

UNFOLDING THE INDEPENDENCE DILEMMA OF THE INTERNAL SUPERVISION UNIT AUDITORS: PHENOMENOLOGY STUDY

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ABSTRACT

This study aimed to comprehend and unfolding the reality of the independence dilemma faced by auditors of the Internal Control Unit at the Alauddin Makassar Islamic University. In achieveing the objective of the study, the reasercher conducted observation and interviews in collecting the data, while the exploration of the understanding and awareness of the informant is done in depth using epoche. Data were analyzed by qualitative method interpretively with phenomenology as a research design. The results of the study revealed that the reality experienced by the auditors of SPI UIN Alauddin Makassar showed an ethical gap. There was a "distance" between the expectations and reality of the auditor's self to the relationship with the chancellor, as well as the auditor's relationship with the auditee. This study also revealed the meaning of independence from the perspective of the auditor's spiritual awareness.

Keywords: dilemma, independence, internal supervision unit, phenomenology, spiritual

INTRODUCTION

The qualitatif study shows the result of independence of internal auditory issues at the university's research sites having less ability to rival the existence of studies of internal auditor independence conducted at the research site of the inspectorate office or the Office of the Financial and Development Supervisory Agency (BPKP). For most of research results are even late to be accessed. They use a non-positivistic approach that is elaborated in the

perspective of local cultural wisdom; as the example of Siri 'na Pacce culture (Azis and Mangoting, 2015); Ewuh Pakewuh's attitude pattern (Muhtar, 2008; Usman and Widagdo, 2016); and patterns of social interaction based on culture and philosophy (Kalana and Ngumar, 2012). The figure of the internal auditor at the university does not seem to have been so much explored by previous researchers. Therefore, this might be the different poin brought by this research tna the previous one, where the researchers tried to design a phenomenological study based

on spiritual awareness in unfolding the reality of the independence dilemma of the Internal Audit Unit (SPI) auditors in universities.

Soejipto (2014;293) states that university as a higher education has already had organizational entity that still experiencing the most complex problems. The problems that have arisen are various, ranging from government interference in the management of higher education (bureaucratization), educational fee that seems hard to be reached by the needs, the apprehensive quality of research and publications, to the problem of academic culture that has not been fully developed. As for what is considered the most crucial issue today is the investigation of Indonesian Corruption Watch (ICW) which reported from 2006 to August 2016, there were at least 37 cases of alleged corruption in universities that had been and were being processed by law enforcement agencies and internal supervisors (Irfan, 2016).

Covering all the matters above, it seems to be important to be more concern about the roles of internal supervision unit as the internal networking of the chancellor, regarding to the commitment of enforcement of aspects of internal control. Gansberghe (20015: 69) revealed

that the challenge of implementing effective internal control of higher education become something that requires commitment from the leadership of the organization. So here there needs to be an affirmation and strengthening the functions and roles of important organs in the body of higher education organizations in Indonesia. It has been regulated in Government Regulation Number 66 of 2010 concerning Management and Implementation of Education, article 58D states that supervision of non-academic fields is carried out by a work unit called the Internal Control Unit (more familiarly called: SPI).

Today's independence facts that is faced by the SPI shows that the is ununiques position of its independence supervision unit (Sarens and de Beelde, 2006:220). The uniqueness based on the role played. They are part of the organization, have the responsibility to assess and monitor decisions made by management, but on the other hand, are also responsible for advising management on the adequacy and effectiveness of internal controls. For SPI auditors themselves, this unique condition ultimately creates along debate because it

has the "potential" to put the SPI auditor's independence in a dilemma situation.

Given the existing audit framework, independence aims to try to eliminate bias by auditors so that they can achieve objectivity. Even though the SPI auditor, based on the position of the work in relation to the auditee, cannot escape the unconscious bias. Justified by Roussy (2013: 550) and Lesmana (2016: 7) that in reality in the field it is not the same as theory. Many problems faced by an SPI auditor have the potential to "weaken" its independence.

"Temptation" and the independence dilemma of internal auditors have various forms and motives, including gratification (Khairin, et. Al., 2015: 25); specifically on the issue of higher education SPI, this has been examined by Zuhdi (2012). The results revealed the role dilemma experienced by the SPI auditor, because at the same time also as a lecturer at the Faculty of Economics, Trunojoyo Madura University. For this reality, in my opinion it becomes a natural thing and does not become a serious problem that can threaten the independence of the SPI auditor, with a record of honesty, fairness, and sincerity still adhering to an SPI auditor and not manipulating reports

resulting from conflict interests or other things.

This background of the study brought the writer to the focus of this research, permanently in the aspect of how is the understanding of internal supervision unit auditors (SPI) in Islamic state university of Alauddin Makassar towards the indepenence potential dilemma faced in running the function of supervising and monitoring from spiritual perspectives. The puspose of the study was finding the indepenence dilemma issues faced by the SPI auditor in higher education as the effect of condition and the environment around their working area. This research bring all the expection of the writer that will give the benefits towards the assesement of internal audit in higher education in regardig to create best internal control in higher education (Good University Governance).

RESEARCH METHOD

Focusing this research to the dilemma of internal auditor (SPI) in higher education, the writer appllied interpretif paradigm mostly in qualitative, mainly in phenomenology design. Phenomenology is subjective experience

or phenomenological experience; or study about the awareness of someone perspectives (Moleong, 2006:14). The Interpretive Paradigm is derived from the Germanic Philosophical Interests which emphasize the role of language, interpretation and understanding. Knowledge, for this paradigm is not used to explain and predict, but to understand.

Exploration of the awareness and understanding of the auditors of SPI UIN Alauddin Makassar regarding the dilemma of independence experienced in depth using *Epoche*. *Epoche* is a process of postponing decisions, where the researcher postpones decisions related to the informant's personal bias in order to focus on understanding that is truly pure from the informant's experience. The research informant here is the Head of SPI UIN Alauddin Makassar.

As a part of higher education, the position of Head of SPI in person contains "uniqueness", besides being a civil servant (PNS) lecturer, the writer was also given an additional assignment by the chancellor in the work unit of SPI UIN Alauddin Makassar. This background and profile, it has the potential to create role conflicts in assessing aspects of non-academic fields of higher education. Audites that will be faced are fellow

lecturers and other employees who may have family relationships or even those with higher levels of office.

This research applied the analysis data technique based on the phenomenological study as what has been explained by Sanders (1982). There are four steps in phenomenological studies. First, describing phenomenon based on interview that has been recorded. The interview transcript will identify and describe the quality of experience and informant awareness.

Secondly, Identifying the theme that blow up from the description in the first step. Third, Developing the *noema* dan *noesis*. Lastly, this analysis of phenomenological data will be the essential abstraction and correlation of *noema* dan *noesis*. The abstraction process called as *eidetic reduction*.

RESULT AND ANALYSIS

Auditor's Ethical Gap Prologue: Hope and Reality

Internal Supervision Unit/Satuan Pengawasan Internal (SPI) includes new institution that has been in organizational structure of Islamic state University of Alauddin Makasar. Established in 2014, The operational aspects of the profession

are regulated through the Minister of Religion Regulation Number 25 of 2017 concerning the Internal Supervision Unit at the State Religious College. In an effort to realize an effective internal supervision function, It is obvious requires a broad impact commitment in line with the expectations of enforcement and implementation of good university governance. These expectations are realized through the involvement of various parties and components supported by formal legal instruments, such as: inspection rules and guidelines, standard procedures, codes of ethics, and other mechanisms.

Naim (2016:101) states the importance of ethic codes because it will be the requirement of such profession, made as the forcement, willingness, and believe in order to support the guarantees and the possibilty in achieveing the goals. Therefore, the supervision ethics in around higher education must perorming an active ethich, not only understanding the ethich but also the normatif. An active ethcis must be applied to built self-ethical. The reality of ethical oversight in the discussion of this study cites the term Naim (2016: 93), where ethics is displayed in the form of "ethical disparity".

Realization of Organizational Structure: Potential Independence Dilemma

The potential for a simple level independence dilemma is present on the structural side because the personnel of the SPI auditor UIN Alauddin Makassar is not an outsider but an "insider" part of the environment of UIN Alauddin Makassar. Officials of the SPI Head and SPI Secretary are permanent lecturers at the Faculty of Economics and Business who were given additional assignments as examiners at the SPI UIN Alauddin Makassar, while SPI members as the technical inspection team are non-PNS employees with an accounting background and alumni of Alauddin UIN itself. However, ethical behavior is an absolute necessity for SPI auditors.

On the other hand, the challenge on doing this effective internal control in higher education was the needs of real commitment by the head of organization (Gansbergher, 2005;69), therefore the presence of SPI is expected to be oriented towards fulfilling the additional value for the organization (Roussy, 2013: 551). Although in the result of Santosa and Suyunus reserach (2016: 19) revealed that in terms of APIP responsible directly to the highest leadership, conceptually it has

met the required principles. But ironically the leadership's dominance actually creates a tendency that APIP will be independent when in carrying out its duties it is not dealing with the realm of the "policy" of the leadership. This is where the potential ethical dilemma of the SPI auditor, might be faced later, has a higher status or position, family relationship, or because of pressure and threats from certain groups.

Leadership Ethical Passivity

Domination

The ideal condition of supervision is of course adapted to the professional framework that has been created, in this case the audit standard that functions as a minimum quality measure for Government Internal Supervision Apparatus in any institution, including the Internal Audit Unit (SPI) in universities. However, the objective reality shows disobedience (abuse), that the standards that have been made and generally accepted in the internal supervision system are not fully implemented and are not evaluated to provide ethical considerations in the future. There is an impression that these conditions are considered reasonable and without

potential to create ethical conflicts or dilemmas.

In the implementation of the inspection and supervision program, UIN Alauddin SPI should ideally conduct a Pre Audit (inspection before the activity is carried out) and Post Audit (inspection after the activity is carried out). However, in practice, the UIN Alauddin Makassar SPI is only Post Audit, whereas Pre Audit can not be implemented even though it has technical guidance guidelines.

According to the initial statement (*noema*); Ms. SS; the SPI audit guidelines are non-negotiable, besides the physical guidelines must also be clear how to implement them, it is like a compass that shows the direction of all SPI auditors in the State Islamic Religious College (PTKIN). The writer observed that there was pride and growing hope conveyed by Ms. SS to the physical presence of the guidelines. But here, the writer want to find out more about how and what the application of the guideline looks like, then continued the discussion by asking about the implementation of the guidelines, Ms. SS said;

"If then the audit guidelines is ineffective, or we are just the one who understand and knowing deep about this, something that i always deliver to SPI leader was doing somethig more active especially in socializing to all the leaders nonetheless to the SPI grou only. With the fact that it is only us doing the execution ... (together by bringing some

examples bringing the book and raise it above the it took onemore to the tables), "well dearly rector, there are some standard guidelines we have made, the chancellor carried out the guideline, there were SPI who guarded it, well, that was the mother's wish. Let this guideline be effective"

From the statement above, *noesis* (subjective reflection) on the implementation of audit standards should be an urgent matter to be immediately applied. Like two sides of a blade that cannot be separated, the problem is the same. Audit and supervision guidelines received little attention. According to Ms. SS, this was because there was no mature vertical coordination between "top level" leaders and the work unit leaders.

I purge the discussion as an epoche by asking, "Does the socialization of the SPI audit guidelines really have to wait from the center (Dirjen Diktis), why does SPI not initiate its own initiative on the urgency of the audit guidelines?"

The SS mother paused, looking like she was composing words and then replied:

There will be different if directly the Diktis socialize the guidelines, there will be different from the leadership acceptance. Try this if SPI says the most auditee and the leader says, (with a rather weak intonation) "the guidelines made are SPI, looking for the ultimate problem" ... Anyways the mother's intention is not only verbally presenting all the chancellors, then discuss the SPI audit guidelines, not the simplest way that make it possible to be with the director general's circular letter, according to my mother, it is enough to give pressure to carry out the audit guidelines.

Auditor's Ethical Dilemma: Potential Obedience Pressure

Believing values in a particular profession is a form of acceptance that makes a person pursue while maintaining a role in the name of the profession and his organization, for Jeffrey and Weatherholt (1996) referred as professional commitment. In the context of moral review, the role of maintaining a role is an authentic and risky individual responsibility, when connected with someone's courage the action chosen is against the flow for a value or principle. A person with his responsibilities is called a willingness to take a moral base (Sihotang, 2011 in Naim, 2016: 121).

Various problems involving the authority of the structure in the internal supervisory activities of higher education make the auditor in a dilemma position, must make choices between ethical or unethical. As revealed by the informant in the following statement. The absence of authority in the structure to determine the decision on an examination result indicates that the decision taken by the leader is the final decision even though it is actually not in accordance with what should have been done with the findings and records of the examination. The

following is the narrative of the SS as an Informant who is also the Head of SPI:

For me, the most important thing was we have already deliver the accusing report, now t is time to the leader to decide what to do the next to the report. Whether the recommendation will be agreed or not ... though the previous meeting was the rector and the audit seems donot agree with the word "Findings" where it is important to SPI to states the word "inseption record" only without using another term, but then it is obvious that SPI has checked based on letter of assignment given.

The informant's initial statement is the noema related to the SPI head's dilemma in this matter to the chancellor who has not firmly committed to follow up on the recommendations from the SPI examination on the object of examination of a work unit at an exposure meeting on the results of the examination. The *noesis* (subjective reflection) of the above conditions presents a "test of patience" for the SPI auditor in terms of submitting recommendations to the leadership, because definite decision making will be taken into account the level of risk if implemented or suspended, including potential conflicts of interest that will occur and the chancellor as the highest leader of the work unit.

The conditions above by Milgram (1974) are referred as obedience pressure given by individuals with high authority in the context of a hierarchical structure, namely a superior that can shape the

actions of subordinates through certain orders. Auditors in particular will obey orders or advice from their superiors not only to avoid punishment or achieve rewards but also to maintain their career continuity (Nasution, 2013). The pressure obtained by the auditor is not direct but in the form of the rector's reluctance to sign the audit report and the need to correct the writing of several audit terms contained in the LHP. This explicitly implies that the chancellor does not approve the audit results for certain reasons so that the audit results have not been intact as a report on the results of the audit.

Dilemma of the roles: Fight for the Negative Stigma of Auditee

To be more concern in the understanding of the experience of SPI auditor in the accordance of taking some ethical decision making, the writer began the discussion by asking, "how do SPI auditors respond to auditee pressures and ethical dilemma conditions that can at any time approach the audit assignment, for example, has there been a temptation of giving something to the auditor?"

The very first question (neoma) of Mrs SS states that being and auditor is indeed not easy and acting ethically as an auditor is much more difficult.

First, you have to know that we are here as SPI auditors, we are not asking, but we are given a mandate. There is a shortage of learning, participating in training or training. Now the hard one faces temptation as a human being from other humans. Of course there are many and we have often been given the title 'scapegoat' if there are external findings. But we are here committed to rejecting all efforts if there are gifts or kinds of things.

He seems admitted that the auditor is able to be tempted with materials or even non material. On the other hand, something interest has come out that SPI auditor has rarely been called as “Space Goat” over the mistakes that has been done by the unit. Moreover, if the unit activities was in relation with the findings of auditor of the Supreme Audit Agency (BPK). Ms. SS added:

That's our culture here, those who make our mistakes become 'white goats' (while smiling jokingly), when we checked they didn't want to hear recommendations. Now it came to BPK's findings, only when SPI was blamed.

Subjective reflection (*noesis*) implies that if there is an error in an examination, a work unit reasons that it is permissible according to the SPI even though this is not necessarily the case. Indeed, by acting as a consultant and catalyst for the auditee, the auditor's responsibilities become even greater. The auditor is no longer just finding fault but also fostering work units and in general the university's academics in carrying out operational activities, for example by

providing solutions, recommendations, helping to identify risks and other controls.

Sawyer (2003:27), there are some considerations for internal auditors to have good relations with client (auditee), that are knowing feedback and seeing from management aspects. That is not only facing the auditee perspectives that is considering negative but as far as SPI valued as the one who have done the supervision task well by the auditee, just like what has been said by Ms. SS :

We are considered not working optimally, considered unable to provide a flexible solution, well here the problem is. They want to just hear what they want to hear, not what we say.

Various negative stigmas against SPI pose a dilemma for auditors, I purge the discussion as an *epoche* by asking, "So to what extent does this affect the performance of the SPI auditor?"

it is somehow poor seeing that actually we are considered not to give maximum results, this can undermine enthusiasm. Even though the SPI has a large role, it is even better than the external audit. Why is that? If it's internal whenever he can enter, until details. If they are external they only take samples, don't know the details

Based on the statements above, there is one understanding that ethical dilemma experienced by SPI auditors is caused they are considered not able to provide maximum results in carrying out

supervision. In fact, informants as SPI auditors felt that they had tried their best to carry out their duties. On the other hand, if implemented improperly, it will conflict with obligations and further aggravate the negative stigma that is already attached.

Problem solving: Understanding Independence from Spiritual Awareness Point of view.

When internal auditors are faced with the reality of ethical inequality or often appear in supervision, it is called as the condition of "independence dilemma" and "ethical dilemma", as what previously revealed, which raises a conflict between choosing to carry out according to responsibility or ignoring it to fulfill personal interests, then in this situation requires the presence of awareness to guide each person to make a decision (Naim, 2016: 168). Spirituality is the highest human needs. By increasing spirituality, spiritual values will be built in the form of faith, longing, love, and compassion that encourage a person to always do virtues in his life, which means that with spiritual awareness, humans realize that there are vertical and horizontal relations to both human beings and to God (Wigglesworth, 2002) in

Gupta (2012). Spirituality in the world of work leads a person to behave ethically (Budisusetyo, 2013: 509).

The discussion has brought the understanding of, auditor independence in terms of spiritual awareness is interpreted as well as formed from two prototypes that should be owned, as the basic values that form the auditor's principles, namely the nature of sincerity (IKHLAS) and fairness (ADIL). The importance of behaving in accordance with religious values will direct the auditor to goodness in the world and the hereafter. People was aware that the inhumanity and injustice he had done when carrying out his duties not only violated the commands of Allah SWT, but he would also betray his mandate as an auditor who had the principle of independence.

Work logical context delivered that the quality of work of an accountant (including internal auditors) lies in the specificity in carrying out his duties and the quality of specialization is determined by the work of truth, justice and honesty in the frame of sovereignty. As financial statements prepared by accountants, recommendation narratives contained in the Audit Report (LHP) as the work of an internal auditor must be perceived as a result of the integration of intellectual and

spiritual qualities (Alimuddin and Ruslan, 2016: 176).

"Ikhlas" Prototype of Auditing: Designing Auditor Independence

The results of the study revealed that spiritual awareness of the auditor's sincere nature was reflected in the informant's statement as follows. First, the auditor will assume the highest leadership is Lord, along with the statement of Ms. SS:

On paper our accountability and reporting is indeed to the chancellor ... but above all there are still [higher leaders] namely Allah Swt. To Him, we must account for the office mandate.

The objective reality of the SS (*noema*) shows an awareness that the responsibility factually and professionally is to the chancellor, but of course as a person who is given a "trust" in this world, his responsibility is absolute only to Allah SWT. From the statement above, *noesis* (subjective reflection) on the expression "higher leader" represents his belief in the existence of Omnipotence that to Him is the primary responsibility of a person who is given trust, whatever profession he carries in this world. This is in line with the statement of Sarraf and Nikouei (2014: 458) that Islamic ethical accountants will be aware of the actions they carry out in addition to being

accountable and must also be accounted for in hereafter.

The awareness expressed by the informant above was actually focused on the process of self-approach to the owner of power, namely Allah SWT. His work motivation as an auditor is carried out according to his rules. Material and position are not the ultimate goal but their service in work carried out with sincerity to be a dream. The stages of inspection work until the completion of the audit report are seen as a means of worship, creating harmonious coordination with the leadership (horizontal relations) and as a service (worship) to God (vertical relations).

Second, spiritual awareness of the auditor's sincere nature is reflected in the statement of the informant who considered the inspection and supervision activities identical to working sincerely. Following is the narrative of the Ms. SS:

If SPI has started, the inspection work must be completed, do not have to expect there are new work fees like we might see in other units. Well we are here, sometimes we have to work sincerely. Since UIN brings the slogan of sincerely charitable.

From the statement above, *noesis* (subjective reflection) on the expression "sincere work" will build the soul of the auditor to be independent, not shackled with hope of praise, and not thirsty for

reward. In the context of work, this is in line with what is contained in the meaning of the Ministry of Religion's symbol of sincere and charity (Taufik, 2008).

From the informant's statement, it can be seen that the sincerity of the auditor is manifested in the routine activities he undertakes, namely the task of examining, supervising, and giving consultations without taking into account material consequences or honorarium given before doing a job. The word 'Usual' is found in the aspects of student administration services, an employee who is asked by a student to take care of student administration, such as the letter of the exam. By rule the employee realizes that helping the student's affairs is an obligation because it has become his main task. But sometimes reality says something else, usually the employee will make a decision to delay, slow down, and even complicate matters with various reasons for the busy work. Different things experienced by the second student, with the same needs as the first student, the employee was more motivated to "move" because the second student had additional material consequences (termed: money pulses) in order to settle his administrative affairs.

The employee's behavior above is an illustration of two different behaviors in interpreting the form of sincere motivation at work. If the employee carries out his duties without being influenced by the presence or absence, or the size of the additional awards from the student, then he has applied the motivation to work based on sincerity. Thus he does not worry about what he does, because everything has been arranged by the Supreme Giver of Sustenance. On the contrary, for the student, because of the satisfaction of the employee's performance, without being asked, he would feel the need to share his gratitude with the employee in the form of appreciation other than material, such as food, souvenirs or other forms if the exam administration was completed. So the form of service in work is not an agreement on the presence or absence of material motivation but is based on sincerity.

Thus a mutually satisfying service will be created between the two parties. An SPI auditor as a function of the examiner and consultancy service provider every time he starts work will feel excited because there is no hope for the lure of honorarium which will be paid by the institution. For audites, there will

be a sense of satisfaction because it has been served wisely and professionally by the auditor. This will present a sense of respect and respect for the auditor. For auditors the respect of the auditee is more than adequate and priceless. According to the SS, there was a sense of satisfaction. This is expressed through the following statement.

Performance audits differ from financial audits, this performance audit is more relevant to the auditee because it involves their "kitchen needs", because its checks are based on individuals, this concerns remuneration income. If they are satisfied with the way we check and are satisfied with the final results, that is enough for me

To explore the meaning of independence in the dimension of spiritual consciousness, the writer purge the discussion as an *epoche* by asking, "If it is connected with the principle of independence and sincerity, how should the daily practice of a divinity-conscious auditor?", Ms. SS paused then gave an opinion.

In Simplyway, it must be reflected in the right behavior. Religion has taught Islam not to cheat, to be honest, to work lawfully. This means that independence must treat all people fairly ... auditors apply the same rules to every auditee ... and sincerely help, we are actually helping this institution.

According to above's opinion, the meaning of the principle of independence is reflected in the behavior that must be applied by the auditor in carrying out

tasks, namely honesty , fair and prioritizing legal work , lastly it is perfected with sincerity before and after carrying out activities supervision and inspection.

"Adil" Prototype: Fair in Appearance

In connection with the figure of the auditor who is in the circle of standards, still as a human who has a sense and intention. The decision to submit to standards is actually an option. The choice is to follow the standard rules or not obey the standard rules (Lutfillah, et. Al, 2016: 37). The college environment itself is filled by people with diverse characters and traits. Understanding the tasks, functions, roles, and authority of SPI is not as easy as turning the palm of the hand. My observations saw the reality: the room that was still hitching in another unit, a sense of respect and minimal appreciation by the auditee during field work for example. This reality was expressed by Ms. SS:

Well, dear brother, the beginning of the 2014 SPI was formed, you have joined us in the status of a new unit, we visit our faculty / unit "not considered". Until now, there are still one or two units that do not really understand the SPI assignment ... So let alone socialization about independence, the term SPI was really heard at that time, including the leadership, SPI still needs to be socialized ... The point is we really still looking for shapes

As described in many literatures, the theory and definition of internal audit has developed according to the needs of the profession. To be sure the definition of internal audit is formed from the words "independent" and "objective". Both are interpreted as fair, neutral, impartial, and free from influence (Arens and Loebbecke, 1991). The discussion on auditor independence then developed in two forms, namely independence in appearance and independence in attitude or thought (independent in fact).

According to Gunawan (2003: 41) internal auditors can only implement independence in their operational activities; that is only independence in attitude / thought. This opinion is supported by Lesmana (2016: 3) who argues that APIP organizationally certainly does not have independence in appearance. In line with them, Roufique (2010: 1) mentions the affixing of the word "internal" has smelled not independent. Opinion and reality illustrate the situation that achieving the level of independence in appearance becomes something that is difficult and even impossible to be implemented by internal auditors in every monitoring and examination activity. The question now is whether the term "fair" as another

meaning of the term "independence" has finished it is impossible to do justice by the SPI auditor?

The following is the statement of Ms. SS.

"Wow ... if it's fair, it's hard, like the deck to be studied, it must be an expert (with a smile). I understand that SPI auditors must be fair, we don't use double standards. Do not for the same object of examination, we treat the faculties / units different standards of our work ... For example the A we use meticulous and serious standards, should the B also be the same ... not just serious, for example, must also be examined properly the report was examined. I think it's fair there"

Objective reality The SS (*noema*) shows an awareness that being fair is something that must be done, implemented by applying the same standard of work to the auditee. From the statement above, *noesis* (subjective reflection) on the expression "do not use double standards" will build the soul of the auditor toward justice, partiality to the truth, and compliance with the rules of the game that have been set, in this case the applicable SOP examination. From that expression, actually the fair and unfair measure can be seen by naked eye and felt by the SPI auditor in his activities. In the context of the verses of justice, the informant's statement has been in line with the content of the text in the opening paragraph of this discussion, that "Adil is closer to piety".

To explore the meaning of independence in the dimension of spiritual awareness, I purge the discussion as an *epoche* form by asking, "If it is connected with the principle of independence and the nature of justice, how should the daily practice of a godly auditor?"

The SS then gave an opinion.

The existence of an organization is because trust. Same with SPI so far it still exists and becomes a unit that is quite famous because it can be due to our firmness in placing roles ... SPI auditors do not want to be enemies of the auditee, instead we try to display fairness in carrying out inspection rules, we are fair to superiors, to lecturers, all of them ... campus people are critical people so the point is we don't want the SPI auditor's perception or view to be 'sharp downward blunt upwards'. Independence is not so understanding. We can be fair in appearance (It seems delivered in a firm tone)

It can be simply understood that the meaning of the principle of independence is reflected in the behavior that must be applied by auditors in carrying out their duties, namely the nature of justice. So actually in other words, internal auditors can be fair in nature / thinking as well as fair in appearance.

CONCLUSION

There is a "distance" between hope and reality. The results of my research

observations and dialogic processes to informants gave the impression and appearance that harmonious coordination had not been established between the auditor (SPI chairman) and the chancellor as the supervisor of the SPI unit. The same thing is the relationship between the SPI auditor and the auditee (activity implementing unit). After I deepened the process of discussion with *epoche*, finally some points of research conclusions can be revealed as follows.

First, naturally and from the theoretical explanation of the experts it is possible to present an independence dilemma for the SPI auditors. This is because they are "insiders". But for informants, this potential is acknowledged to be not a problem, they show willingness or conscious ability to obey the provisions. On the other hand, instead of "welcoming scoop, the word answered", they understand the reality of the conditions that are not fully ideal and still require adaptation to the conditions that occur.

According to the informant, the chancellor as the direct superior for the Head of the SPI has not given the impression that there will be a strong understanding of the operational aspects of the SPI and regulations that underlie

the basic tasks and functions of internal supervision. This is revealed from the objective reality conditions that show disobedience (abuse), that there are already inspection standards / guidelines made, but standards that have been made and generally accepted in the internal supervision system are not fully implemented and are not evaluated to provide ethical considerations in the future. There is an impression that these conditions are considered reasonable and without potential to create ethical conflicts or dilemmas.

In addition, this study reveals that, auditors experience obedience pressure. The pressure obtained is indeed not direct but in the form of the rector's reluctance to sign the SPI examination report and still need to correct the writing of several audit terms contained in the research report. For example the term "examination record" is seen as more appropriate than the use of the term "finding".

Second, the relationship between the auditor and the auditee in this case the executor of the activity, namely the employee or lecturer. The results of the study revealed that there was a distance between hope and reality. The expectation of the auditee is that the auditor has been

perceived as a party that is considered to be able to provide maximum results in carrying out supervision. In fact, with the findings of the external auditor (BPK) on the auditee activities in the work unit, the SPI function has not been maximized. The reality of this gap, for the auditee, inevitably considers SPI as a "scapegoat" for the problems that occur. The auditee's perceptions that are already inherent undermine the spirit of the auditor and become a dilemma that must be faced.

This study emphasizes a dialogical process that raises spiritual awareness in the informant on the meaning and meaning of independence. As stated by Goleman (2001) that the essence of self-awareness is knowing what is felt in a situation and using it as a guide to decision making and the creation of added value for self, organization, and its relationship with stakeholders. The "added value" by Alimuddin and Ruslan (2016: 148), is called a value that has a positive impact, a value that exceeds the meaning of material values that relies on the purpose of goodness, is inherent, and arises through self-awareness.

Ms. SS as an informant, said the meaning of independence in the viewpoint of spiritual consciousness, where it was formed from two prototypes

of the nature that should be owned, as the basic values that form the auditor's principle, namely the nature of sincerity and fairness. The importance of behaving in accordance with religious values will direct the auditor to goodness in the world and the hereafter. He was aware that the inhumanity and injustice he had done when carrying out his duties not only violated the commands of Allah SWT, but he would also betray his mandate as an auditor who had the principle of independence.

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