

The Influence of Internal Audit and Internal Control on Fuel Oil (BBM) Sales Performance(Study at the gas station company PT. Bumi Bagus)

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ABSTRACT

Companies need a system to find a problem. A system that is useful and needs to be paid attention to is the existence of an internal audit in PT gas station operations. Bumi Bagus is followed by internal control as a supervisor to achieve its goals. This research aims to find out the effect of internal audits and control on fuel sales performance. The method used in this research is quantitative descriptive. The data used in this research is primary data obtained directly from gas stations PT. Good Earth. The sample used was all petrol station employees of PT. Bumi Bagus, so the total is 30 respondents. The data analysis tool used is SPSS (Statistical Product and Service Solution) version 2.6.

INTRODUCTION

Indonesia is a developing country that is actively carrying out development in various fields, especially in the economic sector. With the opening of new jobs, highway construction, skills training, etc., economic growth in Indonesia has begun to be seen. Due to the unstable economic condition of our country, we must rise from adversity and become competitive in the tight business world. In the current era of business competition, companies must think more critically and optimally when using existing funds and resources. Companies must also be able to use people's purchasing power to gain large profits. The gas station company is one of the companies owned by the regional government, but some of them are owned by individual companies and corporations. One of the companies engaged in the gas station business is PT. Good Earth. PT. Bumi Bagus is a company that manages retail gas stations in Rumbuk, Sakra District, East Lombok Regency, West Nusa Tenggara Province. PT. Bumi Bagus was established in 2010 until now, managing gas stations that provide non-subsidized fuel such as Pertalite and Pertamax, as well as subsidized fuel, namely biodiesel or diesel.

Gas station companies have goals that are no different from other companies, namely success in maintaining life, making a profit, providing services for the community, and success in continuing to develop. Achieving this goal cannot be separated from internal and external influences, control and supervision of company operations is one of the important internal components. Companies must utilize and manage each component effectively and efficiently. Human resources for the internal audit department must be selected objectively and have qualifications according to their field, be skilled, capable, and, more importantly, have integration and honesty

Company performance includes financial performance and non-financial performance. Financial performance is the achievement of main indicator targets. Profits and rising share prices are examples of financial performance. Sales are one of the company's business transactions and a source of income or cash inflow. Sales that reach targets and generate greater profits are one way for businesses to continue operating or show how successful they are in running their business. If the company's sales targets are met well, the company's sales are considered effective. The effectiveness of sales performance can be measured by comparing the number of sales achieved and the number of sales achieved. If sales meet or exceed the planned sales target, the company will get optimal profits and can finance business operations.

The purpose of an internal audit according to Sukrisno Agoes (2013) is to provide analysis, assessment, and comments on audit activities to help all company leaders (management) complete their responsibilities. Internal auditing involves every stage of a company's operations, so it not only examines accounting records but also understands management policies and issues. Meanwhile, according to Boyton et al (2001; 980), the purpose of an internal audit is to ensure that other organizational members effectively fulfill their duties and responsibilities through analysis, evaluation, advice, consultation, and review of interconnected information. Therefore, internal auditors must pay attention to

every stage of company operations and accounting records related to fraud and other matters.

The internal control system includes organizational structure, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. This understanding of internal control applies both in companies that process information manually, with bookkeeping machines, or with computers (Mulyadi, 2014)

The author found several main problems based on the research background, including:

1. What is the internal audit at the gas station company PT. Bumi Bagus has a significant influence on the effectiveness of fuel sales performance
2. What are the internal controls at the gas station company PT. Bumi Bagus has a significant influence on the effectiveness of fuel sales performance
3. Do internal audits and internal controls affect fuel sales performance?

THEORETICAL REVIEW

Internal Audit: Internal audit is an independent assessment process involving operations within an organization. According to Tugiman (1977), an internal audit is an independent assessment process carried out by an organization to test and evaluate how the activities carried out by the organization are carried out. Meanwhile, according to Boyton et al (2001), an internal audit is an action taken to ensure that company goals are achieved.

The audit program according to Boyton et al (2001) is as follows:

1. Planning the audit, internal auditors must plan each audit.
2. Examining and evaluating information, internal auditors must collect, analyze, interpret, and document information to support audit results.
3. Communicating results, internal auditors must report the results of their audit work.
4. Following up, internal auditors must take further action to ensure that appropriate steps have been taken to report audit findings.

The scope of the internal audit includes examining and evaluating the accuracy and effectiveness of the organization's internal control structure and the quality of work implementation in carrying out the responsibilities assigned. The following is the scope of internal audit work according to Amin (2005:)

1. find out whether accounting, financial, and other method controls are used properly and how to improve them at a reasonable cost.
2. To ensure that established policies, plans and procedures are adhered to.
3. Check the extent to which business assets can be accounted for and protected from all types of losses.
4. Check how reliable the company's data management is.
5. Assess the quality of work results when carrying out the assigned tasks or obligations.

An internal sales audit is said to be effective if it meets the following requirements: the internal auditor has a program, carries out tasks, reports results, and takes action on the results. Therefore, internal audit is an important part of sales internal control because it involves evaluating each element of the structure to find out how effective the system is. If any problems with internal sales controls have been examined, suggestions are provided and reported to management. After that, management takes additional actions and everything is checked to ensure that the actions were successful. Thus, internal audits can help improve internal sales controls

Internal Control: According to Sunarto (2003), quoted from the Committee of Sponsoring Organizations (COSO), internal control is a process that is influenced by management, the board of commissioners, and employees of other business units. Intended to achieve objectives such as operational efficiency and effectiveness, compliance with laws and regulations, and poor financial reporting. According to Sunarto (2003), quoted from COSO, the objectives of internal control are as follows: credibility of financial reports, compliance with applicable laws and regulations, and operational effectiveness and efficiency. All of this must be considered when designing good internal controls.

The components contained in internal control according to COSO quoted according to Sunarto (2003) are as follows:

1. Control environment
2. Risk interpretation
3. Control activities
4. Information and communication
5. Monitoring

No matter how good a company's internal controls are, it does not completely guarantee that the company can achieve its goals. This is because internal controls have limitations that can weaken them. As mentioned by Sunarto (2003), the limitations of internal control include errors in judgment, interference, collusion, management neglect, and costs versus benefits.

The definition of internal sales control according to IAI (2004sugisugy) is a process carried out by the board of commissioners, management, and other personnel. The goal is to provide adequate confidence about what these three groups will achieve. :

1. Reliability of financial information
2. Operational effectiveness and efficiency
3. Compliance with applicable laws and regulations

Sales Performance: Two elements influence the effectiveness of sales performance, namely: company budget and sales realization (Anthony, Robert, Govindarajan, Vijay, 2004). The company budget will include the sales amount that has been decided and determined. To determine this requires careful consideration of all the resources owned as well as other variables outside the company that influence the business or company environment. The targets determined are part of the company's ability to achieve their goals, because only after calculating and considering each component can the company determine

the targets to be achieved. Meanwhile, sales realization is the result of successful sales which requires effective cooperation from all company divisions.

Theoretical Frame of Mind

A conceptual framework is a description of theories that are relevant to the problem being studied. Based on the explanation above, the overall picture regarding research that will analyze internal audit (X_1), internal control (X_2), and fuel sales performance (Y) can be simplified with the following conceptual framework:

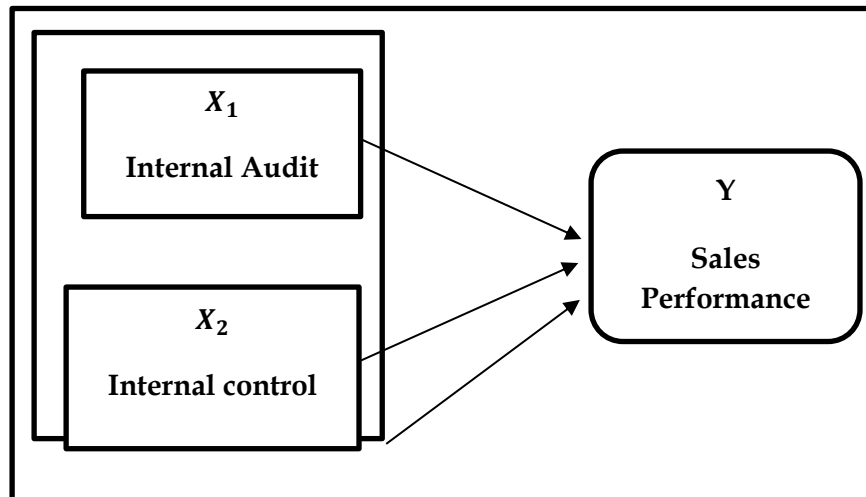


Figure 1. Conceptual Framework

METHODOLOGY

The author uses a case study approach to investigate the problems that exist at the gas station company PT. Good Earth. Apart from that, the method used in this research is a quantitative descriptive method. To support this analysis, it is supported by primary data. The data collection technique studied was a primary data collection technique which was carried out in two ways, namely:

1. Using the field study method, the author conducted a direct inspection of the company that was the subject of the research to obtain primary data. In this study, the questionnaire was closed, with possible answers predetermined. All participants were asked to reveal facts they knew, both from their knowledge and from their experience working at the company. Each answer has a special score.
2. In this case study, researchers collected data about the company's financial condition and condition, especially fuel sales from interviews and company documents.

Quantitative descriptive research is research that aims to determine the value of independent variables, either one or more variables, without making comparisons or relationships between these variables (Sugiyono, 2016).

In this research, the independent variable is internal audit because it can influence the effectiveness of sales performance. The dependent variable is the effectiveness of fuel sales performance because creating effective sales will be influenced by internal audits. Population and Sample: The population in this study were active staff and operators at PT gas stations. Bumi Bagus is involved in the fuel sales section, totaling 30 respondents. The questions asked by the author totaled 28 questions for the independent variables, namely questions regarding adequate internal audit, as well as 15 questions regarding the effectiveness of internal sales control.

To find out the effect of the independent variable on the dependent variable, this research uses a nonprobability sampling technique using the Saturated Sampling technique. By using SPSS version 2.6 for Windows.

RESULTS AND DISCUSSION

Research Data

Respondents in this study were managers and all staff involved in PT gas station fuel sales activities. Good Earth. Based on data collected from the results of distributing questionnaires to 30 respondents. The following percentages will be calculated to determine the majority of respondents in this study:

Table 1. Gender of Respondents

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Man	24	80.0	80.0	80.0
	Woman	6	20.0	20.0	100.0
	Total	30	100.0	100.0	

Sumber ; Hasil olah data, 2024

Based on Table 1, information can be obtained that the number of respondents is female. That respectively 24 people and 6 people with percentages of 80% and 20%. This shows that the number of male respondents is more than female. This means that the average PT gas station employee. Bumi Bagus tends to have more men.

Tabel 2. Respondent's Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	17-26 Tahun	8	26.7	26.7	30.0
	27-36 Tahun	18	60.0	60.0	90.0
	37-46 Tahun	2	6.7	6.7	96.7
	47-50 Tahun	0	0.0	0.0	0.0
	>50 Tahun	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Source ; Hasil olah data, 2024

Based on Table 2, the age of the respondents is dominated by 27-36 years, totaling 18 respondents with a percentage level of 60% from 30 respondents.

Table 3. Education level of respondents
Frequency Percent Valid Percent Cumulative Percent

Valid	S1	2	6.7	6.7	6.7
	SMA	28	93.3	93.3	100.0
	Total	30	100.0	100.0	

Source ; Hasil olah data, 2024

Based on Table 3, the last level of education of the respondents was dominated by high school with 28 people, namely 93.3% of the 30 respondents. That means the average PT gas station employee. Bumi Bagus's education level is up to the high school level.

Table 4. Length of Work
Frequency Percent Valid Percent Cumulative Percent

Valid	<1 Year	6	20.0	20.0	20.0
	1-3 Know	18	60.0	60.0	80.0
	4-7 Know	6	20.0	20.0	100.0
	Total	30	100.0	100.0	

Source ; Hasil olah data, 2024

Based on Table 4, the length of service of employees is dominated by 1-3 years, totaling 18 respondents with a percentage level of 60%. This means that the average employee at a gas station PT. Bumi Bagus is professional and competent in sales performance.

Data Analysis Results

Validity test

A validity test is a measurement carried out to determine whether the questionnaire used is valid or not. An instrument or questionnaire can be said to be valid if the questions used can reveal something that will be measured by the questionnaire, Ghozali (2013). The validity test will use Pearson product-moment correlation analysis. The acceptance criteria in this validity test are instruments or statement items in the questionnaire that have a significant correlation with the total score (valid) if r statistic $>$ r table (critical value) at a confidence level of 95% ($\alpha=0.05$), and The results of the validity test can be seen from the following table:

Table 5. Audit Internal

Indikator	Statement Items	r table	R Count	Information
Independence	X1.1		0.790	Valid
	X1.2		0.736	
	X1.3		0.820	
Internal Audit Competency	X1.4		0.820	Valid
	X1.5		0.820	
	X1.6		0.831	
Internal Audit Program	X1.7		0.801	Valid
	X1.8		0.765	
	X1.9		0.803	
Audit Implementation Stage	X1.10		0.684	Valid
	X1.11		0.763	
	X1.12		0.693	
Audit Result Report	X1.13		0.565	Valid
	X1.14		0.545	
	X1.15		0.551	

Source ; Hasil olah data, 2024

Based on Table 5, which shows that all values per item have a calculated r value $>$ r table, it can be concluded that the indicators used in the internal audit variables are valid.

Table 6. Internal Controllers

Indicator	Statement Items	r tabel	R Hitung	Information
Integration and Ethical Values	X2.1		0.632	Valid
	X2.2		0.730	
	X2.3		0.854	
Risk Determination	X2.4		0.878	Valid
	X2.5		0.878	
	X2.6		0.793	
Control Activities	X2.7		0.693	Valid
	X2.8		0.815	
	X2.9		0.847	
Information and Communication	X2.10		0.815	Valid
	X2.11		0.801	
	X2.12		0.946	
Monitoring and Follow-up	X2.13		0.698	Valid

Source ; Hasil olah data, 2024

Based on table 6, which shows that all values per item have a calculated r value $>$ r table, it can be concluded that the indicators used in the internal control variables are valid.

Table 7. Sales Performance

Indicator	Statement Items	r table	R Count	Information
Company Budget	Y.1		0.815	Valid
	Y.2		0.882	
	Y.3		0.621	
	Y.4		0.882	
	Y.5		0.805	
	Y.6		0.772	
	Y.7		0.879	
	Y.8		0.794	
	Y.9		0.860	
Sales Realization	Y.10		0.851	Valid
	Y.11		0.901	
	Y.12		0.815	
	Y.13		0.862	
	Y.14		0.879	
	Y.15		0.847	

Source ; Hasil olah data, 2024

Based on table 6, which shows that all values per item have a calculated r value > r table, it can be concluded that the indicators used in the sales performance variable are valid.

Realibility Test

According to Ghozali (2018), reliability tests are used to measure the consistency of measurement results from questionnaires in repeated use. Respondents' answers to statements can be said to be reliable if each question is answered consistently. The rule that is usually used to assess construct reliability is that the composite reliability value must be > 0.7 for confirmatory research and a value of 0.6-0.7 is still acceptable for exploratory research, so the results of the reliability test can be seen in the following table. :

**Table 8. Reliability Test Results
 Descriptive Statistics**

Variable	Nilai Alpha	Standar Crounback's Alpha	Information
Audit Internal (X1)	0.935	0.60	Very Reliable
Internal Control (X2)	0.949	0.60	Very Reliable
Sales Performance (Y)	0.967	0.60	Very Reliable

Source ; Hasil olah data, 2024

Based on Table 8, it can be concluded that the Cronbach's alpha value for internal audit, internal control, and sales performance can be said to be reliable because it has a Cronbach's alpha value > 0.7.

Normality test

The normality test is carried out to determine whether the data used in the research is normally distributed. In this research, the normality test used was the Kolmogorov-Smirnov Normality Test. By using this test, data can be said to be normally distributed if the significance value is greater than 0.05 (α). Then, the data normality test can also be carried out using normal P-plot graphs and histogram graphs.

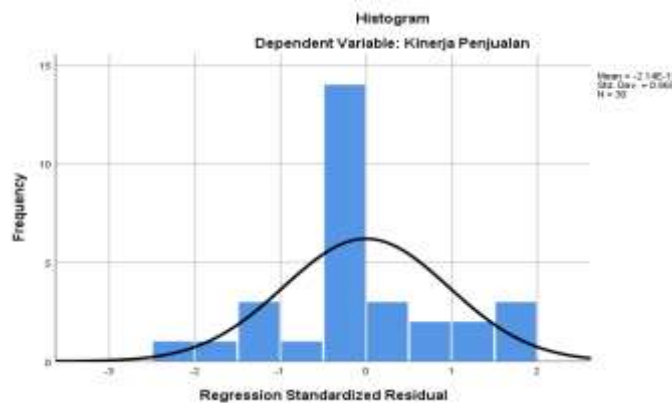


Figure 2. Normality Test Results

Source ; Hasil olah data, 2024

Based on Figure 2, it can be stated that the results of the normality test with a histogram are said to be normal if the histogram forms a mountain. So the picture above can be interpreted as if all the variables used in the research are normally distributed so that further statistical tests can be carried out.

Multicollinearity Test

To test whether there is multicollinearity or not, the tolerance value or variance inflation factor (VIF) can be used. A low tolerance value is the same as a high VIF value ($VIF=1/Tolerance$). The cutoff value that is commonly used to prove the existence of multicollinearity is a Tolerance value ≤ 0.10 or a VIF value ≥ 10 . If the tolerance value is > 0.10 or $VIF < 10$ then this indicates that multicollinearity is not occurring, which can be seen in the following table:

Table 9. Multicollinearity Test Results

Model	Coefficients ^a	
	Tolerance	VIF
Audit Internal	.393	2.542
Internal control	.393	2.542

Dependent Variable: Sales Performance

Source ; Hasil olah data, 2024

Heteroscedasticity Test

Inconsistent variation in each observation is called heteroscedasticity. Regression coefficients can be influenced by heteroscedasticity. This could mean that the estimate is underestimated, the estimate is over-estimated, or misinterpreted. Heteroscedasticity testing using the Glejser method. Heteroscedasticity is said to not occur if the probability value (p-value) > alpha (α = 0.05) can be seen in the following picture:

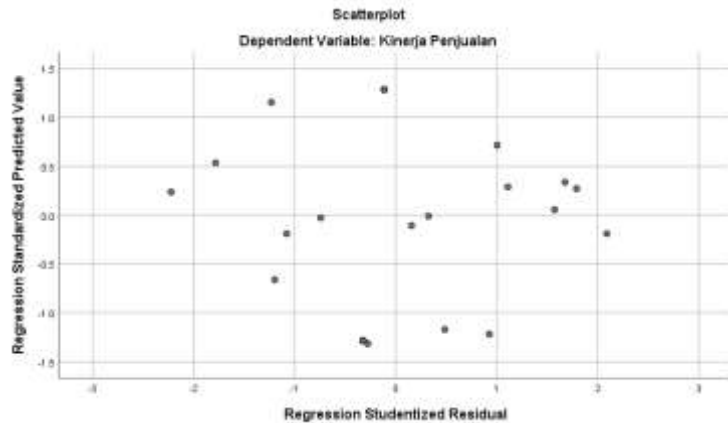


Figure 3. Heteroscedasticity Test Results

Source ; Hasil olah data, 2024

Based on Figure 3, it can be seen that there is no clear pattern, and the points are spread above and below the number 0 on the Y-axis, meaning that heteroscedasticity does not occur in the data used.

Multiple Regression Analysis

Regression analysis will use multiple linear regression to test the effect of internal audit and internal control on sales performance.

$$Y = a + \beta_1X_1 + \beta_2X_2 + \epsilon$$

The results of the regression analysis calculations from respondents can be seen in the following table:

Table 10. Recapitulation of Multiple Regression Results

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
(Constant)	3.374	6.570		.513	.612			
1 Audit	.640	.149	.611	4.280	.000	.393	2.542	
Internal control	.369	.163	.323	2.260	.032	.393	2.542	

a. Dependent Variable: Sales Performance

Source ; Hasil olah data, 2024

Based on table 10, related to the recapitulation of the regression results above, the resulting regression equation can be obtained as follows:

$$Y = 3.374 \text{ (Constant)} + 0.640 \text{ (Audit Internal)} + 0.369 \text{ (Internal control)} + \epsilon$$

From the regression equation above, it can be explained as follows:

1. A constant value of 3,374 means that if the independent variables studied, namely Internal Audit (X1) and Internal Control (X2), then Sales Performance will still have a value of 3,374
2. The regression coefficient value for the Internal Audit variable (X1) is 0.640, meaning that if the other variables studied are constant then every 1 increase in the internal audit value will increase Sales Performance by 0.640.
3. The regression coefficient value for the Internal Control variable (X2) is 0.369, meaning that if the other variables studied are constant, then every 1 increase in internal control value will increase Sales Performance by 0.369.

T Test

Uji t digunakan untuk menguji signifikansi hubungan antara variabel independen (X) dan dependen (Y), Apakah variabel X berpengaruh positif terhadap variabel Y secara terpisah atau parsial Ghozali (2005) dalam Untary (2015). Pengujian yang digunakan untuk menguji H1, dan H2, dapat dilihat pada tabel berikut

Table 11. Recapitulation of Partial Hypothesis Testing Results (t Test) Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta	t			Tolerance	VIF
(Constant)	3.374	6.570		1.703	.513	.612		
1 Audit Internal	.640	.149	.611	1.703	4.280	.000	.393	2.542
Internal control	.369	.163	.323	1.703	2.260	.032	.393	2.542

a. Dependent Variable: Sales Performance

Source ; Hasil olah data, 2024

From table 11, it can be concluded that;

1. Internal Audit variables partially have a positive effect on Sales Performance
2. Internal Control Variables partially have a positive effect on Sales Performance

F Test

Simultaneous Significance Test (F Test) is carried out to determine the effect of each independent variable simultaneously on the dependent variable which can be seen in the following table:

Table 12. F Test Results

		ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F Tabel	F Hitung	Sig.	Hipotesis
1 Regression	910.341	2	455.170	3.35	48.938	.000 ^b	
Residual	251.126	27	9.301	3.35			H ₀
Total	1161.467	29		3.35			Disagree H _a Accept

a. Dependent Variable: Sales Performance
 b. Predictors: (Constant), Internal Control, Internal Audit

Source ; Hasil olah data, 2024

From table 17 above, it is known that the calculated F value is 48.938 > F table 3.35 or Sig is 0.000 < 0.05, which means H₀ is rejected and H_a is accepted. This shows that the independent variables (internal audit and internal control) as a whole have a significant effect on sales performance.

Determinant Coefficient Test (R²)

The determinant coefficient test (R²) was carried out to determine how well the model's ability to explain the dependent variable or research variables of Ghozali (2018) in Untari (2015). The value of this coefficient is between 0 and 1. A value of one indicates that the model fully explains the variation in the variable being studied, while a value of 0 indicates that the model does not explain at all the variation in the variable being studied. The variation values of variables that are not explained in the model are based on variables other than the independent variables used in the research, and are calculated by subtracting the determinant coefficient values obtained, which can be seen in the following table:

Table 13. R² Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.885 ^a	.784	.768	3.04975

a. Predictors: (Constant), Internal Control, Internal Audit

Source ; Hasil olah data, 2024

Based on Table 13, it is known that the R-value is 0.784. That means the correlation between variable X (Internal Audit and Internal Control) and variable Y (Sales Performance) is 0.768. This indicates that there is a strong positive correlation between variable X and variable Y because the index value is almost close to 1. Meanwhile, the others are influenced by other variables. Then it is known that the Adjusted R Square value is 0.768. This shows that overall the independent variables (internal audit and internal control) have a positive effect on audit quality by 76.8%. While the rest is influenced by other variables.

Internal Audit has a Significant Influence on the Effectiveness of Fuel Sales Performance

Based on the results of the partial test, the calculated t value was $4,280 > t$ table of 1,703 or sig of $0,000 < \text{Alpha } 0.05$, thus it can be concluded that partial internal audit has a significant effect on sales performance. The results of this research are by Abdusai Jamaludi (2021). The internal audit carried out by the PT. Bumi Bagus gas station was good.

Based on respondents' responses, the statement most often answered with strong agreement by employees was consideration and anticipation of risks that arise, and that management is involved in analyzing risks regarding the company's development. Director of SPBU PT. Bumi Bagus took part in monitoring auditors in the internal auditing of PT gas stations. Earth is good. Management believes that internal audit is very important for the company to improve fuel sales performance. Internal audit also always considers and anticipates all risks that may be faced by PT gas stations. Good Earth in the future. Such as risks regarding technological developments and employee consumption needs. This is also in line with the results of observations, where the leadership of the PT. Bumi Bagus gas station was quick to see existing risks, such as risks in fuel sales activities. Head of gas station PT. Bumi Bagus also sees potential violations of employee responsibilities. The effect of internal audit on sales performance is 64%, which shows that if internal audit runs well, BBM sales performance will continue to increase.

Internal Control Has a Significant Influence on the Effectiveness of Fuel Sales

Based on the results of the partial test, the calculated t value was $2,260 > t$ table of 1,703 or sig of $0.032 < \text{Alpha } 0.05$, thus it can be concluded that partial internal control has a significant effect on sales performance. The results of this research are by Ratih Anggraini Siregar, Austin Alexander Parhusip & Tika Nirmala Sari (2022). This indicates that the establishment of internal control elements that influence awareness of control has been achieved.

According to respondents' responses, employees comply with company regulations and policies. Regulations, which are a collection of control instructions, show the importance of dividing authority and assigning responsibilities to all employees. One of the answers most frequently chosen by respondents was strongly agree and agree, which shows that the internal control section consists of the control environment, regulations, and policies set by the company. They also said that responsibility comes with regulations, direction, and continuous input from leadership. So fuel sales at PT gas stations. The Bumi Bagus created has been well run by the employees.

This is in line with the finding that company leaders also establish clear authority and responsibility in the organizational structure. In addition, leaders inform all employees, both verbally and through written policy statements and codes of conduct, that all violations known to the organization must be reported and violations will be subject to fines. Fuel sales performance increased by 36.9% as a result of implementing these internal controls.

Internal Audit and Internal Control Have a Significant Influence on the Effectiveness of Fuel Sales Performance

Based on the partial test results, the calculated F value was $48.938 > F$ table 3.35, or Sig was $0.000 < 0.05$, which means H_0 was rejected and H_a was accepted. This shows that the independent variables (internal audit and internal control) as a whole have a significant effect on the dependent variable (sales performance). The results of this research are by Dasarli Harefa & Andre Bustari (2021), Wahyu Suryanto, Sugeng & Diah Nurdiwaty (2023), Nurul Fadhillah Farid, Laily Izzati, & Yusnarti Simatupang (2019), Marina Fatimatu & Edy Sudaryanto (2019). Overall, the independent variables (internal audit and internal control) have a positive effect on audit quality by 76.8%. While the rest is influenced by other variables. This is because internal audit and internal control components are very necessary for effective fuel sales performance. Therefore, the role of internal audit needs to continue and the risks that will occur in achieving effective fuel sales can be minimized

CONCLUSIONS AND RECOMMENDATIONS.

Internal audits substantially influence BBM sales performance. Head of gas station PT. Bumi Bagus believes that internal audits are very important for companies in improving fuel sales performance. Internal auditors also always consider ways to anticipate all risks that may be faced by PT gas stations. Good Earth in the future. This is also in line with the results of observations that the leadership of the gas station PT. Bumi Bagus quickly saw risks in fuel sales activities, such as risks from technological developments and employee consumption needs. Head of gas station PT. Bumi Bagus also considers possible violations committed by employees. Internal control and internal audit have a substantial effect because internal audit departments influence the effectiveness of fuel sales.

Fuel sales performance is strongly influenced by internal control. At the PT gas station. Bumi Bagus, internal control consists of five parts: control environment, risk assessment, control operations, information and communication, and monitoring. PT gas station employees. Bumi Bagus has begun to understand these five components. Management plays an important role in the company's internal control activities. This includes regulations made by management, management's awareness of internal control risks or fraud that may occur, information and communication between employees, and monitoring carried out by related departments such as internal audit and experienced management. Employees are starting to pay attention to the legal regulations that apply in recording financial reports and fuel sales because they have chosen to follow the regulations rather than be punished.

Suggestions given include documents related to fuel sales activities such as Brcode data for subsidized fuel filling, sales, and sales invoices that can be given a special place so that these documents can be easily found if needed at any time. To be able to build risk management and achieve performance targets, especially those related to fuel sales, companies must build a control system that is more appropriate and tailored to the business. Companies must have their own independent and experienced internal audit division to monitor fuel sales

activities more effectively and efficiently. Head of gas station PT. Bumi Bagus must be able to create a good organizational structure, clear regulations, and monitor internal audit tasks more frequently to ensure internal controls are carried out correctly. The focus is on providing punishment to employees who violate regulations and rewards for contributing to achieving fuel sales targets.

FUTHER STUDY

Still conducting further research to find out more about The Influence of Internal Audit and Internal Control on Fuel Oil (BBM) Sales Performance (Study at the gas station company PT. Bumi Bagus)

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