

## EMPLOYEE UPBJJ-UT PERCEPTIONS OF THE ROLE AUDITOR INTERNAL AUDIT

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### Abstract

*Differences in employee perceptions of the role of internal auditors can not be avoided. It is natural to happen because the perception is influenced by many factors. In performing its duties, the auditor can act as a supervisor, consultant and catalyst.*

*The research objective was to obtain a Auditor Internal Audit (SPI) auditor's role in conducting the audit. The population in this study were employees Unit Distance Learning Courses Open University (UPBJJ-UT) throughout Indonesia. Samples were taken by simple random sampling 234 employees. Data collected by distributing questionnaires directly or indirectly to employees. The data were analyzed using descriptive statistical analysis and comparative analysis.*

*The results showed that: (1) The role of the Auditor SPI as a consultant rank 1 (mean = 3.15). This suggests that employees UPBJJ-UT requires internal auditors not only focused on the discovery of fraud, but also act as an internal consultant; (2) The role of the auditor SPI as supervisors (mean = 3.10) was ranked second, meaning that the role of the auditor run the SPI still adhered to the old paradigm, advice and recommendations provided only short-term; (3) The role of the auditor SPI as a catalyst (mean = 3.06) was ranked third, meaning that this role is the role played by the auditor at least SPI. In applying this role fully takes time and a long process, because the auditor's role as a catalyst SPI is dependent upon the quality of the auditor and the support and commitment of the leadership of the UT.*

*Keywords: perception, auditors, supervisor, consultants, catalyst*

### INTRODUCTION

Open University (UT) as the only public university that menyeleng-run movement distance learning system in Indonesia and has become BLU status in 2013, is one of the college which was established with the following objectives.

1. Provide ample opportunity for Indonesian citizens and foreign nationals, wherever the place of residence, to obtain a higher education;
2. Providing services for their higher education, which is due to work or other reasons, can not continue their education at colleges face to face; and
3. Developing academic and professional education programs in accordance with the real needs of development that has not been developed by other universities.

As a consequence in achieving the main objectives UT, then the whole economic resources should be used as an economical, efficient and effective. To achieve these objectives, the necessary internal control systems that can monitor and ensure the alignment of all activities carried UT with

policies or rules that have been set, and recommends corrective action if found any irregularities.

Internal Audit (SPI) UT formed by the Rector's Decree No. 7522 / UN31 / KEP / 2011 in 26 September 2011 has a very important role in order to ensure that the system of internal control and oversight role as strategic partners (Academic Paper SPI UT, 2009).

Development services conducted by the internal control (internal auditor) today experiencing a remarkable increase, to reflect the position of empowerment internal control units within an organization. Role as a watchdog that has become a hallmark in the internal control unit has undergone a shift and expansion into partners (BPK, 2009). However, the implementation in the field, are still common auditors are performing internal audit tasks still adhered to the old paradigm that is just a tool to find errors audited, without giving

input and consultation to the problems faced by the audited.

Listiatik (2007) found that the role of the internal auditor cause differences in the perception of employees Panti Rini Hospital. There are some employees have the perception that the internal auditor as a friend because they consider the internal auditor as a consultant and a catalyst that can contribute in the form of advice or input in achieving corporate goals. While there are some employees who have the perception that internal auditors are opposed because they consider the internal auditor as a supervisor like a cop who did the examination. Certainly the perception of the role of internal auditors as opponents and friends will have an impact on employee behavior in response to the presence of an internal auditor

This article will discuss UPBJJ-UT employee perceptions of the role of the auditor SPI as a supervisor, consultant and catalyst. The aim of research to gain an overview of the role of the auditor SPI as a supervisor, consultant and catalyst. The results are useful, both for internal auditors itself, SPI and UT. Benefits for the auditor is a performance evaluation of auditors in the eyes of employees UT, which is expected to motivate auditors to improve their ability in terms of conducting the audit. Benefits for SPI, as well as an evaluation tool of the audit as well as inputs for training and the like in order to improve the ability of auditors. Benefits for UT, expected to contribute in the form of inputs to the management and value-added UT.

**FRAMEWORK**

One good surveillance system is through a system of internal control. To keep the internal control system implemented properly, it is necessary to part or unit that serves the internal audit duties. So that the internal audit function can be run well, it takes some criteria. One criterion is the internal auditor must be people who are not competent, completely understand the operational activities (core business) conducted by the institution as well as master the audit procedures that have been established by the institution. To find out what the role of internal auditors in performing the audit, it is necessary to do research on the perception or audited

employee who has been involved in the audit process.

For more details, the concept framework of this study as follows.

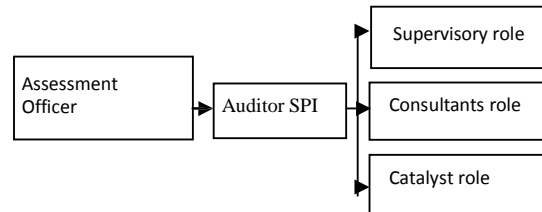


Figure 1. Framework Research

**Perception**

Perception can appear after a person has information or knowledge of something. Robbins (2006) states, perception is the process by which individuals use to manage and interpret their sensory impressions in order to give meaning to their environment. Individual perceptions may differ in view of the same object. This persipi differences according to Robbins (2006) is influenced by factors that are divided into three categories, namely:

1. Factors on perception, consisting of: attitudes, motives, interests, experiences, and expectations.
2. Factor in the situation, consists of: time, state / workplace, and social circumstances.
3. Factors on the target, consisting of: novelty, movement, sound, size, background and closeness.

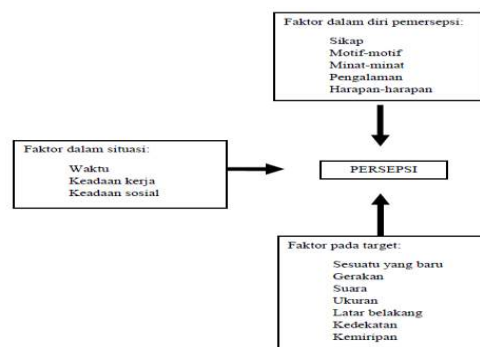


Figure 2. Factors that influence the perception

Walgito (2005) mentions that perception occurs in several stages, namely:

1. The first stage, a stage known as a physical process. At this stage of the process of the arrest of a stimulus by means of the human senses.
2. The second stage is the stage known as the physiological process is a process of continued stimulus received by means of sensory or receptor through sensory nerves.
3. The third stage is the stage known as the psychological process, namely the process of emergence of individual consciousness about the stimulus received by means of sensory or receptor.
4. The fourth stage, is the result of the acquisition of perceptual processes, such as responses and behavior.

#### **Internal Audit Unit (SPI)**

Open University (UT) is one of the colleges that have been turned into BLU, has formed the Internal Audit Unit (IAU) with UT Rector's Decree No. 7522 / UN31 / KEP / 2011 dated September 26, 2011, but only realized SPI as a unit of work in March 2012. SPI-UT has a very important role in order to ensure the internal control system to perform the functions of supervision and act as strategic partners. SPI in carrying out its functions require the support and commitment of all parties expressed in an academic paper on SPI.

SPI's vision is "to help UT become educational institutions that are highly competitive with the creation of good public governance to be a unit of professional, independent, and objective". Mission SPI-UT is:

1. Securing UT mission to serve as a more efficient and effective in helping management UT in achieving the mission, goals, and strategies that have been established and observes the principles of accountability, transparency, and objectivity.
2. Provide added value to UT with a role as a strategic partner for management through consulting and assurance activities are objective and independent. Mission SPI referred to above is based on the realization that the UT stakeholders, namely the government and the general public will judge the UT not only of the results

achieved, but also to the process of achieving these results. SPI carrying out its mission through a systematic and disciplined approach to help management UT achieve its goals by means of:

- a. To evaluate and improve the effectiveness of efforts to control risk management.
- b. Conduct an evaluation of the internal control system applied to all levels of management independently and objectively.
- c. Monitor reports, field monitoring, analysis, discussion, and make recommendations corrective action (corrective action) in order to maintain the alignment condition of internal control and operational activities with the mission and goals of the overall UT.

According Zarkasyi (2008), Internal Audit is responsible to the Rector and all work units that the internal control function. Unit internal control function and assists the Rector in ensuring the achievement of the goals and mission of the university by: (1) To evaluate the implementation of university programs; (2) Improving the effectiveness of the risk management process; (3) To evaluate compliance with the university to university regulations and legislation; and (4) facilitate the smooth implementation of the external auditor.

In carrying out an assessment of the performance of the unit and provide consulting organization, SPI should be independent, in addition to the continuous SPI responsible for the organization and organizational accountability, ethics and performance for the benefit of the audited, so expect SPI can provide added value and increase operational performance of the university in accordance with the quality standards applicable. SPI is a strategic partner for the management with assurance and consultative function in order to align the activities of units of work with the university's mission and goals. To align this work activities, SPI is necessary to evaluate the effectiveness of policy implementation rector at the level of the entire unit. Where on the basis of these evaluations, the SPI submit recommendations to the rector remedial actions in order to align the entire unit with the purpose and mission of the university.

Internal control is a good tool to assist in assessing the rector of the university's operations in order to be able to achieve the goals and mission of the university. SPI is not a unit that find fault, but the unit that helps Rector in overseeing and evaluating control system so as to direct the operations on the right track.

In an academic paper on the IAU UT, stated that SPI-UT contribute to:

1. Ensure the implementation of policies Rector (planning, realization, and reporting) at all levels of management in compliance.
2. Recommend improvements in order to align activities with the vision and mission management UT.
3. Prevent the occurrence of irregularities in the process of planning, implementation, and budget accountability.
4. Being a strategic partner for the management with assurance and consultative function.

#### **Internal Auditor**

The auditor is a person or persons or agencies who had the duty to audit. Agencies consist of government agencies and non-governmental organizations, while non-governmental organizations, among others, the Office of Public Accountants. Agencies typically is a unit of government or state, such as: BEPEKA, BPKP, IG Dep Itwilprop, Itwilkab / municipality. This type of audit according to the auditing, consisting of internal audit and external audit. Internal audit is a systematic and objective assessment of the internal auditor who performed the operation and control of the different within the organization to determine whether: (1) financial information and oerasi have accurate and reliable DAPT; (20 risks facing the company (organization) have been identified and minimized; (3) external regulations and internal policies and procedures acceptable yan been met; (4) operating criteria (events) which satisfy been met; (5) resources have been used efficiently and economically; and (6) organizational objectives have been achieved effectively, all done with the intention to consult with management and assist members of the organization in carrying out its responsibilities effectively. While the definition

of external audit is an audit conducted by parties outside the organization audited. (Nurharyanto, 2009). Based on the description in essence, auditors consists of internal auditors and external auditors.

Internal auditors must have sufficient competence and independent (Nurharyanto, 2009). Competent auditor is the auditor who has the right or authority to conduct audits in accordance with the law and have the skills to perform audit tasks. Auditors as an institution has the right or authority to conduct audits in accordance with the organization's founding legal basis (audit mandate) or assignment. Auditor as an individual has the right and authority to audit by the Audit Assignment Letter. Competence according to the law (basic authority) typically included in the Letter of Assignment Audit and Audit Report. Competence indicated also by the necessity for each auditor to have a skill or proficiency recognized professional auditor general to conduct an audit, so that the profession is not everyone can do the audit.

Independent auditor is an auditor who does not take sides or unpredictable sides, so it does not harm any party. Accordingly, both institutional and individual auditors are required to have an independent attitude in their behavior, not having any association with the audited party, and not too exposed to the negative influence of external parties such as social organization, political party and others. If the auditor can feel the tone aka parties may suspect that the auditor will be biased or unbiased, then the auditor should refuse the assignment, even if the auditor believes that it will be independent.

According to the Academic Paper and Guidelines SPI-UT, duties and authority of the SPI-UT auditors are:

1. Preparing materials, data and information for the preparation of Audit Work Program (PKA) long-term, medium-term and short-term.
2. Conduct a professional audit activities (effectively, efficiently and economically)
3. Complying with the norms, standards and codes of conduct of auditors
4. Avoid conflicts of interest when performing audits

5. Prepare and compile Kerta Audit (KKA) in accordance with a standard preparation of audit reports
6. 6 . Delivering KKA to the audit team leader to do the Review
7. Prepare the Audit Report (LHA) in accordance with a standard preparation of audit reports and timely.

**Role of Internal Auditor**

At this time the role of internal auditors is considered very important by the organization or institution. This is because the institutions in charge of the team need to examine or inspect the various activities undertaken by units within the agency and to report an act of disobedience or noncompliance with applicable regulations, the case-in-efficiency, and the ineffectiveness of the internal control system. Such tasks can clearly not be borne by the external auditors whose primary purpose is to assess the financial statements. Based on that, the internal audit becomes a necessity and those who perform the audit must have accounting expertise also expertise in organizational behavior and other functional areas.

According Supono and Yulianto (2007) on the internal auditor of the XXI century is more oriented to give satisfaction to the management board as a customer (customer satisfaction). Changes in internal auditors orientasi This causes a shift in the philosophy of internal auditing of the traditional paradigm towards participatory paradigm. Traditional philosophy is policeman intenal auditing, auditor orientation, adherence to policies, focusing on deficiencies, limited communication, as well as financial and compliance audits. While consultative participative philosophy, user orientation, ensuring the relevance, constructive approach, open communication, and financial audit, compliance, operational and systems.

The change in philosophy is characterized by a change in the role of the internal auditor. The role of internal auditors in the beginning as a watchdog, then shifted to a consultant and currently as a catalyst. According Effendi (2002) differences in the role of auditors following approach.

Table 1. Differences Approach Role of Auditor

Dimension	Watchdog	Consulting	Catalyst
Approach	Detective	Preventif	Preventif
Process	Compliance Audit	Operasional audit	Audit operasional
Focus	Variation was deviations, errors, fraud, etc	The use of resources	Value
Impact	Short-term	Medium term	Long term
Attitude	As police	partners	Partners
Communications	Limited	Regular	Regular
Career	-	Can a career in another part	Can a career in another part

The difference in the role of internal auditors as a supervisor, consultant and catalyst (Supono and Yulianto (2007), Tampubolon (2005)) as follows.

1. The role of the internal auditor as a supervisor. At first, the internal audit carried out by using an approach based on the system, which in the subsequent development switching to process-based internal audit. At that time a lot more internal auditors act as the eyes and ears of the leadership, because leaders need assurance that all policies are set to be implemented by all employees. The orientation of the internal auditor at the time focused on the examination of the compliance of implementing the provisions of existing (compliance). The focus of this audit is the discovery of irregularities that need to be corrected, delays, errors, procedures or internal controls and all the things that impact is only short term. Its activities include inspection, observation, calculation, checking that has the purpose to ensure compliance and adherence to rules, policies and regulations that have been set. The role of the internal auditor as a supervisor usually produce advice or recommendation which provides short-term impact. In this role of internal auditors act as a supervisor as well as the duty of the police, the internal auditors have the duty to maintain security, the smoothness, the fit between the activity with applicable regulations, to assist organizations in

achieving short-term goals. Watchdog role includes the activities of inspection, observation, calculation, testing berujuan transactions to ensure compliance / adherence to rules, regulations or policies that have been set. Audits are conducted audits of compliance (compliance audit) and if there is deviation management, the role of watchdog usually generate suggestions / recommendations that have a short term impact.

2. The role of the internal auditor as a consultant. At this time the organization or institution began to realize that all of the activities involve risks, so it began to appear the need for risk-based audit approach. Risk-based audit activities have implications for internal auditors who initially has a function as a supervisor now serves also as a management partner. Therefore, the internal auditor shall serve clients well and supports clients' interests while maintaining loyalty. According to Maulana Ilyas and (2007), the role played by internal auditors consultant is expected to help the unit of work in managing risk by identifying problems and providing suggestions for corrective actions that add value to strengthen the organization or institution. Recommendations are given for the internal auditors are usually medium term. Role as a consultant requires and bring internal auditors to always improve knowledge, both related to the audit profession as well as technical aspects, so that can help management to anticipate problems. In other words, the internal auditor in addition to serving as a supervisor as well as partners in managing risks and providing input, especially issues relating to the operations of the organization so that organizational goals can be achieved. The role of the internal auditor as a consultant is expected to provide benefits in the form of advice (advice) in the management of resources (resources) so that the organization can help the task of the leaders of the operational level. Audits are carried out is operational audit / performance audit is to ensure that organizations have made use of organizational resources economically, efficiently, and effectively so that it can be

judged whether the management has been running the organization's activities that lead to the goal. Recommendations made by the auditor are usually medium term.

3. The role of the internal auditor as a catalyst. Internal Auditor possible future role as a catalyst that will contribute in determining the organization's goals. Role that internal auditors as a catalyst is directed that the implementation of quality management can be as planned, even according Simbolon (2010) The role of the internal auditor as a catalyst to act as a facilitator and agent of change. Therefore, the internal auditor as a catalyst actively involved in assessing the risks inherent in the business processes of the organization, it would require a proactive attitude on the part of the internal auditor in identifying risks facing or may face management in achieving organizational goals. Catalysator role that internal auditors are not only run limited to corrective actions and provide advice or a recommendation, but also includes the system design and development, a review of the competency of human resources within an organization functions, involvement in the preparation of corporate planning, performance evaluation, budgeting, strategy formulation and proposed changes in strategy (Simbolon, 2010). The role of the internal auditor as a catalyst with regard to quality assurance, so that internal auditors are expected to guide management in identifying risks that threaten pemcapaian purpose organisasi. Quality assurance aims to ensure that the activities of the organization that is run has produced output that can meet the needs of the user. In the role of catalyst, the internal auditor to act as a facilitator and change agent (agent of change). The impact of long-term role of catalyst, because the focus of the catalyst is long-term value (longterm values) of the organization, particularly with regard to organizational goals that can meet customer satisfaction (customer satisfaction) and society (stakeholders).

#### **Previous research**

There are several previous studies on the role of auditors, whether conducted in

corporations, government agencies as well as in college. Aryawan research results (2008) Effect of Perception Manager of Internal Audit Internal Auditor of the performance at the University of Widyatama among others: (1). Perceptions of the managers of the internal audit function at the University Widyatama still influenced by the old paradigm, namely as a watch dog, as the representative of the leadership and error search, although the intensity is not too high; (2). Perceptions of the managers of the functioning of the internal auditors have led as a partner or consultant, as risk management and governance as catalysts. However, efforts are still needed so that the manager's perception increasingly leads to a new paradigm that.

Research Ward and Lena (2010) on the Role of Auditors internal in supporting the implementation of good corporate governance showed that: (1) the role of internal auditors is good, it is seen in carrying out its duties, the auditor has adhered to the code of ethics. (2) in carrying out the work of internal auditors in accordance with his professional abilities, they have to work in accordance with professional standards and be able to develop good relationships and effective communication with the auditee..

Permana research results (2010), among others, the perception of managers regarding the internal auditors on KPRI HIKMAH Majalengka District in the high category of the old perception that is equal to 80.33%. This is indicated by the notion that it is the internal auditor as an accomplice as a top manager and search errors. But there are some that have led to a new perception (more recognize the presence of internal auditors as partners / consultants, risk management, and governance Catalyst) in the amount of 66.44% is included in the category of high enough.

Research conducted Hidayat (2011) on the Agricultural PT (Persero) Region Southern Sumatra shows that the role of the internal auditor as a strategic business partner has been going well. Internal auditors have been able to carry out its

claim to understand the company's operating environment, have sufficient ability in the field of audit, a solution for audited, always be constructive and communicate for the sake of favorable conditions, and auditors for the prevention of errors and fraud.

Priantinah and Adhisty (2012) conducted a study on the role of internal auditors in achieving corporate goals at the Inna Garuda Yogyakarta to 69 employees. The results showed: (1) the employee's perception of the role of internal auditors as a supervisor is considered quite good and was ranked first with a total score of 1,625 (37.17%). The role of the internal auditor who run the company still adheres to the old paradigm, suggestions and recommendations are given this role only short term in helping companies to achieve goals; (2) the employee's perception of the role of the internal auditor as a consultant in achieving corporate goals by category quite well and based on the data analysis of the role of the consultant is ranked second with a total score of 1,395 (31.91%). Internal auditor as a consultant is the giver of advice and recommendations to help employees in solving problems related to the operations of the company, but the role as a consultant to run the internal auditor is less dominant; (3) the employee's perception of the internal auditor's role as a catalyst in achieving the company's goal to have the results of the calculation of the distribution of the frequency trend with good enough category and based on data analysis catalytic role that ranks third with a total score of 1,352 (30.92%). The role of the internal auditor as a catalyst for an internal auditor's role will be taking part in the determination of the company's objectives and based on the results of this role was ranked the end due to fully implement this role requires time and a long process.

Research Samuel (2012) Perceptions of Auditee About the Role of Internal Auditors aiming to find empirical evidence about the auditee's perception of the role of internal auditors. The results of this research are as much as 74% of respondents perceive "Good Enough" to the

role of the internal auditor, 22% of respondents have a perception of "Good" and 4% of respondents perceive "Not Good" to the role of internal auditors. Perception of "good enough" to indicate that the internal auditor's role in the banking world has been quite effective even in elaksanaanya still be some problems and conflicts, but still can be handled well, so that a positive relationship exists between the internal auditor with the organizational unit (auditee).

Desnormasari and sugiri (2013) conducted a study on Function Analysis of Internal Auditors in increasing the effectiveness of performance in the Government Hospital Hospital Wates. Data collection using the questionnaire in the adoption of the Institute of Internal Audit (IIA), and then analyzed by the internal auditors of IIA guidelines. The results showed that the internal auditor in hospitals Wates has been executed and with the internal auditor is able to improve the effectiveness of the performance of hospitals Wates.

Sari (2013) researched on the Role of the Internal Auditor PT. Toyota Motor Manufacturing Indonesia (PT. TMMIN) in compliance with the division on the implementation of the All Toyota Security Guidelines and Recommendations Audit. The results showed that the role of the internal auditor has provided added value for the company and the implementation of internal control information security PT. TMMIN already well underway.

In Yogyakarta, Wijayanti and Waluyo (2013) conducted research on employees' perception of the role of internal auditors in PKU Muhammadiyah Hospital. The results showed: (1) the employee's perception of the role of internal auditors as a catalyst has a tendency frequency distribution calculation results by category quite well and based on the data analysis of the role of a catalyst which was ranked first with a total score of 189 (34.55%); (2) the employee perception of the role of the internal auditor as a consultant has a tendency frequency distribution calculation results with good enough category and based on the data analysis of the role of the

consultant is ranked second with a total score of 187 (33.46%); and (3) Perceptions of employees on the internal auditor's role as a supervisor has the tendency of frequency distribution calculation results by category quite well and based on the data analysis of the role of a catalyst which ranks third with a total score of 175 (33.99%).

Frastika (2013) conducted a study on employee perceptions about the role of the Internal Auditor at PT. Ventura Family Business Partners Weleri branch Kendal Central Java. The results showed, among others, employee perceptions about the role of the internal auditor as a supervisor, consultant and catalyst each expressed either by percentage respectively 73.3%, 76.7%, and 76.7%.

The equation of this study with previous studies is equally about the role of the internal auditor, while the other lies in the difference between the study sites, the number and sampling, data collection and data analysis. Location previous studies conducted on limited liability companies, universities, state enterprises, cooperatives, owned, hotels, banks, and hospitals; whereas in this study carried out in public universities that existed as BLU. The number of samples in previous studies is relatively less than the number of samples in this study. So also in sampling, in an earlier study using a convenience sampling anyone or purposive sampling, whereas in this study using simple random sampling. Collecting data in previous studies vary, there is a questionnaire, interview, observation and documentation study; whereas in this study only used a questionnaire alone. Analysis of the data in previous studies exist that use multiple regression, Pearson correlation, methods of quantitative analysis, descriptive analysis.

## RESEARCH METHODS

The research data in the form of primary and secondary data. Primary data is data that is directly obtained from the respondents (employees UT), while the secondary data includes literature, SPI reports and other supporting data related to research problems. The population in this



study is UPBJJ-UT employees throughout Indonesia, except UPBJJ-UT shoves and Foreign Service. A sample of 259 employees by using probability sampling and simple random sampling method. Simple random sampling is done when every element in the population has been known and have an equal chance to be selected as the subject until a specified sample size (Sekaran, 2008).

234 questionnaires were returned (91%), questionnaires were filled with 230 and complete the questionnaire contained 4 questions that there are some items are not charged, but the questionnaire is still analyzed using the substitution value of the mean of the sample as a whole (Steel, RGD and JH Torrie, 1980). The instrument used was a questionnaire containing questions or statements using a Likert scale measurement. To reduce the tendency of respondents undecided / neutral, so in this study are only 4 options, ie not agree, disagree, agree and strongly agree. The questionnaire will be used is a modification of the questionnaire used Priantinah and Adhistry (2012).

To ensure that the questionnaire used in this study are valid and reliable, tested questionnaire to 18 students. Internal consistency of the items in the questionnaire questions were tested with Cronbach's Alpha. The value of the rule of thumb used to Cronbach's Alpha value must be greater than 0.70 even though the value of 0.60 is still acceptable (Hair et al., 2006). To test the reliability performed using SPSS software program 15. The trial results showed that all items are reliable because the question has a Cronbach's Alpha values above 0.60. Variables measured by the 10-point watchdog questions and has a value of Cronbach's alpha = 0.754; consultant variables measured by 14 questions and has a value of Cronbach's alpha = 0.772, and the catalyst variables measured by 14 questions and has a value of Cronbach's alpha = 0.886.

The method used in this research is descriptive statistical analysis and comparative analysis. Descriptive statistical analysis is used to see the characteristics of

the respondents, and comparative analysis is used to view the ranking between the role of supervisor, consultant and catalyst.

## RESULTS AND DISCUSSION

### Description

Of the 234 employees who mejandi sample, as many as 152 people (65%) male sex. Judging from the last school attended, as many as 118 people (50.4%) educated S1, as many as 90 people (38.5%) berpen-educated S2 and the rest educated D3 and S3. When viewed from a long work, at most (36.8%) of employees already working for 22-28 years, and by 49 employees (20.9%) have completed the audit training SPI.

### Test Reliability and Validity

Reliability and validity of test results, all of the questions supervisors, consultants and catalyst valid and reliable with a Cronbach's Alpha value is berturt-helped by 0.760; 0.906 and 0.909.

### Role of the Internal Auditor SPI

UPBJJ-UT employee perceptions of the role of the Auditor SPI, which was ranked first as a consultant with a mean of 3,14. This reflects that the auditor SPI has performed the role of a consultant to assist in assessing the work unit and evaluating the work unit. In addition it also reflects that the internal auditor has to perform its role in accordance with the redefinition of the Institute of Internal Audit (IIA) in 1999 which explains that internal audit is an independent activity in setting goals and designing value-added consulting activities for clients. This is supported by the opinions Tampubolon (2005) which states the role of the internal auditor as a consultant, shall serve clients well and supports clients' interests while maintaining loyalty to the company, the internal auditor as a consultant not only carry out the functions as an examiner, but also serves as an internal auditor partners and recommendations as well as the advice given over the medium term.

Table 2. Role of Auditor SPI

	Supervisor	Consultan	Catalyst
Mean	3,0872	3,1426	3,0501
N	234	234	234
Std. Deviation	,36300	,40910	,42665

		ANOVA Table				
		Sum of Squares	df	Mean Square	F	Sig.
Supervisor	Between Groups (Combined)	,350	1	,350	2,541	,112
	Within Groups	38,308	278	,138		
	Total	38,658	279			
Consultan	Between Groups (Combined)	,059	1	,059	,335	,563
	Within Groups	48,849	278	,176		
	Total	48,908	279			
Catalyst	Between Groups (Combined)	,099	1	,099	,527	,468
	Within Groups	52,470	278	,189		
	Total	52,570	279			

Grade II-UT UPBJJ employee perceptions of the auditor SPI as a supervisor with a mean of 3.09. This reflects that the role of the internal auditor SPI focuses on compliance approach and perform tasks like police, the auditor is considered as the party leadership sent to look for employee mistakes that could impact on the comfort of employees in performing their duties. This supported the theory of the old paradigm in Tampubolon (2005) which states that the internal auditor as a watchdog over the ear acts as the eyes of management, because management requires assurance that the policy set to be implemented by employees, advice and recommendations given over short-term.

Rating III perception UPBJJ-UT employees against the auditor's role as a catalyst SPI. This reflects that the auditors in auditing implementing role as a catalyst that will determine the direction and goals and guiding employees to identify risks that threaten the achievement of institutional goals, according Simbolon opinion (2010) who said that the internal auditor's role as a catalyst to act as a facilitator and agent of change, in which the recommendations and advice given over the long term.

## CONCLUSIONS AND SUGGESTIONS

Based on previous exposure, there are some conclusions:

1. The Role of Auditor SPI as a consultant rank 1 (mean = 3.14). This suggests that employees UPBJJ-UT requires internal auditors not only focused on the discovery of fraud, but also act as an internal consultant to provide input and ideas as well as to support the effectiveness of control over the activities carried out.
2. Rank 2 as supervisors (mean = 3.09), meaning that the role of the auditor run the SPI still adhered to the old paradigm, advice and recommendations provided only short-term, the role of the police should be the auditor SPI can make employees feel uncomfortable and make employee does not like his presence and can be considered an internal auditor as their opponents, so that the role of internal auditors considered less give maximum contribution to help achieve institutional goals.
3. Rank 3 as catalyst (mean = 3.05), meaning that this role is the role played by the auditor at least SPI. In applying this role fully takes time and a long process.

Based on the research results, there are suggestions that can be used as input in order to enhance the role and responsibilities of internal auditors SPI, namely:

1. The auditor SPI is expected to increase its role as a catalyst, although according to employee perceptions UPBJJ-UT with the role that now has been effective in helping employees and provide added value for the institution.
2. The SPI must always socialize roles and functions to employees UPBJJ-UT that SPI is always used as a partner and to provide training opportunities to the auditor in order to improve the competence of auditors.
3. 2. It should be carried out similar studies with samples of more stringent criteria (eg by adding criteria of respondents had been involved in the audit process), and the need to distinguish between respondents officials analysis with non-officer.

Limitations contained in this research are as follows.

1. Limitations UPBJJ-UT employee's ability to understand the questions or statements and honesty to answer the questionnaire.
2. Delivery questionnaires to employees UPBJJ-UT is not entirely done by the researchers themselves, so that the possibility of the spread of the questionnaire were distributed not as it should be.

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