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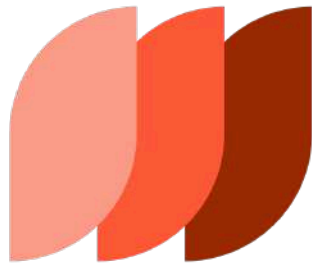
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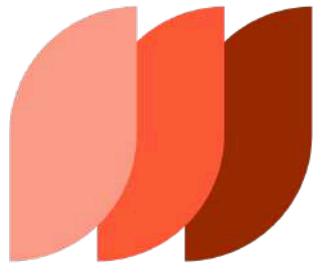


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FACTORS AFFECTING THE EFFECTIVENESS OF A COMPANY'S INTERNAL AUDIT



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Abstract

The purpose of this study is to obtain empirical evidence regarding the variables that affect the effectiveness of the Company's internal audit. The independent variables used in this study are the independence, competence, and experience of the auditor. The research method used is a qualitative method and library research, one of the main reasons for qualitative research is that the research is exploratory. Empirical results show that the independence, competence, and experience of the auditor affect the effectiveness of the Company's internal audit.

Keywords: Internal Audit Effectiveness, Independence, Competence, Auditor Experience

INTRODUCTION

Internal audit is important for the continuity of an organization or company. Internal audit is an independent assessment function established within an organization to examine and evaluate its activities, as well as a service to the organization (Moeller, 2009; p. 03). Internal audit is also an independent and objective assurance and consulting activity designed to provide added value and improve the organization's operational activities. Internal audit helps organizations achieve their goals, through a systematic and orderly approach to evaluating and improving the effectiveness of risk management, control, and governance processes (Setianto, et al., 2004; p. 09).

Internal audit as an element of internal control of the company's operational activities is an important tool for further normalization of the function of the internal audit organizational structure itself to increase efficiency and effectiveness in achieving transparency goals (Momot et al. 2021). The extent to which the internal audit function performs consulting assignments has a positive impact on functions that focus on control validation. The ability of the internal audit function to build relationships increases when internal auditors take on an advisory role on risk management techniques and are subsequently accepted by management to be involved in major strategic initiatives (Anderson et al. 2017).

Internal auditors are responsible for providing a comprehensive assessment of the company's operational activities to minimize fraud that can harm the company (Ratri & Bernawati 2020). An effective internal audit function can maximally achieve its main objectives, which consist of creating added value and improving organizational performance (Huong, 2018). Implementing an internal audit is one of the internal control mechanisms responsible for ensuring that the organization has full internal control, compliance with relevant regulations, and providing added value to the organization (Ishak et al. 2019). Based on its function, according to (Mohamad Solihudin, 2015) internal audit functions as an independent assessment formed by the company to examine and evaluate all company activities.

The results of internal audits are expected to improve the reliability of information about the conditions in the units they supervise. Internal audits help organizations achieve

their goals through a systematic approach to evaluating and improving the effectiveness of risk management, control, and governance processes (IIA, 2000). So far, corrupt practices have often occurred in companies. This indicates that the supervision and control functions are still weak, resulting in rampant fraudulent practices. The latest IPPF explains that the internal audit function not only carries out assessments but is also able to provide forward-looking views for the organization (IIA 2017).

Internal auditors should be able to contribute to governance and risk management by assessing the adequacy of controls established to mitigate those risks to an acceptable level (IIA 2017). This framework is in line with the definition of internal auditors mentioned earlier. This study also refers to previous research conducted by Primasatya (2019).

The difference between this study and previous studies lies in the independent variables used whereas previous studies used 4 independent variables, namely independence, competence, audit quality, and management support. This study uses the variables of independence, competence, and auditor experience. This study aims to analyze the factors that influence the effectiveness of the company's internal auditors. This study is expected to be useful as additional literature or information for further research on more in-depth testing related to the effectiveness of the company's internal audit.

REVIEW OF LITERATURE

Independence

Based on the 2021 Public Accountant Professional Code of Ethics, section 120 PSA No.15 A1, it is stated as follows:

Members of public practice are required by the Independence Standards to be independent when performing audits, reviews, or other assurance engagements. Independence is related to the fundamental principles of objectivity and integrity. It consists of (a) Independence of mind, a neutral attitude of mind that enables a conclusion to be expressed without being influenced by pressures that could compromise professional judgment, thereby enabling the individual to act with integrity and exercise objectivity and professional skepticism, (b) Independence of appearance, the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be

likely to conclude that the integrity, objectivity, or professional skepticism of the firm, or a member of the audit or assurance team, has been compromised.

According to the State Financial Audit Standards (2007:30-36) there are three types of interference to independence, including the following: (a) Personal interference, the audit organization needs to pay attention to personal interference caused by a relationship and personal views that may cause the auditor to limit the scope of questions and disclosures or weaken findings in all forms, (b) External interference, the independence and objectivity of the implementation of an audit can be affected if there is interference or influence from external parties that limit or change the scope of the audit inappropriately, interference from external parties to the selection and application of audit procedures or selection of audit samples, unreasonable time restrictions for completion during the audit, interference from external parties regarding the assignment, appointment and promotion of auditors and restrictions on resources provided to the audit organization, which can have a negative impact on the ability of the audit organization to carry out the audit, (c) Organizational interference, where in terms of conducting an audit, the audit organization must be free from obstacles to independence.

Independence is freedom from situations that threaten its objectivity. Objectivity is an impartial mental attitude that allows internal auditors to carry out their duties in such a way that they have honest confidence in the results of their work without compromising on quality. Independence will increase if the internal audit function has adequate communication access to the leadership and board of directors of the organization (Setianto, 2004). Thus, auditors in the company can be seen as free from interference with independence to increase the effectiveness of the internal audit function to achieve added value for the Company.

H1: Independence influences the effectiveness of a company's internal audit.

Competence

According to Siti Kurnia Rahayu and Ely Suhayati (2010:2), it is explained that competence is that auditors must have the ability, expertise, and experience to understand the criteria and determine the amount of evidence needed to support the conclusions to be drawn. Competence affects the capability and effectiveness of internal audits, where the dimensions or indicators of competence (professional expertise possessed by auditors as a result of formal

education, professional examinations, and participation in training, seminars, and symposiums) affect the dimensions or indicators of internal audit capabilities and effectiveness (Sumanti, 2020).

Based on Lyle and Spencer in Syaiful F Pribadi (2004:92) there are five characteristics of competence, namely: (a) Motives, which are things that make someone think and have desires consistently that will give rise to actions, (b) Characteristics, are physical characteristics and consistent responses to situations or information, (c) Knowledge, is information that someone has in certain fields, (d) Skills, are the ability to perform physical or mental tasks.

According to Siti Rahayu and Ely Suhayati (2010:2), some components must be possessed by competent auditors, including ability, experience, training, and knowledge. Therefore, it can be concluded that an adequate level of competence of internal audit personnel in terms of knowledge and professional qualifications has a positive influence on the effectiveness of internal audits in the company.

H2: Competence influences the effectiveness of a company's internal audit.

Experience

Based on the Great Dictionary of the Indonesian Language, experience is something that has been experienced, lived, felt, endured, and so on. Auditor experience is experienced in conducting financial statement audits both in terms of length of time, number of assignments, and types of companies that have been handled (Novanda Friska, 2012:21). To improve the capability and effectiveness of internal audits by paying attention to audit experience, the increase in auditor work experience will also increase accuracy in conducting audits. Audits carried out with a high level of accuracy will produce quality audit reports, auditor experience can be said to be learning obtained by auditors from the formal education they undergo and from the experience gained during assignments (Adisti & Setyohadi, 2019).

According to Knoers and Haditono (1999), Elisha (2010) defines experience as follows:

"Experience is a process of learning and adding to the development of behavioral potential from both formal and non-formal education or it can also be interpreted as a process that leads someone to a higher behavioral pattern."

According to Dwi Ananing (2006), auditor work experience can be seen from three aspects, namely: (a) Length of work According to Widyanto and Yuhertian (2005), experience based on length of work is the experience possessed by an auditor which is calculated based on a time or year, (b) Number of assignments handled A person's work experience is indicated by the types of work or the number of assignments that a person has ever done and will provide a great opportunity to do the job better (Puspaningsih, 2004), (c) Number of types of companies that have been audited Experience from the many types of companies that have been audited will provide a more varied and useful experience to improve the auditor's knowledge and expertise. Differences in companies will determine the steps or audit procedures carried out to be different except for the same business field, then the steps taken by the auditor will be the same in the audit process (Dwi Ananing, 2006).

Thus, it can be concluded that the auditor's experience is a party that has expertise in the field of auditing so that the more hours the auditor has, the better the audit quality can be provided compared to auditors who are not yet experienced, and it is expected to be able to increase the effectiveness of the internal audit function in the company.

H3: Auditor experience influences the effectiveness of a company's internal audit.

RESEARCH METHOD

This research is causal research where the researcher wants to know the causal relationship between two or more variables (Sekaran and Bougie 2013, 252). In this study, the researcher wants to test the causal relationship between auditor independence, competence, and experience in influencing the effectiveness of the company's internal audit. This study uses qualitative research methods and library research to examine theories and relationships or influences between variables from books and journals both offline in the library and online from Google Scholar and other media.

In qualitative research, the literature review must be used consistently with methodological assumptions. This means that it must be used inductively so as not to direct the questions asked by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory (Ali & Limakrisna, 2013). In qualitative research, the literature review is used consistently. This means that qualitative research is research that

intends to understand the phenomenon of what is experienced by the research subject, for example, behavior, perception, motivation, action, and others holistically, and utilizing description in the form of words and language, in a specific natural context and by utilizing various natural methods (Moleong 2016).

Data analysis is done by systematically searching and compiling data obtained from the field by organizing it into categories, describing it into units, synthesizing it, compiling it into patterns, choosing things that are important and will be studied, and making conclusions that are easy to understand for both oneself and others (Sugiyono, 2011). The steps of data analysis carried out in this study are as follows:

First. Collecting data that is needed and related to the research object. Data collection methods are carried out as previously mentioned.

Second. The data obtained is then studied and arranged in such a way that it can be used as a basis for discussion and problem-solving.

Third. Analyze all the data that has been obtained and compare the data with theories about the function and effectiveness of internal audits, especially in companies.

Fourth. From the data that has been presented, conclusions are then drawn until valid evidence is obtained so that the conclusions are credible.

Fifth. Make conclusions and suggestions.

RESULTS AND DISCUSSION

Based on the study of relevant theories and previous research, the discussion of this literature review article in the concentration of Internal Audit Effectiveness is:

The Influence of Independence on Internal Audit Effectiveness

Research conducted by Baharuddin, et. al., (2014) shows that factors that can contribute to the effectiveness of audit activities are the competence of internal auditors, independence, and management support that can allow audit activities to run optimally without interference from any party. This study shows that these three factors work significantly and if one of these factors does not work well, it will affect the effectiveness of internal audits. Research conducted by Arles, et. al. (2017) also stated that the factors of internal audit independence and management support have a positive effect on the

effectiveness of internal audits. In addition, this study also states that management support has an effect but weakens the relationship between internal audit independence and internal audit effectiveness. This shows that excessive management support can be a threat to internal audit independence in achieving internal audit effectiveness. This is evidenced in a study conducted by Muhrom (2015) which concluded that the higher the attitude of independence, of an internal auditor, the higher the performance produced will be it has a positive effect on the effectiveness of internal auditors.

The Influence of Competence on Internal Audit Effectiveness

Competence affects the capability and effectiveness of internal audit, where the dimensions or indicators of competence (professional expertise possessed by the auditor as a result of formal education, professional examinations, and participation in training, seminars, and symposiums) affect the dimensions or indicators of internal audit capability and effectiveness (Sumanti, 2020). According to Siti Rahayu and Ely Suhayati (2010:2), there are components that a competent auditor must have, including ability, experience, training, and knowledge so that an adequate level of competence of internal audit personnel in terms of knowledge and professional qualifications has a positive influence on the effectiveness of internal audits in the company. In the Saudi environment, Al-Twajry, et al., (2003) concluded that an adequate level of competence of internal audit staff in terms of training, experience, knowledge, and professional qualifications has a positive influence on the effectiveness of internal audits. The results of Setyaningrum's research, Cris Kuntadi (2019) found that competence had a positive effect on the Effectiveness of Internal Audits.

The Influence of Experience on Internal Audit Effectiveness. The last factor that can affect the effectiveness of internal audit is audit experience. To improve the capability and effectiveness of internal audit by considering audit experience, the increasing auditor's work experience will also increase the accuracy in conducting the examination. Examination carried out with a high level of accuracy will produce a quality audit report, auditor experience can be said to be the learning obtained by the auditor from the formal education he has undergone and from the experience gained during the assignment (Adisti & Setyohadi, 2019). Badara & Saidin (2014) define auditor experience as various types of knowledge and skills obtained by the auditor as a long-term result of the previous work practice period in the

audit profession which will increase its effectiveness. Audit experience refers to various types of knowledge and skills obtained by the auditor as a result of frequent work practice in the audit profession. Badara & Saidin's (2014) research found that audit experience has a positive effect on the effectiveness of internal audits.

CONCLUSION

This study was conducted to determine the effect of independence, competence, and auditor experience variables on the effectiveness of the company's internal audit. This study uses qualitative research methods and library research to examine theories and relationships or influences between variables from books and journals both offline in libraries and online from Google Scholar and other media. Based on the results of the research that has been conducted, the test results were obtained through discussions from the chapters above so that the following conclusions can be drawn:

The first hypothesis stating that independence affects the effectiveness of the company's internal audit can be proven through this study. This shows that the higher the independent attitude of an internal auditor, the higher the performance produced which has a positive effect on the effectiveness of the internal auditor.

The second hypothesis stating that competence influences the effectiveness of the company's internal audit can be proven through this study. This shows that the level of competence of adequate internal audit staff in terms of training, experience, knowledge, and professional qualifications has a positive influence on the effectiveness of internal audit.

The third hypothesis stating that auditor experience influences the effectiveness of the company's internal audit can be proven through this study. This shows that auditor experience in various types of knowledge and skills obtained by auditors from the results of their previous work practice in the audit profession will increase their effectiveness.

In this study, some limitations and suggestions can be used for further research, including: (1) The independent variables used in the study can be expanded. The review can also be done in more detail so that it can understand which components can have a high influence on testing, (2) This study can continue to encourage analysis of the effectiveness of internal audits in companies that are still rarely studied, especially about the quality of

audit functions in the future. Further implications, managers and other stakeholders can feel the impact of decisions taken based on the results of the study, (3) This study can continue to encourage stakeholders to monitor the system and make policies that strive to achieve the ideal effectiveness of internal audit functions in a company.

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