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Stakeholders' Perception Regarding the Internal Supervision Unit

(A Case Study in Nusa Cendana University)

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Abstract

The aim of this study is to develop a common perception of Stakeholders regarding the Internal Supervision Unit. Internal Audit is a part of internal program control function which is responsible for independent reviewer practices of the organization's role and performance. A tertiary educational institution holds a strategic role in regards to higher educational purposes. Therefore, adequate management systems are required through internal audit. The object of this study is Nusa Cendana University Kupang NTT Province. Data were collected through questionnaire, interviews, and documentations. Data analysis employed SWOT analysis method. The Perceptions of Nusa Cendana University's stakeholder regarding the Internal Supervision Unit lies within the 1st quadrant which represents comparative advantage. The Internal Supervision Unit which is positioned in the connection of SO with a strength score of 3.52 and opportunity score of 2.66, precedes 1.85 points. These points to a SO strategy which emphasizes on using strengths and identified opportunities in order to enhance the performances of the Internal Supervision Unit. This in turn is expected to shift the bureaucracy paradigm in Nusa Cendana University, which will give an opportunity for the Internal Supervision Unit to develop significantly. The conclusions of this study are: 1) Stakeholders' perception has recognized change from negative views of the Internal Supervision Unit which sees them as watchdogs ;a mere executive extension and "problem seeker", to a more positive view which sees the control unit as a consulting peer. 2) The presence of the Internal Supervision Unit can prevent fraud, 3) The Internal Supervision Unit work set up by strong legal basis 4) The Internal auditors carry out their duties fully based on regulations and procedures.

Keywords: Perception, Stakeholders, Internal Supervision Unit.

Percepción de las partes interesadas sobre la Unidad de Supervisión Interna

(Un estudio de caso en la Universidad Nusa Cendana)

Resumen

El objetivo de este estudio es desarrollar una percepción común de las partes interesadas con respecto a la Unidad de Supervisión Interna. Auditoría interna es una parte de la función de control interno del programa que es responsable de las prácticas de los revisores independientes de la función y el desempeño de la organización. Una institución de educación terciaria tiene un papel estratégico en lo que respecta a los propósitos de educación superior. Por lo tanto, se requieren sistemas de gestión adecuados a través de la auditoría interna. El objeto de este estudio es la Universidad de Nusa Cendana, provincia de Kupang NTT. Los datos fueron recolectados a través de cuestionarios, entrevistas y documentaciones. El análisis de datos empleó el método de análisis FODA. Las percepciones de las partes interesadas de la Universidad Nusa Cendana con respecto a la Unidad de Supervisión Interna se encuentran dentro del primer cuadrante que representa una ventaja comparativa. La Unidad de Supervisión Interna que se posiciona en relación con SO con un puntaje de fuerza de 3.52 y un puntaje de oportunidad de 2.66, precede a 1.85 puntos. Esto apunta a una estrategia de SO que enfatiza el uso de fortalezas y oportunidades identificadas para mejorar el desempeño de la Unidad de Supervisión Interna. A su vez, se espera que esto cambie el paradigma de la burocracia en la Universidad Nusa Cendana, lo que brindará una oportunidad para que la Unidad de Supervisión Interna se desarrolle significativamente. Las conclusiones de este estudio son: 1) La percepción de las partes interesadas ha reconocido el cambio de las opiniones negativas de la Unidad de Supervisión Interna que los ve como perros guardianes; una mera extensión ejecutiva y “buscador de problemas”, a una visión más positiva que ve a la unidad de control como Un compañero de consultoría. 2) La presencia de la Unidad de Supervisión Interna puede prevenir el fraude, 3) El trabajo de la Unidad de Supervisión Interna establecido por una sólida base legal 4) Los auditores internos llevan a cabo sus funciones con plena base en los reglamentos y procedimientos.

Palabras clave: Percepción, Grupos de interés, Unidad de supervisión interna.

INTRODUCTION

Internal supervision is a part of the internal control activities that function to conduct an independent assessment of the implementation of duties and functions of government agencies. The scope of the internal supervision tasks includes; the institution, the scope of work, the competence of human resources, the code of ethics, the audit standards, the reporting, and the peer review.

Internal supervision according to Government Regulation No. 60 of 2008 on Government Internal Control System implemented by government internal supervisory apparatus, within the scope of ministry organization conducted by Inspectorate General. Inspectorate General as an internal control unit within The Ministry of Education and Culture refers to the regulation has duty and responsibility to ensure all tasks and functions of the work unit is done effectively, efficiently and economically.

Universities are educational institutions that have a strategic role in the achievement of educational goals. Therefore, the role of universities as center of education in developing and transforming knowledge through education, research and community service requires good governance for the improvement and progress of tertiary education.

The University of Nusa Cendana Kupang (Undana) is part of the Ministry of Education and Culture (Kemendikbud) must implement the Ministerial regulation mandate (Permendiknas) number 16 of 2009 to establish The Internal Supervision Unit (SPI) and it followed by Rector Decree Number: Kep.67/B/kp.2010 to establish the Internal Supervision Unit (SPI) within the University of Nusa Cendana. SPI focused on supervision in the academic sector that is consisting of the chairman, secretary, and 5 members, and according to the Rector's Decision Number: 83/LK/2014 where the management dismisses the old SPI and appoints a new SPI Undana team for the period 2014-2018 which has the tasks of:

- a) Preparing a supervisory program;
- b) Monitoring of policies and programs;
- c) Supervision of personnel management, finance and state property;
- d) Monitoring and coordinating follow-up of internal and external assessment results;
- e) Mentoring and financial report review;
- f) Providing recommendations;
- g) Prepare reports on results of supervision; and
- h) Implementation of evaluation and supervision results.

The existence of SPI is expected to be a strategic unit partner or partner for all work units within the State Universities in Timor to encourage the improvement of the quality of the organization. The existence of SPI as one of the tools of supervision in ensuring the purpose of management activity is going on the right track and free from fraud.

Ineffective role and function of supervision conducted by SPI can be seen from that still many fraud faced by the State Universities in their management. The existence of internal audit is one way or solution to overcome the rising risk due to the rapid development of the business world and the existence of the condition of economic turbulence that causes the changes that are unpredictable and dynamic in relation to the rapid pace of globalization. In this context, traditionalistic information sources are no longer able to meet the needs of managers responsible for things that are not directly observed.

Almost all major organizations apply the internal audit function to see the extent to which each section or unit within the organization implements the policies and procedures that established by the organization's leader, this is because, in fact it is not uncommon for such parts or units to be unsuccessful because of misunderstanding, not only by each part or unit that being audited but also the internal auditors themselves who are not correctly implementing their actual tasks and responsibilities. Then, the condition that often arises is an internal auditor will be hostile because it is considered as a spy. Of course this will cause the original purpose of the set-up of internal auditor function is not achieved.

Perception is essentially a cognitive process experienced by everyone in understanding the information of their environment through internal and external sensory, both through sight, hearing, appreciation and smelling (sensory organs). Speaking of cognitive processes, it is necessary to articulate aspects of attitude as part of human behavior. Attitude is an evaluative statement either favorable or unfavorable regarding an object, person, or event (Robbins, 2001). The components of attitudes are: cognition, affect, and behavior. One of the three components, that directly related to understanding perception are the component of cognition and affect. The cognitive component is a segment of opinion or belief, while the affection component is an emotional or feeling segment.

Ministerial regulation of Education and Culture (Permendiknas) RI Number: 47 of 2011 stated that Internal audit is the whole process of audit activities, review, evaluation, monitoring, and other supervisory activities on the organization of tasks and functions that aims to control ac-

tivities, improve effectiveness and efficiency, and early detection of the occurrence of irregularities and non-compliance with the provisions of legislation. The Internal Supervision Unit is called SPI it is a supervisory unit established to assist with the supervision of the implementation of work unit tasks within the Ministry of Education and Culture.

The existing phenomenon shows that the internal audit function has not fully provided support to their management, especially subordinates, but is mainly designed as a mere supervisor of management policy (watchdog) and lacks of competence on the field of audit that resulting in negative perceptions by subordinates. Based on the task implementation orientation point of view, internal audit only focuses on the control of compliance with the provisions or management policies. Thus, the analytical targets of internal audit focus more on obedience and fraud. Often subordinates feel that the result of internal audit findings are more in terms of failure factors, weaknesses, errors and no recognition of achievement of auditors.

This study has some urgency regarding stakeholders' perceptions of SPI:

- a) Often subordinates feel that internal audit findings are reported only more in terms of failure factors, weaknesses, errors and no recognition of achievement for auditors.
- b) Auditee often feels that the existence of SPI will only bring greater cost than benefits to be received.
- c) SPI is often seen as a leader's spy ("watchdog") because of its position directly under the Rector. This is what resulted in majority of auditee become disrespect for the presence of SPI.

The aims of this study are follows:

- a) Identify the internal and external conditions involved as inputs to design the implementation process of bureaucratic policy paradigm changes in Undana by SPI in particular, and other institutions in Undana in general.
- b) Analyze the existing condition of SPI Undana where a development plan of tasks and functions will be developed and the improvement of institutional and personal performance in SPI Undana.
- c) Know the advantages of external elements (excluding SPI Undana), including the institutions in Undana that are part of the SPI task responsibility.
- d) Analyze the prospect of Undana to implement the policies as well

as the various possible impacts, especially those played by SPI Undana.

e) Prepare SPI Undana performance in order to deal with the problems that occurred during the implementation of bureaucratic policies in Undana.

f) Preparing to cope with any threats that may occur during the implementation of bureaucratic policy in Undana.

The contribution of this research is the first study to examine stakeholders' perception about SPI in Undana.

LITERATURE REVIEW

Stakeholder's Perception

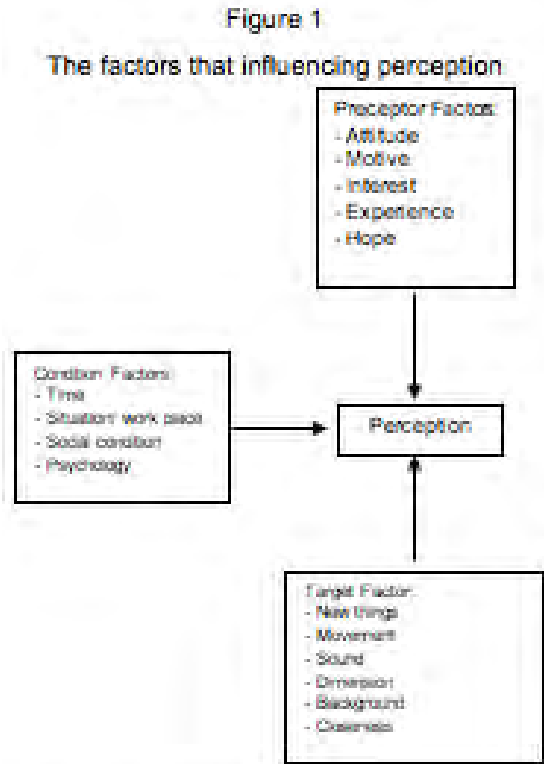
Etymologically, perception comes from the Latin word of perception which means to receive. Contextually perception is an attempt to input things into our consciousness, so that we can name them or identify them as external objects (Lorens Bagus, *The Great Dictionary of Philosophy*, 1996: 830).

Perception shows how individuals perceive or interpret events or objects. Individuals will act on the basis of their perception without regard to whether the perception reflects the true reality. Through stimuli (actions) are received, the individual will do the perception. This stimulus is an internal or external event that raises a behavioral change. Anything that touches the sensory organs from the inside or from the outside is called stimuli. The process of perception begins with the sensory organs, which is the process of receiving stimuli by individuals through their receptors. But the process does not stop there, but it is transmitted to the nerve center of the brain and there is where the psychological process happens, so that the individual realizes what he perceives and then performs the perception. The sensing process always occurs at any time through its receptors. The sensory organs are the link between the individual and the outside. The perceived stimuli by individuals are selected, organized, and interpreted so that the individual realizes and understands what is perceived. This process is called perception.

Perception is a process that is not only related to the acceptance of stimuli, but also a complex process of its nature, known as the cognitive process. Thus it can be concluded that perception includes acceptance, organizing, and interpretation of stimuli derived from objects, signs, and people from the point of experience concerned so as to influence behavior

and attitudes.

Perception can be interpreted as a person's perspective on something that is considered the most correct. Perceptions are highly individualized, depending on what a person has experienced the differences in expectations, the motives, and the way in which they are perceived. The expectations and experiences of a person beforehand determine his perception of something besides his culture. And hope is a factor that affects perception.



Sumber : Robbins (2001:92)

Internal Audit Role and Function

Internal audit roles for management (YPIA 2008) are:

1. Activity monitoring.

Internal auditors help to monitor management activities by preparing work programs and audit schedules by internal auditors.

2. Assessment and Risk Controlling.

Internal auditors should ensure that the risks and control of each management activity runs at its maximum. Risk control is an effort to the effectiveness and efficiency of management activities.

3. Validate the management report.

Internal auditors should review the management reports that ensure and assure accuracy, and presentation of the report in accordance with generally accepted standards.

4. Helping the decision-making process.

Any management decision making, the internal auditor will help by evaluating the impact of the decision as well as the risk that will result from that decision.

5. Activities Reviewing.

Conducting review activities and management activities is one of the roles and functions of internal auditors in carrying out their duties.

6. Provide advice and recommendations to the leader.

Recommendations from the internal auditors in order to improve management such as planning process, organizing, budgeting, implementation of accountability, evaluation and control.

Internal Supervision Unit (SPI)

SPI of University of Nusa Cendana Kupang as an internal audit must do the concept issued by Internal Audit Education Foundation (YPIA) about the role and function of internal audit. Specifically the role and function of University of Nusa Cendana SPI which refers to Permendiknas No 47 of 2011 is to conduct non-academic supervision, namely:

- a) Preparation of monitoring programs;
- b) Finance, and state property;
- c) Monitoring and coordinating follow-up of internal and external assessment results;
- d) Mentoring and financial report review;
- e) Providing advice and recommendations;
- f) Preparation of supervision reports;
- g) Evaluation of the results of supervision.

The duties, functions, authorities, and membership of SPI Undana are set up in the Statute of Undana.

Preliminary Study and Achieved Results

There are some empirical studies related to the perceptions and top executive competencies about the function of SPI in universities:

1. Paradigm had changed about internal audit function in university organization (Supriyanto, 2010). This research was conducted at Widayatama University, the result of the research shows that the perception of managers on the internal audit function in Widayatama University is still influenced by the old paradigm that is as watchdog, where the SPI as an extension of the leader's hand and the seeker of failure.
2. The role and function of SPI in prevention of fraud in State University X (Prasetyono, 2013). This research was conducted at State University X, the result showed that the monitoring and auditing process conducted by SPI has not in direct line with the five internal control pillars that were recommended by COSO that are the control environment, risk assessment, controlling activities, information and communication, and monitoring and evaluation of the activities that potentially fraud.
3. Perceptions of the top executive (public sector and private sector) on the internal audit function (Herry, 2005). The results show that negative perceptions always lead to internal auditors who are considered "watchdogs".
4. Research on the internal audit director on defining the scope of the audit. The results show that the scope of internal audit has shifted towards consulting services and value added as conservative assurance services. Furthermore, the internal role of auditors is largely determined by middle and top managers (Nagy and Cenker, 2002).

Based on the previous description, this research would like to identify, evaluate, and equate stakeholder's perception about SPI Undana.

RESEARCH METHOD

Population and Sample Research

The population used in this study is all stakeholders at the University of Nusa Cendana. The sample of this research is treasurer and or financial policy maker at Faculty i.e. Vice Dean for General and Finance Administration /PD2 and Head of Institution /Unit within Undana.

Data collection technique

This research was applied qualitative and quantitative approach.

Data collection is done using primary and secondary sources. Primary sources are data sources that directly provide data to data collectors in order to obtain primary data. Questionnaires are sending directly to respondents and give brief explanation before respondents answer the questionnaire question. Respondents were asked to fill out questionnaires that there were stakeholders of each faculty and units in Undana. Questionnaire was measured by ordinal measurement scale with answer category consisting of 5 levels, according to Syukriy and Skukur (Ordinal scale or LIKERT scale, that is scale containing five levels of answer preference with the following choice: (5) strongly agree; (4) agree; 3) neutral, (2) disagree, (1) strongly disagree. The secondary data source was obtained through previous empirical review and other literature that support the research.

Analysis Tool

Analysis tool that apply in this research is SWOT. It used to identify perception of stakeholders related to the internal factors that are strength and weakness, and the external factors that are opportunity and threat to assess the SPI function.

RESULTS AND DISCUSSIONS

SWOT analysis

SWOT analysis starts from the determination of variables that affect positively or negatively on the existence of SPI to determine the strategy that can be used in accordance with its position in SWOT quadrant so as to get the right solution. Stages of measurement of SWOT analysis related to stakeholders' perception about SPI existence and competency in Undana are:

1. Identify variables related to the existence, roles, functions and competencies of SPI in Undana.

This initial step identified the variables associated with the continuity of SPI performance as well as the management competence of their duties, whether the supporting, threatening and other important variables.

2. Classify the internal or external variables.

The next step is to classify and/or categorize variables based on the coverage of the functional aspects, roles and urgency of SPI existence in Undana.

3. Determine the indicator of each variable; the internal related ad-

vantages and weaknesses, as well as external variables related to opportunities and threats.

The indicator is the dimension related to the four elements of SWOT: Strengths (S), Weaknesses (W), Opportunities (O), and Threats (T).

4. Determining the scale or rating of each indicator of each variable. Scale is the assessment given (on average for 5 assessment groups) of existing conditions in the implementation of SPI performance in Undana. Value is referred to using Liker's scale i.e.;

5 (strongly agree), 4 (agree), 3 (neutral), 2 (disagree) and 1 (strongly disagree). The scale of each indicator is then summed for each variable that will be the divisor number to know the weight of each indicator of each value.

5. Determine the weight of each indicator of each variable

Weight is the percentage of the importance of an indicator / dimension for the SPI to implement the Bureaucracy Reform in Undana. Weight determination is done according to the indicator of each value which is the share of the scores of each assessor of each indicator with the total indicator of each variable. The total weight of each indicator on the internal aspect (the strength and weakness variables) is 1 derived from the average total of each weight of each rider. Similarly, the total weight of the external aspects (opportunities and threats) is 1 derived from the average total of each weight of each value in the aspect concerned.

6. Determine the value or score of every aspect of SWOT.

Value is the multiplication of weights to the scale that will be the measure to determine the perception of stakeholders of Undana about SPI in general for each variable.

7. Calculate strength posture and competitive posture.

This step is the calculation phase of the variables of each factor that has been obtained value or score from the result of multiplication of weights with the scale earlier. The calculation of strength posture and competitive posture aims to determine the position of organization or company ordinate point on the SWOT chart.

Strength posture is a cumulative calculation of scores or scores of internal factor variables that have been obtained by the formula:

$$\text{Strength posture: } S + (-W)$$

While competitive posture is a cumulative calculation of values or scores of extension factor variables that have been obtained also by the formula

Competitive posture: C + (-W)

8. Describe the ordinate in the SWOT quadrant to determine the position of SPI Undana in perceived by stakeholders.
9. Determine the strategy and solution for SPI Undana for the implementation effort of Bureaucracy Reform policy in Undana.

Several points indicate elements of strengths, weaknesses, threats and opportunities related to stakeholders' perceptions of SPI Undana and they competence are identified as follows:

I. Internal

A. Strengths [S]

1. Undana already has an internal auditor (SPI)
2. There are 2 auditor SPI has internal auditor certificate
3. Auditor SPI provides consulting services to stakeholders
4. There are 4 SPI auditors having educational background of S2 in accounting, from the total number of SPI members (9 persons).
5. One (1) of the nine (9) SPI members is having a functional position as the internal auditor.
6. There are legal rules which support the existence of auditors SPI in the University.
7. Auditor SPI has the knowledge, skills and abilities in accounting and auditing.
8. Facilities and infrastructure were prepared by the University to support the work of SPI auditors.
9. SPI auditors provide alternative solutions related to problem solving that faced by stakeholders
10. The SPI Auditor has the auditee's job description.
11. SPI auditor in the University has a function to prevent the occurrence of fraud / fraud from an early age.
12. There are clear Standard Operational Procedure (SOP) regarding audit operational process.
13. SPI conducts trainings to improve self-capability of SPI auditors
14. Stakeholders often attend SPI training courses.
15. Internal auditors at the end of the audit always make progress report of the auditee.
16. The audit report of the SPI auditor can be trusted and encourages

the stakeholders to agree with the substance contained in the report.

B. Weaknesses; (W]

1. Lack of auditor members of SPI (Human Resources) that may affect audit quality.
2. The absence of sufficient information system to support the work of auditors SPI.
3. All members of SPI are lecturers in which the work of internal auditors is only an additional job.
4. Not all SPI auditors are experienced in auditing / examination.
5. Auditor SPI is considered as watchdog (dog tracker), auditors SPI as accomplice leader
6. SPI auditor is considered as the eyes and ears of leader
7. Internal auditors often considered as failure seeker of the stakeholders or auditee.
8. SPI auditor lacks of communication skills/competence to deal with the stakeholders.
9. Stakeholders pay no attention to audited by the SPI auditor; even some people feel that the audit interferes to their main job.
10. The stakeholders' understanding of the audit itself (sometimes still regarded as an additional burden of employment, has not yet concluded that the audit aided the continuous improvement process).
11. Absence of the punishment and reward for internal audit activities. For example there is no sanction for the faculty/unit with the most failure findings or punishment for the faculty/unit that delayed in respond to the finding result. And there is no reward such as of certificate or charter for the best performance.

II. External

C. Opportunities [O]

1. The SPI auditor may use his services outside the institution as a non-attesting service.
2. SPI auditors provide financial training to other parties.
3. Conducting education and training tiered with the curriculum, methods, requirements of participants, qualified teachers so as to produce reliable supervisory personnel.
4. Issuance of certificates for participants who involved in education/ training implemented by SPI.
5. Utilizing human resources (pooling resources) between business

enterprises

6. Cooperate with relevant institutions / domestic and foreign institutions.
7. There are participation of leaders and stakeholders.
8. The shifted University status from the Work Unit (Satker) to the Public Service Board (BLU).
9. Stakeholders obtain information in academic, financial, and student affairs.
10. There is an opportunity for SPI auditors to attend functional training of auditors.

D. Threats [T]

1. The SPI auditor will be unparalleled by the more experienced external auditor in supervision field.
2. The independence of an internal auditor is undoubtedly by the public.
3. The incidence of losses arising from findings conducted by Indonesian Supreme Audit Institution (BPK.)
4. Complex conditions and changes to the internal auditor operating environment, including complexity and regulatory and technological changes, can increase the likelihood of role ambiguity.
5. Treated unethically by stakeholders.
6. The job demands of the Inspector General are too high compared to the number of existing SPI auditors.
7. The existence of BPK findings that can question the performance of auditors SPI
8. Limited data access required by SPI auditor
9. Existence of incorrect manipulation or reporting from the parties audited / stakeholders
10. There is intimidation to SPI auditors not to act objectively

The categorizations of internal variables that are meant in this research are various strengths and weaknesses that influence perception of Undana stakeholders about SPI and capacity/ competence of SPI Undana officer. The categorization of external variables intended for this research activity are various opportunities and threats that affect the existence, performance and capacity of SPI Undana auditors on a wider and more open scale and the timeframe is in the short, medium and long term phases.

Table 1.

SWOT Results analysis of the Stakeholders' Perception regarding SPI

No	Variable and Sub-Variable	Average Score based on survey	Weight	Scale	Sum Weight
I.A.	Internal Factors, Strengths (S)				
1	Universitas already has an internal auditor (SPI)	4.53	4.00	0.2667	0.2172
2	There are 2 auditor SPI has internal auditor certificate	3.82	3.68	0.2678	0.2011
3	Auditor SPI provides consulting services to stakeholders	4.00	3.33	0.2097	0.2061
4	Auditor SPI provides consulting services to stakeholders	4.00	3.68	0.2685	0.2083
5	There are 4 SPI auditors having educational background of SS in accounting, from the total number of SPI members (6 persons).	4.21	3.72	0.2678	0.2085
6	One of the nine (9) SPI members having a functional position as the internal auditor.	4.02	3.58	0.2298	0.2146
7	There are rules that support the existence of auditors SPI in the University.	4.42	3.98	0.2672	0.2546
8	Auditor SPI has the knowledge, skills and abilities in accounting and auditing.	4.18	3.62	0.2668	0.2186
9	Facilities and infrastructure prepared by the University to support the work of SPI auditors.	4.42	3.58	0.2298	0.2100
10	SPI auditors provide alternative solutions related to problems arising faced by stakeholders	4.42	3.67	0.2367	0.2096
11	An auditor of SPI has job description.	3.89	3.48	0.2164	0.1812
12	SPI auditor in the University environment serves to prevent the occurrence of fraud / fraud from an early age.	4.00	3.67	0.2362	0.2032
13	The existence of clear SOPs regarding audit procedures	4.16	3.58	0.2605	0.2172
14	SPI conducts trainings to improve self-development of SPI auditor.	3.71	3.15	0.2018	0.1691
15	Stakeholders often attend SPI training courses.	3.26	2.96	0.2462	0.1465
16	Internal auditors at the end of the audit always make progress report of the auditee.	4.00	3.64	0.2362	0.2066
17	The audit report of the SPI auditor can be trusted and encourages the stakeholders to agree with the substance contained in the report.	3.81	3.36	0.2055	0.1829
	Total S				0.2299
I.B.	Internal Factors, Weaknesses (W)				
1	Lack of auditor members of SPI (i.e.R) that may affect audit quality.	-3.61	-3.24	0.1653	-0.3466
2	The absence of a perfect information system to support the work of auditors SPI.	-3.90	-3.18	0.1617	-0.3244
3	Members of SPI are almost all lecturers in which the work of internal auditors is only an additional job.	-3.84	-3.51	0.1113	-0.3004
4	Not all SPI auditors are experienced in auditing / examination.	-3.43	-3.13	0.0997	-0.3121
5	Auditor SPI is considered as watchdog (dog tracker), auditors SPI as accomplice leader	-2.68	-2.81	0.0776	-0.1878

No	Variable and Sub-Variable	Average Score based on survey	Weight	Scale	Score Weight
6	SPI auditor is considered as the eyes and ears of superiors	-2.31	2.67	0.2793	-0.1910
7	Internal auditors often find fault with stakeholders or auditors.	-1.34	-2.13	0.2870	-0.1455
8	SPI auditor lacks good communication skills / competence with stakeholders.	-2.85	-2.74	0.2871	-0.2089
9	Stakeholders do not respond well when audited by the SPI auditor, even some people feel that the audit interferes with their main work.	-2.34	-2.56	0.2862	-0.2015
10	The stakeholders' understanding of the audit tool (sometimes still regarded as an additional burden of employment, has not yet concluded that the audit aided the continuous improvement process).	-1.23	2.82	0.2813	-0.2574
11	Absence of punish and reward for internal audit activities. For example there is no sanction for the faculty / unit with the most findings or punishment for the faculty / unit are in closing the resulting findings. And the existence of reward in the form of certificate or charter.	1.58	-1.24	0.1600	-0.1048
	Total 11				-2.0285
II.C	External Factors, Operasional (10)				
1	The SPI auditor may use his services outside the institution as a non-assessing service.	1.23	5.13	0.2835	0.4298
2	SPI auditors provide financial training to other parties.	1.42	2.61	0.2915	0.1819
3	Conducting education and training (read with the curriculum, methods, requirements of participants, qualified teachers so as to produce a reliable supervisory force.	1.82	3.17	0.1658	0.3038
4	Issuance of certificates for participants who follow education / training implemented by SPI.	1.87	2.91	0.1668	0.3108
5	Utilizing human resources (pooling resources) between business entities	1.59	3.23	0.2975	0.3199
6	Cooperate with relevant institutions / institutions inside and outside the country.	1.56	2.24	0.2877	0.2215
7	The participation of leaders and stakeholders.	1.84	2.32	0.1635	0.2398
8	Changes of University status from Sekeloa to Public Service Board (DLU).	1.83	1.74	0.1654	0.1898
9	Stakeholders obtain information in academic, financial, and student affairs.	1.74	1.81	0.1666	0.1811
10	There is an opportunity for SPI auditors to attend functional training of auditors.	4.88	2.25	0.1681	0.2403
	Total 10				2.6634
II.D	External Factors, Privat (7)				
1	The SPI auditor will be unavailable by the more experienced external auditor being examined.	-1.32	-1.88	0.1873	-0.1941
2	The independence of an internal auditor is undoubtedly public.	-1.89	0.64	0.2984	0.0485
3	The incidence of losses arising from audit findings conducted by Indonesian Supreme Audit Institution (SPIK).	-1.88	-1.90	0.2966	-0.1880
4	Complex conditions and changes to the internal auditor operating environment, including complexity and regulatory and technological	-1.43	-1.15	0.1123	-0.1289

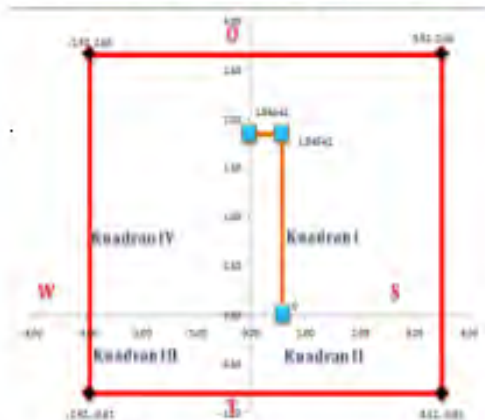
No	Variable and Sub-Variable	Average Score (based on survey)	Weight	Scale	Sum Weight
	changes, can increase the likelihood of role ambiguity.				
1	Treated unethically by stakeholders.	-1,41	0,12	0,2795	-0,0391
6	The job demands of the Inspector General are too high compared to the number of existing SPI auditors.	-1,18	-0,83	0,1012	-0,0849
7	The existence of BPK findings that can question the performance of auditors SPI	-1,39	-2,52	0,1245	-0,1040
8	Limited data access required by SPI auditor	-1,29	-0,88	0,1080	-0,0715
9	Existence of incorrect manipulation or reporting from the parties audited / stakeholders	-1,36	0,68	0,0885	0,0602
10	There is intimidation to SPI auditors not to act objectively	-1,58	0,65	0,0827	0,0549
	Total				0,0899

Source: Primary Data, (2017)

Analysis Results

Based on the results of the analysis in Chart 1 above, the next step is the determination of ordinates in the SWOT quadrant to determine the position of stakeholders' perceptions of the existence and performance of SPI Undana. Change chart type XY Scatter from the analysis results, presented in the figure 2 below:

Figure 2.
 Graphic XY Scatter of
 Stakeholders perception regarding SPI Undana



The stakeholder's perception about SPI Undana and their capacity/competence as auditor certainly supported by various factors such as; substantive, various factors mentioned are identified as internal factors and external factors.

The internal factor is a factor explaining the real condition of the sector to be developed (micro variable), while the external factor is a factor outside the sector to be developed (macro variable) but the effect on the SPI institutional performance. Therefore, it is impossible to expect internal SPI institutional progress without external support, because in principle these two factors influence each other for the realization of bureaucratic policy in Undana.

Based on the identification of the internal and external conditions of SPI Undana results related to institutional performance and personal capacity, several conditions are found that can be combined to strengthen the development of SPI Undana performance. The mentioned condition explains that the aspect of the strength that is the main and the basic resource of SPI Undana for the implementation effort of the bureaucratic policy in Undana has been strongly supported by a number of opportunities which are external factors. Such condition then the combination between both conditions; internal and external are expected to trigger the acceleration of bureaucracy implementation in Undana through improvement of institutional performance of SPI and personal capacity.

Based on the results of SWOT analysis shows that stakeholder perception about SPI Undana is in quadrant I or Comparative Advantages that is meeting of two elements (Strength as internal factor and opportunity as an advantage on external factor or S-O) so as to give possibility for SPI Undana member (in particular) and Undana (in general) to be able to grow faster. This position indicates that SPI Undana is in a strong position because it is relatively (legally protected, has SOP and clear distribution of duties for each personal auditor) Another thing that becomes the main strength is the personal capacity of auditors who have knowledge, understanding and experience audit activities that are continuously developed through training and often follow comparative studies to other State University's SPI.

Another opportunity to continue to grow and strengthen is the internal expectation of Internally Undana to continuously improve the transparency and professionalism of financial and non academic management for every activity, as well as regulatory support from top level (Ministry of Finance, Ministry of Research and Technology) to implement bureaucracy paradigm change.

The different sides for weaknesses, although they have little influence to shift the position of public trust, are the stakeholder paradigm of auditing substance (audit activity) so as to corner the auditors as a threat

to the performance of stakeholders. This has an impact on the personal behavior of stakeholders to provide information that is less cooperative and low on participation in inspection activities. Such problems can be minimized and even prevented by various preventive measures by the SPI on prevention programs, either through special training or mentoring during planning, supervision for budgetary use and assistance in the final accountability process. The stressful conditions that cause negative stigma will diminish with the situation conditioning, the enforcement of discipline with the validity of reward and punishment for stakeholders at the time of execution of duties and functions.

The strategy recommendation is Progressive, meaning SPI Undana at the time of prime and steady conditions so it is possible to continue to expand, increase growth and achieve maximum progress by improving institutional capacity either provision of facilities, IT systems and personal capacity enhancement of auditors with integrity, experienced and knowledgeable. The existence of the position of SPI Undana at the meeting point of S-O with the strength reached the score of 3.52 and 2.66 chance is the point of 1.85 means that the S-O Strategy is applied as a strategy that uses the strength as well as utilizing the opportunities available to continue spur SPI performance for the realization of the bureaucratic paradigm change in Undana.

CONCLUSIONS

This study provides some conclusions are:

1. Stakeholder's perception about Internal Supervision Unit (SPI) Undana has been shifted from negative perception of "Watchdog" where SPI is considered as an extension of the leaders and problem-seekers in a positive direction as a consultant consulting service;
2. The existence of SPI Undana is expected to prevent the occurrence of fraud.
3. The existence of SPI Undana supported by a strong legal basis, and
4. Internal auditors at the time of carrying out the work are fully guided by the rules that have been determined.

Some suggestions that can be given from the results of this study are:

1. For SPI Auditors
 - Internal Auditors SPI should show good performance when performing

internal audit function so that always get trust and cooperation from stakeholders.

- Providing rewards and punishment for stakeholders during audit implementation.

2. For stakeholders in Undana

Stakeholders are expected to continue supporting the SPI Undana auditor's independent

3. For University Leaders

University leaders are expected to provide rewards for SPI auditors to improve performance and punishment if the auditor SPI Undana undertakes actions to the detriment of the institution.

4. For further research

Researchers can then perform a comparison of SPI performance at Universities in NTT

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