

# The Role of Internal Auditor of Government Companies: Perceptions of the Auditee

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DOI:

| ARTICLE DETAILS  | ABSTRACT   |
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| <b>Article History</b><br><i>Received:</i><br><i>Accepted:</i><br><i>Published Online:</i> | This study aims to determine the auditee's perception of the role of internal auditors in one of the government companies, namely PT. PLN (Persero) Sulselrabar Main Unit. The research data was obtained from a questionnaire (primary) on employees (as auditees) which were distributed to 30 respondents. There are three variable dimensions used, namely the role of internal auditors as supervisors, consultants, and catalysts. Based on the research results it is known that the role of internal auditors as supervisors has an average value (mean) ranging from 2.87 to 3.37, while for the role of internal auditors as consultants has an average value ranging from 3.00 to 3.40, and for the role of internal auditors as a catalyst has an average value ranging from 2.90 to 3.27. So it can be concluded that the auditee's perception indicates that the role of the internal auditor at PT. PLN (Persero) Main Unit for Sulselrabar Region has been quite effective in its implementation. This can be seen from all of these variables the respondent (auditee) gives a positive perception of the role of the internal auditor. |
| <b>Keywords</b><br>Perception; Auditor's Role; supervisor; Consultant; Catalyst; Auditees. |  |
| DOI:   |  |

## 1. Introduction

The development of the role of internal auditors from time to time has changed with the times. Internal auditors are bodies or people who work in a company itself to evaluate procedures and policies made by management. The function of the internal auditor is to ensure that the existing management system in the company runs according to the company's SOP (Setiawan, 2019). According to Mulyadi (2014), the notion of internal audit is an auditor working in an entity/company whose job is to find out whether the procedures and policies that have been prepared and established by management have been complied with, determine whether the safeguarding of the assets of the entity/organization is good or not, determine the level of effectiveness and efficiency of the organization's activities, as well as determining the reliability of the information that has been generated by the parts of the entity/organization.

In the current era of globalization, the internal audit paradigm has shifted from being based on the traditional paradigm or compliance audit to an internal audit that provides added value (Sondak, 2017). This paradigm shift is due to changes in organizational needs, technology and the complexity of organizational activities and systems (Khoirunnisa et al., 2015). "Traditional" internal auditors are only tasked with monitoring and finding errors and irregularities committed by the auditee. This change does not deviate far from the main purpose of internal audit itself. Findings of irregularities in the audit process are analyzed by internal auditors to then be used as suggestions for improving policies so that these irregularities can be prevented (Sondak, 2017).

Internal auditors can also act as internal consultants who provide input and suggestions for improvement of existing organizational systems, as well as providing solutions to problems (Novianti, 2018). The role as a consultant has a good impact on the auditee and the auditor

itself, this is because the auditor will continue to increase knowledge about auditing and company management (Priharto, 2015). Aside from being an internal consultant, internal auditors are also expected to act as a catalyst for the company. Effendi (2006) explains that the role of a catalyst is intended to provide services to management through suggestions that are constructive and can be applied to the progress of the company, but the auditor is not directly involved in the operational activities of the company.

Audit activities are not only carried out by external parties of the organization, but also carried out by internal parties such as in terms of achieving company goals. Almost all large companies implement an internal audit function to see the extent to which each part of the company complies with the policies and procedures set by the company's leadership (Favian, 2019). Although internal auditors and external auditors are both independent in carrying out their service activities, internal auditors are still an integral (inseparable) part of the company's organizational structure where their role is to provide continuous monitoring and evaluation. However, there are still many organizational leaders who are still confused about the scope and duties of internal audit. This is likely to occur because organizational leaders are not bound by anyone in giving assignments regarding the internal audit function, even in private and private companies there is no compulsion that requires an internal audit function (Citriadi, 2015). Even so, the development of the internal audit function has led to the necessity for a company to have an internal audit function.

Without an internal audit function, company leaders, including the board of directors, will find it difficult to obtain free internal information about organizational performance (Christianto & Soeherman, 2019). In carrying out its functions, internal audit is often faced with various problems that often affect the performance of the internal audit itself. One of these issues is related to the leadership's perception regarding internal audit. Perceptions can have an impact on the cooperation and support of organizational leaders. If the expected cooperation or support is not well established, it will greatly affect the auditor's performance directly or indirectly (Sodak, 2017).

The more the company develops, the control function is usually less well implemented if it is carried out by the owner himself because the range that is controlled will be wider. Unlike the case with small-scale companies, the supervisor and control activities can be carried out by the owners themselves (Suroso, 2009; Sondak, 2017). With a growing company, of course there are more and more departments, sections or units to carry out each function according to the procedure. Seeing these conditions, the company's management is faced with limited ability to supervise and control the company's operations.

In improving the quality of its organization, one way that can be used by a company is by carrying out internal company controls (D'Onza & Sarens, 2018; Puspitadewi, 2012). A company leader cannot directly supervise and evaluate all of the company's internal activities due to the increasing amount of work that goes on as long as the company is running, therefore the leader feels the need to delegate this authority and responsibility to other parties within the company, namely the internal auditors to ensure running the company's activities as determined by the leadership of the company. However, as previously described, most company leaders often give a wrong perception of the internal audit function itself (Citriadi, 2015). Managers' erroneous perceptions about the audit function often result in the failure to realize the cooperation and support that should exist between internal auditors and managers, because basically the main clients of internal auditors are company internal parties, which means the managers themselves.

The internal auditor at PT PLN (Persero) Main Unit for the Sulselrabar Region is known as the Internal Supervisory Unit (SPI). With the SPI as an internal auditor, it is hoped that it will make it easier for companies to supervise and control activities that are running at PT PLN (Persero) Main Unit for the Sulselrabar Region so that the goals to be achieved by the company

can be realized. The internal auditor of PT PLN (Persero) Main Unit for the Sulselrabar Region is a party trusted by the company to evaluate the implementation of activities carried out as actions or efforts to help achieve company goals. Implementation of verification of transaction documents to obtain conformity of transactions and records as well as internal auditors independently assess employee activities or activities, whether the services provided can meet consumer needs. Internal audit activities are carried out to improve performance and assist companies in achieving or realizing goals that are reflected in the company's vision and mission (Sondak, 2017).

The evaluation, verification and assessment activities carried out by the internal auditors as well as the suggestions and recommendations given so far are considered by some employees to not make a maximum contribution in helping the achievement of company goals. In fact, sometimes the activities of internal auditors who evaluate employee performance make employees feel uncomfortable because every action they take will be monitored. This allows employees to feel distrustful of the role carried out by the internal auditor. In fact, in helping to achieve company goals, PT PLN (Persero) Main Unit for Sulselrabar Region requires an internal auditor who provides input and thoughts as well as an internal audit to support the effectiveness of control over activities that are running at PT PLN (Persero) Main Unit for Sulselrabar Region.

This research was conducted to find out how employees view the position of internal auditor at PT PLN (Persero) Main Unit for the Sulselrabar Region and what is the role of the internal auditor's work in helping achieve company goals so far, therefore based on the description that has been explained, researchers are interested in conducting research on Auditee's Perception of the Role of Internal Auditors at PT PLN (Persero) Main Unit for the Sulselrabar Region.

## **2. Literature Review**

Everyone has a tendency to see the same object in a different way. These differences can be influenced by many factors, including knowledge, experience, and point of view. Perception is also related to a person's perspective on a certain object in different ways by using the senses they have, then trying to interpret it. The definition of perception according to (Sarwono, 1983; Priharto, 2015), namely "a person's ability to organize an observation, these abilities include: the ability to differentiate, the ability to classify, and the ability to focus.

This understanding shows that a person may have different perceptions, even though the object is the same. This is possible because of differences in the value system and personality traits of the individuals concerned. Perception plays an important role in influencing the behavior of an individual. Individual behavior is influenced by the objectivity of individual perceptions of a reality, so that the same reality can produce different interpretations for each individual or group. The difference in interpretation arises because of the various personal characteristics of the individual. According to Robbins (2008), these personal characteristics include attitudes, personality, motivation, interests, past experiences and one's expectations. The characteristics of the target being observed can influence what is interpreted. The context in which one sees the object or event is also important. The time an object or event is viewed can affect attention, as can location, light, heat, or any number of other situational factors.

The definition of audit according to Jusup (2014), is a systematic process to obtain and evaluate evidence related to assertions about actions and economic events objectively to determine the level of compliance between these assertions with predetermined criteria and communicate the results to parties concerned. interested. While auditing according to (Novianti, 2018), namely collecting and evaluating evidence about information to determine and report the degree of conformity between that information and predetermined criteria. Auditing must be carried out by a competent and independent person.

The definition of internal audit according to (Sunyoto, 2014; Irsyanti, 2016), is an independent assessment function applied in an organization that functions to test and evaluate organizational activities as services provided to the organization. Internal audit is a form of audit service which is analogous to having a role like the eyes and ears of management because internal audit is not only focused on accounting and finance but also on the fields of other entities in management. In a career journey in the field of internal audit, an internal auditor often only focuses on compliance with regulations or policies.

Internal audits of the company's operational activities need to be carried out regularly. Internal audits that are carried out regularly can prevent a problem from occurring; management will be able to quickly find out and address problems and the causes before these problems become sustainable. The effective role of internal audit in an organization is expected to improve the performance of the organization concerned. According to (Wulandari & Fidiana, 2017), the overall purpose of internal audit is to assist all members of management in carrying out their responsibilities effectively, by providing objective analysis, assessment, suggestions and comments regarding the activities/matters examined.

In order to achieve this overall objective, the scope of what must be carried out by the internal auditor includes: 1) Checking and assessing the good and bad controls over financial accounting and other operations. 2) Examine the extent to which the relationship of the implementers to the policies, plans and procedures that have been established. 3) Examine the extent to which the company's assets are accounted for and guarded against various forms of loss. 4) Checking the accuracy of bookkeeping and other data generated by the company. 5) Assess the work performance of officials/executors in completing assigned responsibilities.

In carrying out its business, company leaders need tools that have a role in directing and controlling every activity of the company. Internal auditors have an important role in helping management achieve good company performance and are intended to help improve company performance. Internal auditors help management achieve good performance by introducing a systematic approach to evaluate and improve the effectiveness of internal controls and provide notes on deficiencies found during evaluation (Habibillah, 2020).

Auditee is the organization being audited. In this case, the organization is associated with a group of people and facilities. Because of that everyone interacting with the auditor is referred to as auditees. In simple terms it can be said that in audit activities, the main actors are the auditor and auditee. Where the auditor is the party conducting the audit, while the auditee is the party being audited. Things like this are found everywhere, both in the government sector and the private sector. In the process of conducting an audit, the auditor and the auditee are interdependent. The auditor works hard to prove the auditee's activity process or work system is in accordance with applicable standards. On the other hand, the auditee has an interest in wanting to know whether his work is in accordance with established standards (Sondak, 2017). This is what is called an audit as a process of checks and balances.

The need for internal auditors mainly arises because companies are growing tremendously. Therefore, it becomes very important for a company to achieve a team of specialists who review the procedures and operations of various units and report non-compliance, inefficiency, and lack of clear control that the task cannot be assigned to an external auditor whose primary purpose is assess whether the financial statements fairly reflect the operating results and financial condition of a company. Because of that, internal audit has become a service provision that not only has accounting expertise but also expertise in organizational or corporate treatment and other functional areas (Adhisty & Priantinah, 2012). In conclusion, the auditor is responsible for fraud only to the extent of his knowledge in the audit process, because in an audit of financial statements there is no obligation to trace the fraud only to assess and report it, because to trace fraud requires other audit techniques and services called investigative auditing.

The principle of dependence between the auditor and the client (auditee) is something that will continue to happen. Limits are needed that regulate that this dependency pattern can be accounted for to the respective stakeholders (stakeholders). The main auditee stakeholders are the shareholders, while the auditor's stakeholders are the Auditor Professional Association. The balance relationship between the auditee and the auditor is the main factor that must be held. Transparency of auditees and auditors in assessing organizational operations certainly has an impact on the long-term business operations. For this reason, the auditee must understand the standards or rules that underlie the auditee's business operations. According to (Sawyer, 2003; Citriadi, 2015), there are several things that need to be taken into consideration for internal auditors to establish good relationships with their clients (auditees), namely feedback from clients, consultative attitude to clients, consideration of audit impact, angles management perspective, and how to deal with hostile opponents.

The existence of an internal auditor function in an organization is expected to be able to carry out their duties properly so that company goals can be achieved, this situation can be realized if the auditor receives clear signals and consistency from the auditee and its main clients which are none other than managers, the board of commissioners and the audit committee (Rachmawati, 2018). The internal audit paradigm has shifted from being based on the traditional paradigm or compliance audit to an internal audit that provides added value. This paradigm shift is due to changes in organizational compliance, technology and the complexity of organizational activities and systems.

In practice, there are still internal audits that are conventional in nature and act as "eyes and ears" of organizational leaders, some even perceive internal auditors as "faultfinders" or "watchdogs" of leaders. Of course, this perception can hinder the performance of internal auditors which has an impact on support that should be well established, namely as a partner that leads to Control Self Assessment (CSA), within the organization and together with other managers to achieve organizational goals. In line with the development of the internal auditor profession in the era of globalization, changes in perceptions and paradigms regarding internal auditors have undergone significant changes. One example concerns the internal auditor, who has been seen as a "watchdog" for a long time, now experiencing a shift in role as a consultant (Kholizah, 2018).

**Internal Auditor's Role as Supervisor.** Initially, internal audit was known as a system-based approach, which in subsequent developments has shifted to process-based internal audit. At that time, internal auditors played more of a role as management's eyes and ears, because management needed assurance that all established policies would be implemented by employees. The orientation of internal auditors is mostly examined at the level of compliance of executors with existing provisions (compliance) (Priharto, 2015). The focus of this audit is the discovery of deviations that need to be corrected, delays, errors, procedures or internal controls and all matters whose impact is only short term. Its activities include inspection, observation, calculation, checking which has the aim of ensuring compliance and adherence to the provisions, policies and regulations that have been set. The role of the internal auditor as a supervisor usually produces suggestions or recommendations that have short-term impacts, such as improving systems and procedures or internal controls (Adhisty & Priantinah, 2012).

The role of internal auditors as conventional supervisors and acting as "eyes and ears" of the leadership of a company is still prevalent today and this has led to debate regarding the recommendations given by internal auditors who act as supervisors. In fact, the role of internal auditors as supervisors creates the perception that internal auditors are faultfinders sent by company leaders. The supervisory role played by the internal auditors makes company employees less fond of their presence. This may be a logical consequence of the profession of internal auditors which cannot be separated from the audit function that must be carried out,



namely conducting inspections, where the auditor and the party being examined face each other (Effendi, 2006). Self-monitoring of controls that are: 1) Preventive: unwanted event control. 2) Detective: finding, disclosing and correcting unwanted events to occur. 3) Directive: encourages the desired event to occur.

**Internal Auditor's Role as a Consultant.** The business world is growing and is starting to realize that running a business involves risks, and the need to implement risk-based internal auditing is starting to emerge. According to the new definition, the internal audit activity aims to provide a service to the organization. Because of these activities, the internal auditor has a function as an examiner and also functions as a management partner (Sari, 2018). Basically all levels of management can be good clients and support the interests of clients while maintaining loyalty to the company.

The role of the consultant carried out by the internal auditor is expected to be able to assist operational work units in managing risk by identifying problems and providing suggestions for corrective actions that provide added value to strengthen the organization (Sari, 2018). The audit carried out is an operational audit by providing assurance that the organization has utilized existing organizational resources effectively, efficiently and economically so that the goals set can be achieved. Recommendations given by internal auditors are usually medium term. From this description, it can be concluded that the role of the internal auditor as a consultant apart from being in charge of supervising, this role is also tasked as a partner in managing risk and providing input, recommendations, advice that is expected to assist in solving problems currently faced by employees, especially problems related to the company's operational activities so that the company's goals can be achieved.

**Internal Auditor's Role as a Catalyst.** Internal auditors in the future may act as a catalyst that will contribute to determining company goals (Priharto, 2015). A full change towards Risk Based Internal Auditing (RBIA) will occur, in which the internal auditor will play a role starting from determining the objectives to be achieved to determining what actions must be taken to achieve the stated goals. In fact, it is estimated that this change process will never stop in line with the dynamics of risk management. The role carried out by the internal auditor as a catalyst is to direct the implementation of quality management according to plan. The audit process is called quality assurance (Alijaya, 2020).

Quality assurance aims to provide confidence that the type of process being carried out has produced a product or service that can meet the needs of consumers or customers. Here the internal auditor is expected to be able to guide management in identifying risks that threaten the achievement of organizational goals. The role of the internal auditor as a catalyst acts as a facilitator and agent of change. The impact of the catalytic role carried out by internal auditors is long-term because the focus of the catalyst is the long-term value of the organization, especially with regard to organizational goals that can fulfill customer or consumer and shareholder satisfaction (Sondak, 2017).

Determination of risk management and risk based audit is one example of the role of internal auditors as a catalyst, as a catalyst, internal auditors are actively involved in conducting risk assessments contained in the company's business processes (Citriadi, 2015). Therefore, it is necessary to have a proactive attitude on the part of internal auditors in recognizing the risks faced or possibly faced by management in achieving company goals. with the approval of the leadership, review of human resource competencies in an organizational function, involvement in the preparation of corporate planning, performance evaluation, budgeting, strategy formulation and proposed changes to strategies (Simbolon, 2010; Zulfikar & Fahlevi, 2016).

### **3. Research Method and Materials**

This type of research is quantitative research. As for the population of this study are all fields in the structure of PT. PLN (Persero) Main Unit for the Sulselrabar Region, totaling 6 fields, namely the planning sector; engineering field; trade sector; finance; HR & general affairs; communications, law and administration. where the number of employees is 48 people. The sampling technique used is purposive sampling or sampling based on certain criteria (Sugiyono, 2013). The data used in this study is primary data collected by distributing questionnaires to all respondents filled in with several statements with five answer options which will be given a weighted score such as answers (Strongly Agree=4, Agree=3, Less Agree=2, Strongly Disagree). Agree = 1). The data that has been collected will be analyzed through two stages of testing. The first stage is the research instrument test which consists of (validity test, reliability test). The second stage is to perform descriptive statistical tests.

### **4. Results and Discussion**

The first stage in analyzing the research data is to test the research instrument, which consists of a validity test and a reliability test. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (legitimate). Content validity testing is done by calculating the correlation between the score of the instrument item and the total score. The value of the correlation coefficient between the scores of each item and the total score is calculated by Pearson Correlation analysis. An instrument is declared valid if the correlation coefficient  $r_{count}$  is greater than the correlation coefficient  $r_{table}$  at a significance level of 0.05.

Eight statement items that make up each variable, the items in the statement for X1 statements number 1, 3 and 5 of the indicators that measure the supervisory variable, and in the statement for X2, statements number 3 and 6 of the indicators that measure the consultant variable, which are declared not valid. This is because the calculated correlation value ( $R_{count}$ ) of the five statement items is smaller than the standard correlation value ( $R_{table}$ ).

So, procedurally the operationalized data from the five statement items were not used for further analysis in this study. Although consequently the statement items that make up the supervisory and consultant variables are reduced because of the five invalid indicators, the researcher considers that the valid statement items that make up the supervisory and consultant variables can still be used as relevant forming indicators.

While the results of the reliability test showed that the value of Cronbach's alpha for all variables was greater than 0.60, so it could be concluded that the variables or questionnaires used were supervisory, consultant, and catalyst variables on the performance of internal auditors to achieve company goals which were stated to be reliable as a variable measuring tool.

The second stage is descriptive statistical analysis. Descriptive statistics are used to find the average (mean) and standard deviation, maximum and minimum values of the variables of internal auditors as supervisors, internal auditors as consultants, internal auditors as catalysts. The average perception of employees (respondents) regarding the role of internal auditors at PT. PLN for the Sulserabar region as supervisor. Based on these data, the average employee perception ranges from 2.87 to 3.37. The score scale in the questionnaire is 1 – 4, where the interpretation of the score can be divided into two directions, namely the negative direction (scores 1 and 2) and the positive direction (scores 3 and 4). Also based on table 2, it is described that the average employee perception ranges from 2.87 to 3.37. This means that the range of the mean (average) perception of the 30 respondents mentioned earlier is in the positive direction, assuming that perceptions have a mean value of 2.51 and above, rounded up to 3. The minimum column in the table explains that there are still respondents

who have a score of 1 with interpretation scores strongly disagree, but even so, the perception data has a high maximum score frequency distribution so that the mean (average) perception becomes high. So, it can be concluded that employees have a positive perception of the auditor's role as a supervisor at PT PLN in the Sulselrabar region.

Hresults of descriptive statistical analysis regarding employee perceptions of the internal auditor's role as a consultant. Of the 8 statement items in the questionnaire that were responded to by the respondents, the mean values of these items ranged from 3.00 to 3.40. Also based on table 3, it is described that the average employee perception ranges from 3.00 to 3.40. Perception data has a high maximum score frequency distribution so that the mean (average) perception becomes high. So, it can be concluded that employees have a positive perception of the role of the auditor as a consultant at PT. PLN for the Sulserabar region.

Hresults of descriptive statistical analysis regarding employee perceptions of the internal auditor's role as a catalyst. Of the 8 statement items in the questionnaire that were responded to by the respondents, the mean values of these items ranged from 2.90 to 3.27. The score scale in the questionnaire is 1 – 4 where the mean (average) perception range of the 30 respondents mentioned earlier is in the positive direction. Also based on table 4, it is described that the average employee perception ranges from 2.90 to 3.27. Where the minimum column in the table explains that there are still respondents who have a score of 2 with a score interpretation that strongly disagrees, but even so, the perception data has a high maximum score frequency distribution so that the mean (average) perception is high. So, it can be concluded that employees have a positive perception of the auditor's role as a catalyst at PT. PLN for the Sulserabar region.

## Discussion

### Auditee's Perception of Internal Auditor as Supervisor (X1)

The role of the internal auditor as supervisor focuses on finding deviations that need to be corrected, delays, errors, internal procedures or controls and all matters whose impact is only short-term. The role of the internal auditor as a supervisor usually produces suggestions or recommendations that have short-term impacts, such as improving systems and procedures or internal controls that are useful for management decision making. Based on the research results, this study found that statements from respondents stated that they strongly agreed with the internal auditors when recalculating the records and transactions contained in the financial statements. The auditee's perception considers that the role of the internal auditor makes a positive contribution to the performance of employees of PT. PLN (Persero) Sulselrabar region in achieving company goals. The results of this study are not in line with research (Adhisty & Priantinah, 2012), which concluded that with the role of internal auditors as supervisors it is considered that employees do not make the maximum contribution in helping achieve company goals.

### Auditee's Perception of Internal Auditor as Consultant (X2)

The role of the auditor as a consultant is carried out by internal auditors who are expected to be able to assist operational work units in managing risk by identifying problems and providing suggestions for corrective actions that provide added value to strengthen the organization. Based on the research results, this study found that statements from respondents stated that they strongly agreed with the internal auditor's role as a consultant, where the internal auditor analyzes and identifies risks that threaten the achievement of company goals. So that the auditee's perception considers that the role of the internal auditor makes a positive contribution, because the internal auditor's job as a consultant can provide input or suggestions in assisting the company in achieving company goals. The results of this study are in line with research (Adhisty & Priantinah, 2012), which concludes that it is more



effective in achieving company goals and provides added value to the company if the internal auditors of a company design consulting activities, in which these activities are related to the role of internal auditors as consultants .

#### Auditee's Perception of Internal Auditor as a Catalyst (X3)

The role of the internal auditor as a catalyst is to act as a facilitator and agent of change. The impact of the catalytic role carried out by internal auditors is long-term because the focus of the catalyst is the long-term value of the organization, especially with regard to organizational goals that can meet customer or consumer and shareholder satisfaction. Based on the research results, this study found that statements from respondents agreed to the role of the internal auditor as a catalyst, in which the internal auditor participates in determining the achievement of company goals in the future. So that the perception of the auditee considers that the role of the internal auditor makes a positive contribution in achieving company goals. The results of this study are in line with research (Citriadi, 2015), which says that with the role of internal auditors as a catalyst, the auditors will participate in determining goals in banking companies, especially at PT Bank Sulselbar.

## 5. Conclusion

Based on the results of the analysis and discussion in this study, it can be concluded that:

1. The auditee's perception considers that the role of the auditor as a supervisor still makes a positive contribution to employee performance at PT PLN (Persero) Sulserabar region.
2. The auditee's perception considers that the role of the internal auditor as a consultant makes a positive contribution, because the internal auditor as a consultant in this case does not only focus on fraud findings but provides input and thoughts in assisting the company in achieving the goals at PT. PLN (Persero) Sulserabar region.
3. The auditee's perception of the internal auditor's role as a catalyst is a role that has a positive perception of the auditee at PT. PLN (Persero) Sulserabar region. With the role of the internal auditor as a catalyst, the auditor will participate in determining goals in BUMN companies, especially PT. PLN (Persero) Sulserabar region.

As for suggestions that researchers can give in this study, namely:

1. So that PT. PLN (Persero) in the Sulserabar region can continue to develop and the company's objectives can be achieved, so a good collaboration is needed between internal auditors who are required to interact in collaboration with all employees so that results are created both for the auditee and internal auditors, as well as for PT. PLN (Persero) Sulserabar region.
2. Internal auditors at PT. PLN (Persero) in the Sulserabar region is expected to increase its role as a consultant and catalyst because according to the auditee's perception it is expected that the internal auditors can maximize their role in achieving company goals and make employees who are uncomfortable with the presence of this internal auditor become "positive" with the presence internal auditors. Because by increasing the role of internal auditors as consultants and catalysts, it will be more effective in helping employees and providing added value for the company to achieve company goals.
3. Future researchers can conduct research not only on government companies, but also on private companies.

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