



Implementation of Operational Audits in an Effort to Improve the Efficiency and Effectiveness of the Marketing Function

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Abstract. The purpose of our research is to know more and to better understand the implementation of operational auditing to be able to assess the efficiency and effectiveness of the marketing function that the company performs. The data we use in this research are secondary data and primary data, the object of this research is PT ABC which is located in Cibaraja Cisaat. The type of research we use is descriptive research, using a qualitative approach. The data analysis technique used in this research is using questionnaires, observations, and interviews. The results of the analysis and problems in this study are caused by the emergence of the problems faced, including regarding sales targets starting from 2020 and 2021, not reaching a target set by the company PT ABC. From the results of the research that we conducted, it can be concluded that by using operational audit research it can be found out what causes inefficiency and ineffectiveness in the marketing function, namely at the beginning of 2020 there was a case of the Covid-19 Virus which hampered sales targets. This of course can result in a loss of decreased company profits which will be borne by PT ABC so that the impact on the marketing process is not running effectively and efficiently.

Keywords: Operational Audit · Marketing Function · Effectiveness and Efficiency

1 Introduction

In the business world there are many things that must be faced, in business of course companies are facing increasingly fierce business competition between companies, especially competition with companies that have similar businesses, marketing must work more effectively, productively and efficiently. Under these circumstances, company management must be able to optimize its operational activities creatively and earnestly in dealing with all possibilities that will occur, from various problems that will arise both from internal and external companies [1]. Thus, we need a tool or part that functions in detecting weaknesses that are inhibiting and that can be used to seek opportunities for the development of operational activities in a company [2]. Companies usually use two

types of audit in carrying out marketing within the company, namely financial audit and operational audit. Financial audits are also often used because they are usually intended to verify a company's financial statements in a certain period. While the operational audit is to review parts of the procedures and methods for the company's operations [3]. Thus with this operational audit, management can obtain information regarding solving problems faced by the company, which is focused on implementing work and improving procedures and increasing results in order to create efficiency and effectiveness in the company's operational activities, especially the marketing function.

Within the company consists of functions that carry out their activities and are interrelated with one another. One such function is the marketing function [4].

In general, marketing can be defined as advertising, sales and other promotional activities. This marketing can also be said to be successful if the marketing itself is closely related to the strategy that has been formulated by a particular company [1]. If previously companies only thought about profits, now they have to think about strategies to be able to compete in the business world with unpredictable environmental conditions. Intense business competition can encourage companies to make new and interesting innovations, but of course it requires large marketing costs, especially through promotional programs aimed at increasing sales volume. Therefore, in controlling marketing costs it is hoped that it can further increase the effectiveness and efficiency of its promotional activities [5].

[6] Assessment of marketing strategy is very important because it is one of the reasons for the need for a company to carry out operational audits in the marketing function. According to [1, 7] operational audit generally aims to check whether the implementation of an activity is in accordance with the standard or not. If in the audit found things that deviate from a standard, the auditor must report these findings to management and provide recommendations on targets so that in the future it will be even better [8]. Thus, the importance of operational auditing in the marketing function is due to the fact that the marketing function is part of a company that is directly related to achieving the company's goals to generate profits, so that it should be the most effective and efficient part. In the marketing function, the marketing department does not only sell goods or services but analyzes consumer needs, markets, promotional activities, sales and post-sales services. Therefore, the company needs a marketing operational audit.

According to [1] the main function of a marketing audit (marketing audit) is to test, assess marketing objectives and policies that will direct the company, so that this audit can be used as a tool for marketing managers to be able to detect and disclose problems encountered [9].

PT ABC is a company engaged in the sale of beverages in Indonesia. Until now, PT ABC has 12 factories which are widely spread throughout Indonesia, namely, Medan, Palembang, Jakarta, Tambun, Cibitung, Ungaran, Gresik, Mojokerto, and Gianyar. As well as factories specifically for producing AG Product mineral water, namely in Sentul, Purbalingga and Pandaan. As for the products produced by PT ABC, they are AB Products, AC Products, AD Products, AE Products, AF Products and AG Products mineral water. The problem faced by PT ABC is in 2020 and 2021 where the turnover or target of the annual sales budget has decreased resulting in losses. As for 2022, it is not yet known whether the target has been achieved or not. Based on the background explanation

above, the title of this journal is “**the application of operational auditing in an effort to increase the efficiency and effectiveness of the marketing function at PT ABC**”.

2 Formulation of the Problem

Based on background that has been described above, we can know the formulation of the problem in this study, namely, as follows: (1) how is the application of operational auditing in evaluating the efficiency and effectiveness of the marketing function?

3 Research Purposes

To gain insight into the importance of implementing operational audits in assessing the efficiency and effectiveness of the marketing function. Also, to analyze the operational audit function in measuring the effectiveness and efficiency of the value of the marketing function.

4 Theory Review

4.1 Audits

[8] In running a business, the company will get more information or data and it will be better for the company. However, having information or data with a low level of accuracy will only make the company useless. In misinformation, it can be done in an information or data that can cause new problems in a decision-making process. It is this mistake that can then have an impact on the business that is being run by the company, such as the business becoming stagnant or not developing, so that large-scale losses can occur [10].

So that the potential for information and information errors does not occur, a company must do something that is better known as an audit. This audit is an examination that has been carried out critically and systematically by an independent party, on financial reports that have been prepared by management, together with accounting records and supporting evidence, to provide an opinion regarding the fairness of the Financial Statements [11].

4.2 Operational Audit

According to [1] operational audit is an examination of a company’s operational activities, which includes accounting policies and operational policies that have been determined by a management [12]. Operational audit is usually often interpreted the same as management audit, this is the same but has different meanings. The simple definition of a management audit is an investigation of an organization in all aspects of management activities from the highest to the lowest and making an audit report regarding its effectiveness or in terms of the profitability and efficiency of its business activities [13].

4.3 Committee of Sponsoring Organization of the Treadway Commission (COSO)

In operational audits in measuring conformity that are often used are coefficient, effectiveness and economy. Whether a program activity is a business has been carried out efficiently, effectively and economically. According to [14] stated in his journal that 1) Efficiency is a measure in the process that interconnects between inputs and outputs in the operations of a company. Efficiency that is interconnected is how the company has carried out an operation so that it is achieved to optimize the use of its resources. With the input-process-output concept, efficiency is in the ratio between input and output. 2) Effectiveness can also be understood as a level in achieving the success of a company in achieving its desired goals. Whether the implementation of a program or activity has achieved its objectives or not. Effectiveness is a measure of an output. 3) This economy is an input measure that is often used in various managed program options. The point is that if the company is able to obtain resources that will be used in operations in the least or the smallest sacrifice, this means that a company has been able to obtain these resources in an economical way [15].

4.4 Operational Audit of Marketing Function

The operational audit of the marketing function was found by [16] that financial success often depends on marketing capabilities. According to [7] financial operations, accounting, and other business functions are meaningless if there is no demand for products and services so that the company generates profits. [17] states that a marketing audit is a comprehensive, systematic, independent and periodic test of marketing functions, objectives, strategies, and company activities to determine marketing opportunities and areas that occur. Operational audit of the marketing function is a critical, systematic and analytical examination of the implementation of activities which constitute the implementation of policies in the field of marketing according to [18]. The benefits that can be obtained from a marketing audit according to [19] are that the audit results can provide various deficiencies that occur in the management of marketing efforts that still require improvement recommendations from the auditor which can be an alternative solution to the deficiencies that occur so that the necessary improvements are can be done immediately.

4.5 Marketing Effectiveness and Efficiency

Effectiveness is an output measure as the level of success in a company in achieving a goal that the company wants [7]. Efficiency is a measure in a process that interconnects the input and output of the company's operations/activities. Savings is also a measure of the input used by the company in which it carries out various activities [20]. Therefore, the operational audit is the basis for evaluating and assessing the effectiveness, efficiency and economics of a company's operations, one of which is the marketing function. The marketing function is one of the main functions in the company, thus encouraging the need for an assessment of the marketing function [21].

5 Hypothesis Development

With the implementation of operational audits, it is hoped that it can assist managers in improving company performance in the marketing process. This operational audit is also an assessment of each part of the company's performance against a standard operating procedure and methods applied by a company with the aim of evaluating the efficiency and effectiveness of the company. [1, 7] The operational audit process works by conducting various analysis of company performance documents which are expected to provide solutions to company managers when problems occur. Because it can be seen from the objective of the operational audit itself, it is a value of how far the performance of the company is, which when the company is good enough in various ways, it can be said to be effective and efficient. When a company is said to be very effective and efficient in terms of marketing, of course it can increase sales which will ultimately increase profits. The more marketing activities, the greater the opportunity for products or services to be sold. So from that why effective and efficient are said to be important or interrelated with the marketing function. From the description above, it can be seen that this operational audit intends to find out whether the marketing function carried out by the company is effective and efficient. Then the researcher took a research hypothesis as follows:

H1: How is the implementation of operational audit in evaluating the efficiency and effectiveness of the marketing function?

6 Methodology

6.1 Qualitative Research Design

Qualitative descriptive research, descriptive is used as a formulation of the problem that guides research to explore or photograph the situation to be studied thoroughly, broadly and in depth. A qualitative approach is an approach to knowing and understanding what a phenomenon is and about what is being experienced by a research subject, for example perception, subject interest, motivation, action, by way of description in the form of words or terms and language.

6.2 Method of Collecting Data

The method to be used in this research is based on the benefits of empirical, i.e. the methods of collection in qualitative data which are often independent from the various methods of data collection and from the techniques of data analysis are:

1. Interview Method

This interview method is so that researchers can find out know and understand information for a research purpose in which it is through face-to-face questioning to obtain information verbally with the aim of obtaining data that can explain research problems.

2. Observation Techniques

Through this observation technique, we collect data by direct observation at one of the branch companies in Cibaraja. And this observation was made during working hours.

6.3 Data Analysis Method

Qualitative data analysis is done by collecting data that can be carried out by interview and observation techniques. So that it can carry out the preparation of file documentation and can be informed to other people.

6.4 Method Presentation Data

At this stage is the stage of presenting data that has been collected and analyzed previously. The presentation of the data directs the reduced data to be arranged in an interconnected pattern. Of course, it is easier to understand and plan further research work. at this stage the researcher will try to compile relevant data into information that can be concluded and has a certain meaning in it.

7 Results and Discussion

Operational Audit at PT ABC is used to assess the efficiency and effectiveness of the marketing function. at this stage will discuss the implementation of operational audits at PT ABC starting from the survey, review and testing of controls, detailed testing of the sales process of PT ABC products as well as reporting of audit findings and recommendations that might be made. One of the reasons for discussing Operational Audit activities is because sales in 2020 and 2021 have decreased. Therefore the authors assume that Operational Audit needs to be implemented to assist companies in increasing the efficiency and effectiveness of their marketing function. And the following are the general objectives of an operational audit including:

1. Evaluate Performance

The way to assess performance is to compare the way a company carries out its activities, of course, with the goals set by the company's management. For example related to company policies, objectives, standards and plans. Companies must also compare with existing functions or individuals within the company (internal benchmarking) and compare it with other companies (external benchmarking).

2. Analyze Opportunity for Repair

Analyzing opportunities can be done by interviewing, observing, reviewing past and current data, analyzing transactions, making external and internal comparisons, and professional opinion based on experience to increase economy, efficiency, and effectiveness.

3. Make recommendations for improvement or follow-up

To submit recommendations for restoration depending on the problems or cases that occur within the company. it can be by providing special recommendations or further examinations, and examiners must also continue to look for solutions or the best steps for problems (both external and internal to the company).

Planning Activity audits operational

The steps for an operational audit are as follows: (1) Preliminary Audit is carried out to obtain information related to the basic problem of the object used. The purpose of the audit must refer to the reasons why the audit must be carried out at the object of the audit and is based on the audit assignment. In formulating this objective, the auditor does so by identifying, considering and discussing the audit objectives. The audit objectives determined by the auditor must be as desired. (2) Management Control Review and Testing, at this stage the auditor reviews and tests audit object controls, with the aim of assessing the effectiveness of controls that support the achievement of a company's goals. With the results of this test, auditors can find it easier to find potential weaknesses in various activities carried out. (3) Follow-up audit, aims to obtain evidence that is sufficient to support the actual audit objectives, as determined in accordance with the results of the review and testing of management controls. Steps taken by obtaining relevant, material and competent evidence, grouping evidence based on criteria, causes and impacts, and obtaining a conclusion. (4) Reporting, Communication and Information which in this section is the final part of the audit, namely providing reporting of audit results which aims to communicate the results of the audit including recommendations given to various interested parties for decision making or action. Reports on the results of certain audits must be presented in language that is easy to understand. The report must contain background information, audit conclusions, and be accompanied by audit findings to support a conclusion.

Implementation Activity audits operational***1. Audits Introduction***

Steps to do in carry out audits preliminary are as follows:

- a. Do interview which he asked refers on System Work Organization (Standard operational Company) and study which related with target sale product.
- b. Gather data and information background related company starting from the structure, company operational standards, target sale as well as document which support.
- c. Do observation live for know and understand about activity and system method in do marketing product.

Following this is information which obtained after do audits preliminary in PT A B C:

2. Reviews and Testing Control**Sale Product**

Conducting sales analysis has the aim of knowing the sales presentation that occurred at PT ABC, so it is hoped that it can be known whether the sales activities are in accordance with the SOP and are running effectively. Because high budget standards and close to reality will lead to commitment and motivation of management and company employees in increasing sales to achieve targets. As for the types product on PT A B C on the Table 1 the following.

Table 1. Sales on types product PT A B C.

Year	Type Product	Product Sold
2020	Product AB	8,200 boxs
	Product AC	8,200 boxs
	Product AD	7,800 boxs
	Product AE	7,350 boxs
	Product AF	4,000 boxs
	Product AG	17,000 boxs
	2021	Product AB
Product AC		7,250 boxs
Product AD		6,900 boxs
Product AE		6,300 boxs
Product AF		3,500 boxs
Product AG		15,000 boxs

Table 2. Target and Realization Sale Product

Year	Type Product	Target (IDR)	Realization (IDR)	R/T x 100%
2020	Product AB	334,000,000	281,450,000	84
	Product AC	334,000,000	281,450,000	84
	Product AD	334,000,000	265,250,000	79
	Product AE	334,000,000	235,529,000	70
	Product AF	334,000,000	255,254,000	76
	Product AG	334,000,000	310,000,000	92
	Total			1.628.933.000
2021	Product AB	300,000,000	270,553,125	90
	Product AC	300,000,000	270,553,125	90
	Product AD	300,000,000	223,695,236	74
	Product AE	300,000,000	262,596,325	87
	Product AF	300,000,000	252,500,000	84
	Product AG	300,000,000	272,500,000	90
	Total			1.552.397.811

The information chart above shows that sales are for all types product experience decline. Therefore the researcher makes these results an interesting phenomenon to study, in which in this study the researcher wants to prove the results of achieving the effectiveness of product sales. And to see the effectiveness of sales at PT ABC researchers will compare the realization of product sales with sales targets that have been previously planned by management. The following is data from the sales targets planned by PT ABC for 2020 and 2021.

Based on the information from Table 2 it can be seen for the realization of sales at PT ABC. Based on the criteria that have been submitted, it can be seen that almost all

sales during 2020 did not reach the effective level, however there is one type product which approach target sales with realization Rp 310,000,000. Whereas on year 2021 sale experience decline so that company even lower the target that is Rp 1,8 M. And all type the product also no there is reach target, but there is one product which approach target sale that is product Product AG with total the realization Rp 272,500,000.

Sales targets that have been planned by the company should be achieved so that sales at the company are said to be effective. If sales effectiveness can be achieved, then of course the company will get optimal income or profit that can be used for the sustainability and development of the company. Conversely, if the sales effectiveness does not reach the target, it will greatly affect the profit earned by the company. So that later it will have an impact on losses that can cause the company to go bankrupt or unable to operate.

3. Audits carry on on testing control

From results study on testing control which conducted previously there is findings problem which happen on PT A B C among them, about target sale start from year 2020 and 2021 no reach target which has determined by company, Thing this naturally could resulted loss decline profit company which will borne by PT A B C so that impact on process marketing which no walk in a manner effective and efficient.

7.1 Analysis Problem

From the research results that has been done found a problem, the cause and effect of the problem faced by PT A B C because, on beginning year 2020 exists case Virus Covid-19 so that hinder on target sales which where Virus Covid-19 this require every people must do lockdown that is oblige every people for be silent self at home and limit activity outside house. Case this walk until with year 2021. Thing this causing target from sale on two year the no goes according to what is expected by the company so that the process marketing no walk. The following is a further related analysis problem faced by PT.

A B C Among other: (1) Marketing which conducted to school hampered because all student/I do learning in a manner online. (2) Marketing which conducted to house eat hampered because this covid-19 people more choose for eat at home. (3) Marketing which conducted to shop hampered because Request from consumer weakened so that company reduce stock income on shop the.

7.2 Conclusion from Solving Problem

After know problem which happen in PT A B C and find out the causes of problems that occur in the company. So the author tries to provide solutions to solving problems that occur in the hope of providing solutions in solving the problems faced PT A B C. And in the following the researchers put forward a contribution to provide solutions for improving the marketing function of the company so that it is effective and efficient. From the analysis of the above problems that need attention Return is should company review return process marketing on media social for all product which for sale, so that process sale on line this morefast and easy so that if consumer run out product can direct

contact party company. Company also could apply for solving problem this with use method SMART (Specific, measurable, achievable, relevant and time bounce) that is:

1. Specific (Specific), business with purpose which Specific own big opportunities in achieve the target with method company determine target to who, where, when and how company will distribute product, so that what which want to achieved materialized accordingly with which targeted.
2. Measurable (Measurable), business with purpose which measurable will make process marketing will more easy and real with method set a number of target period short as part from target period long so that process achievement no feels heavy so that will increase sense of accomplishments on all people which involved.
3. Acquirable (Could achieved), business with purpose can be achieved because by helping business people find ways to realize goals that are more focused with method company must analyze excess as well as lack company, then guard strength as well as repair weakness which happen.
4. relevant (Relevant), business with purpose based on the condition and reality of the business climate that occurs on moment this with method Company must can pass all obstacle and obstacle which possible will happen that is When appearance competitor new so company must evaluate business objectives in order company permanent survive and be relevant to market realities.
5. time bond (Based on Time), business with purpose and target need own framework time clear, with method company must make framework time form timeline activity so that company could record and do an evaluation purpose business which good. Everygoals into a series of specific tasks and activities so that the business goals are achieved.

4. Reporting, Communication and Information

On At this stage the researcher aims to communicate the results of the audit conducted and provide a recommendation to PT ABC that can be used in making decisions to take an action. Hence the author through stages procedure audits operational which already explained previously, results audits which obtained form weakness which happen to things the which already explained previously. Writer report results audits to PT A B C and Recommendation from findings audits. Writer hope PT A B C could accept suggestion as well as recommendation which given.

8 Conclusion and Suggestion

8.1 Conclusion

Based on the results of research regarding the application of operational auditing in assessing the effectiveness and efficiency of the marketing function, it can be concluded regarding the results that have been carried out. The conclusions of this study is company has do procedures which related with activity marketing as well as determine target sale, Will but because exists Virus Covid-19 this require every people must do lockdown that is oblige every people for be silent self at home and limit activity outside house. Target sale start year 2020 and 2021 no reach target corresponding with which already determined by company. Thing this naturally could resulted loss decline profit company

which will borne by PT A B C so that impact on process marketing which no walk in a manner effective and efficient.

8.2 Suggestion

As for suggestions for research results that will be put forward by researchers including is (1) On year next When Virus Covid-19 already start disappear expected company increase Return target sale so that marketing Return effective. (2) In marketing company supply Return product to school, house eat and shop. (3) Company expected can apply sale on line that the product can accessed in marketplace. (4) Use analysis with the SMART method (Specific, Measurable, Achievable, and Time Bount).

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