

Influence of the Characteristics of Internal Auditors and Management Support on the Effectiveness of Internal Audit

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ABSTRACT

This study aims to empirically examine the effect of internal auditor characteristics and management support on the effectiveness of internal audit. This study uses independent variables, namely the characteristics of internal auditor and management support, while the dependent variables is the effectiveness of internal audit. This research is associative quantitative research. The sample of this research is the internal auditors and Supervisors of Regional Government Affairs Organizers who work at Medan City Inspectorate. The sample is done by random sampling method. Data was collected using a questionnaire distributed as many as 57 questionnaires. Statistical method using Multiple Linear Analysis, with hypothesis testing statistical test t. The results of this study indicate that the characteristics of internal auditors do not affects the effectiveness of internal audits, management support affects the effectiveness of internal audits characteristics of internal auditors and management support empirically affect the effectiveness of internal audit

Keywords: Auditor, Internal Audit, Management Support.

INTRODUCTION

Internal audit serves to help organizations in achieving their goals systematically through a detailed approach in calculating and improving the effectiveness of management risks, controls, and organizational processes. Internal audit as an intermediary to improve the effectiveness and efficiency of an organization by providing knowledge and advice sourced from analysis and conjectures sourced from information and business processes. The government has Good Corporate Governance (GCG) which has implications for an accountable financial management system and transparency. This matter is inseparable from the system of planning, controlling and supervising and accounting. To achieve the effectiveness of the control and supervision process, GCG functions meaningfully in realizing internal audits. Financial checks tried by internal auditors aim to share opinions, where the opinions are professional statements checking the presentation of financial statements sourced from the conformity of the presentation with Public Accounting Standards (SAP), the effectiveness of the Internal Control System (SPI), compliance with laws and regulations and the adequacy of disclosures. In this regard, internal auditors have a very meaningful position in improving the effectiveness of internal audits to realize accountability and transparency in regional financial management. Internal audit can be said to be efficient if it has achieved the goals desired by the organization. Based on the performance standards of The Institute of Internal Auditors (IIA), internal auditors are required to have sufficient competence both person and collectively, independent, and comply with the code of ethics. The Vice President of the Republic of Indonesia reported by Ihsanuddin in (Christopher Septian Nainggolan, 2019) reported that positions in the Inspectorate or internal supervision agencies in government agencies are often filled by officials who do not have competence in the field of supervision and sometimes in many places the inspectorate becomes a dumping ground.

Sourced from the findings of the BPK RI North Sumatra Representative on one of the assets of the Medan City Government, namely Pringgane Market, which was reported from (SentralBerita, 2019) V M Ambar Wahyuni as the head of the BPK RI North Sumatra said that his party had conducted an audit of the management of the assets of the Medan City Government, Pringgane Market which was leased to PT Parbens. For the audit conducted, there were several findings, one of which was a lack of income. The nominal agreed in the agreement is not in accordance with the existing bylaws. The third party should have paid a rental fee of IDR 4.8 billion for 5 years, not IDR 1.6 billion. The second finding is in the form of payments that should be made directly once an agreement is agreed. Not gradual, as made in the current agreement. Where, the first term of payment is made when signing the contract, and the second term when the second year. In this regard, government auditors have a very important role to be able to realize accountability and transparency in regional financial management. According to (Dewani, 2018) An organization that has an effective internal audit function tends to be better, especially for fraud detection and prevention. When the internal audit function has been running effectively, it is able to realize GCG practices. To achieve the effectiveness of the internal audit it is necessary to know the factors that influence it.

Research that tests the effectiveness of internal audits include (Endaya & Hanefah, 2013) whose research results show that auditor characteristics have a significant impact on the effectiveness of internal audits with management support as a moderation variable. (Judhistira, 2016) conducted a study to determine the function of internal audit effectiveness in the organization of the Association International des Etudiants en Sciences Economiques (AISEC) Indonesia. The findings of this study show that the internal audit procession is running well due to professionalism,

but the effectiveness of internal audit in the organization does not run smoothly due to constraints on the competence of auditors in carrying out their duties. (Rahadhitya, 2015) revealed that management support and risk management do not affect the effectiveness of internal audits while auditor experience, training, education affect the effectiveness of internal audits.

LITERATURE REVIEW

Agency Theory in Government

Agency theory is a relationship between two or more parties, where one party (agent) agrees to act with the consent of the other party (principal). Zimmerman in Shafitri (2012:10), says that agency problems arise when principals delegate decision-making authority to agents. According to Meiser in Syafitri (2012:10), this agency relationship causes two problems, namely the existence of asymmetric information where the agent generally has more information from the principal and there is a conflict of interest due to inequality of purpose, where the agent does not always act in accordance with the objectives of the principal's interests. Thus, the agency problem arises because the agent has better information, has the opportunity to make decisions or act in accordance with his interests regardless of the interests of the principal. Zimmerman in Syafitri (2012:10) states that agency problems occur in all organizations. In an agency company, problems occur between shareholders as principal and management as agents. In the government sector, the problem occurs between officials who are elected by the people as agents and the voters (people) as principals. Officials in the government as parties who carry out public services, have more information so that they can carry out actions that are not in accordance with the interests of the people as principals such as using personal interests, including corruption (Darmastuti, 2011). According to Lane in Halim et. al (2006) also states that agency theory can be applied in public sector organizations. Agency problems that occur in government, namely between the executive and legislature and between the legislature and the public. In the agency relationship between the executive and legislature, the executive as the agent and the legislature as the principal. In this case, the legislator wants to be re-elected, and in order to be re-elected, the legislator is looking for programs and projects that make him popular with constituents. In the agency relationship between the legislature as a public agent as principal, Von Hagen in Halim et. al (2006) argues that the principal relationship that occurs between voters and the legislature basically shows how voters choose politicians to make decisions about public spending for them and they provide funds by paying taxes. When officials are then involved in making decisions on the allocation of expenditures in the budget, they are expected to represent the interests or preferences of the principal or his voters. In reality officials as agents always have the same interests as the public.

Effectiveness of Internal Audit

The definition of Effectiveness according to Anthony and Govindarajan (2005) is the relationship between the output produced by a center of responsibility and its objectives. The greater the output contributed to the goal, the more effective the unit will be because both the goal and the input are very difficult to quantify. According to Mardiasmo (2009), effectiveness is a measure of whether an organization succeeds in achieving its goals. Siagian (2010) defines effectiveness as the utilization of resources, facilities and infrastructure in a certain amount that is consciously determined before to produce a certain amount of goods for the services of the activities it carries out. Effectiveness shows success in terms of achieving the goals that have been set. If the result of the activity is getting closer to the target, it means that the higher the effectiveness. Based on the definition above, effectiveness is a measure of success for an organization, to how far the

organization is declared successful in its efforts to achieve these goals. According to (Sambodo, 2019) The effectiveness of internal auditors is measured using the following indicators:

1. Be guided and understand the applicable audit standards;
2. Careful planning and identification of goals;
3. Evaluation of the auditor's ability before receiving the task;
4. Evaluate the auditor's ability to create errors.

Characteristics of Internal Auditors

The Institute of Internal Auditors (IIA) defines internal auditors as an independent and objective activity designed to provide added value and improve organizational surgery. Internal audits also need to evaluate existing systems and participate in the improvement or development of new systems before the implementation session (Wibowo 2020). According to (Dewani 2018) it is written to be an auditor whose characteristic is mandatory to refer to the principles of internal auditors sourced from the Association of Internal Auditors of the Government of Indonesia (AAIPI), among others as follows.

- a. Integrity
- b. Objectivity
- c. Competence
- d. Concealment
- e. Professional Scrutiny
- f. Training And Development
- g. Communication
- h. Effective

Management Support

According to (Fatimah, 2013) in (Elim and Suwetja 2017) the support of top management is very meaningful in the implementation of a system, most importantly in an atmosphere of innovation due to the power of managers linked to the sources of energy needed, goals and strategic initiatives planned if the manager supports it entirely in the implementation of the new system. Mihret and Yismaw (2007) in (Dewani 2018) report that management support is one of the meaningful aspects in addition to the quality of internal audits in order to realize the effectiveness of internal audits. The management support is:

1. Re-action on audit findings
2. Commitment to strengthen internal audits.

Management Support According to Mathis et.al (2004), management support is anything that the company provides and determines to support the work process, including: training and development, performance standards, equipment and technology. According to Cohen et.al (2010), top management support includes providing the support needed by the internal audit, comparison between the number of internal auditors with the audit work that has been planned and must be completed, the budget given to the internal audit department, sufficient support for the training and development of internal audit staff. Management support for internal audit includes: responses to audit findings, commitment to strengthen internal audits, and resources for internal audit departments (Alzeban et.al, 2011; Mihret et.al, 2007).

RESEARCH METHOD

This research is associative quantitative research. According to (Sugiono 2003) associative research is research that aims to recognize the influence of bonds between 2 or more variables. (Sugiono 2003) in (Risacotta 2014) quantitative research is research by obtaining information in the form of numbers or qualitative information that is estimated. The population in this study was all internal auditors and PPUPD of the Medan City Inspectorate Office which amounted to 67 people, where the population was used as a sample with the *total sampling* method and the data collection technique used in this study was to use questionnaires dan t analysis of Statistical Tests, Validity and Reliability Tests, using multiple regression in testing hypotheses.

RESULTS

Test of Classical Assumptions

Normality Test

The normality test is carried out with the aim of testing whether in the regression model bound variables and free variables have a fair or unnatural distribution. The data normality test can be tried using the Kolmogorov Smirnov One Sample test which if the significant value is below 5% or 0.05 is declared not to be distributed reasonably / normally.

Table 4. 1. Normality Test

Test	Sig.	Alpha	Conclusion
Kolmogorov Smirnov	0,200	0,05	Normally Distributed

Source: Primary Data Processed in 2021

Sourced in the table above, testing between variables using the Kolmogorov Smirnov One Sample test from the IBM SPSS Statistics 25 results displays the Asymp value. A sig (2-tailed) of 0.200 which is greater than 0.05 until it can be concluded that the data information between the dependent variable and the independent variable has a normal relationship or disposition or meets the normality assumption test.

Multicollinearity Test

The multicollinearity test aims to recognize whether the regression model has a correlation between bound variables and free variables. The multicollinearity test can be done with tolerance values and Variance Inflation Factor (VIF) values. The tolerance value measures the variability of the selected free variables that cannot be exposed by other variables. The basis for decision making on the multicollinearity test with Tolerance and VIF is as follows:

Table 4. 2. Multicollinearity Test

Variable	Tolerance	VIF	Conclusion
Auditor Characteristics	0,566	1,766	No Multicollinearity

Management Support	0,566	1,766	No Multicollinearity
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Source: Primary Data Processed in 2021

Sourced in the table above shows that:

1. The value of variable tolerance characteristic of internal auditors and management support is $0.566 > 0.10$, which means that there is no multicollinearity.
2. The variable VIF value of internal auditor characteristics and management support of $1,766 < 10.00$ means that multicollinearity is not intertwined.

Heteroskedasticity Test

This test aims to carry out a test whether in one regression model there is a variance discomfort from residual in one observation to another observation. One method to recognize the presence or absence of heteroskedasticity in a multiple linear regression model is by testing glaciers with the method of regressing independent variables against absolute residual values (Abs_RES).

The basis for taking the accuracy in the heteroskedasticity test with IBM SPSS Statistics 25 used the glacier test as follows:

1. If the significance value (Sig.) > 0.05 then there is no indication of heteroskedasticity in the regression model.
2. If the significance value (Sig.) < 0.05 then an indication of heteroskedasticity is established in the regression model.

Table 4. 3. Heteroskedasticity Test

Variable	Sig.	Alpha	Conclusion
Characteristics of Internal Auditors	0,715	0,05	No Heteroskedasticity Occurs
Management Support	0,895	0,05	No Heteroskedasticity Occurs

Source: Primary Data Processed in 2021

Sourced in the table of the results of the heteroskedasticity test, it can be concluded as follows:

1. The characteristic variable of the internal auditor displays the value of the Sig. $0.715 > 0.05$ means that there is no indication of heteroskedasticity.
2. The management support variable displays the Sig value. $0.895 > 0.05$ means that there is no indication of heteroskedasticity.

So that it can be continued for analysis because heteroskedasticity does not occur.

Multiple Linear Regression Analysis Test

This test plays a role in finding the influence of the characteristics of internal auditors and management support on the effects of internal audits. Multiple linear regression analysis assays were performed with IBM SPSS Statistics 25. The test results are as follows:

Table 4. 4. Multiple Linear Regression Analysis Test

Variable	B	tcount	ttable	Sig	Alpha
Constant	11,374	4,266	2,039	0,00	0,05
Auditor Characteristics	0,189	1,909	2,039	0,066	0,05
Management Support	0,958	4,659	2,039	0,000	0,05

Source: Primary Data Processed in 2021

The results of the data are entered into the same way that multiple linear regressions are known so that the following equation is known:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_n X_n + e$$

$$= 11.374 + 0.148 + 0.958 + e$$

Based on the equation can be concluded as follows:

1. The β value in this study was 11,374. This figure is a constant number that has a meaning that if there are no characteristics of internal auditors and management support, the fixed value of internal audit effectiveness is 11,374.
2. The number of regression coefficients characteristic of internal auditors is worth 0.148. It means that every 1% accumulation of the level of characteristics of internal auditors, the effectiveness of internal audits increases by 0.148.
3. The number of regression coefficients of internal management support is 0.958. This means that every 1% accumulation of internal management support levels, the effectiveness of internal audits increases by 0.958.

Test F

Test F aims to test whether there is an influence between the characteristics of internal auditors and simultaneous management support on the effectiveness of internal audits. There are 2 methods that can be used as a reference or guideline for carrying out hypothesis tests in the F test, namely:

1. Sourced to a significant value (Sig.) of the Anova output.
 - a. When the value of Sig. < 0.05 then the hypothesis is accepted;
 - b. When the value of Sig. > 0.05 then the hypothesis is rejected.
 - c. Sourced on the comparison of $F_{\text{calculated}}$ values with F_{table}
 - d. If $F_{\text{calculated}} > F_{\text{of the table}}$ then the hypothesis is accepted;
 - e. If $F_{\text{counts}} < F_{\text{the table}}$ then the hypothesis is rejected.

The F test is carried out with the results of the F test as follows:

Table 4. 5. Anova

Type	Sum of Square	Df	Mean Square	F	Sig
Regression	196,706	2	98,353	32,732	0,000
Residual	93,176	31	3,006		
Total	289,882	33			

Source: Primary Data Processed in 2021

Sourced in the anova table above displays the sig value. by $0.000 < 0.05$ then decision making in the F test with a significant value can be concluded hypothesis accepted or in other words the characteristics of internal auditors and management support simultaneously affect the effectiveness of internal audits.

The_{calculated} F value and the F_{table} can be tried by the method of finding the table F value at 5% significance first. The F value of the table is 3.29 ($df N_1=3-1$ and $df N_2=34-2$). The calculated F value displays the results of $32,732 > 3.29$, so the decision making in the F test by comparing the calculated F and F_{tables} can be concluded hypothesis accepted or in other words the characteristics of internal auditors and management support simultaneously affect the effectiveness of internal audits.

Hypothesis Test

The hypothesis test was tried using IBM SPSS Statistics 25 on the t test which can be seen in the coefficients table in column t. If $t_{counts} < t_{the\ table}$ then H_0 is accepted and H_a is rejected otherwise if $t_{counts} > t_{the\ table}$ then H_0 is rejected and H_a is accepted. The tabal t value in this study is 2,039 ($df = 31$ ($34-3$)) with a significance value of 5% which can be observed in table 4.5.

Sourced in table 4.5, it is concluded as follows:

1. The internal auditor's characteristic variable displays the_{calculated} t value $< t$ of the table of $1.909 < 2.039$ meaning that H_0 is accepted and H_a is rejected.
2. The management support variable displays the_{calculated} t value $> t$ of the table of $4.659 > 2.309$ meaning that H_0 is rejected and H_a is accepted.

DISCUSSION

a. Effect of Internal Auditor Characteristics on The Effectiveness of Internal Audit

Sourced from the results of the hypothesis test or t test that can be observed in table 4.5 displays the_{calculated} t value $< t_{of\ the\ table}$ of $1.909 < 2.039$ the meaning is that H_0 is accepted and H_a is rejected so that it can be concluded that there is no influence between the characteristics of the internal auditor on the effectiveness of the internal audit.

Sourced from respondents' answers to questionnaire question items that have been disseminated, respondents describe the characteristics of internal auditors as indicators of the effectiveness of internal audits with answers strongly agreeing and agreeing with most of the answers. However, this is not proven in the tests conducted by researchers, it is proven by the

low significance that describes the characteristics of internal auditors does not affect the effectiveness of internal audits. This can be caused by internal auditors not implementing the characteristics that must be possessed such as objectivity, professional accuracy, high competence, effective communication and conducting training and development in achieving the effective function of internal audits.

This matter does not match hypothesis 1 which says the characteristics of internal auditors affect the effectiveness of internal audits. This research empirically convinces that there is no influence between the characteristics of internal auditors on the effectiveness of internal audits. However, the characteristics of internal auditors are always mandatory for each internal auditor and PPUPD in order to improve the effectiveness of internal audits at the Medan City Inspectorate.

b. The Effect of Management Support on the Effectiveness of Internal Audit

Sourced from the results of the hypothesis test or t test that can be observed in table 4.5 displays the calculated t value $> t_{\text{of the table}}$ of $4.659 > 2.039$ meaning that H_0 is rejected and H_a is accepted so that it can be concluded that there is an influence between management support variables on the effectiveness of internal audits. This implies that the existence of good management support will increase the effectiveness of internal audits.

Management support can be said to be good if there is a positive reaction to the finding of the audit results and support from parties participating in realizing the goals of the organization. In Medan City Inspectorate, management support has been said to be good because it displays positive results, this is also known from respondents' answers to questionnaires that have been distributed which show the majority of answers agree with management support as an effort to increase the effectiveness of internal audits.

Management support in this study can be concluded that empirically there is an influence between management support and the effectiveness of internal audits. This is in line with hypothesis 2 which says management support affects the effectiveness of internal audits.

c. Influence of Internal Auditor Characteristics and Management Support Becoming the Effectiveness of Internal Audit

Sourced from the F test which can be observed in table 4.6, it shows a calculated F value of $32.732 > 3.29$, it can be concluded that the hypothesis is accepted or in other words the characteristics of internal auditors and management support simultaneously affect the effectiveness of internal audits.

If the internal auditor has carried out his duties by applying the characteristics of the internal auditor and received a positive response and support from management to the effectiveness of the internal audit, it should be able to run in accordance with the goals that have been inaugurated. Internal auditors and management must work together so that the objectives or functions of the internal audit that have been set at the beginning can be achieved in line with hypothesis 3 which says the characteristics of internal auditors and management support have a simultaneous effect on the effectiveness of internal audits.

CONCLUSION

Based on the results of the analysis and discussion so that it can be concluded that:

1. The characteristics of internal auditors have no effect on the effect of internal audit ivitas.
2. Management support affects the effectiveness of internal audits.
3. The characteristics of internal auditors and management support together affect the effectiveness of internal audits.

LIMITATION

For further research, it can add bound variables related to the effectiveness of internal audits, increase the number of survey areas, populations and samples so that research results can be generalized.

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DECLARATION OF CONFLICTING INTERESTS

We declare that we have no conflict of interest with the BEFIC Bali 2022 committee or staff from AIBPM or any conflict regarding this article.

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