

RISK MANAGEMENT IMPLEMENTATION MODEL IN MODERATING RISK RELATIONSHIP BASED ON INTERNAL AUDIT

Muammar Khaddafi¹, Mohd Heikal², Falahuddin³

^{1,2,3}Faculty of economic and Business Universitas Malikussaleh

E-mail: khaddafi@unimal.ac.id

Abstract

This study aims to examine and analyze the influence of the Internal Audit Position on the Success of Risk Based Internal Audit, the influence of Top Management Commitment on the Success of Risk Based Internal Audit, the effect of Training on the Success of Risk Based Internal Audit, the Effect of Policy Framework on the Success of Risk Based Internal Audit, the Influence of the Communication Process. on the success of Risk Based Internal Audit, the Role of Risk Management Implementation in moderating the relationship between the Influence of Internal Audit Position, Top Management Commitment, Training, Policy Framework, and Communication on the Success of Risk Based Internal Audit. This research makes all inspectors who have a Functional Auditor Position Certificate at the district / city inspectorates in Aceh province as a population and sample. The results of this study indicate that the variables of internal audit position, top management commitment and application of risk management have no effect on the success of risk based internal audit. Meanwhile, training and policy framework variables have a positive and significant effect on the success of risk based internal audit. Communication variables were found to have no effect on the success of risk based internal audit. The moderating role of the risk management application variable is able to moderate the top management commitment, training and policy framework variables on the success of risk based internal audit. Meanwhile, the application of risk management does not moderate the influence variables of the internal audit position and communication variables on the success of risk based internal audit

Keywords : Risk Management, Commitment, Policy Framework and Risk Based Internal Audit

INTRODUCTION

The application of accounting standards in government institutions in several regions has met these standards so as to gain the WTP opinion. These standards require BPK-RI to plan and carry out audits. In order for BPK-RI to obtain adequate assurance, the financial statements are free from material misstatement. An examination includes assessing on a test basis, evidence supporting the amounts, and disclosures in the financial statements.

In accordance with Law No. 1 of 2004 concerning the State Treasury, Article 58 states "In order to improve performance, transparency and accountability in the management of State finances, one of the units that conducts audits / checks and is responsible for government internal supervision and implementation of local government is the Government Internal Supervisory Apparatus (APIP). "And in accordance with Article 24 paragraph 1 PP No. 79 of 2005 concerning Guidelines for the Guidance and Supervision of Regional Government Administration clearly states that the function and authority of APIP is to supervise government affairs in the regions. So the findings and opinions of the BPK indicate that the function of the District / City Inspectorate APIP is still not effective in carrying out its supervisory function.

Several studies have found that the use of risk management is positively and significantly related to banking financial performance [(Olayinka, Emoarehi, Jonah, & Ame, 2017); (Chipa & Wamiori, 2017); (Attar, 2014); Hestiecia, (2013)]. Good risk management is the identification and treatment of risks that lead to standardization of risk treatment in an organization (Nichita & Vulpoi, 2016), as well as recommending that entities share entity risks with other entities (Chipa & Wamiori, 2017). The important relevance of risk management to financial statements is disclosed by Gao & Hsu (2016) which states that there is a positive relationship between adoption of Enterprise Risk

Management and accounting quality”. In other words, it can be concluded that ERM correlates with an increase in the quality of financial reports.

RESEARCH METHODS

The research design is a plan of scientific study or research in order to answer research questions or identify problems (Sekaran, 2010). This research is a causality research. Causality research is a study that examines the influence of Internal Audit Position, Top Management Commitment, Training, Policy Framework and Communication Processes on Risk Based Internal Audit by using the Application of Risk Management as an intervening.

Sekaran (2010) states that to overcome this, two types of testing are needed, namely a test of validity and a test of reliability which is used to test the seriousness of the respondent's answer. In this study, the analytical method used to test the research hypothesis is SEM analysis of Partial Least Squares (PLS) with Warp PLS which is an indeterminacy factor in a powerful analysis method because it does not assume that the data must be measured with a certain scale, the number of samples is small or large. Warp Partial Least Squares (PLS) can also be used to confirm theory (Mahfud & Ratmono, 2013). The path diagram is a visualization of the research conceptual framework so that it is easier to understand and learn. The formation of a path diagram must pay attention to the construct of exogenous or endogenous variables with the manifest variables of each of these latent variables.

The Moderated Structural Equation Modeling equation can be seen in the following equation:

Direct Equation (Testing H1-H6):

$$KRBIA = \beta_1KIA + \beta_2KMP + \beta_3P + \beta_4KK + \beta_5K + \beta_6PMR + e$$

Moderation Equation (Testing H7-H11):

$$KRBIA = \beta_1KIA + \beta_2KMP + \beta_3P + \beta_4KK + \beta_5K + \beta_6PMR + \beta_7PMR * KIA + \beta_8PMR * KMP + \beta_9PMR * P + \beta_{10}PMR * KK + \beta_{11}PMR * K + e$$

Information:

β_1 - β_{11} : Regression Coefficient

KRBIA: Success Risk

KIA: Position of Internal Audit

KMP: Top Management Commitment

P: Training

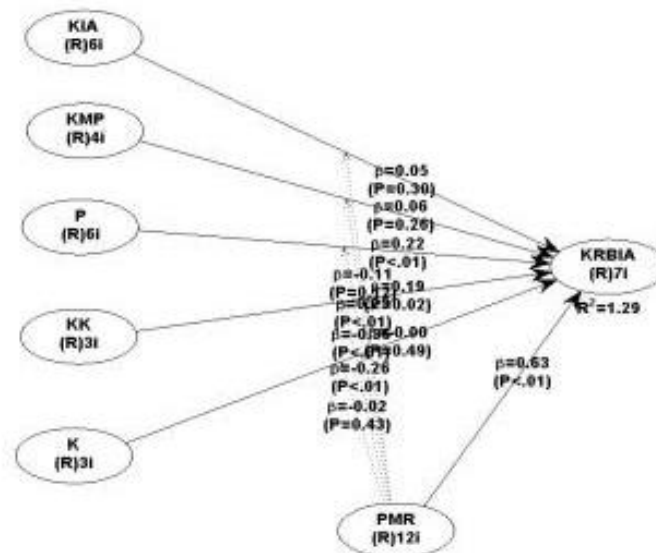
KK: Policy Framework

K: Communication

PMR: Implementation of Risk Management

E: Error Term

DISCUSSION



Based on Equation 4.1, it appears that KIA has a coefficient value of 0.115. This value indicates that when the position of internal audit increases by 1%, the success of risk based internal audit increases by 11.5%. However, this value is not classified as statistically significant (p-value > 0.10). In other words, the research data does not support the hypothesis, so H1 is rejected, which means that the position of internal audit has no significant effect on the success of risk based internal audit.

Furthermore, KMP has a positive coefficient of 0.007. This value indicates that when top management commitment increases by 1%, the success of risk based internal audit will increase by 0.7%. However, the coefficient value is not statistically significant (p-value > 0.10). In other words, top management commitment does not have a significant effect on the success of risk based internal audit, so that H2 in this study is rejected.

The training variable (P) has a coefficient value of 0.163. This shows that when training increases by 1%, the success of risk based internal audit will increase by 16.3%. The coefficient value is also classified as statistically significant at the 5% level (p-value < 0.05). Therefore, this research data supports H3, so H3 is accepted, meaning that training has a positive and significant effect on the success of risk based internal audit.

Furthermore, KK has a coefficient value of 0.191. This value indicates that if the policy framework increases by 1%, the success of risk based internal audit will increase by 19.1%. This value is also classified as statistically significant at the 5% level (p-value < 0.05). Therefore, H4 in this study is accepted, which means that the policy framework has a positive and significant effect on the success of risk based internal audit.

The communication (K) has a negative coefficient of -0.028. This value indicates that if communication increases by 1%, the success of risk based internal audit will decrease by 2.8%. However, this value is not classified as statistically significant (p-value > 0.10). In other words, H5 in this study is rejected, meaning that communication does not have a significant effect on the success of risk based internal audit.

Furthermore, PMR has a coefficient value of 0.725. This value indicates that when the application of risk management increases by 1%, the success of risk based internal audit will increase by 72.5%. This value is also classified as statistically significant at the 1% level (p-value < 0.01). In

other words, H6 in this study is accepted, meaning that the implementation of risk management has a positive and significant effect on the success of risk based internal audit.

Furthermore, to see the role of PMR as a moderation in the determinants of the success of risk based internal audit, it can be seen in Equation 4.2 on the parameters for variables that interact with PMR. In Equation 4.2, the PMR * KIA coefficient value is -0.108. This value means that when the PMR increases by 1%, the KIA effect on KRBIA will be 10.8%. However, this value is not classified as statistically significant (p-value .0.10), so that H7 in this study is rejected, meaning that the effect of risk management is not able to moderate the effect of internal audit position on the success of risk based internal audit. Based on the criteria for moderating variables according to Sharma et al., (1981), the application of risk management in this relationship path is categorized as a variable predictor, meaning that it has a significant direct effect but does not have a significant effect as a moderator.

The value of the PMR * KMP coefficient is 0.226. This value indicates that when the application of risk management increases by 1%, the effect of top management commitment on the success of risk based internal audit will increase by 22.6%. This value is also classified as significant at the 1% level (p-value <0.01), so that H8 in this study is accepted, meaning that the application of risk management is able to strengthen the influence of top management commitment to risk based internal audit. Reflecting on the moderating variable criteria proposed by Sharma et al. (1981), then the application of risk management in this relationship flow is included in the Quacy Moderator criterion, because it has a significant effect either as a predictor or moderator. Equation 4.2 also shows that KMP directly has a positive effect on KRBIA. This shows that commitment Top management will have a positive influence on the success of risk based internal audit for all values of risk management implementation.

Furthermore, the value of the PMR * P coefficient is -0.356. This value indicates that when the application of risk management increases by 1%, the effect of training on the success of risk based internal audit will weaken by 35.6%. This value is also classified as statistically significant at the 1% level, so that H9 is accepted, which means that the application of risk management is able to weaken the effect of training on the success of risk based internal audit. Training will have a negative effect on the success of risk based internal audit when the level of risk management application is above 0.615 (61.5%) and will have a positive effect when the level of risk management application is below 0.615 (61.5%). The value of 0.615 (61.5%) is obtained from the fragment of the KRBIA = (0.219 - 0.356PMR) * P with the condition (0.219 - 0.356PMR) = 0, then the calculation result is PMR = -0.219 / - 0.356 = 0.615 (61.5%).

Furthermore, the value of the PMR * KK coefficient is -0.261. This value indicates that when the application of risk management increases by 1%, the effect of the policy framework on the success of risk based internal audit will weaken by 26.1%. In addition, this value is also classified as statistically significant at the 1% level (p-value <0.01). In other words, the application of risk management weakens the influence of the policy framework on the success of risk based internal audit, so that H10 is accepted. In the flow of this relationship, the variable of risk management implementation is included in the Quacy Moderator criterion, which has a significant influence both predictors and moderators (Sharma et al., 1981). The policy framework will have a negative effect when the value of risk management is above 0.743 (74.3%) and will have a positive effect when the value of risk management implementation is below 0.743 (74.3%). The value of 0.743 (74.3%) is obtained from a piece of the equation KRBIA = ... (0.194KK - 0.261PMR) * KK with the provisions of 0.194KK - 0.261PMR = 0, resulting in a calculation of PMR = -0.194 / -0.261 = 0.743 (74.3%).

Furthermore, the value of the PMR * K coefficient is - 0.016. This value indicates that when the application of risk management increases by 1%, the effect of communication on the successful application of risk based internal audit will weaken by 1.6%. However, the coefficient value is not statistically significant (p-value> 0.10), so it can be concluded that the application of risk management is not able to moderate the effect of communication on the success of risk based internal

audit, so H11 is rejected. In the flow of this relationship, the application of risk management is included in the predictor variable criteria, which only has a significant effect at the time as a predictor, but is not able to have a significant effect as a moderator variable.

CONCLUSION

Based on the results of the SEM-PLS analysis with WarpPLS that has been carried out, the conclusions of this study are as follows:

1. The position of the internal audit does not have a significant effect on the success of the Risk Based Internal Audit.
2. Top Management Commitment has no significant effect on the success of Risk Based Internal Audit.
3. Training has a positive and significant effect on the success of Risk Based Internal Audit.
4. The policy framework has a positive and significant effect on the success of Risk Based Internal Audit.
5. Communication has no significant effect on the success of Risk Based Internal Audit.
6. The implementation of risk management has a positive and significant effect on the success of Risk Based Internal Audit.
7. The application of risk management is unable to moderate the effect of internal audit position on the success of Risk Based Internal Audit.
8. The application of risk management moderates the effect of top management commitment on the success of Risk Based Internal Audit.
9. The application of risk management moderates the effect of training on the success of Risk Based Internal Audit.
10. The application of risk management moderates the effect of the policy framework on the success of Risk Based Internal Audit.
11. The application of risk management is unable to moderate the effect of communication on the success of Risk Based Internal Audit.

SUGGESTIONS

The suggestions that researchers can give to stakeholders are as follows:

1. The lowest average score for the internal audit position indicator is indicator 4, so it is advisable for stakeholders at the District / City Inspectorate in Aceh Province to have a freer and more professional mental attitude in carrying out the examination.
2. The lowest average score for the indicator for top management commitment is indicator 4, so it is advisable for regional heads in Aceh to conduct more frequent evaluation activities on the policies they have established.
3. The lowest average score for the training indicator is indicator 3, so it is recommended that stakeholders at the District / City Inspectorate in Aceh Province provide training materials related to risk management.
4. The lowest average score for the policy framework indicator is indicator 3, so it is advisable for stakeholders at the Inspectorate at the District / City in Aceh Province to continue implementing the supporting factors that can realize the implementation of risk management.
5. The lowest average score for the communication indicator is at indicator 3, so it is recommended that stakeholders at the District / City Inspectorate in Aceh Province continue to evaluate the communication system between the parties involved in the inspection.
6. The lowest average value for the risk management implementation indicator is at the 6th indicator, so it is recommended that stakeholders at the District / City Inspectorate in Aceh Province continue to monitor the work unit (ODP) in the risk management implementation process.

7. The lowest average score for the success indicator of Based Risk Internal Audit is indicator 6, so it is recommended that stakeholders at the District / City Inspectorate in Aceh Province analyze and predict any risks that occur from activities.
8. The variable that most influences the success of Based Risk Internal Audit is the application of risk management, so it is recommended that stakeholders at the District / City Inspectorate in Aceh Province continue to apply risk management in conducting audits, because it has a good impact on the success of Internal Based Risk. Audit.
9. It is recommended that the next researchers analyze other factors that influence the success of the Based Risk Internal Audit, with different objects, locations and analysis techniques for the sake of developments in the field of Public Accounting.

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