorization procedures and repetitive documentation requirements (which are supposed to prevent misdelivery) feel like a hindrance. Participants see these procedures as an end in themselves, rather than a means to an end.

This quote highlights the discrepancy between PI demands (rigid control) and operational realities (agile business). The feeling of having to wait for authorization for low-value transactions indicates an imbalance between risk and control. This becomes a loophole that triggers resistance and creative compliance among employees who look for 'shortcuts' because they feel that PI procedures have substantially reduced their efficiency. This finding is in line with Taufiq's (2020) study, which indicates that procedures that are not adapted to real workflows can reduce efficiency by up to 30%.

From the interview excerpts with sales staff above, it is not wrong to assume that the complicated procedure is interpreted as "spying" rather than as a guideline. This is a noesis of distrust, which has a negative impact on job satisfaction and organizational commitment (Sari, 2016). When employees feel distrusted, their intrinsic motivation to do more (beyond minimal compliance) disappears. This creates a vicious cycle where strict control actually results in passive compliance, which in the long run can weaken the effectiveness of PI itself (Rahayu & Purnomo, 2021). Thus, PI transforms from an Ethical Guideline into a Disciplinary Restraint that undermines morale.

The aspect of PI that most triggers the perception of 'restraint' is the feeling that

layered controls stem from the basic assumption that employees are potential perpetrators of fraud or error. For new employees, such as Andre (Service Staff, 2 years of experience), rigid PI is often not interpreted as protection, but rather as a form of intensive surveillance that reflects a lack of trust.

"Sometimes I feel like this procedure is just [a waste of time]. I'm new, so I should be guided, not asked to do layers of verification. I'm just picking up items from the warehouse, but the process is the same as if I were buying new items. It's tiring, and it makes me wonder, ['Does management not trust us newbies?']"

This distrust shows that overly strict PI at the beginning of employment can hinder the organizational acculturation process. Instead of feeling protected by a safety net (like Idris and Etha), Andre felt that excessive segregation of duties was a "barrier" that wasted time and sent a negative signal that the potential for error was management's basic assumption about new employees. From a Husserlian phenomenological perspective, Angel's life experience is the essence of PI as a disciplinary constraint that damages morale and hinders intrinsic motivation.

d. Noesis: The Hidden Allure of Procedural Constraints

Although the PI procedure is perceived as a rigid disciplinary constraint for some staff, especially those who have recently joined the company, it ultimately produces positive value that goes beyond compliance, namely Professional Discipline and Data Authority. This phenomenon is experienced by veteran employees who have been interacting with the system for a long time, showing that long-term adaptation turns friction into fitness. This is reflected in the results of interviews with financial staff who have been working for 13 years.

"Sure, [when you're pressed for time] and have a lot of work to do, multiple layers of verification can be annoying. But on the other hand, if there are problems later on, I have three layers of evidence that I worked according to standards. [Those restrictions ultimately give me authority in front of others]."

Ikki's quote specifically shows that constraints (layered verification) are a source of authority and self-justification. If Ikki feels distrusted (as expressed in the previous section), then strict procedures become his best self-defense mechanism. The stricter the rules, the stronger the evidence of his innocence. PI transforms from a corporate control tool into a professional self-protection tool. This phenomenon is known as the Positive Constraint Effect in organizational psychology, where clear boundaries can increase focus and the quality of results, contrary to the initial perception of them as a burden.

What the finance staff said above was echoed by one of the senior staff in the accounting department. For a senior staff member, PI is viewed as a heuristic or simplified practical rule. The layered procedures that may have initially been considered restrictive (slowing things down) in the early years have now become

automatic, freeing up cognitive resources for more complex tasks. This phenomenon is in line with the Routine Performance theory in organizational science (Fathoni, 2017), which asserts that the repetition of procedures (controls) creates efficiency that is no longer noticed. This is in line with what was expressed by Etha, a senior employee in the accounting department.

"For me, the procedure is [like a guardrail on the highway]. Precisely because there are clear rules, I know exactly [which path is safe to take and which is prohibited]. This is very convenient because I don't have to worry about making a mistake or suddenly being blamed. Basically, as long as I follow the procedure, [everything will be fine]."

Etha's quote explicitly uses constraints (document completeness requirements) as a standard of professional self-esteem. Constraints in the form of obligations educate them to achieve a high level of work, creating a virtuous cycle in which enforced compliance (constraints) results in professional pride (positive meaning).

Etha's quote shows that procedures and documentation not only serve as control mechanisms, but also as a "safety net" that creates a sense of existential security at work: as long as she is on the "safe path" of PI, she is protected from mistakes and accusations. This view is in line with the idea that internal control and compliance are not merely administrative burdens, but rather a compass that guides ethical behavior, maintains a trail of decisions, and reduces risk so that employees can work with greater confidence. Recent studies underscore the role of psychological safety, namely the sense of security to express opinions or work without fear of punishment, mediated by self-motivation, in improving the psychological well-being of accounting employees [Liang et al., 2022]. Within the framework of noesis, these procedural constraints are experienced as a source of inner peace and moral orientation, not merely rigid rules that restrict movement.

Furthermore, strict document completeness requirements operate as a minimum standard of work quality that is gradually raised to a standard of professional self-esteem. Research on documentation and internal control shows that complete and organized documentation practices not only improve audit effectiveness and long-term efficiency, but are also associated with a higher perception of professionalism in the eyes of superiors and regulators. Thus, when Etha links compliance with PI requirements to pride as a "neat and safe" accounting staff member, she is internalizing a professional logic in which the quality of documentation is an indicator of work dignity (just as integrity and objectivity are seen as important for ensuring service quality and enhancing professional credibility [ResearchGate, 2015]).

CONCLUSION

This Husserlian descriptive phenomenological study successfully explored in depth the essence of the life experiences of administrative employees at PT Galva Makassar in interpreting Internal Control (IC), revealing the dichotomy between 'constraints' and 'guidelines' that manifests itself in daily work practices.

Internal Control is considered as personal protection, a professional and psychological "safety valve," especially for senior employees. By following layered procedures, employees gain professional immunity, eliminating anxiety about unintentional mistakes and ensuring the accuracy of reports.

In addition, PI is also considered a Professional Identity where compliance with PI is internalized as a moral and professional standard. The feeling of "pride" in having complete documents during an audit shows that PI has transformed into a work ethic that prioritizes "doing the right thing" over "doing it quickly."

However, on the other hand, PI is considered a 'Constraint' (Bureaucratic Burden and Distrust) where multi-layered authorization procedures and repetitive documentation requirements, especially for low-value transactions, are perceived as excessive bureaucratic burdens that substantially hinder the pace of work and the operational efficiency of fast-paced companies. Moreover, for new employees, rigid PI is often interpreted as a form of intensive supervision that reflects a lack of trust on the part of management. This leads to a loss of intrinsic motivation and minimal compliance risk.

However, over time and with experience, these procedural constraints can transform into a source of authority and self-justification for veteran employees. Strict procedures become a mechanism for professional self-defense and a "safety fence on the highway" that provides a sense of existential security.

Overall, the dichotomy between 'restraint' and 'guidance' shows that the effectiveness of PI is highly dependent on how it is communicated and internalized. If PI is introduced top-down as mandatory disciplinary compliance, it will be perceived as a burden. Conversely, if PI is positioned as a tool, a personal protector, and a standard of professionalism, it will be accepted and internalized as a guideline.

This study fills a gap in the literature by providing the emic understanding (subject's perspective) needed to redesign PI that is not only efficient and compliant, but also human-centric, thereby achieving synergy between compliance and employee well-being.

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