

Perception of Internal Quality Auditors on Training, Experience, Independence, Professionalism, Accountability, and Competency: Case Study on University

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Abstract

Internal quality audit is one of audit types that can improve the quality of organization's services. Nowadays internal quality audit is not only applied by profit-oriented organizations but also nonprofit-oriented organizations such as university. This research aims to find out how the perception of the internal quality auditor of a university on training, experience, independence, professionalism, accountability, and competency in terms of quality auditing. The respondent of this research is internal quality auditors of Universitas Kristen Satya Wacana Salatiga. This research uses descriptive qualitative approach. Data of this research is collected by distributing a list of question and interviewing ten internal quality auditors who agree to be the respondent. The result shows that all these respondents have a good perception of their training, experience, independence, professionalism, accountability, and competency.

Keywords: Quality audit; Training; Experience; Independence; Professionalism; Accountability; Competency.



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1. Introduction

The existence of an internal audit function within an organization becomes one of the requirements for the organization to have a good corporate governance. Internal auditors are employed by an organization to audit management in the organization. Internal auditors regularly carry out audits of measurable information, in this case, information in a verifiable form, which will then be evaluated by the auditor (Arens *et al.*, 2016). Simply put, internal auditors are assigned to carry out internal audits in an organization.

Internal audits are defined as independent and objective assurance and consultation activities, designed to add value and enhance the organization's operational activities (Konsorsium Organisasi Profesi Audit Internal, 2004). Value added itself is defined as anything that can make things better (Kurniawan, 2012). One type of audit that can add value to organizations in the 21st century is a quality audit (Ratliff and Reding, 2002). Therefore, the current internal auditor in performing its duties is not only limited to financial audit but also conducts internal quality audits to assure the implementation of the quality of the organization. Internal audit quality in practice is one type of operational audit (management) because in the internal audit quality audit criteria examined is around policies, procedures or requirements as a reference (Konsultan ISO, 2012).

Basuki (2006) states that a quality audit is a systematic and independent examination to determine the activity, quality, and outcome in accordance with planned arrangements and whether the arrangements are implemented effectively and compatible with the objectives. In general, the purpose of the quality audit is to provide recommendations for improvements to the implementation of the quality system used. Christiawan (2002) states that two things support the achievement of a quality audit that is the competence and independence of the auditor.

The Institute of Internal Auditor (2013) defines competence as: "The ability of an individual to perform a job or task properly, being a set of defined knowledge, skills, and behavior." Competence is an ability that the auditor must have to perform the task - his job well. The auditor's knowledge, skills, and behavior can show how competent an auditor is. These three things can be acquired and developed through ongoing training and audit experience or practice. Furthermore, Arens *et al.* (2016) define independence as the attitude of taking an unbiased viewpoint. There are two types of independence, namely independence in fact, in which the auditor maintains an unbiased attitude during the audit; and independence in appearance, which results from another interpretation of this independence.

Several studies on perceptions of auditors and factors affecting audits have been conducted before, such as (Mansur, 2007) which examines the factors that affect audit quality regarding auditors' perceptions. The results show that factors such as training, education, experience, and skepticism and adequate beliefs have a positive effect on audit quality. Furthermore, (Himawan and Emarila, 2010) examined the influence of the auditor's perception of competence, independence, and audit quality on the age of CPA's firm in Jakarta. The results of this research indicate that the auditor's perception of competence, independence and audit quality resulting from a CPA's firm will indirectly affect the CPA's firm age so that the existence or sustainability of the Firm where the auditor is in charge

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can be maintained in serving the public interest. Furthermore, Carolina *et al.* (2011) examined the influence of junior auditor perceptions and senior auditors on the quality control system of CPA's firm; the results showed that auditors, junior and senior perceptions of the public accountant quality control system have a significant effect on auditor performance.

Today many organizations, profit oriented and non-profit oriented, are trying to improve and improve the quality of their products and services due to the tight competition. Universitas Kristen Satya Wacana (UKSW), which is one of many non-profit organizations, is also seeking to improve the quality of services provided. As one of the oldest universities in Indonesia, UKSW conducts preventive measures to ensure the quality of education services provided. To support this, UKSW is supported by a unit named Lembaga Penjaminan Mutu dan Internal Audit (LPMIAI). LPMIAI has auditors that specialize in Audit Mutu Akademik Internal (AMAI)/Internal Academic Quality Audit (IAQA). IAQA's auditor focuses on auditing all of UKSW's study program.

Pesudo *et al.* (2017) examines the factors affecting the performance of the internal audit function at UKSW. The results of his research indicate that auditee, has the view that the auditor is only focused to looking for their faults and they will not be able to do auditee's tasks. Based on this, the question arises about the capabilities and competence of internal auditors, especially the internal quality auditors at UKSW in performing their duties and functions. Ratnawati (2016) examines auditee perceptions of the independence, professionalism, accountability, and competence of internal auditors at UKSW. The results of this research indicate that the auditee perceives the independence, professionalism, accountability, and competence of internal auditors at UKSW to be maintained and enhanced. Therefore, this research will focus on UKSW internal quality auditors, how they perceive themselves regarding training, experience, independence, professionalism, accountability, and competence.

This research is a replication of research by Ratnawati (2016). The variables (Independence, Professionalism, Accountability, and Competence) will be reused in this research, but with different research objects that are internal quality auditors. Ratnawati (2016) examines the perception of auditee, while this research examines the perception of the auditors. In this research, training and experience variables are added as additional factors. Based on that background, this research will examine how perceptions of UKSW's quality auditors about their training, experience, independence, professionalism, accountability, and competence in carrying out their duties as internal quality auditors at UKSW.

2. Literature Review

2.1. Internal Auditor's Perception

Ikhsan and Ishak (2005) state that perception is how people interpret an event, an object, even a human being. Regarding perceiving something, people will ignore whether their perceptions represent reality or not. Furthermore, (Robbins, 2006) states that a person's perceptions are influenced by his characteristics, so it is quite possible that the same object can be perceived differently by two different people. Thus, the perception of the internal auditor may be viewed as the way an internal auditor interprets events or events, even objects, in their way regardless of whether the interpretation results represent an existing reality or not. Based on Robbins (2006) statement, it is possible that there is a difference of perception between auditee and auditor related to internal quality audit at UKSW.

2.2. Internal Auditor's Training

Hilmi (2011) defines training as an effort to develop human resources, especially regarding knowledge, ability, skill, and attitude. (Notoatmodjo, 1998) states that auditor training is a short-term education obtained by auditors that aim to improve the skills and special skills of the auditor. Effective training is training whose output is the enhancement of skills and skills of the auditor. In SPAI 2004 it was written that an internal auditor should improve his knowledge, skills, and competencies through continuous professional development (Konsorsium Organisasi Profesi Audit Internal (2004). This knowledge and skills can be trained and developed through training aimed at improving the competence of internal auditors.

2.3. Internal Auditor's Experience

Anoraga and Suyati (1995) states that experience is the whole lesson a person experiences from events experienced in the course of his life. Related to this, it can be said that the experience of internal auditors is all that has been experienced by the auditor in carrying out internal audit assignment. Experienced or not an internal auditor can be measured through the number of audit assignments that have been done and the duration of his work as an internal auditor. Ketchand and Strawser (1998) stated that an experienced auditor is an auditor who has audited for more than two years. Tubbs (1992) states that experienced auditors are excellent auditors in terms of detecting faults, understanding mistakes accurately, and finding the cause of errors.

2.4. Internal Auditor's Independence

According to SPAI 2004 in carrying out the audit assignment, an auditor must act independently and objectively (Konsorsium Organisasi Profesi Audit Internal, 2004) Independence in auditing means the auditor must take an unbiased viewpoint. Arens *et al.* (2016) state that there are two types of independence, namely independence in fact and independence in appearance. An auditor can not be called independent if it is only independent in fact but not in appearance. An independent auditor is an independent auditor in fact as well as appearance (Arens *et al.*, 2016) An independent internal auditor is also an auditor who is not affected by the auditee even though the auditor is part of

the organization being audited. So the resulting audit report is free from client intervention and purely the result of the auditor's related assessment.

2.5. Internal Auditor's Professionalism

Arens *et al.* (2016) state that professionalism is the responsibility to act beyond simply fulfilling personal responsibility as well as the provisions of community law and regulations. (Dewi, 2010) states that professionalism is the attitude or spirit to maintain a profession and maintain a public image of it and pursue the science and substance of work in that field. Internal auditors in carrying out their duties must be professional. Hall (1968) in Nugrahini (2015) states that there are five dimensions of professionalism, namely devotion to the profession, social obligations, independence, confidence in the rules of the profession, and relationship with fellow professions.

2.6. Internal Auditor's Accountability

Accountability is defined by Tetlock (1984) in Singgih and Bawono (2010) as a form of psychological encouragement that makes a person try to account for all actions and decisions taken to the environment. If the principle of accountability is applied by internal auditors effectively, there will be clarity of functions, rights, obligations, and authority and responsibilities between auditees and internal auditors (Ratnawati, 2016) Someone with high accountability has a higher conviction that their work will be performed by the supervisor/manager, compared to someone with low accountability (Susanti, 2011).

2.7. Internal Auditor's Competency

Competencies in SPAI 2004 are defined as capabilities, skills, experience, abilities, skills, attitudes, skills, and knowledge. It further said that internal auditors should possess the knowledge, skills and other competencies required to carry out individual responsibility and develop them through continuous professional development (Konsorsium Organisasi Profesi Audit Internal, 2004). Ardi (2014) defines the competence of auditors as auditors who with sufficient knowledge and experience can explicitly audit objectively, thoroughly and thoroughly. The internal auditor must have sufficient competence to carry out the audit assignment.

3. Methodology/Materials

This research is a qualitative research with case research method. This research observes the internal UKSW quality auditor. Observations are central to how these auditors perceive themselves as internal quality auditors associated with training, experience, independence, professionalism, accountability, and competence. The auditors are tasked with conducting an audit of the UKSW research program. The use of qualitative methods is intended to obtain more clear and precise data, because the data obtained directly from the source.

The data used in this research is the primary data. Primary data is data directly obtained from the first data source at the research site or research object (Bungin, 2005). The data of this research are the perception of respondents about training, experience, independence, professionalism, accountability, and competence as an internal quality auditor at UKSW. This data was obtained through direct interviews with respondents and distributed questionnaires to respondents. Respondents in this research are UKSW internal quality auditors who are under the LPMAI unit. The number of respondents is 10 UKSW internal quality auditors from 32 active UKSW internal quality auditors. The selection of respondents is based on the number of auditors who are willing to be interviewed and fill in a prepared list of questions. Meanwhile, the questionnaire in the form of questionnaires used in this research refers to the (Sembiring and Rustiana, 2014) and (Ratnawati, 2016) research questionnaires, and the Internal Quality Audit Training Module by Kantor Jaminan Mutu Universitas Gadjah Mada (2012) Interviews and questionnaires were distributed on 9 - 28 February 2017.

Data analysis technique used in this research is descriptive analysis. The data collected in this research is processed and interpreted in the form of description. In this research, questionnaires were used using Likert scale. The assessment is based on the respondent's answer to the questionnaire. Testing the answers to the questionnaire is done by summing the scores of each question and analyzed by descriptive statistics method. Test results in the form of the minimum, maximum, mean, and standard deviation.

Table-1. Theoretical Limits of Answers

Variable	Number of Questions (n)	Teorethical Minimum Score (n x 1)	Teorethical Maximum Score (n x 3)
Training	3	3	9
Experience	3	3	9
Independence	3	3	9
Professionalism	5	5	15
Accountability	3	3	9
Compentency	3	3	9

Table 1 shows the number of questions from each of the variables used in this research. Scale for this research is in range 1 to 3. Score 1 is the lowest score while the score 3 is the highest score for every question. Description for each score is as follows: 1 for "disagree" opinion, 2 for "do not know" opinion, and 3 for "strongly agree" opinion.

4. Results and Findings

4.1. Results

Table-2. Auditor's Perception Score

Variabel	Min	Max	Mean	Median	Standard Deviation
Training	7	9	8,5	9	0,850
Experience	8	9	8,9	9	0,316
Independence	6	9	8,5	9	0,972
Professionalism	12	15	14,4	15	1,075
Accountability	7	9	8,5	9	0,707
Competency	7	9	8,6	9	0,699

Based on Table 2 it can be seen that the training variables have an average score of 8.5. This score indicates that respondents perceive the training they received well. This thing can be seen when comparing the average score with the maximum and minimum score of the training variables. It can be seen that respondents tend to answer in agreement with questions related to their perception of training. Experience has an average score of 8.9 while their maximum score is 9 and a minimum score of 8. The score show that most respondents perceive their experience as something that greatly helps them in carrying out internal quality audit assignments. The independence variable has an average score of 8.5 this score is high if it sees the maximum score of the independence variable that is 9 while the minimum score of 6. This thing shows that most respondents perceive independence very well and they can maintain their independence during the assignment. Professional has an average score of 14.4 with a maximum score of 15 and a minimum score of 12. This means that respondents think that during performing their audit, they have performed the task professionally. Accountability variables have an average score of 8.5 with a maximum score of 9 and a minimum score of 7; this means that respondents perceive themselves as accountable to the task assigned to them. Competence has an average score of 8.6 from the maximum score of 9 and the minimum score of 7. So it can be seen that the respondents perceive they already have the competence to perform the task as an internal quality audit.

4.2. Discussions

4.2.1. Perception of the Internal Quality Auditor of the Training

Based on the results of processing the answers to the questionnaire (Table 2), the internal quality auditor perceives that the training has been well followed and is what helps the auditor in carrying out the audit assignment. This is indicated by the average score of the auditor's answer to the questions related to training which is 8.5 from the theoretical minimum score of 3 and the theoretical maximum score of 9 (Table 1).

Auditor training is a short-term education obtained by auditors that aim to improve the skills and special skills of the auditor (Notoatmodjo, 1998). In an internal quality audit, training is needed for an internal quality auditor to understand the internal quality audit itself. Based on the results of a study of 10 respondents who are UKSW internal quality auditors, they consider that training is important that an internal quality auditor should be better prepared when conducting internal quality audits in the field. Because in reality, the auditor employed as an internal quality auditor is a lecturer employee who came from various faculties and courses who claimed to have never learned about the previous audit.

Based on the results of the interviews, the general internal quality auditor said that the training that followed was beneficial in understanding what things to be assessed from the UKSW study program. Training is also an excellent opportunity for them to learn what audit is, how the audit process, what things need to be audited, and so on. This is as explained by one of the auditors: "I never conduct an audit before, it's clear that trainings is mainly focusing on technical matters. When I learn things like that, i can learn how to do audit, (and) making judgements..." - Respondent 1.

By training, internal auditors will improve their quality in performing audit duties, since in training much of the information gained is related to the development of the auditor world as well as the latest audit policies. This was as stated by one of the auditors:

"Not only do they teach techniques to audit but also there we give the auditors the latest information from the facilitators who give us the materials. Well, the latest information is usually about the the world of auditors, the world of auditing, but on the other hand also sometimes about the policies. Well, that affects the quality of auditors" - Respondent 2.

Regarding the amount of training received, most auditors agree that an increasing number of times of training will help auditors be more prepared for auditing. This is in line with (Ayuni, 2002) in her research that the more often an auditor attended the audit training, the better the audit quality will be. However, there are also auditors who consider that the number of training to be followed should be proportional to the contents trained. Because basically, the training is related to one's understanding, in this case, the auditor, about the training materials, not talking about the amount of training already received. This is consistent with what one auditor: "... what is important is not in terms of (training) frequencies but how we can provide all the supplies, anything that must be known, which should be understood by the auditors, especially on what standards should be understood, to be known. That's it. So not in terms of numbers but how the content can get in, that's expected" - Respondent 3.

4.2.2. Internal Quality Auditor's Perception of Experience

Based on the statistical descriptions in Table 2, it can be seen that internal quality auditors perceive their experience as auditors well. This can be seen from the average score obtained from the auditor's answer to the questions related to experience of 8.9 from the theoretical minimum score of 3 and the theoretical maximum score of 9 (Table 1). This is in line with the statement of the auditor when interviewed. One of the auditors said that the number of years of service and the number of audit assignments are very helpful in carrying out the audit process is getting better: "More and more assignments know the problems of the program being audited and the more (also) learn to give recommendation of the various solutions" - Respondent 4

If we take a look more, based on the results of the interview is also known that the audit experience that more and more can make the ability to communicate become more effective because, in the process of audit, the especially internal quality audit is indirectly required auditors to communicate both orally and in writing. Orally can be proven by confirmation of documents through the interview process. While in writing proved by the report of internal audit quality result prepared by the auditor. As one auditor puts it: "Internal quality auditors are required to explore all (performance) information by predetermined standards, where the audit process is conducted directly through the interview process and must report the written audit results to LPMAI and the program" - Respondent 3.

In relation to faster audit completion, most respondents agree that as more audits are audited, auditors are quicker to perform the audit process because they are becoming more familiar with the quality audit guidelines. They also can quickly see if there are discrepancies, irregularities, or errors. This is consistent with (Tubbs, 1992) asserting that an auditor's experienced or not can be demonstrated through his superiority in detecting errors, understanding mistakes accurately, and finding the cause of errors.

However, there are also auditors who argue that the time they required to conduct an audit on their first day on duty compared to the present, have no significant differences. This is because internal quality audits conducted at UKSW were initially limited to checking the availability of documents, whereas internal quality audits already include assessments of these documents. This is in accordance with one of the auditors: "... somewhat different that the first year we look at the readiness of the document, the second we have to assess, the assessment with the quantitative standards that exist in it, so it does not get faster" - Respondent 5.

4.2.3. Internal Quality Auditor's Perception of Independence

In performing duties as an auditor, an internal quality auditor is required to have an independent attitude and be able to maintain its independence. It is necessary that the audit report being made is utterly objective without any personal or other interests affecting it. The bias of audit judgment may occur if the auditor generalizes an aspect of the assessment so as to affect all aspects of the assessment, this is known as the halo effect (Tim Psikologi, 2014)

Based on the processing of the questionnaires (Table 2), it can be seen that internal quality auditors perceive themselves to be independent in performing internal quality audit tasks. This is indicated by the average score of answers to questions related to the given independence variable of 8.5 of the theoretical minimum score of 3 and the theoretical maximum score of 9 (Table 1).

Based on the results of the interview, almost all internal quality auditors claimed to have no kinship relationship with the staff of the unit, or in this case, the study program ever audited. However, one of the auditors, Respondent 1, said that he had been assigned to conduct an internal quality audit of one of the courses that the head of his studies program he had regarded as a close relative. However, according to him, although with such a kinship relationship does not affect the objectivity of the assessment, it is only the process of confirmation of data or documents that are slightly different when compared with other courses. This is in accordance with what is conveyed to him: "If the assessment is not (affected), just a way to dig the data I do not want to "kill" other study programme, because... the process to investigate that I kinda have to have some respect to the other faculty member, but if the assessment is not. Well specially in the assessment of all my judgments I do in quotes indiscriminately, so if (there a) zero (mistake), yes I would (report this) zero (mistake)" - Respondent 2.

Also, there are some of these auditors who claim to have audited a course of study that is on the same faculty as the course where he works. This indicates a lack of auditor's understanding of independence in the performance of its internal quality audit tasks. However, even so, these auditors admitted during the process of internal audit quality; the auditor can maintain its independence, even if it must audit the study program that is on the faculty at all. This was stated by one of the auditors: "Yes, it must be (independent) because the purpose is to see the weaknesses that are still there so that we have to find to provide useful input for the relevant program (s)" - Respondent 5.

The position of the internal quality auditor within an organization dramatically affects the performance of the auditor can even affect its independence. The position of the appropriate internal quality auditor within the organizational structure will maximize the performance of the internal quality auditor. LPMAI as the institution in charge of performing the basic audit process is under the Vice Rector I (in charge of Academic Field). The internal quality auditor in carrying out his duties is responsible to the head of LPMAI as the head of the assignment organization, and LPMAI holds all the results of its work to Vice Rector I. Sukrisno (2004) states that there are four alternative internal auditor positions within the organizational structure, which is under the director of finance, as chief executive officer, as staff of the board of commissioners, or headed by an internal audit director. The position of LPMAI as an institution in charge of auditing should not be under the Vice Rector I but should stand separately from the rectorate to maintain its independence.

However, with the position of auditor structurally under Vice Rector I is assessed by most of the internal quality auditors interviewed does not affect them in providing objective assessment during the assignment of a quality audit. LPMAI, the institution that gives the task to the auditor, does not interfere with their work so the auditors can still

carry out their internal quality audit tasks independently. So, in general, these internal quality auditors assume that they have been independent in carrying out the quality audit internal and able to maintain its independence. This is in accordance with [Ratnawati \(2016\)](#) findings which states that the study program audited by the UKSW's internal quality auditor feels that the independence of the internal auditor is good, in other words, has been able to maintain its independence during the audit task.

Nevertheless, according to one of the auditors interviewed, the reality that he faced was different from what he should have. He feels that the independence that internal auditors should have is not the case at UKSW. It is in accordance with what he said when interviewed: "Because we can not deny if we also still feel we audit our own family in UKSW. Sometimes I still carried away although it should be separated (between work and peer to peer relationship) so there are times when it is still mixed thoughts may be it considered as unprofessional, or maybe the reality like that because we can not demand that already know, then especially if close then we know it is actually a rather high position... ..so we just can be really professional ... because if the Javanese people sometimes hesitate because of the position, assume he is more senior, assume his position is higher, it's still there feeling like that " - Respondent 6.

4.2.4. Perception of Internal Quality Auditor on Professionalism

Based Table 2 it can be seen that internal quality auditors perceive themselves well in terms of their professionalism. This is indicated by the mean score of the answer to the question for the professional variable that is 14.4 from the theoretical minimum score of 5 and the theoretical maximum score of 15 (Table 1).

Meanwhile, based on interview results related to the profession as an internal quality auditor, all internal quality auditors agree that it is an obligation for an internal quality auditor to carry out internal quality audits because it is the duty and responsibility they have received. The skills and knowledge they gain through their training apply through the assignment of the internal quality audit, but ultimately the auditor's will affects its performance so that the auditor remains loyal. This is consistent with what one auditor says: "Yes of course if we audit must be equipped (with training). Willingness and loyalty also back up our professionalism (to perform audit). If we're not loyal enough (to the organization), we obviously don't want to perform an audit (to our peer)" - Respondent 3.

At UKSW, the internal quality audit system is organized and implemented based on IAQA's Standard Operating Procedure (SOP). The audit is conducted in accordance with the schedule and the internal quality auditor team that has been determined by LPMAI. One team consists of 3 to 5 people internal quality auditors. If the schedule is not fulfilled by both parties, either auditor or auditee, in this case, the study program being audited, then the schedule can be rearranged by both parties. Most of the internal quality auditors interviewed said that they always try to do an audit in accordance with the schedule given, only if the audit schedule agreed by the auditor team with auditee collide with their main duty as a lecturer, then they will prioritize their main task first. However, as much as possible the audit is carried out when both parties have agreed to do so on a given day and hour. This is in accordance with the statement of one of the auditors: "So sometime we do it (audit) on a full team, but sometime some members have other assignments, so they can't attend the auditing meeting. However, on that occasion, they will always have done their job (auditing assignment)" - Respondent 3.

In carrying out its audit duties, the internal quality auditor is responsible for producing the audit report. The audit report should be based on the facts available to represent the actual situation not only based on the opinion of the auditor. This is consistent with what one auditor says: "Yes we must (report on facts) because the internal audit is for the improvement (of the organization) so that as much as possible the result should be real (validated)" - Respondent 3.

In addition to loyalty to the profession, most of the internal quality auditors interviewed also feel that their internal quality audit work has an impact on the public, although in this case, the impact is indirect. With that awareness, these auditors do their job as well as possible. This is in accordance with one of the five dimensions of professionalism that ([Hall, 1968](#)) discloses in ([Nugrahini, 2015](#)) namely social obligation. Social obligation is a view of the importance of the role of the profession, and the benefits gained both society and professional because of the work.

Nevertheless, some auditors assume that the impact of the internal quality auditor to the community depends on the study program. This was shown when the study program made improvements based on recommendations provided by the auditor. This was stated by one of the auditors: "When study programme follow up the recommendation from the auditors, the public will get a good impact (good educational services). However, auditors don't have a direct impact; it's based on the study program" - Respondent 7.

4.2.5. Perception of Internal Quality Auditor on Accountability

The internal quality auditor, based on the results of the data if the answer from the questionnaire (Table 2), perceives its accountability well. This can be seen through the mean score for training variables which is 8.5 from the theoretical minimum score of 3 and the theoretical maximum score of 9 (Table 1). This shows that the auditor perceives himself as accountable to the task assigned to him.

Accountability of an internal quality auditor is indispensable in accountability and clarity on the task and performance. [Ratnawati \(2016\)](#) in her research said that if the principle of accountability applied by the internal auditor effectively, there will be clarity of function, rights, obligations and authority and responsibility between auditee and internal auditor. Based on the results of interviews, internal quality auditors in carrying out their duties require a letter of duty to show clarity of tasks to be performed by the them. In practice, the letter of duty is attached

on audit engagement schedule of the audit. It was stated by one of the auditors: "We already got the letter of duty from the first time we conduct an audit. The audit schedule is clear for every audit team" - Respondent 1.

In carrying out the internal audit assignment, it is appropriate for each auditor to have sufficient knowledge of the internal quality audit to show how competent he or she is to perform its audit duties. Based on the results of interviews, UKSW internal quality auditors have been equipped with knowledge of internal quality audits through training held by LPMAI before they officially become internal quality auditors when they are still candidates for internal quality auditors. If the candidate of the auditor passes in training then will get the certificate of graduation in the form of a Decree. This is in accordance with the following auditors: "So there is training, then (we) must pass the training, then we got Decree from the rector" - Respondent 10.

Auditors whose names are contained in the decree are considered and expected to have the competence to carry out internal quality audits. This is in accordance with the statement of one of the auditors: "(I) hope like that. Since he (auditor) is actually with (following) the training, he has been provided with various things about the audit, about the duties as an auditor, and he also participates in all (training meeting), we sure he understands what he gets" - Respondent 3.

In the implementation of internal quality audits, internal quality auditors are responsible for generating audit reports. Audit reports are communicated to the auditee before approval by both parties. If both parties have agreed, the audit report is signed by the representative of both parties, the head of the study program (auditee) and the auditor of the auditor in charge. This was stated by one of the auditors: "Yes, after the audit (we) exposed the results, then the head of the study programme seen it at least, then if he (the head of the study programme) disagree, he may protest" - Respondent 9.

Respondent 10 has a similar thought with Respondent 9 that the communication to the auditee is established to make auditee understand which parts become their the advantages and disadvantages of the study program and which parts need to be developed: "So after we audit, that's the result we show to auditee. It looks like it's worth, it's the one in here, the more in here, it has got an edge here, and the results are discussed. They must know which (part) to develop, which (part) is good (enough)" - Respondent 10.

Thus, based on the results of the interview can be seen that in general, the internal quality auditor is accountable for the work. This is indicated by the letter of duty when performing the audit assignment, the competence to conduct an audit is evidenced by an official certificate. This is in accordance with the statement of [Ratnawati \(2016\)](#) in his research that the accountability of internal auditors can be shown by the letter of duty, the competence that has been obtained internal auditor, preparation of audit procedures and audit report results by internal auditors. The auditor also makes an audit report that is communicated to the auditee before it is signed by both parties – auditor and auditee. This is in accordance with the attribute standard in SPAI 2004 which states that the responsible internal audit function must communicate the assignment to the entitled party ([Konsorsium Organisasi Profesi Audit Internal, 2004](#))

4.2.6. Perception of Internal Quality Auditor on Competence

Based on the result of processing the answer to the questionnaire as described in Table 2, it can be seen that the internal quality auditor perceives the competence it possesses well. This is indicated by the average score of the answers to questions related to the competence of 8.6 from the theoretical minimum score of 3 and the theoretical maximum score of 9 (Table 1) which means that the internal quality auditor assumes that he is competent to perform the assignment internal quality audit.

Internal quality auditors as parties included in the process of organizational development in a better direction are required to have adequate competence in carrying out their work. A competent auditor is assessed as an auditor with sufficient and explicit knowledge and experience to conduct an objective and thorough audit ([Ardi, 2014](#)). Interview results show that internal quality auditors assess their knowledge is sufficient to be able to conduct internal quality audits. The key knowledge of the audit is obtained through the specific training that is followed. What implementation of internal quality audits at UKSW is still limited to checking on the availability of documents and assessment of such documents. To undertake internal audit quality assignments, internal audit quality guidance has been prepared by LPMAI, so each assessment is based on the guidelines. The guidelines contain quantitative scales and explanations. However, some explanatory details are not contained in the guidelines but only submitted through internal training conducted by LPMAI. This is consistent with what one auditor says: "Well there are explanations of that standard, and we are given guidance (for internal quality audit) either softcopy or hardcopy are given" – Respondent 1. "(The guide) that makes us so easy when auditing in a study programme 'oh its size is there' but the details of this size there is no guidance. Well that's what was delivered during the training" - Respondent 1.

Thus, based on the results of the interview can be known internal auditors have been competent to conduct internal quality audit if viewed from the knowledge of the standards applied as well as the points that are audited. Internal quality auditor's knowledge is gained through the special training that has been followed. However, if we look at the educational background of the internal quality auditors it can be seen that these auditors are less competent because they are a lecturer with different disciplinary backgrounds and in practice these auditors generally audit the study program which not related to their educational background/discipline. However, these internal quality auditors argue that in order to conduct an audit of internal auditors it is not necessary to know in detail about the study programme being audited. The auditor should be familiar with the standards or guidelines in conducting the internal quality audit because the standards or guidelines used have been generalized in order to be used to assess all existing study programme at UKSW. This is in accordance with the statement of [Ratnawati \(2016\)](#) in her research that the competence of internal auditors is not only measured from the education of various

disciplines of each lecturer who becomes the internal auditor or auditing course, but also must have the ability and expertise in the audit process. It corresponds to what one auditor says: "Because what has been audited is already standardised, there is already a clue (from the guidelines). So I guess, I do not need to know in detail about the study program being audited.. With the guidance of conducting audits the level of accuracy of the auditor can be maintained because the guide already contains very clear instructions. As one auditor says: "So far we (auditors) have always adhered to this (guidance) so yes the origin of this guidance, the instrument, we always (do the audit thoroughly)" - Respondent 8.

5. Conclusion

Based on the research results can be drawn some conclusions as follows. First, internal quality auditors have a good perception of the training they have received. Although there are auditors who disagree with it because of different views on the training received. In general, however, internal quality auditors perceive well-earned training. Second, in general internal quality auditors have a good perception of their experience as auditors. Although there are auditors who argue that with considerable experience does not guarantee that an audit assignment can be completed sooner than before because there are several factors, such as a policy change. Third, in general, internal quality auditors judge that they have been able to be independent in carrying out internal quality audits and able to maintain and maintain independence during the audit assignment. Fourth, in general, internal quality auditors judge that they are professional in carrying out internal quality audit assignments. However there are also auditors who assume that their profession as an internal quality auditor is not to fulfill social obligations but rather to the internal demands of UKSW and the government. Fifth, internal quality auditors perceive their accountability well, which means that the competence of the internal quality auditor is accountable to the audit assignment. Sixth, internal quality auditors perceive themselves as competent to conduct internal quality audits. However, as a full-time lecturer with diverse disciplinary backgrounds, this may cause the internal quality auditor to be judged to be less competent to carry out internal quality audits.

5.1. Limitations

This research only looks from internal quality auditor's point of view, so that there is a possibility of bias on assessment because the subjectivity of the auditor itself. The research also does not cover all of the internal quality auditors at UKSW so it is possible that the results of this research do not represent the entire internal quality auditor of UKSW. The results of this research can not be generalized because this research only focuses on the application of internal quality audits applied at UKSW, so it is likely that this research will get different results if done in different places.

5.2. Suggestions

Based on the results of the research, the researcher gave some suggestions. Suggestions for LPMIAI as an institution are responsible for internal quality auditors in order to: provide adequate training on internal audit quality to auditors or even candidate auditors who are essentially permanent lecturers at UKSW and improve their auditors' experience in conducting audits supported by organized assignments. It is intended that the UKSW internal quality auditor meets the requirements as a professional. To that end, the auditor must undergo adequate technical training. This training should adequately cover both technical and general education aspects ([Institut Akuntan Publik Indonesia, 2011](#))

In the case of assignment, LPMIAI must reassure that the assigned auditor is not assigned to audit the study program or faculty, it is intended to provide an independence guarantee for each of its auditors; provide an understanding for internal quality auditors associated with the role of the profession. So the auditor consciously conducts the audit as well as possible because there is a certain role to be implemented; supporting internal quality auditors to remain accountable with their duties and responsibilities; supporting the improvement of the competence of internal quality auditors through specialized trainings not only organized by UKSW but also training held outside UKSW but still in the context of internal quality audits. As for the next researcher, to avoid the subjectivity of the assessment, in subsequent research the research respondents can use both parties, auditor and auditee, so that the result of research is not only seen from one point of view, but from both point of view, auditor and auditee.

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