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The Role of Sense of Belonging and Professional Skepticism in University's Internal Auditor Function

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ARTICLE INFO

Keywords:

Internal Auditor,
Professional
Skepticism, Sense
of Belonging,
University

Article History:

Received: 29 November 2021

Accepted: 2 May 2022

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ABSTRACT

This study aims to describe the role of Sense of Belonging (SoB) and professional scepticism in supporting the performance of internal auditors at Satya Wacana Christian University (SWCU). This study uses both primary data by conducting in-depth interview with financial, academic and non-academic internal auditors, auditee and internal control body at SWCU and the secondary data were obtained from documents such as code of ethics, audit instruments and internal auditors' charter. This study is a qualitative descriptive research and uses two types of triangulation which is data triangulation and source triangulation. The results of this study shows that the role of SoB and professional skepticism has been implemented in SWCU and both roles encourage the internal auditor's function in university.

INTRODUCTION

Along with the world development in terms of technology and economy, internal auditors are required to maintain its relevancy and improve its skill especially in technology in order to give added value performance in organization (Binti, 2019). Moreover, extraordinary events such as Covid-19 causes limitation in internal auditor performances due to client unavailability, shifting of client priorities, and the changes of risks faced by the organization (Setianto, 2020). In April 2020, Institute of Internal Audit (IIA) published guidelines regarding remote audit that utilize technology to obtain documents to be audited, conduct interviews and remote close meetings (Litzenberg & Ramirez, 2020). Therefore, according to Cudlip (2020) internal auditor needs to carry out their functions by adapting to the current situation and the needs of the organization.

Internal auditor are required to continuously adapting their functions according to the needs of the organization, is in line with the statement from Utami (2019) which explains the importance of internal auditor to conduct audits that help the organization to achieve its goal, giving added value, and assist units in organization to carry out their management policies. According to Salbiyatul (2021) internal auditor has an important function to ensure the organization's compliance with applicable laws, assess organizational performance and provide recommendations. Recommendations given by internal auditors are inputs and evaluation to reduce risks and are expected to improve organizational competence continuously (Putra, 2021). Without a strong internal auditor function, the organization will be more vulnerable to the risk of fraud, bad reputation, and disruption of operating activities (Alicia, 2021).

Internal auditor important function in organization is also inseparable from its function in university, namely to ensure academic quality and determine the suitability and unsuitability of

p-ISSN: 2528-6145, e-ISSN: 2541-3198 Accredited Third Grade by Ministry of Research, Technology of The Republic of Indonesia, Decree No: 148/M/KPT/2020

Cite this as: Ningrum, N.A.D., Hapsari, A.N.S. (2022). The Role of Sense of Belonging and Professional Skepticism in University's Internal Auditor Function. JURNAL AKSI (Akuntansi dan Sistem Informasi), 7 (1), 1-40. <http://doi.org/10.32486/aksi.v7i1.203>

university's internal control system (Nofrita et al., 2019). Quality improvement in university ensures objectives that have been determined and implemented meet the standards and provide satisfaction to stakeholders (Fitrah et al., 2018). Pursuant to Nofrita et al. (2019), the function of internal auditors by carrying out internal supervision in university is very much needed because the purpose of education is not only in the academic field but also in the other whole aspects. Therefore, internal audits have other aspects that encourage or hinder its performances, especially in ensuring that the internal control can support organizational goals. For instance, examples of the other aspects include Sense of Belonging (SoB) and professional skepticism.

SoB is needed to understand someone's behavior and contribution in the workplace (Filstad et al., 2019). Escalera-Reyes (2020) added that the role of SoB is as an employee's identity anchor. Therefore, there are aspects that encourage and hinder SoB in the workplace. According to Lampinen et al. (2018) mutual trust, respect and appreciation could encourage employees SoB. On the other hand, events such as competition, distrust, jealousy and lack of appreciation can hinder the employee's SoB in the workplace.

Events such as discrimination, abuse of power, humiliation and restrictions on freedom of speech that occurred at Louisiana State University shows that behavior could influence employees' comfort in the workplace. Employees that decided to resign from the toxic working environment will result in employee's turnover. On the other hand, employees that decided to keep working at Louisiana State University are employees that feels a high sense of love for their colleagues, university and community as they keep on trying to make changes to the events that have occurred (Starr, 2021). This phenomenon shows that employees feeling of being accepted (SoB) in the workplace will have an impact on performance, including internal auditors.

The performance of internal auditors can be seen from SoB which encourages motivation in work and also professional judgment, in this case professional skepticism. Internal auditors must conduct audits with standards that can achieve organization's objectives, especially in improving quality that meets existing regulations (Nofrita et al., 2019). Therefore, auditors needs professional skepticism that helps in improving audit quality, reducing audit risk and increase the confidence of other party in the function of internal auditors (Hamshari, 2021). Deswanto (2020) claimed, the importance of professional skepticism assist auditors in carrying out their duties to determine the standards to be implemented in conducting audits carefully. Butar and Perdana (2017) add, the role of professional skepticism needs to be considered in order to detect fraud when conducting audits.

In the year of 2020, internal auditors in University of Kentucky discovered the misuse of \$250.000 funds by two of its employees. This issue can be discovered due to the professional skepticism of its internal auditors that prudently found evidence in the form of purchasing technology goods with fake approval, including counterfeit signature and false purchasing dates (Blanton, 2020). Meanwhile in 2021, internal auditors at the University of South Florida deemed to have poor internal control and was fired for not being able to prevent the \$12,8 million embezzlement by its accountant manager (Greenstein, 2021). According to Harjanti and Mona (2020), internal auditors have a function to ensure the existence of internal controls that can detect and prevent fraud. Therefore, while conducting audits, internal auditors must exercise due professional care such as professional skepticism in gathering evidence by taking into account the complexity, materiality or significance of performing the assignment (Rahmida & Urumsah, 2020; The Institute of Internal Audit, 2019).

Research related to SoB and professional skepticism is dominated by quantitative research that examines the aspects that encourage and hinder employee's performance in organization and public sector auditors such as Badan Pemeriksa Keuangan (BPK). Filstad et al. (2019) stated that the employees that work in private companies will feel comfortable when the surrounding environment provide positive support. Whitten et al. (2020) add that providing support such as training, financial and non-financial rewards will increase the SoB of employees at Midwest University. Savira et al. (2021) stated that professional skepticism had a positive effect on the quality of audits carried out by auditors working at the Luwu Raya Inspectorate Office. In addition, Butar and Perdana (2017) stated that the Central Java Provincial BPK has implemented professional skepticism and it helps in revealing fraud in the government.

Research with internal auditors as the object, focuses more on the aspects of competence, audit work and communication with quantitative method as done by Setyaningrum and Kuntadi (2019). The study shows, organizations that provide training in developing skills and communication as well as high document security are proven to improve the performance of internal auditors. This is also supported by the research that is conducted by Soerono and Ismawati (2020) regarding competence, professionalism and motivation of internal auditors. The study resulted that those three aspects encourage internal auditors to achieve organization's goal.

Based on the background above, this study aims to describe the role of SoB and professional skepticism in supporting the performance of internal auditors at Satya Wacana Christian University (SWCU). Research related to the role of SoB and professional skepticism mostly done with quantitative method. Furthermore, SoB research objects is mostly on employees that work in private companies and professional skepticism is more commonly found on the objects of government internal auditors and external auditors. It encourages this research to be conducted by combining the aspects of SoB and professional skepticism in the function of internal auditors.

SWCU are chosen as the objects of this research because SWCU has two types of internal auditors, first the academic and non-academic quality internal auditors and second the financial internal auditors that have different duties and functions in different body settings, with different organizational structures. Based on the results of an initial interview with one of the former of SWCU financial internal auditor, the function of the financial internal auditors at SWCU was temporarily vacuum due to the lack of human resources and the absence of the head unit. In addition, the number of academic and non-academic quality internal auditors in the two period is still low, namely in the period of 2019 and 2020. The dynamics that occur in the functions of SWCU internal auditors encourage this research to be conducted in SWCU.

This research is expected to be beneficial for SWCU internal auditors, namely for evaluating the performance of internal auditor's function, which plays an important role in carrying out internal control and ensuring academic quality at SWCU. This research is also expected to provide benefit for SWCU to give contribution and support to the development of internal control, such as socializing and emphasizing the importance of the role of internal auditors within the university. In terms of academics, this research is useful for the benefit of scientific development so that academics can understand better the role of SoB and professional skepticism in the function of internal auditors.

METHODS

This study is a qualitative descriptive research. The sources in this study are financial, academic and non-academic internal auditors, auditee and internal control body at SWCU. This study uses both primary and secondary data. The primary data obtained from in-depth interviews to all sources in order to gain consistency and validity of the answer given by the informants. The secondary data were obtained from documents such as code of ethics, audit instruments and SWCU internal auditor's charter.

The first stage in this research is to obtain data from in-depth interviews. The data obtained then converted into interview transcripts in written form and presented in the interview results table. In addition, documents such as code of ethic, audits instrument and internal auditor charter are collected to assess the conformity of internal auditor's performance with the existing guidelines.

In the second stage, all data from the informants were grouped based on the similarities and differences from the informant's statements. Then the data will be sorted to select important data in order to gain a clearer picture of the research's object. Important data then summarized so that the information from the data needed for the research purposes can be obtain.

The third stage is to identify the data that has been obtain from in-depth interviews to be match with the documentation. This serves to assess the validity of the reality that occurs in the internal auditor's work environment with the statement given by the informants. This research uses two types of triangulation which is data triangulation and source triangulation. Data triangulation are obtained from in-depth interview and documentation. The source triangulation is conducted by using data collection technique of in-depth interviews from the source of informants that has different position in the organizational structure at SWCU. In addition, documentation was obtained from two sources, namely the document of the financial internal auditor, academic and non-academic quality internal auditor. The last stage is to draw conclusion regarding the role of SoB and professional skepticism in the function of internal auditors at SWCU.

RESULTS AND DISCUSSION

Internal auditor body at SWCU has been established since 2006 and has undergone changes to its structure and function in maintaining university's internal quality assurance. In 2019, there was a change in the function of internal auditor which is now divided into two, namely Lembaga Penjaminan Mutu (LPM) to guarantee academic and non-academic quality and Biro Audit Internal (BAI) as the university's financial internal auditors. LPM is directly supervised by Rector, led by the Head of LPM and assisted by the Secretary, Head of Internal Quality Assurance Division, Head of Internal Quality

Audit Division, Head of External Quality Assurance Division and Head of Data Analysis and IT System Development Division. There were 38 internal auditors working under LPM in the year of 2021 according to Rectorate Letter of Statement. Organizational structure of LPM can be seen in Figure 2.

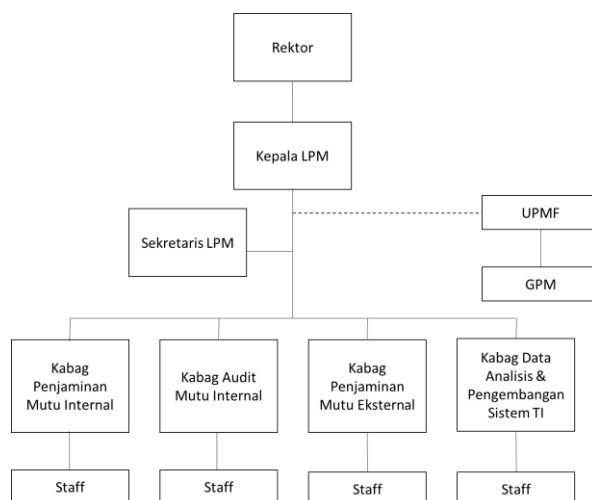


Figure 2.
Organizational Structure of LPM

LPM's function is to implement internal quality assurance standard which consist of evaluating, checking standard and determining the follow up in order to help preparing faculties, departments, and units prior to the audits by Badan Akreditasi Nasional Perguruan Tinggi (BAN-PT). Internal auditors under LPM is divided into two parts, namely the Internal Quality Auditor (IQA) which focuses on academic quality assurance that consist of 58 departments and the Auditor Key Performance Indicator (KPI) that focuses on non-academic quality assurance, totaling in 20 units. In 2020, LPM began to implement the Quality Assurance Information System (Si-IMUT) which was used to assist the audit process.

BAI, on the other hand is a bureau that was newly formed in 2019 and has a function to assist Biro Akuntansi dan Keuangan (BAK) in processing university's financial information. BAI duties focus as a consultant by providing suggestions and recommendations for improvement to assist in the decision-making process related to the university's finances. BAI is under direct supervision of Rector, led by the Head of BAI and staff. BAI only has 1 non-permanent staff that are pick through selection process manage by the Second Vice Rector of SWCU. However, the function of internal financial auditor was vacuum due to the absence of the Head of BAI since 2020. The organizational structure of BAI can be seen in figure 3.

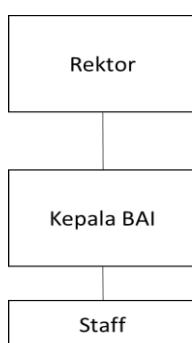


Figure 3. Organizational Structure of BAI

The Role of SoB in University's Internal Auditor Function

In general, SoB defined as a feeling of accepted, respected and supported by its environment. In addition, this research uses 5 aspects of SoB that is developed by Mahar et al. (2013), related to the first aspect which is individuals experience of being valued and respected, the function of financial internal auditors has value and is a part of the 3 line of defense consisting of 1) The first line of defense

is to carry out effective internal control of the bureau; 2) The second line of defense, namely evaluation and monitoring from internal BAK parties; 3) The third line of defense, namely BAI to assist in conducting consultation and also external auditor. Meanwhile, the function of academic and non-academic quality internal auditors has value to assist in technical matters such as preparation for accreditation and help LPM in conducting audits and increasing the function of independence because faculties, departments and bureaus can't assess their own units. The response given by the leaders of SWCU such as communication in formal and non-formal forms encourage feelings of being valued and respected for financial, academic and non-academic internal auditors. The auditee's responses such as being cooperative, open, applying changes from recommendation given and accepting the presence of internal auditor without any rejection increase the feeling of belonging for the internal auditor. This is supported by a statement from one of the auditees,

"The function of internal auditor helps us in assessing the performance of departments and units. We aren't disturbed by the presence of internal auditor because there's a good coordination between the internal auditors and us, hence the audit can be carried out according to schedule" (Interview with auditee, 3 September 2021)

The second aspect is an understanding of SoB, shows that the feeling of SoB is important in order to improve performance and synergies to carrying out its function. SoB can grow because internal auditors and auditees are as one unit, colleagues and families under the same institution. SoB is important to be understand and feel, but there are limitations such as internal auditor's independence that must be uphold when conducting audit. As stated in the internal quality audit code of ethics, the auditor must convey facts that are in accordance with reality, freely and impartially to personal or group interests. In addition to independence, a professional attitude in conducting audits is important for internal auditors. This is supported by a statement from a former financial internal auditor,

"SoB can develop from a good relationship between internal auditor and the auditee. However, there's limitation that internal auditor must remain professional while conducting the audit" (Interview with former financial internal auditor, 22 September 2021)

The third aspect which is feedback given to internal auditors, the appreciation that has been given to the financial internal auditor is in the form of psychological support and salary based on the Rector's decree. Meanwhile, for academic and non-academic quality internal auditors the appreciation is given in the form of salary based on the Rector's decree and training from LPM. The following is the supporting statement,

"The indicators that need to be met related to our task are already available in the auditor's instrument documents. We are also given training and socialization before carrying out the audit" (Interview with academic and non-academic quality internal auditor, 13 September 2021)

As for the sanctions applied to internal quality internal auditors if they violate the code of ethics are in the form of 1) verbal warnings; 2) written warning; 3) temporary dismissal as Quality Internal Auditor for a certain period of time; and 4) dismissal as auditor

The fourth aspect is the physical and social environment. Financial internal auditors are under direct leadership of Rector, so there is no restriction on accessing documents and other information. The facilities provided for financial internal auditor are in a form of computer. The academic and non-academic quality internal auditors are also under direct leadership of Rector so there are no restrictions on accessing to documents. The academic and non-academic quality internal auditors have several facilities and infrastructure that can help internal auditors carrying out their function which includes 1) Office Stationery; 2) Formal communication media; 3) Computers and printers; 4) Meeting room; 5) Internet network; and 6) Quality Assurance Information System (Si-IMUT). Regarding communication, LPM uses the media of WhatsApp, Instagram, and e-mail to communicate. This is supported by the statement from the academic and non-academic quality internal auditors,

"The facilities provided are getting better. In terms of infrastructure there's Si-IMUT, in conducting our audits we are facilitated by a zoom link, during the audit process there is a moderator, and there is an admin who coordinates and helps via WhatsApp" (Interview with academic and non-academic quality internal auditors, 3 September 2021)

The last aspects are individual's determination to keep doing its function as internal auditors. Individuals determination for financial internal auditors are relying on the availability of human resources that can work full time and are highly competent to carry out the function of financial internal auditors. This is the supporting statement from the former financial internal auditor,

"There's a need for full-time human resources that can manage BAI with high competence because BAI is a new bureau so there's a lot to be prepared" (Interview with former financial internal auditor, 22 September 2021)

Meanwhile, the individuals determination to become academic and non-academic quality is based on several incentives, including 1) Wanting to help due to the lack of continuity of internal

auditors; 2) The minimum number of academic and non-academic auditors; 3) The desire to know the function of the internal auditor and how to fulfill the audit criteria in order to assist the respective departments and units to meet the criteria when audited by BAN-PT; and 4) A comfortable environment between the auditor and the LPM as well as the auditee.

The Role of Professional Skepticism in University's Internal Auditor Function

In general, professional skepticism is an attitude of always questioning and evaluating evidence critically. This study uses the characteristics of professional skepticism developed by Hurtt (2010). The first aspect which is questioning mind, internal auditors have exercised professional skepticism that they always question evidence and information given by the auditee. This is proven by the supporting statement of the auditee,

"The function of internal auditor is really getting better, because in the past there's still internal auditor who weren't thorough and several documents are not asked. Now the fulfillment of the documents is very thorough" (Interview with auditee, 3 September 2021)

Related to the second characteristic, namely suspension on judgment, the financial internal auditor in consulting and providing advice will wait for requests assistance from the auditee and the leaders. While in the academic and non-academic quality internal control, there's two stages in assessing evidence that include 1) Pre-assessment, assessing the completeness of documents that has been uploaded to Si-IMUT; and 2) Field assessment, verifying the completeness and existence of the evidence.

Meanwhile, in seeking for knowledge related to the duties, the academic and non-academic quality internal auditor will seek from the documents such as auditor procedures, codes of ethic and understanding the information system which is Si-IMUT. However, the same thing is not implemented in the financial internal auditors because there are no guidelines such as a code of ethics or a financial internal auditor charter so that knowledge can only be obtained through discussions with the auditee.

Interpersonal understanding is needed because the auditees of academic and non-academic quality internal auditors have different levels between units and from D3 to S3. Interpersonal understanding with auditees are carried out through sharing discussions, reviewing documents uploaded by auditees such as strategic plan and roadmaps for every faculty, departments and unit. On the other hand, financial internal auditor gains interpersonal understanding through discussions held during consultations. Understanding is needed to know how auditees performs its duties in managing assets, accountability reports and related systems implemented in BAK. This is supported by a statement from the auditee,

"Before the existence of the internal financial auditor function, coordination was carried out directly with the head of the division and the internal parties of BAK only. However, after there is an internal auditor function, we discuss and coordinate with the financial internal auditor" (Interview with auditee, 3 September 2021)

Regarding self-determining, there's two condition the academic and non-academic quality internal auditors do while evaluating evidence if an error occurred which is 1) Normative, internal auditors must verify to the auditee regarding the condition of incomplete documents in the system due to several reasons such as error in uploading or forgetting to upload and 2) Situational, the condition is due to an extraordinary event such as most of the staff from the departments tested positive for Covid-19 resulting in the incompleteness of documents uploaded to the system. Meanwhile for the financial internal auditors, the risks that can occur are error assets record, fraud on assets, fraud on university's asset, not automated financial system and accountability reports that aren't prepared resulting in imbalance financial statements, high bad debt and excess funds that can't be traced. In dealing with errors of accounting policies, the financial internal auditor will give advice to the BAK unit.

Regarding self-esteem, which is a sense of confidence in one's own abilities, there are two forms of recruitment in academic and non-academic quality internal auditors which is registration and being selected by the higher up for the positions. In the registration process, the auditor has high confidence and can meet the criteria to become internal auditor, namely a minimum of position as lecturer, 5 years of working as a lecturer, following all training and gaining a minimal of 70 out of 100 points in the pre-test and post-test. Internal auditor has high confidence that its function gives important contribution in giving recommendation to maintain the quality of internal control and solving auditees problem. The audit conducted also helps in making decision related to policies, this is supported by a statement from the LPM,

"The policies that we help in making the decision of and has been accepted by the Rector are curriculum of Merdeka Belajar – Kampus Merdeka (MBKM), academic policies, human resources policies and research policies like roadmap and strategic plan" (Interview with LPM, 17 September 2021)

Discussion

Ideally for all types of work in an organization have a high SoB because then individual's performance will be better and have an impact on achieving organizational goals. The same thing goes with the position of internal auditors at SWCU in this regard, understanding and having SoB feelings. However, SoB feeling can't be equally the same because of external factors such as differences in education level, age, and individual characteristics so internal auditors must be able to work together and help each other to increase SoB both for themselves and auditees. This is supported by Biddle (1986) regarding role theory in which internal auditors in doing its function must be able to adapt to its role in organization, in this case university.

In practice, LPM has guidelines for their internal auditors and Si-IMUT to allow academic and non-academic quality internal auditors to conduct audit remotely during the pandemic. This increases internal auditors to conduct audit by complying health protocols without having to meet the auditee directly. However, Si-IMUT has not been integrated between departments and university's level, the quantity of evidence that must be uploaded to the system is very high, namely 265 documents, and there are still redundancies in uploading the same documents. The redundancy and the large quantity of documents can reduce the performance of the internal auditor to reach a conclusion or suggestion caused by the ineffectiveness of data storage that is too large, data inconsistency, and the possibility of insert anomalies.

In BAI, SoB that has been implemented is to conduct a professional audit and maintain good communication with the auditee. However, the SoB at BAI is still not optimal and has several obstacles, such as in the physical and social environment aspects. BAI does not have an information system so that in carrying out its functions, the internal financial auditor must visit the auditee's room directly. In addition, the function of BAI is currently in hiatus due to the lack of human resources, so that audit charter, code of ethics, and audit instruments have yet to be established. The financial internal auditor also does not have risk assurance even though the assigned tasks have high risk. The risk of not being respected and ostracized will increase if the internal financial auditor finds irregularities in transactions and indications of fraud occur. The absence of protection given by the leader to the financial internal auditor can reduce the function of the financial internal auditor.

As important as the role of SoB, professional skepticism has a role for internal auditors to balance feelings of trust in the organization with suspicion as stated by Deswanto (2020). Ideally, internal auditors must have and understand professional skepticism in order to improve their performance to achieve organizational goals. In practice, LPM has implemented professional skepticism that is embodied in the code of ethics, giving socialization and training in order to improve the quality of internal auditors. Meanwhile, BAI has exercise professional skepticism because the financial internal auditor has the educational background in economics.

Differences in educational background can causes differences in the views of attitude that must be held by internal auditors. Academic and non-academic quality internal auditors that are under LPM and consist of various educational backgrounds may lead to having different views. These internal auditors that have non-economic educational background have the view that the most important attitude is loyalty or integrity to university so they can carry out their functions. A good understanding of professional skepticism is needed because it can help increase critical thinking in each individual from academic and non-academic quality internal auditors to assess evidence not only on completeness and existence but also focus on the authenticity of the evidence uploaded in the system. Professional skepticism can help internal auditors to trace the authenticity and validity of evidence so that they can ensure that evidence has been made in accordance with regulations and important documents have been authorized by the leaders. Therefore, tools that help synchronizing the views of each internal auditor such as information system, guidelines documents and training are very much needed.

Financial internal auditors under BAI must have an economic education background, particularly in the accounting field. This has resulted in financial internal auditors being able to understand well the attitude of professional skepticism to evaluate evidence by being consistent with the reputation of the profession; prudence, carefully performing one's duty; and objective, being honest and making an assessment in accordance with the evidence found. This is important because the BAK unit has risks of recording errors, asset fraud and financial system failures. Therefore, professional skepticism is needed so that internal financial auditors can use high accuracy especially in assessing the fairness of financial statements and recording transactions to mitigate and reduce risks that may occur. This is supported by research conducted by Butar and Perdana (2017) regarding professional skepticism having an important role for internal auditors to assess and evaluate evidence.

The results also shows that apart from SoB and professional skepticism, there are other aspects that can encourage the function of internal auditors. The role of SOB is important in encouraging the performance of internal auditors, but SOB must be accompanied by internal auditor's

independence. Independence is needed so that internal auditors have the responsibility to provide recommendations in accordance with the conditions that are truly objective without being affected by the subject being audited. Meanwhile, the role of professional skepticism is needed so that internal auditors can do their functions in accordance with existing regulations to help universities achieve their goals. However, professional skepticism needs to be supported by high loyalty or integrity so that the quality of each individual internal auditor can improve.

CONCLUSION, IMPLICATION, LIMITATION AND SUGGESTION

Conclusion

The role of SoB is important in order to improve performance and synergy in doing their function as an internal auditor in university. SoB has been implemented but there's still obstacles such as a shortage of human resources and the information system that is yet to be optimal and can encourage the internal auditor's decision not to continue his duties and functions in the next period. Although the university's internal auditors have been equipped with an attitude of skepticism in carrying out their duties, there are still some differences in views and understandings related to the attitudes that internal auditors must have due to differences in the educational background of each individual. Therefore, it can be concluded that the role of SoB and professional skepticism encourage the internal auditor function in universities but there are other aspects such as independence and integrity that can encourage better performances and function of internal auditors at university.

Implication

The theoretical implication of this research is that there are other aspects that can support to maximize the role of SoB and professional skepticism, namely aspects of independence and integrity are needed as a companion to the role of SoB and professional skepticism in the internal auditor function at universities. The practical implication of this research for internal auditor institutions at universities is to form guidelines for internal auditors by continuously making adjustments to the content and scope of existing conditions. In addition, establishing and improving the information system used by internal auditors is necessary in order to encourage comfort and improve the performance of internal auditors. For internal auditors, it is to encourage themselves to improve their abilities, including professional skepticism in carrying out audits so that they can produce good recommendations for auditees. Few human resources with a high workload received less attention from the leaders at SWCU. Related to these problems, efforts are needed from the leaders to increase the quantity and quality of internal auditors working at universities.

Limitation and Suggestion

There are limitations to participating directly with internal auditors in audit activities due to the Covid-19 pandemic health protocol that must be adhered. In addition, this study was unable to conduct triangulation in the form of interviews with the SWCU leaders due to their busy schedules. Future research is expected to test the auditee's perception of the function of the internal auditor in terms of integrity, independence, sense of belonging, and professional skepticism. In addition, it is expected to be able to compare the results with other universities such as public universities.

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