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INTERNAL AUDITOR AND RELATED CERTIFICATION
ETHICAL AWARENESS: THE PERFORMANCE INTERNAL
AUDITORS

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ABSTRACT

This study aims to determine the relationship of internal auditors and certification of ethical awareness to the performance of internal auditors. This research is an exploratory study in depth which is a survey to obtain detailed images of internal auditors who certified QIA in Bandung. The analytical method used is the multiple correlation using SPSS program. Data collected by questionnaire and equipped with instruments and interview techniques. The results showed that the association of internal auditors and certification of ethical awareness to the performance of internal auditors on internal auditors who certified QIA in Bandung has a positive relationship with the media closely. Partial relationship between the certification of internal auditors with the performance of the internal auditor has a rather low relationship while the relationship between awareness of ethical partially with the performance of internal auditors have a fairly close relationship.

Fields of Research: Internal Auditor Certification, Ethical Awareness, Performance of Internal Auditors

1. INTRODUCTION

One of the environmental changes that is the crisis of confidence in the effectiveness of corporate reporting systems and processes in the United States, has revived awareness of the importance of regulators in the same family for improved function and role of internal auditors, as can be observed from the settings in the Sarbanes-Oxley Act, other than that internal auditors are integral to an integral part of a series of corporate reporting process to the community or the Corporate Reporting Supply Chain (Hiro Tugiman, 2003).

In the field of internal audit also been a shift towards a new paradigm. At this time the internal audit activity is directed not only to assess the efficiency and effectiveness of activities and compliance with laws and regulations that apply, but so many have focused on the establishment of risk management. Risk management is not limited to financial

aspects only but also covers aspects of assets, operational and information technology, regulatory, market and technology (Hiro Tugiman, 2004) Internal audits shall be conducted by an independent and competent auditors, internal auditors therefore must always increase the competence and professionalism in order to effectively audit and the results can meet the demands of users. The presence of quality professional internal audit staff is a key element in implementing an effective internal audit (Felts, 1994).

In Indonesia, a competent internal auditors is still very little, even mentioning that many internal auditors in various state or large companies though, there is not yet understood about the internal audit itself (Consortium of Internal Auditors Professional Organization, 2004). From the results of a preliminary survey to determine the performance of internal auditors in the Internal Audit Section at SOE who have a certified internal auditor either the CIA or QIA, in a survey of internal audit section performance is measured by comparing with the realization of the audit program. The results show the average reached 80%, even reaching 100% Internal Audit Section can realize its audit program. The result of the interview that there is a policy that 75% is a minimum standard that must be achieved by the Internal Audit Section in the realization of the program. This indicates that the target should be achieved by the Internal Audit Section

Performance of internal auditors in the above has shown good condition but the researchers wanted to examine the performance of internal auditors from the other side of the internal auditors' performance standards based on Professional Standards of Internal Auditors. Whether performance is measured by comparing with the results of the program and the realization of the average reached 80% to 100% may indicate that the performance of internal auditors in accordance with performance standards under the Internal Auditors Professional Standards or the numbers just become a target to be achieved without attention to standards predetermined performance.

To generate an internal audit practices yag both the necessary standards and guidelines for internal audit practices. One is a performance standard made by the Consortium of Internal Audit Professional Organization. Performance standards describe the nature and internal audit activities and is a measure of the quality of internal audit work. The performance standards provide the best practices of the audit from planning through follow-up monitoring. Performance standards applicable to all types of internal audits.

In the certification, an understanding of the code of ethics to matter that must be followed by all participants. Implementing an internal audit function itself is not independent of attitudes and codes of conduct an internal auditor as stipulated in the Norms of Professional Practice of Internal Auditing as the attitude of independence, objectivity and professional ability. The QIA's degree holder must hold a code of ethics that is a promise that must be implemented after they jumped into the community.

Internal auditors are employees of the company and can be hired or dismissed by the company. Based on the above position, will possibly conflict an internal auditor at themselves. Conflicts can occur because of an internal auditor offered to perform certain

actions, while management refuses to make the offer. The opposite of internal auditors advised management rejected the offer.

The above conditions can cause the internal auditors would be in conflict situations. This situation would not affect the performance of internal auditors if the independence and ability to maintain a professional attitude. Solving the problem depends on the availability of relevant knowledge for a specific problem. So it can be concluded that professional behavior is a combination of knowledge and cognitive processes. However, based on professional considerations are also due to values and beliefs of individuals (Hartman, 2008;40), the awareness of ethical/moral individual plays an important role in making a final decision.

Development and ethical awareness plays a key role in all areas of the accounting profession (Hartman, 2008; 423). Ethical awareness is a cognitive style which refers to the way a person or a method whereby individuals receive, store, process, and transform information into action. To create an attitude of independence and ability can not be separated from ethical and business conduct of internal auditors to improve its capabilities through certification of QIA. Knowledge is a result of the certification, while the ethical consciousness is a manifestation of cognitive style for each individual who subsequently manifest into actions which form the internal audit performance. These three things are interconnected.

By looking at the concept above, the researchers wanted to know more about the image of the internal auditors who certified QIA. Certification which is the ownership of knowledge and ethical awareness possessed embodiment would be reviewed existing relationship with performance. Research to be conducted an exploratory study.

The purpose of this study is:

- To get an explanation about whether there is any relationship between the internal auditor certification and ethical awareness to the performance of internal auditors.
- To get an explanation whether or not the partial relationship between the certification of internal auditors with the performance of internal auditors.
- To get an explanation whether or not the partial correlation between awareness of the ethical with the performance of internal auditors.

2. LITERATURE REVIEW

2.1 Certification of Internal Auditors in Indonesia

Internal Auditor Education Foundation (YPIA), provide education and training for internal auditors in Indonesia with reference to and use of model IIA. YPIA formulate the knowledge and skills that must be owned by someone who is practicing as an internal auditor. YPIA so far is the only institution authorized to provide education and certification examinations of internal auditors in Indonesia. Internal auditors who have passed the certification exam earn the title of YPIA Qualified Internal Auditors (QIA).

This designation is recognition that such person has the knowledge and skills as an internal auditor.

QIA title given to candidates who have graduated less than 20 types of examinations held in five levels, namely:

1. Basic Materials I with a material that consists of: Basic Auditing, Introduction to Accounting, Financial Management
2. Basic Materials II with the material consists of: Internal Audit I (control system), Information Systems Management, Taxation.
3. Advanced Materials I with a material that consists of: Internal Audit II (Internal Audit Techniques), Accounting Information Systems I, and Intermediate Financial Accounting.
4. Advanced Materials II with a material that consists of: Internal Auditor III (Technical Report), Management Accounting, Accounting Information Systems II.
5. Managerial material with a material that consists of: Communications and Psychology of Audit, Internal Audit Management, Role of Internal Auditors 21st Century, Strategic Management, Policy and Government Oversight.

2.2 Ethical Awareness

Many studies that examine ethics from a different angle. (Rest, 1986 in Muawanah, 2000) suggests that moral consciousness is part of the overall capacity of individuals to explain and solve the problem of ethics. (Trevino, 1986 in Muawanah, 2000) suggests that the stage of development of individual moral consciousness determines how an individual thinks about ethical dilemmas, the process of deciding right or wrong. However, awareness of right or wrong is not enough to predict ethical decision making behavior.

Four constructs of morality as a basis for measuring the ethical principles of ethical awareness in this regard by (Cohen, J., L., Panda & D. Sharp, 1996) is justice, relativism, utilitarianism and egoism.

1. Justice relating to the same formal justice is treated equally and is not the same not being treated the same.
2. Relativism is a pragmatic model of thinking, argued that the rules are not universal ethics, ethics is influenced by culture
3. Utilitarianism argues that morality comes from the consequences of actions, the moral of this relates to the benefits gained and costs incurred.
4. Selfishness is an act that attempted to maximize the welfare of individuals.

2.3 Internal Audit Performance Measurement

Performance measurement of the effectiveness of internal auditors viewed the internal audit activity. The effectiveness of internal auditors performance based on professional standards issued YPIA performance.

Performance standard is a standard that describes the nature and internal audit activities and is a measure of the quality of audit work. Performance standards of internal audit are

an indicator in this study based on the Internal Audit Professional Standards section 2000 (Consortium of Internal Auditors Professional Organization, 2004;95) among others:

1. Management of the Internal Audit Function
Responsible for the internal audit function should manage the internal audit function effectively and efficiently to ensure that the activities of these functions provide added value to the organization.
2. Scope of Supervision
Internal audit function to evaluate and contribute to the improvement of management processes, control and governance by using a systematic, regular and thorough.
3. Assignment Planning
Internal auditors should develop and document a plan for each assignment that includes the target scope, time and resource allocation.
4. Implementation Assignment
In conducting the audit, internal auditors should identify, analyze, and document adequate information during the execution of the assignment. In addition the assignment must be properly supervised to ensure achievement of objectives, ensuring quality and increased staff capacity.
5. Communication Assignment Results
Internal auditors should communicate the engagement results in a timely manner.
6. Follow-up monitoring
Responsible internal audit function shall establish and maintain systems to monitor the follow up inspection results have been communicated to management. In this case the person in charge makes a procedure to assist and ensure that management has to follow through effectively or at risk for not following through.

Along with the emergence of consciousness and awareness of the importance of developing ethical auditors to remain able to act independently, there are also a number of academic researches devoted to this problem, and tried to describe and evaluate the factors that can influence the ethical behavior of auditors (Lowers et al, 1997 in Muawanah, 2000). The study emphasizes the importance that individual cognitive processes should be recognized explicitly and are expected to affect individual ethical decisions.

Ethical awareness is influenced by psychological aspects of the character of individual character and some knowledge from the outside, while the capabilities and expertise can be greatly influenced by the environment. For an internal audit professional with intellectual ability and responsibility in carrying out its duties are the main provisions are very valuable to generate a satisfactory performance. The knowledge and cognitive ability is a result of the certification, while the ethical consciousness is a manifestation of cognitive style for each individual who subsequently manifest into an action in the form of internal audit performance

Thus, it can put forward the hypothesis as follows:

H1: There is a relation between the internal auditor certification and ethical awareness to the performance of internal auditors

- H2: There is a partial relationship between the certification of internal auditors with the performance of internal auditors.
- H3: There is a partial relationship between ethical awareness to the performance of internal auditors.

3. DATA AND METHODOLOGY

In this study, the population is a certified internal auditor QIA in Indonesia. The sampling method is purposive sampling that internal auditors in the city of Bandung, with the criterion is the number of internal auditors who are certified in Bandung QIA most widely among the other cities so as to represent the other. Sampling totaled 86 people conducted in 2008

3.1 Research Variables

a) Independent Variables: Internal Auditor Certification (X1)

The variable is certified internal auditor internal auditor knowledge of materials which have been given in the education process of certification. This knowledge will form a score achievement scores. This variable has a sub variable consisting of knowledge (DSQIA, 2004): Basic Materials Level I, Basic Materials II, Materials Advanced Level I, Level II and Level Managerial Continued. Questionnaires for the matter of certification of internal auditors largely taken from the CIA certification issues and certification QIA.

b) Independent Variables: Ethical Awareness (X2)

This variable was measured by using instruments that have been developed by (Cohen, J., L., Panda & D. Sharp, 1996) and has been used in research Siti Kustinah (2005) in interpreting a decision in this case is an ethical consciousness, can use four indicators as follows: justice, relativism, utilitarianism and egoism.

c) Dependent Variable: Performance of Internal Auditors (Y)

Variable performance of internal auditors is the effectiveness of internal auditors in performing internal audit activities. This indicator is used according to performance standards based on the Internal Auditors Professional Standards, section 2000, which consists of managing the internal audit function, scope of supervision, planning assignments, the implementation of the assignment, the assignment of communication and follow-up monitoring.

3.2 Analysis Method

Multiple correlation is used to determine how closely the overall relationship variables with the dependent variable. To know the magnitude of correlation variables X1 and X2 with Y variables are calculated through the following formula (Suharsimi, 2002;240):

$$R_{y.12}^2 = 1 - \frac{JKG}{(n-1) \times s_y^2}$$

Where:

$$JKG = \sum_{i=1}^n y_i^2 - b_0 \sum_{i=1}^n y_i - b_1 \sum_{i=1}^n x_{1i} y_i - b_2 \sum_{i=1}^n x_{2i} y_i$$

The multiple variables R^2_{Y12} are the coefficient of determination. The coefficient of determination was used to determine the overall effect of independent variables on the variables is not independent. If R^2_{Y12} getting closer to one (1) the influence of all independent variables are not independent of higher. Partial correlation is used to determine how closely the relationship between each independent variable with the dependent variable. The relationship is shown by the Pearson correlation coefficient (r) with the following formula:

To obtain the partial correlation coefficient between X1 and Y then:

$$r_{YX_1(X_2)} = \frac{r_{YX_1} - r_{YX_2} r_{X_1X_2}}{\sqrt{(1 - r_{YX_2}^2)(1 - r_{X_1X_2}^2)}}$$

To obtain partial correlation coefficient between X2 and Y then

$$r_{YX_2(X_1)} = \frac{r_{YX_2} - r_{YX_1} r_{X_1X_2}}{\sqrt{(1 - r_{YX_1}^2)(1 - r_{X_1X_2}^2)}}$$

Description:

r_{yX1} = correlation coefficient between X_1 and Y

r_{yX2} = correlation coefficient between X_2 with Y

r_{X1X2} = coefficient of correlation between X_1 and X_2

In essence, the value of r ranges between -1 and 1. When r approaches -1 or 1 it can be said that there is a close relationship or close association between the dependent variable with independent variables. When r approaches 0, it is said that the relationship between the dependent variable with the independent variable is very weak or nonexistent. To determine the correlation value of r or R, the researchers based on the provisions proposed (Suharsimi, 2002;245)

Table 1. The Relationship Value r or R

Value	Interpretation of correlation r or R	Interpretation
0,801 – 1,00		High
0,601 – 0,800		Closely
0,401 – 0,600		Closely Enough
0,201 – 0,400		Low Bit
0,000 – 0,200		Low

Source: (Suharsimi, 2002)

4. FINDINGS AND DISCUSSION

4.1 Correlation Calculation Dual Internal Auditors and Awareness Certification Ethical Performance with Internal Auditor

From the results of calculations using the tools of SPSS version 13 was obtained the results of the double correlation of X with Y can be seen in the following table:

Table 2
Multiple Correlation Calculation Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.679 ^a	.460	.443	3.96710

a. Predictors: (Constant), X2, X1

In the table above can be seen the results of the calculation of the correlation coefficient between the internal auditor certification variable (X_1) and ethical awareness (X_2) with the internal auditor performance variables of 0.679. This value indicates the strength of association certified internal auditor (X_1) and ethical awareness (X_2) with the variable performance of internal auditors.

4.2 Hypothesis Testing Certification Relations Internal Auditors and the Performance of Ethical Consciousness of Internal Auditors

By using the tools of SPSS statistical calculation result F test for testing simultaneously as shown in the following ANOVA table.

Table 3
Calculation Results of F Test Statistic

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	819.193	2	409.597	26.026	.000 ^a
	Residual	960.009	61	15.738		
	Total	1779.202	63			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Results comparison of test statistics F value with the value F table showed that F value = 26.026 value greater than the value F table = 3.148 or if the views of the significance (sig column appears at 0.000) smaller than 5% error level ($\alpha = 0.05$), it can be taken the decision to reject the hypothesis test of H_0 and accept the working hypothesis H_1 . So based on the test results can be concluded that with 95% confidence level, results of research showing the relationship of internal auditors and certification of ethical

awareness to the performance of internal auditors with the direction of a positive relationship.

4.3 Calculation of Partial Correlation Relations Internal Auditor Certification Ethical Awareness and Performance with Internal Auditor

Partial correlation analysis is a tool used to determine the amount of partial relationships variable internal auditor certification and ethical awareness to the performance of internal auditors. From the results of calculations using SPSS tool obtained partial correlation results as follows:

Table 4
Calculation Results of Partial Correlation

Coefficients^a

Model	Unstandardized Coefficients		t	Sig.	Correlations
	B	Std. Error			Partial
1 (Constant)	14.381	3.973	3.619	.001	
X1	.506	.218	2.327	.023	.286
X2	.640	.109	5.881	.000	.602

a. Dependent Variable: Y

From the calculation of partial correlation coefficient between the certified internal auditor (X_1) with the variable performance of internal auditors with regard ethical awareness (X_2) is fixed at 0.286 and the partial correlation coefficient between ethical awareness (X_2) with the variable performance of internal auditors with regard certified internal auditor (X_1) is fixed at 0.602.

Empirical results obtained through the research showed that there was a significant correlation certified internal auditor and ethical awareness to the performance of internal auditors with a positive correlation, meaning that changes in the certification of internal auditors and ethical awareness will be in line with changes in the performance of its certification of internal auditors and internal auditors' ethical awareness rising will be followed by improved performance of internal auditors and vice versa.

Known from the double correlation coefficient of 0.679, based on the criteria according Suharsimi closeness, the relationship of certification of internal auditors (X_1) and ethical awareness (X_2) with the internal auditor performance variables (Y) were categorized as closely. Certification is a way professionalizes certain specialist areas and allows communities to identify and recognize individuals who have special knowledge (Rezaee, 1994).

From the research results found in the audit process conducted by a certified internal auditor QIA not fully meet the performance standards based on Professional Standards of Internal Auditors. From the questionnaire results, certified internal auditor in the city of Bandung QIA mostly just carry around 50% of the standard criteria for the performance of each phase of the audit process based on Professional Standards of Internal Auditors.

Internal auditors in carrying out the audit process has not complied with professional standards, but the internal auditor has met the target should be based on firm criteria in this regard that at least 75% of internal auditors should carry out an audit program that has been created.

Certified internal auditor in the city of Bandung indicates QIA has competence in the field of internal auditing, it can be seen from the respondent's answer by answering the materials related to the internal audit capability in most of the 95% of respondents answered correctly. With these capabilities, certified internal auditor should QIA can implement performance standards based on professional standards. The discrepancy between the rules that companies must be reached between the company's standards with the standards of the profession of internal auditors seemed to be a choice that must be done, but on the other side of the QIA, certified internal auditor must be committed to the professional standard. QIA is a certified internal auditor should be in addition to the results can be achieved, QIA, certified internal auditor should consider audit process to obtain better results again.

In solving a problem or dilemma, the internal auditor is dependent upon the availability of relevant knowledge to a problem, as well as ethical awareness which is a manifestation of the cognitive style of each individual who subsequently manifest into actions which form the internal audit performance. Internal auditors who have good knowledge are not sufficient to indicate that internal auditors can show the optimal performance. Ethical awareness will process the information received and will be manifested in action.

The calculation result of internal auditor certification relations (X_1) with the partial performance of internal auditors with regard ethical awareness (X_2) remains the correlation coefficient of 0.286, the relationship with performance certified internal auditor internal auditor including category rather low.

At the time of certification measures the relationship of internal auditors' ethical awareness and performance of internal auditors showed the relationship with the high category, but at the time of measuring the partial relationship between the certification of internal auditors with the performance of internal auditors including the low category. This indicates that the certified internal auditor has not finished the main factors that can support the optimal performance of internal auditors.

Certified internal auditor relationship with the internal auditors 'performance is relatively low, this indicates that the auditors' internal interlaboratory performance is not solely determined by the internal auditor certification but there are other factors not addressed in this study, for example an internal auditor commitment to the profession. Certified internal auditor performance QIA in Bandung based on both the Internal Auditors Professional Standards from the start managing the internal audit function to monitor the follow up, not fully meet the performance standards based on Professional Standards of Internal Auditors. From the answers respondents give responses on a score ranging from two and three, this shows that if the profession should meet the standard five-point then the new respondents perform two or three points only, or an average of about 50% new.

Suppose that in answering questions 2 on the management of internal audit functions of the audit report, based on performance standards based on the SPAI are five points that must be met is evident from the results of the respondents answer an average of only just meet the two points only.

QIA certified internal auditor, if seen from the results of the realization of the audit program meets the standards or regulations related companies, a certified internal auditor is an employee QIA most SOEs, there are rules that must be met if the relevant state-owned company, among others, that internal auditors should be able to realize audit program by 75%. In its audit process is not optimal it can still be found in things that should not happen, sometimes from the interviews of internal auditors when chasing a target there is a documented findings. The calculation result of awareness of ethical relations (X2) with the performance of the internal auditor considers partially with the internal auditor certification (X1) remains the correlation coefficient of 0.602 was obtained and based on the criteria of closeness according to (Suharsimi, 2002) the relationship of ethical awareness (X2) with the performance of internal auditors including category closely enough.

Moral consciousness is part of the overall capacity of the individual to solve the problem of ethics (Trevino, 1986 in Muawanah, 2000). From the research that ethical awareness are intimately connected with the performance of internal auditors, this confirms the results of the relationship between the certified internal auditor with the performance of internal auditors to do a little weak, that certification is not the main factor that can improve the performance of internal auditors, but the need for ethical awareness that turned out more closely related in improving the performance of internal auditors.

From the responses of short cases provided respondents about justice, egoism, relativism and utilitarianism, a certified internal auditor QIA average answer to the third score. For the case of a certified internal auditor justice QIA respond in each case by responding quite rightly, as a certified internal auditor QIA is committed to the professional code of ethics after a plunge into the society should be fair as disclosed (Hartman, 2008;47) that justice is as one form of social responsibility.

Results of research on egoism, internal auditors, certified management QIA with tolerance, meaning that a certified internal auditor QIA is not only concerned with personal interests but also to consider the interests of others. Regarding the relativism that QIA certified internal auditor commented that the rules are quite influenced by the culture, it is in line with the concept that norms and values are relative to where ethical norms differ from one place to another place (Hartman, 2008;66).

5. CONCLUSIONS, LIMITATIONS AND SUGGESTIONS

5.1 Conclusions

The relationship between the certification of internal auditors and ethical awareness to the performance of internal auditors on internal auditors who certified QIA in Bandung, has a

positive relationship and through the calculation of multiple correlation with the value of 0.679 is a close relationship in the category. Thus, in line with the opinions that cognitive ability and style will produce a particular performance.

Partial relationship between the certification of internal auditors with the performance of internal auditors on internal auditors who certified QIA in Bandung, based on a correlation test shows the correlation coefficient of 0.286. The relationship with performance certified internal auditor internal auditor including category rather low. Further certification means that the internal auditor has not been a major factor that could bolster the performance of internal auditors.

Partial relationship between ethical awareness to the performance of internal auditors on internal auditors who certified QIA in Bandung, the correlation coefficient of 0.602. Ethical awareness of the relationship with internal auditors' performance closely enough categories. This further implies that the ethical awareness can help internal auditors in improving the performance of internal auditors. The ethical awareness of individuals plays an important role in final decisions that will manifest on the performance of internal auditors.

5.2. Limitation

Studies in this study only discusses the relationship alone, it is expected in subsequent studies could examine the effect of scale that occurred by adding the commitment of internal auditors. Also required a broader scope of the problem, if possible in the national scope, so that the wider population studied, and samples to be taken will also be greater in order to enlarge the confidence level of research and conclusions drawn.

5.3 Suggestions

1. To the QIA certified internal auditor in the city of Bandung, should be able to combine professional standards with company standards in the implementation process of internal audit, internal auditors relative to optimal performance.
2. To YPIA as the certification of internal auditors in Indonesia, became one of the basic evaluations for YPIA order to increase the participant's awareness for students to have a commitment to his profession.

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