



## The Influence of the Internal Auditor's Performance on the Effectiveness of the Internal Control System: Empirical Study at Islamic College in Medan

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Receive: 10/01/2023

Accepted: 10/02/2023

Published: 01/03/2023

### Abstract

This study aims to analyze the influence of the role of the internal auditor's performance on the effectiveness of the internal control system. This study uses primary data with a questionnaire as a research source. Respondents in this study were internal auditors who worked in six tertiary institutions in the Medan area, totaling 31 (thirty-one) respondents. The questionnaires distributed to the six tertiary institutions were 34 (thirty-four) questionnaires and the questionnaires collected were 31 (thirty three) questionnaires. The sampling method used in this study was convenience sampling, while the data analysis method was carried out using multiple linear regression methods supported by the SPSS version 22 program. The results of this study indicate that the independent variables have no effect on the effectiveness of the internal control system, while the role of the auditor has an effect significantly to the effectiveness of the internal control system.

**Keywords:** Independence, role of internal auditors, internal control system, effectiveness

### Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh peranan kinerja auditor internal terhadap efektivitas sistem pengendalian internal. Penelitian ini menggunakan data primer dengan kuesioner sebagai sumber penelitian. Responden dalam penelitian ini adalah para auditor internal yang bekerja di enam Perguruan Tinggi di Wilayah Medan sebanyak 31 (tiga puluh satu) responden. Kuesioner yang disebar kepada enam Perguruan Tinggi tersebut sebanyak 34 (tiga puluh empat) kuesioner dan kuesioner yang terkumpul sebanyak 31 (tiga puluh tiga) kuesioner. Metode penentuan sampel yang digunakan dalam penelitian adalah convenience sampling, sedangkan untuk metode analisis data dilakukan dengan metode regresi linier berganda yang didukung oleh program SPSS versi 22. Hasil dari penelitian ini menunjukkan bahwa variabel variabel independensi tidak berpengaruh terhadap efektivitas sistem pengendalian internal sedangkan peran auditor berpengaruh secara signifikan terhadap efektivitas sistem pengendalian internal.

**Kata Kunci:** Independensi, peran auditor internal, sistem pengendalian internal, efektivitas.

## **INTRODUCTION**

Audit is a critical and systematic examination of financial reports and supporting documents carried out by an auditor, both internal and external. In an audit, the auditor must be independent, meaning that the auditor may not have a particular interest in the company to avoid bias in the opinion given (Agoes, 2018). The large number of fraud cases that occur due to weak internal control in an organization makes an internal control system play an important role in Higher Education. The auditor must play a key role in this assessment. Because basically a large tertiary institution that has good internal control, even though it is vulnerable to the risk of fraud. To overcome the emergence of fraud, internal auditors are needed in an entity, with the aim of increasing effectiveness and efficiency based on their duties, namely evaluating a system and policies that have been prepared correctly and systematically (Mhd Ridho Syahputra, 2019)

In Permendiknas No. 47 of 2011 Article 1 paragraph 2, the Internal Audit Unit (SPI) was formed to assist in the implementation of supervision of the implementation of work unit tasks within the Ministry of National Education, which includes the entire process of auditing, evaluation, monitoring and other supervisory activities on the implementation of tasks and organizational functions intended to control activities, secure property and assets, administer good financial reports, increase effectiveness and efficiency. Indonesia Corruption Watch (ICW) revealed that since 2006 until now, there have been more than 37 corruption cases related to universities. The trend of corruption in Higher Education is increasing. Of the total corruption cases, ICW determined at least 65 perpetrators consisting of 32 employees and structural officials at the Faculty and University levels, 13 Chancellors and Deputy Chancellors, 5 lecturers, 2 local government officials, and 10 private parties and still many others.

Based on the results of an examination carried out by the Supreme Audit Agency of the Republic of Indonesia (BPK-RI) at one of the Medan Universities, there were allegations of corruption in campus development which resulted in losses of up to Rp. 10.3

billion. This shows that there are still gaps and weaknesses in the policies that have been implemented, as well as the management of the internal control system that has not run optimally.

From the events above, it can be concluded that the implementation of an internal control system that has not been maximized will have an impact on (1) organizational goals have not been achieved effectively and efficiently, (2) financial reports have not been well structured, (3) problematic asset management (4) there are findings material violation of laws and regulations.

Auditor performance is an embodiment that is carried out in achieving better or more prominent work results towards achieving organizational goals. (Hapsari & Fathmaningrum, 2020). Auditor performance is an action and implementation of inspection tasks that have been completed by the auditor within the specified time. A performance (work achievement) that can be measured by certain measurements (standards), quality related to the quality of work produced, and quantity is the amount of work that has been achieved within a predetermined period of time, and timeliness is conformity at the time specified planned.

## **LITERATURE REVIEW**

### ***Audit of Financial Statements***

According to Hayes in Agoes (2018) argues that auditing is a systematic process to objectively evaluate evidence regarding a series of statements regarding all financial transactions with the aim of ensuring the level of linkage between these statements and established criteria or standards and conveying the results to relevant parties. interested.

### ***Audit Quality***

Audit quality is the collection and evaluation of evidence about information and how to detect audits and report material misstatements in financial statements. In determining and reporting the degree of fairness and conformity between information and predetermined criteria, an audit must be carried out by

a competent person and independent. The detection aspect is a reflection of the auditor's competence, while reporting is a reflection of ethics or auditor integrity, especially independence. If the auditor fulfills the auditing requirements or standards based on the Public Accountant Professional Standards (PSAP), it can be said that the audit carried out by the auditor is of high quality. Auditing standards can be assessed from the professional quality and judgment (judgments) used in conducting audits.

According to Joseph M. Juran it is defined as, "Quality is fitness for use or purpose" which can be concluded that quality has characteristics, that is, something is considered qualified if it meets certain requirements because we can see audit quality from how appropriate the audit results are. with auditing standards. (Hasanah & Putri, 2018)

### ***Independence***

According to the Code of Ethics for Professional Accountants issued by the International Ethical Standards Board for Accountants (IESBA) under The International Federation of Accountants (IFAC), the law of auditor independence can be defined as follows:

1. Independence of Mind: a mindset that enables the auditor to carry out legal audit procedures with integrity, objectivity, professional skepticism, and professional judgment.
2. Independence of Appearance: avoiding situations that prohibit the auditor from carrying out legal audit procedures with integrity, objectivity, professional skepticism, and professional judgment.

Independence also means that the auditor conducting audit activities must be free from bias or the influence of other parties. The purpose of applying independence is for this audit report to reflect actual conditions (Kusuma et al., 2019)

### ***The Role of Internal Auditors***

The role of the internal auditor as a consultant is more towards prevention or preventive efforts, that is, if a problem is found, the internal auditor provides

recommendations for improvement (Wulandari et al., 2019). Role describes a person's position in a social system with the rights and obligations as well as the powers and responsibilities that accompany it. In order to interact with one another, people need a certain way of anticipating the behavior of others.

Internal auditors can really help management by evaluating control systems and pointing out weaknesses in internal controls, auditors need to be more thorough in the audit process (Lubis & Abdullah, 2021). But it must be remembered that internal auditors assist management, not act as managers themselves.

To maintain audit quality, an auditor must comply with existing audit rules and procedures. Talking about auditing in Islam there are also rules which must be obeyed by an auditor regarding audit quality which is stated in the Al-Quran Surah An-Nisa verse 59

### **Hypothesis Formulation**

#### **1. Independence of the Internal Auditor on the Effectiveness of the Internal Control System**

The second general standard statement in the SPKN is: "In all matters related to audit work, examiner organizations and examiners must be independent, namely free in mental attitude and appearance in personal, external, and organizational disturbances that can affect their independence". A person's character according to behavioral decision theory in decision making is influenced by the level of knowledge.

Auditors who have a weak level of independence will be prone to fraud and commit fraud. Such fraud can be prevented by improving the internal control system in the university, because basically what determines the occurrence of fraud in an organization is human beings, opportunities and the existing internal control system. The higher the independence of the internal auditors, the higher the level of effectiveness of the internal control system.

Based on the results of the explanation above, it can be assumed that there is an influence between the independence of the internal auditors on the

effectiveness of the internal control system. Therefore the hypothesis in this study is formulated:

H<sub>01</sub> : There is no effect of the Independence of the Internal Auditor on the effectiveness of the internal control system

H<sub>a1</sub> : The independence of the Internal Auditor affects the effectiveness of the internal control system.

## 2. The Role of the Internal Auditor on the Effectiveness of the Internal Control System.

According to Hirth (2008: 1) in companies that function internal audit well, generally have better control. A good internal audit includes the role of a total and independent internal auditor, constant assessment of company risks, use of technology in the internal audit process, and prioritizing efficiency. Positive influence between the role of the auditor on the effectiveness of the internal control system. The better the role of the internal auditor, the better the existing internal control system will be.

A company needs to optimize the quality of its internal auditors through education, training and experience so that they are professional and effective at work. This relates to improving the internal control of a company. the higher the quality of internal auditors in an organization, the better the internal control. Putri & Syafina, explained that a system is a collection of elements, components or subsystems that are interconnected and interact to achieve certain goals. therefore, each system has subsystems, and subsystems consist of components or elements (Handayani & Kamilah, 2022).

Therefore the hypothesis in this study is formulated:

H<sub>02</sub> : There is no influence of the Internal Auditor's role on the effectiveness of the internal control system

H<sub>a2</sub> : The role of the Internal Auditor affects the Effectiveness of the Internal Control System.

## 3. The Effect of Independence and the Role of the Internal Auditor on the Effectiveness of the Internal Control System

Auditors in carrying out professional assessments must be based on competence, namely knowledge, expertise and experience. So this will have

a positive impact on the quality of the auditor's work. A person's behavior in decision making is influenced by the level of knowledge. Each auditor has different knowledge in making decisions, and the difference is due to the influence of external factors from the auditor. Which in the context of the auditor cannot be separated from social, political and economic influences that will usually affect the independence of the auditor in making decisions.

Companies that function internal audit well generally have better control. A good internal audit such as the role of a total, independent internal auditor, assessing company risks appropriately, using technology in the internal audit process, and prioritizing efficiency results in an effective internal control system. Therefore the hypothesis is:

H<sub>03</sub> : There is no simultaneous effect of Independence and the Role of the Internal Auditor on the effectiveness of the internal control system

H<sub>a3</sub> : The independence and role of the Internal Auditor simultaneously influence the effectiveness of the internal control system

## METHOD

### Types of research

This research is a form of quantitative research. Where the Quantitative method is a scientific approach to managerial and economic decision making (Kuncoro, 2007:1). Quantitative research methods can be interpreted as methods that study certain populations or samples, research instruments are used in data collection, data analysis is statistical in nature, the purpose of which is to verify the hypotheses that have been set.

### Research Variables and Operational Definitions

#### 1. Depend variable (Y)

The dependent variable is a variable that is influenced by other variables. The dependent variable in this study is:

##### a) Internal control system

The internal control system is a process assigned to the board of commissioners, management and other personnel that is built to provide adequate assurance

about the achievement of three groups of objectives, namely:

- Reliability of financial reporting
- Operational effectiveness and efficiency
- Compliance with applicable laws and regulations

In this study, the statements studied were the development of research conducted by (Mutiah, 2019). This variable was measured using an interval scale of 5 (five) points from strongly disagree (1), disagree (2), quite agree (3), agree (4), strongly agree (5).

## 2. Independent Variable (X)

The independent variable is the independent variable, namely the variable that influences/becomes the cause of the change/arising of the dependent variable or related variables.

In this study, the independent variables are:

### a. Independence ( $X_1$ )

Independence in the auditing process is the use of an unbiased perspective in conducting audit tests, evaluating the results of these tests, and reporting audit findings. In this study it was measured using the Interval scale (Likert), 1 to 5. Where the answers obtained will be scored, namely: values (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) totally agree.

### b. The role of internal auditors ( $X_2$ )

Internal auditors are a constantly evolving profession that always anticipates, namely adjusting to changes in the environment and adapting to changes, processes and technology. Internal auditors can greatly assist management by evaluating control systems,

## 3. Research Stages

### Method of collecting data

#### *Collecting data in this study Questionnaire (questionnaire)*

Questionnaire is a data collection method that is carried out by asking questions or written statements to respondents. Questionnaires are a more effective way of gathering information if the researcher knows

exactly what variable is being measured and what is expected of the respondent.

## Population and Research Sample

### 1. Population

According to (Sugiyono 2018: 117) Population is a generalized area consisting of objects or subjects that have certain qualities and characteristics set by researchers to study and then draw conclusions. The number of higher education institutions in Medan, North Sumatra, is 325 (Ministry of Education and Culture, 2020). The population contained in this study is Islamic Higher Education in the Medan area. Where the Higher Education has implemented an internal control system and there are internal auditors in it, namely There are 35 private Islamic tertiary institutions in Indonesia [Province North Sumatra](#) consisting of 9 [university](#), 1 [institute](#), and 25 [high school](#). The respondents in this study were internal auditors.

### 2. Samples

Sample According to (Sugiyono 2018: 118) the sample is part of the number and characteristics possessed by the population. While sample size is a step to determine the size of the sample taken in carrying out a study. The method used by researchers in selecting the research sample is the selection of the sample with the aim (*purposive sampling*), with a technique based on consideration (*judgement sampling*) which is a type of non-random sample selection whose information is obtained using certain considerations (generally adjusted to the objectives or research problems).

## RESULTS AND DISCUSSION

### A. Overview of Higher Education

UU no. 20 of 2003 article 19 paragraph 1 states that what is meant by tertiary institutions is the secondary level of education including diploma, undergraduate, masters, specialist and doctoral education programs organized by the tertiary institution.

Universities are divided into two:

1. Public universities

It is a university run by the government.

2. Private university

It is a university run by the private sector.

The emergence of new paradigms such as accountability, quality of education, autonomy and self-evaluation of higher education has made the task of managing higher education institutions even more difficult, required by a future that demands optimal actualization of human capabilities (Semiawan, 1998:12).

Higher Education Tasks in PP No. 30 of 1990 article 1 paragraph 2 namely higher education is an educational unit that organizes higher education. Meanwhile, according to the preamble to the Decree of the Minister of National Education No. 603/0/2001 stated that the task of tertiary institutions is to play an active role in improving and developing the quality of life and culture, developing knowledge, and developing understanding and international cooperation to achieve world peace and prosperity.

Based on the Law of the Republic of Indonesia no. 9 of 2009 every tertiary institution in Indonesia must have an Education Legal Entity whose function is to provide fair and quality services to students, with a non-profit principle, universities are also expected to be able to manage funds independently for the advancement of national education. In Indonesia, state universities are managed by the Ministry of National Education.

The following is a list of universities that received questionnaires and were used as samples

**List of Islamic Universities Filling Out the Questionnaire**

N o	Research Place	Distributed Questionnaire s	Returned Questionnaire e
1	UINSU	3	3
2	UISU	8	7
3	UNIVE	7	6
4	UMN	6	6
5	STALS	5	5
6	STAI AL- HIKMAH	5	4
	Total Questionnaire Distributed	34	31

*Source: Data processed, 2023*

The following is the questionnaire return rate:

**Questionnaire Return Rate**

Information	Amount
Questionnaire distributed	34
Returned questionnaire	31
Rate of return (Response Rate)	91%
Questionnaires that can be processed	31
Questionnaire level that can be processed	100%

*Source: Data processed, 2023*

Based on the table above, there are 6 Islamic tertiary institutions that are willing to fill out the research questionnaire. There were 34 questionnaires distributed by the researcher, but there were 3 questionnaires that were not returned, with the remaining 31 questionnaires, all questions were answered properly and completely.

**B. Research Data Description**

Respondents in this study were auditors who worked at Islamic Universities in Medan City. Respondents are classified according to several characteristics as presented in the following table:

**a. Age of Respondents**  
**Age of Respondents**

Information	Amount	Percentage
<25 Years	2	6%
25 - 40 Years	21	68%
>40 Years	8	26%
Total	31	100%

Source: Data processed, 2023

From the table above it can be seen that 21 people or 68% of respondents aged 25-40 years dominate, 8 people or 26% of respondents aged > 40 years, and 2 people or 6% of respondents aged <25 years.

### b. Respondent's Last Education

#### Respondent's Last Education

Information	Amount	Percentage
D3	0	0%
S1	13	42%
S2	17	55%
S3	1	3%
Total	31	100%

Source: Data processed, 2023

From the table above it can be seen that there are no respondents with a D3 educational background. For respondents with an undergraduate educational background, there were 13 people or 42%. For respondents with a Masters degree educational background, there were 17 people or 55%. For respondents with a doctoral educational background, that is as many as 1 person or 3%.

### c. Respondent Major

#### Respondent Major

Information	Amount	Percentage
Accountancy	15	48%
Management	4	13%
Economics	3	10%
Law	0	0%
technique	1	3%
Others	8	26%
Total	31	100%

Source: Data processed, 2023

From the table above it can be seen that respondents whose last major was accounting dominated as many as 15 people or 48%, For respondents whose last major was management as many as 4 people or 13%, For respondents whose last major was economics as many as 3 people or 10%, For respondents those whose last major was law did not exist, for respondents whose last major was engineering, namely 1 person or 3%, and respondents with other majors, namely as many as 8 people or 26%

### d. Length of Respondent's Work

#### Years of Service of the Auditor

Information	Amount	Percentage
<3 Years	5	16%
3-5 Years	6	19%
>5 Years	20	65%
Total	31	100%

Source: Data processed, 2023

From the table above it can be seen that the respondents who worked less than 3 years were 5 people or 16%, the respondents who worked 3-5 years were 6 people or 19%, and the rest who worked more than 5 years were 20 people or 65%

## C. Test Requirements Analysis

### 1. Descriptive Statistical Test Results

The variables used in this study include independence (TID), the role of internal auditors (TPA), and the effectiveness of the internal control system (TESP) will be tested statistically descriptive as shown in the table

### Descriptive Statistical Test Results

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Total Independence	31	11	17	14,55	1,410
Total Role of Internal Auditors	31	51	64	55,26	3,162
Total Effectiveness of Internal Control System	31	68	97	83,35	6,484
Valid N (listwise)	31				

**Source: SPSS.20 Output Results (Attachment)**

Based on the results of the descriptive statistical tests above, it can be concluded that the average respondent's answers to the variables of competence, independence, role of internal auditors, and internal control systems are in agreement.

**2. Data Quality Test**

Data quality test is carried out to get a good variable gauge. To test the data quality of this primary data, the researchers conducted validation and reliability tests.

**a. Validity test**

Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that the questionnaire will measure, Ghozali (2018). To test the validity of the significance test is carried out by comparing the value of  $r_{count}$  with  $r_{table}$  for degree of freedom ( $df = n - 2$ ), in this case is the number of samples. In this study, the number of samples ( $n$ ) was 31 respondents and was large  $df$  is  $31 - 2 = 29$ , with  $df = 29$  and  $\alpha = 0.05$  and  $r_{table} = 0.355$  in table  $r$  (person product moment).

To see whether each indicator is valid or not, it can be seen from the output display *croanbach* alpha in column *correlated item – Total Correlation* both on independence, and the role of the auditor. Then rate *correlated item – Total Correlation* compared with the results of calculating the value of  $r_{table} = 0.355$ . If the value of  $r_{count} > r_{table}$  then the item or question is declared valid (Ghozali, 2018).

The results obtained from testing the validity of the competencies are as follows;

**Independence Validity**

Correlation	Correlation coefficient value (r)	r table	Information
Point 1	0,501	0,355	Valid
Item 2	0,484	0,355	Valid
Item 3	0,390	0,355	Valid
Item 4	0,443	0,355	Valid
Item 5	0,360	0,355	Valid
Item 6	0,421	0,355	Valid

**Source: SPSS.20 Output Results (Attachment)**

Based on the table of all question items from variables *Independence* declared valid because all values of  $r_{count}$  greater than the value of  $r_{table}$ .

The results obtained from validity testing *Role of Auditors* are as follows:

**Auditor Role Validity**



Correlation	Correlation coefficient value (r)	r table	Information
Point 1	0,370	0,355	Valid
Item 2	0,366	0,355	Valid
Item 3	0,471	0,355	Valid
Item 4	0,480	0,355	Valid
Item 5	0,443	0,355	Valid
Item 6	0,564	0,355	Valid
Item 7	0,503	0,355	Valid
Item 8	0,600	0,355	Valid
Item 9	0,542	0,355	Valid
Item 10	0,700	0,355	Valid
Item 11	0,516	0,355	Valid
Item 12	0,699	0,355	Valid
Item 13	0,552	0,355	Valid

Source: SPSS.20 Output Results (Attachment)

Based on the table, all question items from the Internal Auditor's Role are declared valid because all the  $r_{\text{count}}$  values greater than the value of  $r_{\text{table}}$ .

The results obtained from validity testing *Internal Control System Effectiveness* are as follows:

**validityEph. Internal Control System**

Correlation	Correlation coefficient value (r)	r table	Information
Point 1	0,444	0,355	Valid
Item 2	0,702	0,355	Valid
Item 3	0,428	0,355	Valid
Item 4	0,800	0,355	Valid
Item 5	0,785	0,355	Valid
Item 6	0,375	0,355	Valid
Item 7	0,795	0,355	Valid
Item 8	0,629	0,355	Valid
Item 9	0,650	0,355	Valid
Item 10	0,645	0,355	Valid
Item 11	0,634	0,355	Valid
Item 12	0,446	0,355	Valid
Item 13	0,777	0,355	Valid
Item 14	0,691	0,355	Valid
Item 15	0,425	0,355	Valid
Item 16	0,496	0,355	Valid
Item 17	0,594	0,355	Valid
Item 18	0,753	0,344	Valid
Item 19	0,476	0,344	Valid

Item 20	0,589	0,34	Valid
		4	

Source: SPSS.20 Output Results (Attachment)

Based on all question items from the variable Effectiveness of the internal control system, it is declared valid because all values are greater than the value of  $r_{table}$ .

### b. Reliability Test

The reliability test is a tool for measuring a questionnaire which is an indicator of a variable or construct (Ghozali, 2018). This reliability test is carried out to test the consistency of the data within a certain period of time, namely to find out the extent to which the measurements used can be trusted/reliable. An instrument is said to be reliable/reliable if the measuring instrument provides consistent results, at different times and conditions. In this study, to measure the reliability of the questionnaire prepared using the Cronbach Alpha test. Questions that have a Cronbach Alpha of more than 0.60 are said to be a reliable variable (Ghozali, 2018).

The results obtained from the time pressure reliability test are as follows

### Independence Reliability Test Reliability Statistics

#### Reliability Statistics

Cronbach's Alpha	N of Items
,671	6

In testing the reliability of variables *independence* overall is 0.671. Because the independence reliability value is  $0.671 > 0.60$ , this variable is reliable and feasible to use for the regression analysis.

The results obtained from testing the reliability of the internal auditor's role are as follows

### Auditor's Role Reliability Test Reliability Statistics

#### Reliability Statistics

Cronbach's Alpha	N of Items
,771	13

In testing the reliability of the internal auditor's role variable as a whole is 0.771. Because the reliability value of the role of the internal auditor is  $0.771 > 0.60$ , this variable is reliable and appropriate for further analysis.

The results obtained from testing the reliability of the effectiveness of the internal control system are as follows:

### Ef. Reliability Test. Internal Control System Reliability Statistics

#### Reliability Statistics

Cronbach's Alpha	N of Items
,912	20

In testing the reliability of variable *the effectiveness of the internal control system* overall is 0.912. Because the reliability value of the effectiveness of the internal control system is  $0.912 > 0.60$ , this variable is reliable and suitable for further analysis.

### 3. Classical Assumption Test

#### a. Data Normality Test

The data normality test is used to see whether the dependent and independent variables in the regression model have a normal distribution or not. This test was carried out using statistical analysis and graphs. In the statistical analysis the data distribution test is normal or cannot be seen based on the results of the Kolmogorov Smirnov normality test in the SPSS program. A data distribution can be said to be normal if it has a residual value (Asymp. Sig.  $> 0.005$ ). Graphical analysis can be used with two tools, namely histogram graphs and P-Plot graphs. Good data is data

that has a normal distribution pattern. Based on Ghozali (2018) on histogram charts, data that follows or approaches a normal distribution is data distribution with a bell shape. On a P-Plot graph, a data is said to be normally distributed if the data points deviate to the left or right, but spread around the diagonal line. Following are the results of the normality test using the Kolmogorov Smirnov analysis and graphs.

**One-Sample KS Normality Test**

		One-Sample Kolmogorov-Smirnov Test
		Unstandardize d Residual
N		31
Normal Parameters <sup>a</sup>	Mean	,0000000
	Std.	6,09208542
	Deviation	
	n	
Most Extreme Differences	Absolute Positive	,154
	Negative	,154
Kolmogorov-Smirnov Z		-,134
Asymp. Sig. (2-tailed)		,857
		,454

- a. Test distribution is Normal.
- b. Calculated from data.

(Source: Data processed, 2023)

According to Ghozali (2018), if the Kolmogorov Smirnov test results, the Asymp.Sig. (2-tailed) is greater than 0.05, the data is normally distributed. The probability of the Kolmogorov Smirnov test results in Table 4.14 shows that the Asymp. Sig. (2-tailed) is greater than 0.05, which is 0.454. This means that the variable data in this study were normally distributed or fulfilled the assumption of normality.

**b. Multicollinearity Test**

The multicollinearity test aims to test whether the regression model found a correlation between the independent (independent) variables. To see whether

or not there is multicollinearity in the regression model, it can be seen by looking at the value *Tolerance* dan *VIF (Variance Inflation Factor)*. The test results can be seen in the following table

**Multicollinearity Test  
Coefficients<sup>a</sup>**

**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Total_ID	,994	1,006
Total_PA	,994	1,006

(Source: Processed data, 2023)

The results of the multicollinearity test above show that multicollinearity is not detected because it is based on Ghozali (2018) that a regression model can be said to be free from multicollinearity if the value *tolerance* > 0.10 and VIF value < 10. In the multicollinearity results above the tolerance value is > 0.10 and VIF value < 10, so that the regression model is free from multicollinearity.

**C. Heteroscedasticity Test**

A good regression model is that there is no heteroscedasticity. The method used to test heteroscedasticity in this study is test *Glazes*. *Glazes* namely by looking at the probability of significance above the 5% confidence level. The basis for decision making is as follows:

- if the significance value is > 5%, it can be concluded that the regression model does not contain heteroscedasticity
- if the significance value is <5%, it can be concluded that the regression model contains heteroscedasticity.

To determine heteroscedasticity, you can use the regression model by looking at the significance value

of all variables > 0.05, thus meaning that you are free from heteroscedasticity (Ghozali, 2018). The results of the heteroscedasticity test using the regression model are shown in the figure below:

### Heteroscedasticity Test Results

#### Coefficients<sup>a</sup>

Model	Unstand arized Coefficients		Stand arized Coefficients	T	S y.	Collineari ty Statistics	
	B	Std . Error				Tolerance	VI F
1 (Constant)	3,167	14,129		,224	,822		
Total_ID	-,429	,500	-,160	-,858	,399	,994	1,006
Total_PA	,140	,229	,114	,614	,507	,994	1,006

a. Dependent Variable: abs

Based on the table, it can be seen that the significance value of each variable is 0.398 for the independence variable, 0.547 for the internal auditor's role variable. Thus the significance value of all variables is > 0.05, this indicates that they are free from heteroscedasticity.

### 3. Determination Test (R Square)

The coefficient of determination (R<sup>2</sup>) essentially measures how far the model's ability to explain the variation in the dependent variable. The results of the test for the coefficient of determination between independence and the role of the internal

auditor on the effectiveness of the internal control system can be seen in this table:

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,824 <sup>a</sup>	,680	,657	1,57648

a. Predictors: (Constant), Total Role of Internal Auditors, Total Independence

b. Dependent Variable: Total ESP\_1

The table above shows that value *R Square* of 0.680. This indicates that the variables of independence and the role of the internal auditor can explain 68% of the variation in the effectiveness of the internal control system. While the remaining 32% (100% - 68%) is explained by other factors, such as competence, internal auditor expertise, management effectiveness and others.

### 4. Hypothesis Test

#### a. Uji-t

The t test is used to determine the greatest influence between each independent variable, namely independence and the role of the internal auditor on the dependent variable, namely the effectiveness of the internal control system.

The basis for making decisions on the t test is as follows;

1. If the sig value < 0.05, or t count > t table, then there is an influence of variable X on variable Y
2. If the sig value > 0.05, or t count < t table, then there is no effect of variable X on variable Y

$$\underline{t \text{ tabel} = t (a/2 ; n-k-1) = t (0,025 ; 28) = 2,048}$$

**T test results  
Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
1 (Constant)	40,909	14,944		2,738	,011
Total Independence	,182	,468	,064	,390	,699
Total Role of Internal Auditors	,720	,209	,567	3,453	,002

a. Dependent Variable: ESP\_1

From the table above, it can be seen that the independent variables in this study include the independent variable (Total Independence) which has no effect on the effectiveness of the internal control system because it has a significance value of  $> 0.05$  and  $< 2.048$  (t table), whereas (Total role of internal auditors) has an effect on the dependent variable the effectiveness of the internal control system (TESP) because it has a significance value of  $< 0.05$  and  $> 2.048$  (t table). The explanation is as follows:

**Hypothesis 1: The independence of the internal auditor influences the effectiveness of the internal control system.**

The table shows the significance value for variables greater than 0.05, namely 0.699 and 0.390, less than 2.048. This shows that  $H_1$  rejected, which means the independence of the internal auditors has no effect on the effectiveness of the internal control system. This research supports research conducted by (Mutiah S 2019) with the results of research on internal auditor independence having, sig  $< \alpha$ , namely 0.203  $< 0.05$ .

This shows that the independence of the internal auditors has no effect on the effectiveness of internal control.

An independent auditor must not only be independent in terms of being honest, objective and free, but also must be independent in terms of appearance, that is independent when viewed by parties who have an interest in the company being audited who know the relationship between the auditor and his client. An auditor is not only required to be free according to the facts, but also the auditor avoids circumstances that indicate or make other parties doubt his independence. In addition, the auditor cannot be independent as long as the auditor works within the agency itself, because all considerations for the final audit decision remain with the head of the agency.

**Hypothesis 2: The role of the internal auditor influences the effectiveness of the internal control system.**

The results of testing the internal auditor's role variable have a significance value of 0.002, which is less than 0.05 and 3.453 is greater than 2.048, which means accepting  $H_2$  namely the role of internal auditors influence the effectiveness of the internal control system. This is caused by the scope of work of the internal auditors which are in accordance with their respective roles so that it will also have a good impact on internal control.

**b.Uji F.**

The F statistical test shows whether all the independent or independent variables included in the model have a joint effect on the dependent or dependent variable (Ghozali, 2013).

The criteria used in accepting or rejecting the hypothesis are:

1.  $H_a$  accepted or  $H_0$  rejected when  $F_{count} > F_{table}$ , at  $\alpha = 5\%$  and probability value *<level of significant* of 0.05
2.  $H_a$  rejected or  $H_0$  rejected when  $F_{count} < F_{table}$ , at  $\alpha = 5\%$  and probability value *<level of significant* of 0.05

$F_{table} = F(k; n-k) = F(2-29) = 3.39$

**Simultaneous Test Results (Statistical Test F)**

**ANOVA<sup>b</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	147,692	2	73,846	6,139	,006 <sup>a</sup>
Residual	336,805	28	12,029		
Total	484,497	30			

a. Predictors: (Constant), Total Role of Internal Auditors, Total Independence

b. Dependent Variable: Total ESP\_1

**Hypothesis 3: competence, independence, and the role of internal auditors influence the effectiveness of the internal control system**

The table above shows an F value of 6.139 which is greater than 3.39 with a significance value of 0.006 which is less than 0.05, it can be concluded that H<sub>3</sub> accepted, so that it can be said that the independence and role of the internal auditor simultaneously influence the effectiveness of the internal control system.

A good internal audit is like the role of a total and independent internal auditor, assessing company risks appropriately, using technology in the internal audit process, and prioritizing efficiency. The better the role of the internal auditor, the better the existing internal control system will be. the role of the internal auditor has a significant effect on internal control and company performance. This is due to the internal auditor's scope of work including assessing and evaluating the effectiveness of the internal control system.

Therefore it can be concluded that internal auditors who have high independence and role will tend to have

a positive impact on the effectiveness of the internal control system. The effectiveness of the internal control system will be better with the role and independence of the internal auditors owned by the internal auditors.

**CONCLUSION**

This study aims to determine the effect of independence and the role of internal auditors on the effectiveness of the internal control system. The method of determining the sample using the convenience sampling method, which is based on convenience. Respondents in this study were internal auditors of Islamic Higher Education in Medan. Respondents who filled out the questionnaires properly, so that they could be processed were 31 people.

Based on the data that has been collected and the tests that have been carried out on the problems in this study, the following conclusions can be drawn:

1. Based on the results of the F statistical test, independence and the role of the internal auditor simultaneously affect the effectiveness of the internal control system, which means accepting H<sub>3</sub>. A good internal audit is like the role of a total and independent internal auditor, assessing company risks appropriately, using technology in the internal audit process, and prioritizing efficiency. The better the role of the internal auditor, the better the existing internal control system will be. the role of the internal auditor has a significant effect on internal control and company performance. This is due to the internal auditor's scope of work including assessing and evaluating the effectiveness of the internal control system. Therefore it can be concluded that internal auditors who have high independence and role will tend to have a positive impact on the effectiveness of the internal control system. The effectiveness of the internal control system will be better with the role and independence of the internal auditors owned by the internal auditors.

2. Independence has no effect on the effectiveness of the internal control system. The independence variable has a significance value that is greater than 0.05, which is equal to 0.699, which means that it rejects H<sub>1</sub>. An independent auditor must not only be independent in terms of being honest, objective and free, but also must be independent in terms of appearance, that is independent when viewed by parties who have an interest in the company being audited who know the relationship between the auditor and his client. An auditor is not only required to be free according to the facts, but also the auditor avoids circumstances that indicate or make other parties doubt his independence. In addition, the auditor cannot be independent as long as the auditor works within the agency itself, because all considerations for the final audit decision remain with the head of the agency.
3. The role of the internal auditor positively and significantly influences the effectiveness of the internal control system. The results of testing the internal auditor's role variable have a significance value of 0.002, this significance level is less than 0.05, which means H<sub>2</sub> accepted, namely the role of the internal auditor does not affect the effectiveness of the internal control system. This is caused by the scope of work of the internal auditors which are in accordance with their respective roles so that it will also have a good impact on internal control.

The suggestions that can be given for further research are as follows:

Future studies are expected to be able to add other independent variables, both originating from external factors and internal auditor factors or adding moderating variables to find out other variables that can influence and strengthen or weaken the dependent variable. So that the research results better describe the actual effects of the dependent variable.

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