

THE INFLUENCE OF ROLE AMBIGUITY AND PROFESSIONAL SKEPTICISM ON INTERNAL AUDIT EFFECTIVENESS THROUGH INDEPENDENCE

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Abstract

The Influence of Role Ambiguity and Professional Skepticism on Internal Audit Effectiveness Through Independence, supervised by Prof. Dr. Rita Anugerah, SE, MAFIS, Ak, CA and Prof. Dr. Andreas, SE, MM, Ak, CPA, CA. This research aims to determine the influence of role ambiguity and professional skepticism on internal audit effectiveness through independence as mediation. The population in this study was all 57 Internal Auditors in the Regional Inspectorate of Riau Province, consisting of 35 men and 22 women. This research uses Warp PLS 07. The research results show that Role Ambiguity has no effect on Independence with a significant p value <0.059. Role ambiguity has a positive effect on internal audit effectiveness of 0.278 with a p value of 0.014. Skepticism has a positive effect on independence of 0.430 with a p value of <0.001. The Skepticism variable has no effect on the effectiveness of internal audit with a significance value of 0.430. The independence variable has a direct positive effect on internal audit effectiveness of 0.731 with a p value of <0.001. The results of the mediation test show that Independence does not mediate between Role Ambiguity and Internal Audit Effectiveness, Skepticism influences Internal Audit Effectiveness through Independence as mediation. The results of the interviews conducted are in line with this research so that they can strengthen the results of this research.

Keywords: *Role Ambiguity, Skepticism, Independence, Internal Audit Effectiveness.*

INTRODUCTION

Internal audit is an independent and objective assurance, anti-corruption, and consulting activity designed to add value and help organizations achieve their goals by evaluating and improving the effectiveness of risk management, control, and governance processes (Zamzami et al., 2018). The implementation of internal audit activities is carried out by Government Internal Supervisory Apparatus (APIP). Ideally, APIP functions as the eyes and ears of leadership, acting as an independent and objective watchdog to identify weaknesses, irregularities, and potential fraud, while promoting good governance practices toward clean government. This is in line with Law No. 17 of 2003 on State Finance, reinforced by Government Regulation No. 60 of 2008 concerning the Internal Control System.

APIP consists of the Financial and Development Supervisory Agency (BPKP), Inspectorates General at the ministerial level, and Regional Inspectorates at the provincial and regency/city levels. The effectiveness of internal audit is a fundamental pillar in realizing good governance, enhancing accountability and transparency of state finances. This supports early corruption prevention, improves the quality of public services, and provides accurate and objective information to leaders for policy formulation and strategic decision-making, ultimately increasing public trust.

According to Gibson, Donnelly, and Ivancevitch (1997:27–29), effectiveness measurement uses a system-oriented and goal-oriented approach (also known as system theory). It consists of input processes (planning and organizing), implementation and supervision (process), report output (output), and evaluation results (outcome). Despite these standards, the effectiveness of APIP's tasks has yet to be fully achieved, as evidenced by numerous findings from the Audit Board of Indonesia (BPK). These include incomplete financial reports, shortages in the physical volume of work, issues in procurement of goods and services, duplicate or fictitious official trips, non-compliance with technical specifications, misaligned asset management, excessive payroll expenditures, and weaknesses in tax revenue recording and contractor asset control systems. Additionally, there are instances of expenditures burdening the regional budget of Riau Province (Amin, S., 2020). Trend analysis shows that BPK's findings recur annually. Furthermore, data from Indonesia Corruption Watch (ICW) indicate that Riau Province ranks among the top 10 provinces with the highest number of corruption cases in Indonesia. These findings suggest

that the role of internal auditors has not been effective.

Discussing internal audit effectiveness requires more than evaluating corruption cases and audit findings. It also necessitates an assessment of on-the-ground implementation against recognized standards, particularly the Indonesian Government Internal Audit Standards (SAIPI) as outlined in PER-01/AAIPI/DPN/2021 by AAIPI (2021). The challenges in the field—amid bureaucratic complexity and high public expectations—often stem from three interrelated root issues: role ambiguity, professional skepticism, and independence of the audit function itself.

Independence is defined as a state of being free from the control, influence, or reliance on others. It involves the ability to think, act, and make decisions autonomously, without external pressure or coercion, and is a critical ethical requirement for auditors (Restu Agusti, 2013). Independence is a non-negotiable prerequisite for any audit function. For APIP, it implies freedom from interference or pressure that might compromise objectivity in assessments and reporting. Independence serves as a bridge or mediating mechanism explaining the relationship between role ambiguity and professional skepticism with internal audit effectiveness.

However, field realities show that role ambiguity significantly undermines APIP's independence. APIP is frequently expected not only to perform oversight functions (audit, review, evaluation), but also to act as consultants, advisors, or facilitators for the entities they supervise. Role ambiguity refers to the insufficiency of information available, which may lead to delays and inefficiencies in decision-making and action-taking processes (Effendi, 2019).

Ambiguity becomes evident when auditors, who are expected to act as independent and objective overseers, are also expected to take on additional roles—such as consultants, facilitators, or even mentors—for the very units they are auditing. This blurred boundary between oversight and guidance creates a significant dilemma: when an auditor is expected to both mentor and subsequently audit the results of that mentorship, a conflict of interest becomes inevitable. Auditors may feel reluctant to identify or report weaknesses in systems or processes that they previously helped design or support. This directly threatens the independence and objectivity of the audit, as auditors may become more focused on the success of their guidance efforts rather than disclosing existing flaws.

An overemphasis on the mentoring role can divert both resources and auditor time away from their core task of risk-based supervision. As a result, high-risk areas may be overlooked, or audits may become superficial due to the auditors' prioritization of assistance over critical examination. The demand for a mentoring role can divert APIP's resources from its core function of risk-based oversight (Humas Puslitbangwas / Financial and Development Supervisory Agency, 2017). Time and energy that should be allocated to in-depth and critical audits are instead consumed by consultancy functions, ultimately reducing the scope and depth of oversight. Evidence from the Institute of Internal Auditors (IIA) Report, 2022 shows that around 40% of internal auditors reported experiencing role ambiguity within their organizational structure.

METHOD

Research Approach

This study employs a quantitative approach complemented by descriptive or qualitative explanations, also known as a mixed-method approach (Creswell, 2015:1088). This approach is applied in combination with the objective of providing a deeper understanding of research problems and questions than would be possible using either method alone. Creswell, as cited in Sugiyono (2017:411), states that a mixed-method approach is particularly useful when neither quantitative nor qualitative data alone is sufficient to fully understand a research problem. By integrating both approaches, the research gains more comprehensive insights.

The mixed-method approach in this study is applied to address the problem of internal audit effectiveness (as discussed in Chapter I), using qualitative methods for context and depth, while quantitative methods are used to examine the influence of role ambiguity and professional skepticism on audit effectiveness through independence. The descriptive explanation ensures alignment with the concept of effectiveness, which includes:

1. Input (Planning and Organizing)
2. Process (Execution and Supervision)
3. Output (Objective Reports)
4. Outcome (Evaluation Results)

These descriptive insights are gathered from interviews conducted with professionals responsible in their respective functional areas.

The quantitative approach used is based on positivist methodology—concrete data—represented numerically and analyzed statistically. This allows the researcher to test hypotheses and draw conclusions. The research design is associative, aiming to verify the relationship between independent and dependent variables using statistical analysis (Sugiyono, 2017). The hypotheses are tested using Warp Partial Least Squares (PLS) to verify associations in the proposed research model through path analysis, thus addressing the study's objectives. According to Creswell (2015:1089–1090), mixed-method strategies are classified into the following:

1. Sequential Mixed Methods Strategy

This involves combining one method's data with another in a step-by-step process. For example, conducting interviews first to gather qualitative data, followed by quantitative data collection.

- a. Sequential Explanatory Strategy: First, quantitative data is collected and analyzed. This is followed by qualitative data collection based on the initial findings. Emphasis is placed on the quantitative data.
- b. Sequential Exploratory Strategy: The reverse of explanatory—starting with qualitative data collection, followed by quantitative, with the main emphasis on qualitative data.
- c. Sequential Transformative Strategy: A theoretical perspective guides specific procedures. Researchers may choose either method first, with weight distributed equally or unevenly.

2. Concurrent Mixed Methods Strategy

This involves collecting quantitative and qualitative data simultaneously. There are three subtypes:

- a. Concurrent Triangulation Strategy: Collect both data types at the same time and compare them to identify differences or form combinations.
- b. Concurrent Embedded Strategy: Similar to triangulation but one method (primary) dominates while the other supports. The less dominant method is embedded within the primary one.
- c. Concurrent Transformative Strategy: Collect both data types simultaneously, guided by a theoretical lens, similar to the sequential transformative model.

3. Transformative Mixed Methods Procedure

This involves using a theoretical lens as the overarching framework to define research topics, data collection techniques, and expected outcomes. The second stage involves collecting and analyzing quantitative data.

Based on the strategies described, the researcher has chosen the Sequential Explanatory Strategy, where the first step is collecting and analyzing quantitative data, followed by qualitative analysis based on the quantitative results. Emphasis is placed on quantitative data.

Population and Sample

Population

The population is the general group comprising subjects with specific qualities or characteristics determined by the researcher for study and generalization (Sugiyono, 2017). In this study, the population includes all internal auditors at the Regional Inspectorate of Riau Province, totaling 57 individuals, with the following breakdown:

- Male: 35
- Female: 22
- Total: 57

Sample

A sample is a subset of the population that possesses similar characteristics (Sugiyono, 2017). This research uses the saturated sampling technique, meaning the entire population is used as the sample (Sugiyono, 2017). Therefore, the sample consists of 57 respondents.

Research Location and Time

This research was conducted at the Regional Inspectorate of Riau Province. The study was carried out from January to December 2024.

Data Sources

1 Primary Data

The primary data in this research was collected directly from the subjects studied. Sugiyono (2017) defines primary data as data obtained directly from data providers. The main source of primary data in this study is responses to questionnaires and interviews conducted with internal auditors and other relevant staff at the Regional Inspectorate of Riau Province.

2 Secondary Data

Secondary data, according to Sugiyono (2017), refers to data obtained from records within the organization or from literature. For this study, secondary data was sourced from the institutional profile documents of the Regional Inspectorate of Riau Province and literature related to the research variables.

RESULTS AND DISCUSSION

Brief History of the Inspectorate of Riau Province

The Inspectorate of Riau Province has undergone significant transformations since its formation, driven by regulatory adjustments in response to growing administrative demands and the development of regional

governance. These changes have aimed to improve performance monitoring in local government. The key regulations underpinning the formation and evolution of the Inspectorate of Riau Province include:

- a. Decree of the Minister of Home Affairs No. 100 of 1972
- b. Decree of the Minister of Home Affairs No. 100 (1972–1975)
- c. Decree of the Minister of Home Affairs No. 226 (1975–1979)
- d. Decree of the Minister of Home Affairs No. 226 (1979–1991)
- e. Decree of the Minister of Home Affairs No. 110 (1991–2001)
- f. Regional Regulation No. 16 (2001–2007)
- g. Decree of the Minister of Home Affairs No. 64 (2007–2014)
- h. Regional Regulation of Riau Province No. 3 of 2014 – Present

The Inspectorate of Riau Province was initially formed before 1972, predating even the establishment of the West Java Provincial Inspectorate. Functional supervision at that time was carried out by one of the five bureaus within the Regional Secretariat, then known as Sekretariat Wilayah Daerah (Sekwilda), located on Cut Nyak Dien Street. From 1972 to 1975, as the need for improved supervision rose in line with development activities, the Monitoring Office was separated from Sekwilda and established as a standalone unit called Regional Ombudsman (Irda), under the Minister of Home Affairs Decree No. 100 of 1972. Between 1975 and 1979, based on the Decree of the Minister of Home Affairs No. 226 of 1979 concerning Organizational Structure and Work Procedures, Ranah Examiner was renamed to Regional Inspector (Irwilda). The organizational structure included:

- a. Administration Division
- b. Assistant Inspector for Government and Agrarian Affairs
- c. Assistant Inspector for Finance and Equipment
- d. Assistant Inspector for Development
- e. Assistant Inspector for Socio-Political and Personnel Affairs
- f. Assistant Inspector for General Affairs

From 1979 to 1991, under the Decree of the Minister of Home Affairs No. 219 of 1979, the structure evolved further. The Regional Inspector (Irwilda) was replaced by the Provincial Regional Inspector (Itwilprop). Its divisions included:

- a. Administration Division
- b. Assistant Inspector for Government and Agrarian Affairs
- c. Assistant Inspector for Finance
- d. Assistant Inspector for Supplies and Equipment
- e. Assistant Inspector for Regional State-Owned Enterprises
- f. Assistant Inspector for Development
- g. Assistant Inspector for Socio-Political and Personnel Affairs
- h. Assistant Inspector for Economy, Health, and Welfare

From 1991 to 2001, as governmental duties and development efforts became increasingly complex, improvements were made to strengthen the organization and control mechanisms. The Decree of the Minister of Home Affairs No. 110 of 1991 was issued, defining the structure of the Provincial Inspectorate (Itwilprop) as follows:

- a. Administration Division
- b. Assistant Inspector for Agriculture
- c. Assistant Inspector for Socio-Political Affairs
- d. Assistant Inspector for Social Welfare
- e. Assistant Inspector for State Apparatus
- f. Assistant Inspector for Revenue
- g. Assistant Inspector for State Assets
- h. Assistant Inspector for State-Owned Enterprises

Between 2001 and 2007, pursuant to Regional Regulation No. 16 of 2001, which referred to Government Regulation No. 24 of 2001 mandated by Law No. 22 of 1999 and Government Regulation No. 84 of 2000, several agencies were formed. Among them was Bawasda, which replaced Itwilprop, in line with the evolving procedures for monitoring local government performance, particularly as guided by Presidential Decree No. 74 of 2001 and other foundational regulations concerning Bawasda.

Organizational Structure and Main Duties and Functions (TUPOKSI) of the Riau Provincial Inspectorate

An organization is a system composed of several individuals who form a workgroup that collaborates and interacts to achieve specific shared goals. An organization cannot accomplish its objectives in isolation; it must rely on cooperation among its members. An organization can be likened to a building in which each element must support the others to ensure the structure functions as intended.

An organizational chart is a graphical representation that illustrates the working structure of an organization. It typically outlines formal authority relationships, but it does not convey the full extent of authority, responsibilities, or detailed job descriptions involved. Nevertheless, the organizational structure is established to help an institution—whether public or private—achieve its goals effectively.

The main objectives of having an organizational structure in any institution or company—whether public or private—include the following:

1. To ensure a clear division of authority and responsibilities.
2. To establish well-defined organizational goals.
3. To provide a clear and tangible organizational hierarchy.



Organizational Activities

The Inspectorate of Riau Province is a government agency responsible for conducting oversight of government officials and institutions in order to safeguard state assets. The individuals who carry out this supervisory function are referred to as internal auditors, who primarily serve public bodies, particularly in auditing the annual financial reports prepared by governmental institutions or agencies.

The primary duty of an internal auditor is to review and provide an opinion on the fairness of financial statements prepared by government agencies, based on the standards set by the Indonesian Institute of Accountants (IAI) and Government Accounting Standards. In performing its role, the Inspectorate acts as the oversight authority over government institutions and operational units. Specifically, its responsibilities relate to the protection of state assets, the effectiveness and efficiency of organizational operations, and the timeliness and quality of financial reporting. As accountants, internal auditors must also ensure the quality of their work.

The activities carried out by internal auditors include:

1. Implementing monitoring programs
2. Formulating policies and promoting supervisory practices
3. Conducting research, investigations, testing, and evaluation of control tasks

Research Findings Description

Respondent Characteristics

Respondent characteristics provide an overview of the demographic and professional background of the participants in this study. By detailing respondent identities, the researcher gains a clearer picture of the research subjects, which helps in interpreting the findings in relation to the study's objectives.

The characteristics examined in this research include gender, educational background, field of study, age, and length of service. These indicators are expected to offer a comprehensive understanding of the respondents' context and its relevance to the research problem and goals.

Data collection was conducted by distributing questionnaires to 57 respondents. The questionnaires were delivered in person to facilitate face-to-face interaction and direct interviews. This method allowed the researcher to demonstrate the seriousness of the study and ensure that the questionnaires were filled out by the intended respondents. Moreover, it helped minimize the risk of data being collected from the wrong individuals. However, in practice, not all respondents were available for direct interviews due to their busy schedules, which limited the researcher's ability to conduct real-time interviews with every participant.

CONCLUSION

This study aims to examine the relationship between Role Ambiguity, Professional Skepticism, and Independence on Internal Audit Effectiveness, and to test whether Independence mediates these relationships. A total of 57 respondents participated, consisting of internal auditors, planning and organizing personnel, and heads of evaluation units within the Riau Provincial Government. The research employs the Structural Equation Modeling (SEM) method and uses WarpPLS 7.0 for data analysis. The main findings are summarized as follows:

1. Role Ambiguity does not significantly affect Independence. Most auditors maintain strong ethical standards, supported by integrity pacts and rotational assignments, ensuring their independence.
2. Role Ambiguity negatively affects Internal Audit Effectiveness. Lack of role clarity, shifting duties, inconsistent information, and unexpected changes in regulations or technology lead to confusion and stress, reducing audit quality and efficiency.
3. Independence positively affects Internal Audit Effectiveness. The ability to act without external influence enables auditors to make unbiased assessments and contributes significantly to the quality of audit outcomes. Support from management and auditor competence also play key roles.
4. Professional Skepticism positively influences Independence. A questioning mindset helps auditors recognize and avoid conflicts of interest, preserving their independence and adherence to professional standards.
5. Professional Skepticism does not directly affect Internal Audit Effectiveness. Despite their competence and commitment, limitations in time, budget, and staffing hinder deep investigative work that skepticism requires.
6. Role Ambiguity does not affect Internal Audit Effectiveness through Independence. Although auditors perform their duties independently, the large number of entities (1,342 OPDs) compared to available auditors (57 personnel) limits coverage, allowing ambiguity to persist.
7. Professional Skepticism indirectly affects Internal Audit Effectiveness through Independence. This aligns with Contingency Theory (which emphasizes organizational effectiveness depending on internal and external conditions) and Role Theory (which highlights individual behavior in social roles), suggesting that skeptical auditors tend to develop greater independence, thus enhancing audit effectiveness.

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