

GOOD RELATIONSHIPS BETWEEN COLLEAGUES AND INTERNAL CONTROL ON THE PROFESSIONALISM OF INTERNAL AUDIT WORK

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GOOD RELATIONSHIPS BETWEEN COLLEAGUES AND INTERNAL CONTROL ON THE PROFESSIONALISM OF INTERNAL AUDIT WORK

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Abstract

The world of work is a world full of competition. In such a situation, employee needs to establish relationships with colleagues with competition that is sometimes very tight and makes employees very individualistic. Internal control systems are policies and procedures designed to provide adequate assurance to management that the organization is achieving its goals and objectives. One way to improve the structure of internal control is by having an internal auditor. Internal auditors will assess whether all policies set by the company are implemented properly and correctly. The purpose of this study is to determine the effect of a good relationship between coworkers and internal control partially on the professionalism of internal audit work at PT. BPR Dharma Indra Lumajang. This type of research is quantitative. The population in this study is the same as the number of samples studied, as many as 30 respondents. Data analysis methods used are multiple linear regression analysis, classic assumption test (normality test, multicollinearity test, heteroskedasticity test and autocorrelation test. Hypothesis testing is t test, as well as correlation coefficient, and coefficient of determination. The results showed that significantly good relationship between coworkers do not affect the professionalism of internal audit work.

Keywords: Good Relationship Between Colleagues, Internal Control, Professionalism of Internal Audit Work**INTRODUCTION**

The world of work is a world full of competition. The actors in the world of work are active and are competing to work well, to get compensation in the form of incentives and a higher position, while for the company every employee who works well means an increase in the company's productivity and income. One of them is in the banking sector. In such a situation, then two contradictory things emerge in the world of work, namely regarding the need for employees to establish relationships with colleagues with sometimes very tight competition and making employees very individualistic (Yohanes, 2010). both at work then became a matter of debate. Internal control is a procedure made by the company and must be obeyed by the workers in it.

Kwang (2006) states that the existence of internal control in a company becomes one of the management tools in increasing the effectiveness of the company and employees who provide analysis, recommendations, guidance and information review. Good relations between colleagues and work professionalism greatly affect the quality of work. Organ (2010) good communication relationships with fellow colleagues will help someone to work well. In Hasibuan (2012) human relations is a harmonious relationship, created by awareness and willingness to fuse individual desires for the sake of integrating common interests. Previous research related to friendship or good relations between coworkers was conducted by Yohanes (2010) entitled The Relationship between Friendship at Work and Work Motivation.

Researchers are interested in conducting research on good relations between co-workers due to a tendency that involves good relations between co-workers with an inconsistent level of audit work professionalism. This research is expected to increase the professionalism of PT. BPR Dharma Indra Lumajang. From the results of the observations made, it was found that the level of professionalism of internal audit work was not optimal. The purpose of this study was to determine

the effect of good relations between colleagues and internal control on the professionalism of PT. BPR Dharma Indra Lumajang.

METHOD

This type of research is quantitative research by looking for a causal relationship. The research method is basically a scientific way to obtain data with specific purposes and uses (Sugiyono, 2012). The object of research is the independent variable (X) which consists of variables of good relations between colleagues and internal control on the dependent variable, namely the professionalism of internal audit work (Y) In this study the population is all employees of PT. BPR Dharma Indra Lumajang, totaling 70 people, with a sample of 30 people.

The sampling technique chosen is saturated sampling (census), which is a sampling method when all members of the population are sampled. This is often done when the population is small, less than 30 people (Supriyanto and Machfudz, 2010: 188). Collecting data using the method of observation and filling out a questionnaire with a Likert scale. Data analysis in this study used multiple linear regression analysis with several tests, including the instrument test, namely the validity test with a limit of r 0.3 and a reliability test with a limit of Cronbach Alpha 0.70 (Nugroho, 2011: 133). The classic assumption test is the normality test using the Probability Plot with the criteria that the residual point must be located close to the diagonal line. In the multicollinearity test, it is measured by fulfilling the criteria for a VIF value of not more than 10 and a tolerance value of more than 0.1. The heteroscedasticity test uses the Scatter Plot with the criteria for the location of the residuals that do not have a certain pattern such as groups or the residuals must be spread out (Umar, 2011: 179). To test the hypothesis using the t test by calculating the coefficient of determination using R Square (Widarjono, 2015: 269).

RESULTS AND DISCUSSION

The research shows that male gender is 8 respondents (26.7%), while female gender is 22 respondents (73.3%). So it can be concluded that the female gender is more dominant in PT. BPR Dharma Indra. The description of respondents in the age range shows that there are no respondents who are less than 16 years old, 16-25 years old (53.3%), 10 people aged 26 - 35 (33.3%), aged 36 - 45 as many as 2 people (6.7%), aged over 45 as many as 2 people (6.7%). So it can be concluded that the ages of 16-25 dominate in working at PT. BPR Dharma Indra. Based on education, it can be seen that the last education level of S1 is the most respondents with a total of 15 people (50%), SMA / SMK as many as 13 people (43.3%) and a small proportion of the education of the respondents is D3 with a total of 2 people (6.7%).

The correlation coefficient of all statement items consisting of 3 (three) statement items for the good relationship variable between colleagues, 4 (four) statement items for the internal control variable, and 5 (five) items statement for the variable of internal audit work professionalism. From the results of the calculation of the correlation coefficient, all of them have r count that is greater than the minimum r (0.3). Thus, all statement items are declared valid. In conclusion, all statement items in the research instrument can be declared feasible as a research instrument because they can extract the required data or information

The recapitulation of reliability test results shows that Cronbach's Alpha reliability coefficient for the good relationship variable between colleagues (X1) is 0.804, the internal control variable (X2) is 0.829, and the internal audit work professionalism variable (Y) is 0.742. So it can be concluded that the questionnaire used to measure the variable relationship between colleagues (X1), internal control (X2), and the professionalism of internal audit work (Y) is reliable, so the questionnaire used is a fairly reliable questionnaire because it can provide good results. does not differ if re-measured on the same subject at different times.

Normality testing is carried out on the regression residuals. Tests were carried out using the P-P Plot graph. Normal data is data that forms points that spread not far from the diagonal line. The results of linear regression analysis with the normal PP Plot graph on the residual error of the

regression model have shown a normal graphic pattern, namely the distribution of points not far from the diagonal line. The results of data normality testing show that the normal probability plot graph shows dots, spreads around the diagonal line and its spread follows the direction of the diagonal line, as well as on the histogram graph which gives a normal distribution pattern (no slope). The two graphs above show that the regression model is feasible because it meets the assumption of normality.

The test results show that all the variables used as predictors of the regression model show quite small VIF values, where all of them are below 10 and the tolerance value is more than 0.1. This means that the independent variables used in the study do not show symptoms of multicollinearity, so all independent variables in this study are mutually independent variables, so that they can be continued in multiple linear regression testing.

The results of the Durbin Watson test (d) show the number 1.670. If the value of $k = 3$, $n = 30$ and a significant level of 0.05, the value of $dL = 1.2138$ and $dU = 1.6498$ is obtained. Thus, it can be assessed that $dU < d < (4-dU) = 1.6498 < 1.670 < 2.3502$

Heteroscedasticity test is performed to determine whether in a regression model there is an inequality of variance from the residuals of one observation to another. If the variance from the residual of one observation to another observation is still called homoscedasticity, meanwhile, for different variances it is called heteroscedasticity. A good regression model is one that does not have heteroscedasticity (Mudrajad Kuncoro 2007: 96). The results of the heteroscedasticity test showed that there was no clear pattern from these points. This shows that the regression model has no symptoms of heteroscedasticity, which means that there is no significant disturbance in this regression model.

Mudrajad (2013: 301) states that Multiple Regression Analysis is the development of simple linear regression, which is both tools that can be used to predict future demand based on past data or to determine the effect of one or more independent (independent) variables on independent variable (dependent) $Y = 6,099 + 0,256X_1 + 0,643X_2 + E$

Information :

Y = professionalism of internal audit work
X1 = Good relations between co-workers
X2 = internal control
E = Error

From the results of the multiple linear regression equation, it can be explained as follows: 1) The constant value of 6,099 indicates that the professionalism value of internal audit work is equal to 6,099 if the value of the good relationship variable between co-workers (X1) and internal control (X2) is equal to 0. 2) The coefficient of good relations between coworkers (X1) is 0.256 (indicating there is a unidirectional relationship) which states that every increase of 1 (one) variable good relationship between coworkers will increase the professionalism of internal audit work by 0.256 and vice versa every decrease of 1 (one) variable supporters will increase the performance of 0.256 assuming the Independent variable is constant or fixed. 3) The coefficient of the internal control variable (X2) is 0.643 (indicating a unidirectional relationship), which states that every increase of 1 (one) internal control variable will increase the professionalism of internal audit work by 0.643 and vice versa, every decrease of 1 (one) internal control variable will reduce work professionalism. internal audit of 0.643 assuming the Independent variable is constant or fixed.

The results of the t test on variable X1, namely the good relationship between co-workers, obtained the value of $t = 0.676$ with a significance of 0.505. By using a significance limit of 5% or 0.05, it is obtained t table of ± 2.048 , this means that t count (0.676) < t table (2.048) with a significance level of 0.505 which is above the 0.05 limit is located in the H1 accept area, which means H1 is accepted H2 is rejected. So it can be concluded that there is no significant effect of good relations between co-workers on the professionalism of PT internal audit work. BPR Dharma Indra Lumajang.

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The results of the t test on the variable X2 of internal control obtained the value of $t = 3.616$ with a significance of 0.001. By using a significance limit of 5% or 0.05, it is obtained t table of ± 2.048 , this means that $t_{count} (3.616) > t_{table} (2.048)$ with a significance level of 0.001 which is below the 0.05 significance level, it can be concluded that there is a significant influence of internal control on professionalism of internal audit work at PT. BPR Dharma Indra Lumajang. From the results of calculations using the SPSS program, it can be seen that the coefficient of determination (R²) is 0.343. This means that 34.3% of the professionalism of internal audit work can be explained by the independent variable, namely the good relationship between colleagues and internal control.

In general, this study shows that the conditions of the respondents' research on these variables are good. This can be shown from the high number of responses from the respondents who agree with the conditions of each research variable. From these results, it was found that one independent variable, namely internal control, had a significant effect on the professionalism of internal audit work and the independent variable, namely that a good relationship between colleagues had no effect on the professionalism of internal audit work at PT. BPR Dharma Indra Lumajang.

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The results of testing the first hypothesis in this study are that there is no significant effect of a good relationship between colleagues on the professionalism of internal audit work in BPRs. Dharma Indra Lumajang. Good relations between colleagues do not have a significant effect on the professionalism of internal audit work because good relations at work have a very big impact on careers. A person becomes comfortable working and gets a lot of input on how to act from his colleagues. Therefore, too much socializing can also interfere with productivity, personal and professional confidential information can be accepted negatively, in addition, this group can develop into an exclusive, negative and tend to favor someone, which leads to decreased professionalism in carrying out their work duties.

The professionalism of the auditor's work has nothing to do with the internal auditor's experience with the commitment to professionalism, the length of work only affects the view of professionalism, relationships with fellow professions, belief in professional regulations and dedication to the profession. So, work professionalism is obtained from the start that professionals have been educated to carry out complex tasks independently and solve problems that arise in the implementation of tasks using their expertise, dedication professionally and internal audit has independent and objective characteristics. The result of testing the second hypothesis in this study is that there is a significant effect of internal control on the professionalism of internal audit work in BPRs. Dharma Indra Lumajang. Internal control has a significant effect on the professionalism of internal audit work because the internal control system is a policy and procedure designed to provide adequate confidence for management to achieve its goals and objectives so that it greatly affects the existence and progress of the company. One way to improve the internal control structure is by having an internal auditor. The internal auditor is someone who has independence in assessing the functions that are being, has been, and will be carried out in the organization to examine and evaluate the company's internal control system. So internal audit has the responsibility in carrying out internal inspection tasks and assessing whether all the policies that have been determined are implemented correctly or not in accordance with the applicable audit code of ethics.

CONCLUSION

This study aims to determine the effect of a good relationship between colleagues and internal control partially on the professionalism of internal audit work at PT. BPR Dharma Indra Lumajang. From the formulation of the proposed research problem, the data analysis that has been carried out and the discussion that has been stated in the previous chapter, some conclusions can be drawn from this research are as follows: 1. Good relations between co-workers do not have an influence on the professionalism of internal audit work, because the professionalism of the work is obtained from the start that professionals have been educated to carry out complex tasks independently and solve problems that arise in carrying out tasks using expertise, their dedication is professional and internal audit is both independent and objective. 2. Internal control has an

influence on the professionalism of internal audit work, because the internal control system is a policy and procedure designed to provide adequate assurance to management, internal audit plays a role in it to improve the internal control structure and assess whether all the policies that have been set are implemented by right.

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