J.Administration
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Diterbitkan Oleh:
Magister Ilmu Administrasi Universitas Bandar Lampung
Email: J.Administration@ubl.ac.id

Internal Supervision as an Instrument of Institutional Control: An Effectiveness Assessment in West Sumatra Customs

Riyanto[1], Periyadi[2]
[1]Directorate General of Customs and Excise, West Sumatra, [2]Lampung Province Public Order Agency
E-mail: ryant.bcplg@gmail.com

Abstract
Internal supervision plays a strategic role in ensuring organizational accountability, regulatory compliance, and the effective achievement of institutional objectives within public sector organizations. This study aims to analyze the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region and to identify the factors that support and constrain its implementation. A qualitative descriptive approach was employed to obtain an in-depth understanding of supervisory practices. Data were collected through in-depth interviews, document analysis, and direct observation involving key informants selected through purposive sampling. The data were analyzed using the interactive model of Miles, Huberman, and Saldaña, consisting of data condensation, data display, and conclusion drawing, while data credibility was ensured through triangulation techniques. The findings reveal that internal supervision has been implemented relatively effectively, as reflected in the appropriate allocation of duties, the achievement of organizational work targets, and the satisfactory quality of supervisory activities. Its effectiveness is supported by a clear regulatory framework and the availability of competent human resources. Nevertheless, several challenges remain, including inconsistent supervisory practices, inadequate employee discipline, limited supporting facilities and infrastructure, and insufficient operational funding. The study concludes that strengthening disciplinary enforcement, improving employee competencies through continuous education and training, and enhancing organizational resource support are essential to optimize the effectiveness of internal supervision and reinforce accountable and performance-oriented public governance.
Keywords: Internal Supervision, Organizational Effectiveness, Public Administration, Customs and Excise, Organizational Governance.

Introduction

Internal control is a fundamental management function that plays a strategic role in ensuring effective, efficient, transparent, and accountable organizational governance. Within public sector organizations, internal control extends beyond its traditional role as a monitoring mechanism by serving as a managerial instrument that ensures organizational activities are implemented in accordance with established regulations, institutional policies, and strategic objectives (Hilb, 2020). An effective internal control system contributes to minimizing operational irregularities, strengthening employee discipline, and improving overall organizational performance. As governments increasingly embrace the principles of *good governance*, public institutions are expected to reinforce their internal control systems to enhance accountability and improve the quality of public service delivery. Consequently, the effectiveness of internal control has become a critical indicator for assessing the extent to which government organizations achieve their strategic goals while maintaining sound governance practices (Vadasi et al., 2019).

The Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region serves as a vertical government institution responsible for customs and excise administration, law enforcement, revenue optimization, and regulatory supervision. The complexity of these responsibilities requires a robust internal control system capable of ensuring that operational processes are conducted in compliance with standard operating procedures, statutory regulations, and established performance indicators. Accordingly, the effectiveness of internal control is essential not only for maintaining organizational integrity but also for supporting the successful implementation of supervisory functions and improving institutional performance (Buzinskiene & Padgureckienė, 2025).

Despite the implementation of an internal control system, several challenges continue to hinder its optimal effectiveness. Preliminary observations indicate that supervisory activities are not consistently implemented across all operational functions. In addition, managerial responsibilities that extend beyond supervisory duties often limit the continuity of monitoring processes. These issues are further compounded by inadequate facilities, infrastructure, and operational resources, which constrain the effective execution of internal control activities. As a result, weaknesses in the control process may reduce the effectiveness of organizational oversight and adversely affect the achievement of institutional performance targets (Otoo et al., 2023).

These conditions suggest that the effectiveness of internal control is determined not only by the existence of formal supervisory mechanisms but also by leadership commitment, employee compliance, resource adequacy, and comprehensive organizational support. Therefore, a systematic investigation is necessary to examine how internal control is implemented in practice and to identify the factors that facilitate or impede its effectiveness. Based on these considerations, this study aims to analyze the effectiveness of internal control at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region and to identify the key factors influencing its implementation. The findings are expected to contribute to the advancement of public administration scholarship, particularly in the field of internal control within public organizations, while also providing practical recommendations for strengthening supervisory strategies to support professional, accountable, and performance-oriented public governance.

Literature Review

Organizational Effectiveness

Effectiveness is a fundamental concept in public administration that serves as a key indicator for assessing an organization's ability to accomplish its predetermined goals and objectives (Gebczynska & Brajer-Marczak, 2020). An organization is considered effective when it is capable of utilizing its available resources efficiently and strategically to achieve planned outcomes (Barusman, 2019). Consequently, organizational effectiveness extends beyond the attainment of expected results, encompassing the organization's capacity to manage its operational processes efficiently, optimize resource utilization, and ensure that all organizational activities contribute to the achievement of its strategic objectives (Ali, 2018).

From a public management perspective, effectiveness represents a critical measure of organizational performance because it reflects the extent to which policies, programs, and operational activities achieve their intended objectives (Globocnik et al., 2020). Public organizations are therefore expected not only to produce measurable outputs but also to ensure that service delivery, resource management, and decision-making processes are conducted transparently, accountably, and in ways that generate tangible public value (Barusman & Habiburrahman, 2022). This broader perspective emphasizes that organizational success depends on both the quality of outcomes and the effectiveness of the processes through which those outcomes are achieved (Bamel & Bamel, 2018).

According to (Lucianetti et al., 2019), organizational effectiveness can be evaluated through three primary dimensions: timeliness in completing assigned tasks, the achievement of predetermined performance targets, and the quality of work produced. These dimensions are interrelated and collectively provide a comprehensive assessment of an organization's ability to perform its functions successfully. Accordingly, an effective organization is characterized not only by its capacity to complete activities within the established timeframe but also by its ability to produce high-quality outputs that consistently meet organizational standards and strategic objectives (Sangwa & Sangwan, 2018).

In the context of this study, effectiveness is defined as the extent to which internal supervision is successfully implemented in supporting organizational performance.

Specifically, it is assessed through three dimensions: the timeliness of supervisory activities, the achievement of supervisory objectives in accordance with organizational targets, and the quality of the supervision process in promoting accountable, transparent, and effective organizational governance (Mensah et al., 2025).

Internal Supervision

Internal supervision constitutes a fundamental management function that ensures organizational activities are implemented in accordance with established plans, policies, procedures, and regulatory requirements (Engkus et al., 2019). By providing continuous oversight of organizational operations, internal supervision enables the early identification of deviations, operational weaknesses, and potential risks, thereby facilitating timely corrective actions that support the effective achievement of organizational objectives (Naveh & Lei, 2019). Within the public sector, internal supervision plays a strategic role that extends beyond ensuring regulatory compliance. It serves as a governance mechanism that strengthens accountability, promotes transparency, enhances operational effectiveness and efficiency, and reinforces public trust in government institutions. An effective internal supervision system not only minimizes the likelihood of irregularities and administrative errors but also contributes to improving the quality of public service delivery through continuous monitoring and performance evaluation (Nerantzidis et al., 2022).

The implementation of internal supervision involves a systematic process of monitoring, assessment, evaluation, and follow-up of employees' performance and organizational activities (Neumann et al., 2018). These supervisory processes are designed to verify that all operational activities comply with established standard operating procedures, performance targets, and institutional policies. Furthermore, internal supervision functions as a continuous improvement mechanism by providing constructive feedback that enables employees to enhance their competencies, improve work performance, and strengthen organizational effectiveness (Oussii & Taktak, 2018).

Internal supervision may be conducted through either direct or indirect approaches. Direct supervision involves on-site observation, field inspections, and direct monitoring of operational activities, whereas indirect supervision relies on the examination of performance reports, administrative documentation, and organizational performance indicators. These complementary approaches provide a comprehensive control system that enables organizations to evaluate operational performance from multiple perspectives while ensuring consistency in policy implementation (Deussom et al., 2022).

The effectiveness of internal supervision in public organizations is largely determined by several interrelated factors, including leadership commitment, the competence of human resources, the availability of adequate supporting facilities, clearly defined standard operating procedures, and the consistent implementation of evaluation and follow-up mechanisms (Waldan, 2020). When these organizational elements operate in an integrated and coordinated manner, internal supervision becomes an effective instrument for strengthening employee discipline, preventing organizational deviations, improving institutional performance, and supporting the achievement of accountable, transparent, and sustainable organizational governance (Boselie et al., 2021).

The Relationship between Effectiveness and Internal Control

The effectiveness of internal supervision reflects an organization's capacity to perform its control function in a manner that ensures all operational activities are aligned with established objectives and organizational policies (Turetken et al., 2019). An effective supervisory system enables organizations to identify deviations at an early stage, implement timely and appropriate corrective actions, and continuously improve the quality and efficiency of organizational processes. Consequently, internal supervision serves not only as a control mechanism but also as a strategic instrument for enhancing organizational performance and supporting the achievement of institutional goals (Koeswayo et al., 2024).

In the context of public sector organizations, the effectiveness of internal supervision plays a pivotal role in strengthening accountability, ensuring compliance with regulatory requirements, optimizing the utilization of organizational resources, and improving the quality of public service delivery (Oppong et al., 2024). As a result, a well-functioning internal supervision system increases an organization's ability to achieve its strategic objectives effectively, efficiently, and sustainably while fostering good governance principles (Hamed, 2023).

This study adopts (Lucianetti et al., 2019) framework of organizational effectiveness, which comprises three principal dimensions: timeliness, achievement of expected results, and quality of work. These dimensions provide the analytical foundation for evaluating the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region. By applying these indicators, the study aims to assess the extent to which the internal supervision system contributes to organizational performance and the attainment of institutional objectives.

Research Framework

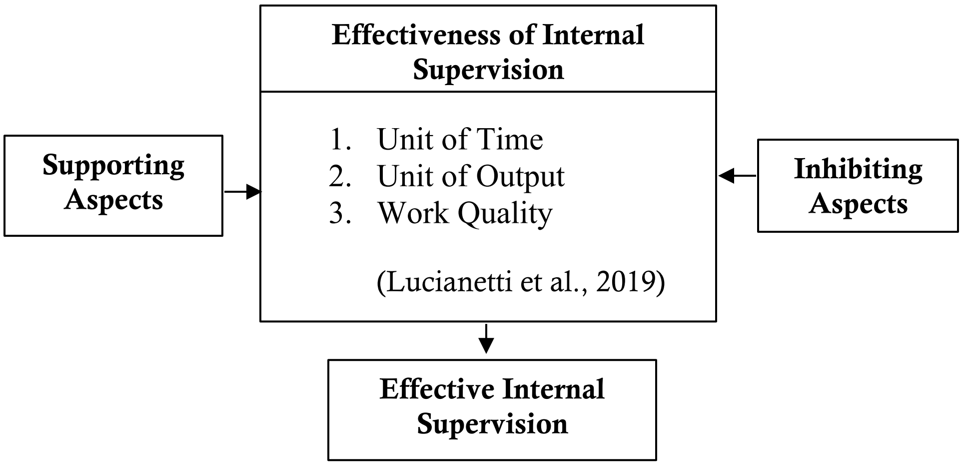

Figure 1. Framework

Methode

This study employed a qualitative approach using a descriptive research design to obtain an in-depth understanding of the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region. A qualitative descriptive approach was considered appropriate because it facilitates a comprehensive exploration of the phenomenon within its natural setting by interpreting the experiences, perceptions, and perspectives of individuals directly involved in the internal supervision process (Asenahabi, 2019). The research site was deliberately selected due to its strategic role in implementing internal supervisory functions, making it highly relevant to the objectives of this study.

The study utilized both primary and secondary data sources to ensure comprehensive data collection. Primary data were obtained through in-depth interviews with informants selected using purposive sampling based on their professional responsibilities, experience, and direct involvement in internal supervisory activities. The informants included the Head of the Internal Compliance Division, the Head of the Internal Compliance and Supervision Implementation Section, and several staff members responsible for carrying out supervisory functions (Lochmiller, 2021). Secondary data were collected through document analysis, including organizational reports, internal regulations, official policy documents, relevant legislation, scholarly publications, and previous studies related to internal supervision. Consequently, the integration of interview findings and documentary evidence enabled the researcher to obtain complementary and comprehensive information concerning the research problem.

The collected data were analyzed using the interactive model developed by (Im et al., 2023), which consists of three interconnected stages: data condensation, data display, and conclusion drawing and verification. Data analysis was conducted continuously throughout the research process, beginning with data collection and continuing until the completion of the study, thereby enabling the identification of emerging patterns, relationships, and meaningful interpretations. To enhance the credibility and trustworthiness of the findings, data validity was established through source triangulation, methodological triangulation, and member checking. These procedures involved comparing information obtained from different informants with documentary evidence and confirming the accuracy of the researcher's interpretations with the participants to ensure that the findings accurately reflected the empirical conditions observed in the field (Dzogovic & Bajrami, 2023).

Result And Discussion

The Effectiveness of Internal Supervision at the Regional Office of the Directorate General of Customs and Excise West Sumatra.

Internal supervision constitutes an essential organizational control mechanism that ensures the systematic implementation of institutional duties, functions, and responsibilities in accordance with statutory regulations and established operational procedures. Within public sector organizations, each civil servant is assigned specific responsibilities based on their position, competence, and organizational role to support the effective execution of institutional programs and the achievement of strategic objectives. Consequently, internal supervision serves not only to monitor compliance with organizational policies and performance standards but also to enhance accountability, improve work quality, and ensure that organizational activities are conducted efficiently and consistently with the institution's vision and mission (Lartey et al., 2020). In this study, the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region was evaluated using (Lucianetti et al., 2019) effectiveness framework, which assesses organizational performance through three interrelated dimensions: timeliness, work output, and work quality. These dimensions provide a comprehensive analytical framework for examining the extent to which internal supervision contributes to the successful implementation of organizational responsibilities and the attainment of institutional goals.

Timeliness

The timeliness dimension represents a fundamental indicator for evaluating the effectiveness of internal supervision, as it reflects an organization's ability to complete assigned tasks within predetermined schedules. At the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region, the implementation of internal supervision is supported by a structured communication system between supervisors and employees, ensuring that organizational policies, operational instructions, and work-related information are consistently communicated and clearly understood. This systematic communication enhances coordination across organizational units and facilitates the timely execution of supervisory activities in accordance with established work plans.

The findings indicate that continuous guidance, supervision, and managerial support provided by organizational leaders play a significant role in strengthening employee discipline and improving adherence to work schedules. Prior to carrying out their responsibilities, employees receive clear instructions regarding work procedures, performance expectations, and operational targets, enabling them to perform their duties more systematically while reducing the likelihood of operational errors and inappropriate decision-making. Nevertheless, the study also identified occasional delays in task completion, primarily resulting from official assignments outside the office and the need to address urgent additional responsibilities.

Furthermore, the findings demonstrate that employees' professional competence contributes substantially to the effective implementation of both direct and indirect internal supervision. Routine reporting mechanisms require employees to submit regular progress reports to supervisors, thereby promoting accountability and providing a basis for evaluating the consistency between planned activities and their actual implementation. This reporting system enables supervisors to continuously monitor organizational performance and promptly undertake corrective actions whenever deviations from established procedures are identified.

Overall, the timeliness dimension indicates that the implementation of internal supervision has been generally effective, as reflected in employees' compliance with working hours, timely completion of assigned duties, and consistent adherence to established operational standards. Timeliness serves not only as an indicator of individual discipline but also as an important measure of organizational performance in achieving institutional objectives. Therefore, effective time management, supported by structured communication, continuous supervision, and ongoing employee development, constitutes a critical factor in enhancing the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region.

Work Output

The work output dimension constitutes a key indicator for evaluating the effectiveness of internal supervision because it reflects an organization's ability to achieve predetermined performance targets. The achievement of expected work outcomes is closely associated with the quality of human resources, particularly employees' competencies, professionalism, and capacity to perform their duties in accordance with their roles and responsibilities. Accordingly, internal supervision serves not only as a control mechanism to ensure compliance with organizational policies and procedures but also as a managerial instrument for optimizing employee performance and supporting the attainment of institutional objectives.

The findings reveal that the implementation of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region provides employees with sufficient autonomy to carry out their assigned responsibilities while supervisors continuously monitor the implementation of organizational activities to ensure their effectiveness. To improve work outcomes, the organization actively facilitates employee participation in education and training programs aimed at strengthening professional competence, technical expertise, and managerial capabilities. Such capacity-building initiatives play a significant role in enhancing employee performance while simultaneously fostering organizational commitment and professional responsibility.

Furthermore, the study demonstrates that continuous supervision contributes to the establishment of a disciplined, efficient, and performance-oriented working environment. Employees perform their duties based on clear guidance, regular monitoring, and periodic evaluation provided by supervisors, enabling organizational activities to be completed in accordance with established operational standards. Beyond its monitoring function, internal supervision also serves as a developmental mechanism by assisting employees in overcoming competency gaps, improving the quality of task execution, and reinforcing accountability throughout the work process.

Overall, the work output dimension indicates that the effectiveness of internal supervision is reflected in the organization's ability to produce work outcomes that are consistent with predetermined targets, organizational expectations, and quality standards. These achievements are supported by the integration of competent human resources, continuous coaching, systematic performance evaluation, and sustained opportunities for professional development. Therefore, internal supervision extends beyond ensuring the achievement of work outputs; it also plays a strategic role in promoting continuous organizational performance improvement through the enhancement of employee capabilities and institutional capacity.

Work Quality

The work quality dimension represents a fundamental indicator for assessing the effectiveness of internal supervision, as it reflects employees' ability to perform their responsibilities in accordance with established authority, operational procedures, and organizational standards. High-quality work is strongly influenced by employees' competencies, professional integrity, organizational loyalty, and commitment to achieving institutional objectives. Consequently, a clear understanding of individual roles and responsibilities enables internal supervision to function more effectively, thereby supporting improved organizational performance and reinforcing the achievement of strategic goals.

The findings indicate that most employees at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region perform their duties in accordance with their assigned roles and responsibilities. As a result, supervisory practices primarily emphasize performance evaluation rather than intensive direct monitoring. In addition to conventional face-to-face supervision, the organization has integrated information technology into its supervisory system through virtual meetings and online reporting mechanisms to monitor work progress more efficiently. Whenever deficiencies or deviations from established procedures are identified, supervisors provide guidance, coaching, and constructive feedback to facilitate continuous performance improvement.

Furthermore, the study demonstrates that periodic reporting serves as an essential mechanism for monitoring employee performance and evaluating the quality of work outcomes. However, several challenges remain, including delays in report submission and postponed task completion caused by excessive workloads and additional assignments beyond employees' primary responsibilities. These findings suggest that the effectiveness of internal supervision depends not only on employees' compliance with organizational procedures but also on the organization's capacity to manage workloads effectively and provide adequate institutional support for task implementation.

Overall, the work quality dimension indicates that internal supervision has been implemented effectively through the integration of continuous monitoring, coaching, performance evaluation, and employee motivation. Clear supervisory guidance, consistent reporting practices, and timely corrective actions have encouraged employees to maintain high standards of work quality in accordance with organizational expectations. Therefore, sustaining and enhancing work quality requires ongoing professional development, continuous competency enhancement, and an adaptive supervision system capable of responding to evolving organizational demands, thereby ensuring the long-term effectiveness of internal supervision.

Supporting and Hindering Aspects of the Effectiveness of Internal Supervision Implementation

The findings indicate that the effectiveness of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region is supported by several critical organizational factors. The primary enabling factor is the existence of a comprehensive regulatory framework that provides clear guidance for employees in performing their official duties and responsibilities, thereby ensuring that supervisory activities are implemented in accordance with established legal and institutional requirements. In addition, the availability of competent human resources with appropriate professional expertise significantly contributes to the effective implementation of internal supervision. The combination of a well-defined regulatory system and qualified personnel strengthens organizational coordination, enhances supervisory performance, and facilitates the achievement of institutional objectives.

Conversely, the study also identified several factors that constrain the effectiveness of internal supervision. These challenges include the inconsistent implementation of supervisory activities, particularly regarding employees performing duties outside the office without adequate reporting to supervisors. Furthermore, the high frequency of managerial assignments beyond internal supervisory responsibilities often requires supervisory activities to be conducted through online mechanisms, thereby reducing the effectiveness of direct supervision. Additional constraints include inconsistent supervisory discipline, inadequate facilities and infrastructure, and limited operational funding, all of which adversely affect supervisory functions, law enforcement activities, public service delivery, and the optimization of customs and excise revenue. Therefore, improving the effectiveness of internal supervision requires stronger organizational commitment, more efficient allocation of human and financial resources, and the development of a more adaptive and sustainable supervisory system capable of responding to evolving organizational demands while maintaining accountability and operational excellence.

Conclusion

The findings indicate that the implementation of internal supervision at the Regional Office of the Directorate General of Customs and Excise for the Western Sumatra Region has been relatively effective. This is reflected in the appropriate allocation of duties in accordance with established regulations, the achievement of work targets in most activities, and the generally satisfactory quality of task execution, although improvements in timeliness and the quality of certain tasks are still required. The effectiveness of internal supervision is supported by a well-defined regulatory framework and the availability of competent human resources. However, several challenges continue to hinder its optimal implementation, including inconsistent supervisory practices, inadequate employee discipline, limited supporting facilities and infrastructure, and insufficient operational funding. Therefore, strengthening disciplinary enforcement through the consistent application of sanctions, together with continuous capacity development through education and training programs, is essential to enhance the effectiveness of internal supervision and support the achievement of organizational objectives.

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