

Internal Audit Effectiveness Antecedents In Higher Education: Do Competency And Time Budget Pressure Matter?

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ABSTRACT

Internal control plays an important role in increasing accountability and operational efficiency in higher education institutions. This study aims to prove the effect of competency, independence, and time budget pressure on the effectiveness of internal audits. The questionnaire in this study was adopted and modified from previous studies. The sampling technique for this research was snowball sampling of lecturers who were internal supervisory unit members at universities in East Java. Researchers distributed questionnaires directly and distributed Google Form questionnaires assisted by the head of the internal supervisory unit University of Trunojoyo Madura and succeeded in obtaining 60 responses. Data analysis technique using smartPLS. The results of this study indicate that competency and time budget pressure have a significant effect on internal audit effectiveness, while independence has no significant effect on internal audit effectiveness. The rectorate is expected to be able to provide an additional budget for internal supervisory unit members to attend training in order to improve their competency. The rectorate also ordered internal supervisory unit members to work on audit assignments more quickly and efficiently.

Keywords: Competency, Higher Education Institutions, Independence, Internal Supervisory Unit, Time Budget Pressure



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INTRODUCTION

Corruption in Indonesia is growing rapidly and spreading in business and higher education environments. Auriol *et al.* (2016) explained that, from research conducted in other countries in public sector institutions, including universities, the procurement of goods and services was the main source of corruption cases. In 2010, an inspection of state universities in Indonesia was carried out by the Audit Board of the Republic of Indonesia. The results of the examination showed that there were acts of fraud, including the distribution and non-payment of remaining social assistance funds to the state treasury, double payment of honorariums and official travel, as well as opening fictitious accounts without the knowledge of the Ministry of Finance, thus making the accounts illegal (Kompas, 2011). This causes state losses up to Rp. 309.7 billion (Aryanto, 2013).

The previous phenomenon proves that many fraudulent practices also occur among academics in higher education (Halimatusyadiah & Nugraha, 2019). There is a need for a good internal audit function so that fraud within higher education can be eliminated. Internal audit has a substantial role in helping management evaluate and prevent fraud (Zimbelmen 2004:447). Deliana & Rahman (2020) argued that internal audits are essential for managing an effective internal control system so that fraud can be discovered. Universities are therefore also required to have an internal audit function to maintain the quality of operations and mitigate existing risks. This is in line with Setyaningrum & Murtini's (2014) statement that an organization needs audits to maintain its going concern, especially internal audits. This study aims to provide empirical evidence regarding the influence of competency, independence, and time budget pressure on internal audit effectiveness in universities in East Java. The election of universities in East Java was motivated by the Final Report of the Diagnostic Study regarding Governance Transformation at several universities in East Java, which was released by the University of Indonesia Center for the Study of Governance and Administrative Reform (UI-CSGAR). It was found that there were weaknesses in the Tri Dharma management of lecturers, one of which was caused by weak university supervision.

This study is urgent to conduct because unethical accounting practices can be reduced due to effective internal audits (Arles et al., 2017). Lenz (2013) shows that internal audit effectiveness is a concept based on risk management, internal control, and organizational management, which can provide added value and help improve organizational processes. Internal audit effectiveness has been proven to play a significant role in preventing corrupt practices in organizations (Asiedu & Deffor, 2017; Salameh et al., 2011) It can be concluded that an organization, especially a university, must have an effective internal audit function. The fraud cases described previously indicate that the implementation of internal audits or the function of internal auditors in higher education has not been effective. Referring to Dewi & Apandi (2012), the lack of effective function of internal auditors is possibly due to an overlap between functional and structural positions held by auditors whose main profession is lecturer. The implication is that internal audit effectiveness is difficult for universities to achieve.

The phenomenon of internal audit effectiveness can be explained by attribution theory, which explains that human behavior is influenced by two aspects, namely internal and external (Heider, 1958; Pratomo, 2016; Subandi & Fadhil, 2018; Tewal et al., 2017). Internal aspects refer to an individual's personal attitudes, such as competency and independence, while external aspects refer to the surrounding environment, which can change human behavior, such as time budget pressure. There are three factors that are presumed to influence internal audit effectiveness: competency (Ahmed & Sarea, 2019; Alzeban & Gwilliam, 2014), independence (Arles et al., 2017; Ta & Doan, 2022), and time budget pressure (Arisinta, 2013). Competency refers to the professional expertise of an accountant as a result of formal training, professional examinations, and participation in training courses, seminars, and symposiums (Cahyono et al., 2015). The more certifications they obtain, the better they can carry out their duties (Suraida, 2005). Independence is freedom from conditions that threaten the ability of internal audit activities to carry out internal audit responsibilities objectively (AAIPI, 2014; IPPF, 2016). Time budget pressure refers to the time pressure that auditors face during an assignment and causes dysfunctional behavior that encourages auditors to reduce audit samples and accept weak audit evidence, thereby reducing audit quality. (Coram et al., 2003).

Internal audit effectiveness is something that must be achieved and implemented. Dittenhofer (2001) explains that internal audit effectiveness in an organization is represented by the rules for achieving goals and objectives. This research tries to re-examine the variables of competency, independence, and time budget pressure. Competency and independence used in this research were retested because they presented inconsistent results in previous research. Time budget pressure is used in this research because it is rarely studied and is thought to influence internal audit effectiveness.

This study tested these three variables because of inconsistencies in previous research. Alzeban & Gwilliam (2014) and Cohen & Sayag (2010) studies show that competency has a significant impact on internal audit effectiveness. Another finding by Arles *et al.* (2017) and Josh & Karyawati (2022) states that competency does not affect internal audit effectiveness. The independence factor studied by Al-Twajjry *et al.* (2003), Alzeban & Gwilliam (2014), Cohen & Sayag (2010) and Mihret *et al.* (2010) provides findings that have a significant effect on internal audit effectiveness. Different findings provided by Abdullah & Mustafa (2020) and Ahmed & Sarea (2019) reveal that independence has no influence on internal audit effectiveness. This study adds the time budget pressure variable because there are still limited studies that use this variable to test internal audit effectiveness. Studies by Dewi & Ramantha (2019), Riyandari & Badera (2017), and Safitri *et al.* (2022) provide findings that time budget pressure has a significant negative influence on internal audit effectiveness.

The results of this research provide relevant and significant findings regarding competency, independence, and time budget pressure. The findings of this research indicate that competency and time budget pressure have a significant effect on internal audit effectiveness, while independence does not have a significant effect on internal audit effectiveness. The results of this research suggest the need to develop and maintain relevant competencies for internal supervisory unit members to face the complexity of their tasks. The need for good time budget management and the allocation of adequate resources to ensure that internal supervisory units can carry out their duties effectively and efficiently. This research has made a significant contribution to the internal supervisory units of universities in East Java. First, this research provides evidence that the competency of internal supervisory unit auditors is a very important aspect of internal audit assignments from universities. Second, this research also provides findings showing that time pressure in audit assignments does not always have a detrimental effect on internal supervisory unit auditors at universities in East Java. This shows that internal supervisory unit auditors at universities in East Java have good stress management, so they are able to cope with pressure. Third, empirical evidence was found regarding the lack of independence of internal supervisory unit members at universities in East Java. It can be concluded that it is possible that the rectorate still tends to interfere in decisions made by internal supervisory unit members.

METHODS

This research adopts a quantitative method with a survey, namely selecting and determining samples from the direct population. The population and sample for this research are internal auditors from universities in East Java who are members of the Internal Supervisory Unit. The researcher did not limit the criteria for respondents except that the respondents had to serve as internal auditors at the Internal Supervisory Unit, which means that the sample selection from the population was carried out conveniently. This is intended to maximize the response rate of the instruments that have been deployed. Meanwhile, the sample collection technique was snowball sampling, in which the researcher asked for help from the head of the Internal Supervisory Unit at the University of Trunojoyo Madura to distribute the questionnaire that the researcher had made. Of the 100 questionnaires that had been distributed, 60 questionnaires were then analyzed to conclude the research hypotheses that had been formulated. Abdillah & Jogiyanto (2015:209) state that the data used in PLS should be a minimum of 10 observations for each path built. There are three paths in this research model, so the minimum sample required is 30 observations. There were 60 questionnaires returned and were representative of the population, according to the statement of Abdillah & Jogiyanto (2015:209). Table 1 shows the response rate for the questionnaires that have been distributed.

Table 1. Response Rate

University	Questionnaire	
	Distributed	Returned
University of Trunojoyo Madura	5	2
University of Airlangga	5	3
Electronic Engineering Polytechnic Institute of Surabaya (EEPIS)	5	4
University of Pembangunan Nasional “Veteran” Surabaya	15	6
Kediri State Islamic Institute	15	11
State University of Surabaya	5	1
Tulungagung State Islamic Institute	5	5
Madura State Islamic Institute	5	1
State University of Malang	5	2
Shipbuilding Institute of Polytechnic Surabaya (SHIPS)	10	5
State Islamic University of Sunan Ampel Surabaya	8	8
Ponorogo State Islamic Institute	7	6
State University of Jember	Google Form Link	6
Madura State Polytechnic	10	0
TOTAL	100	60

Source: Processed Data (2023)

This research uses primary data by distributing questionnaires to obtain respondents' answers. Measuring questionnaire items uses a 5-point Likert scale, namely 1–5, from Strongly Disagree (1) to Strongly Agree (5). Researchers used a questionnaire that was given to respondents and consisted of two parts. The first part is respondent demographics, which contains the respondent's profile, starting with name, age, gender, and tenure. The second part contains a list of questionnaire questions, including questions regarding variables. The questionnaire used was adopted and modified from several previous studies to suit current research conditions.

The second part of the questionnaire measures internal audit effectiveness (IAE) with indicators, namely: ability to plan audit programs in accordance with applicable regulations, increase organizational productivity, implement internal audit recommendations, ensure consistent alignment of results with predetermined goals and targets, and evaluate and increase risk management, which was adopted and modified from Ta & Doan (2022). The second variable, namely competency (C), is measured using indicators, namely: education, audit experience, skills, auditor certification, audit procedures and evidence collection, timely monitoring, and in accordance with the planned scope of assignments adopted and modified from Ta & Doan (2022). The third variable is independence (I), which is measured by indicators, namely: independence in conducting audits, reporting to superiors, direct access to superiors, no intervention, no access restrictions between work and employees, executive management who has no direct control in appointing the head of the internal audit, conflict of interest, as well as non-audit functions that do not have to be carried out, which were adopted and modified from Ta & Doan (2022). Time budget pressure (TBP) is the fourth variable that is measured by indicators, namely: determining the audit and audit fees, the auditor's ability to manage the time budget, the auditor's responsibility for the time budget, and the performance assessment carried out, which was adopted and modified from Lilasari (2019).

The data analysis technique used in this research is the PLS (partial least square) analysis tool. This tool was used because of the low sample size in this study, which was feared to cause normality problems and because variables in this study are latent variables (Hair et al., 2014; Hair et al., 2019). Researchers use SmartPLS software starting from the measurement model (outer model). Validity test parameters in the PLS measurement model are: convergent validity, which shows the loading

factor parameter > 0.7 and the Average Variance Extracted (AVE) parameter > 0.5 ; and discriminant validity, which shows whether the loading factor of each indicator is greater than the cross loading. A question or statement is declared reliable if the Cronbach alpha value is > 0.7 . The parameters for measuring the hypothesis can be seen with a p-value < 0.5 , then the hypothesis is accepted.

RESULTS AND DISCUSSION

Descriptive Analysis

After distributing questionnaires using the snowball sampling method and assisted by the chairman of the Internal Supervisory Unit at the University of Trunojoyo Madura, 60 Internal Supervisory Unit members were obtained as respondents from several state universities in East Java. The following will describe the demographics of these respondents.

Table 2. Characteristics of Respondents

No	Description	Category	Number of Response	Percentage %
1	Gender	Male	35	58
		Female	25	42
		Total	60	100
2	Age	10-20 year	0	0
		21-30 year	15	25
		31-40 year	40	67
		>40 year	5	8
		Total	60	100
3	Tenure	< 5 year	24	40
		5-10 year	34	57
		10-15 year	2	3
		>15 year	0	0
		Total	60	100

Source: Processed Data (2023)

Based on Table 1, it can be seen from the gender category that the largest respondents are male (35 people, or 58%). The number of respondents who were female was 25 people, or 42%. The characteristics of respondents based on age showed that the majority of respondents were 31–40 years old, or 48 people, or 80%. Furthermore, there were 9 respondents aged 21–30 years, or 15%, and those aged over 40 years were 3 people, or 5%. Based on this composition, it shows that the productive age group of 31–40 years dominates the age of internal supervisory unit members. Judging from their tenure, the majority of respondents have worked as internal supervisory unit members for between 5 and 10 years, as many as 34 people, or 57%. As many as 24 people, or 40%, have worked for less than 5 years, and 2 people, or 3%, have worked for more than 15 years. Based on this data, it shows that the majority of internal supervisory unit members have sufficient work experience to perform auditing in higher education institutions.

Outer Model Test

The convergent validity test is intended to determine whether indicators are valid for measuring variables. The convergent validity of each indicator in measuring variables is shown by the size of the loading factor and the Average Variance Extracted (AVE) value. An indicator is said to be valid if the loading factor is positive and greater than 0.7 and the AVE value is > 0.5 . Table 2 exhibits the results of convergent validity.

Table 3. Convergent Validity Test Results

Variable	Indicator	AVE	Loading Factor	Conclusion
Competency	K7	0.601	0.754	Valid
	K8		0.762	Valid
	K9		0.806	Valid
Independence	I1	0.643	0.748	Valid
	I9		0.852	Valid
Time Budget Pressure	TBP2	0.600	0.798	Valid
	TBP3		0.761	Valid
Internal Audit Effectiveness	EAI3	0.608	0.724	Valid
	EAI5		0.82	Valid
	EAI6		0.732	Valid
	EAI7		0.762	Valid
	EAI8		0.833	Valid

Source: Processed Data (2023)

Table 2 presents the results of the second convergent validity test. In competency, seven indicators must be omitted to increase the AVE value. Seven independence indicators (I2, I3, I4, I5, I6, I7, and I8) must be removed from the model in order to increase the AVE value so that it can be declared to have passed the convergent validity test. Likewise, two indicators are removed from time budget pressure (TBP1 and TBP2) in order to pass the convergent validity test. Lastly, for internal audit effectiveness, researchers remove six indicators (EAI1, EAI2, EAI4, EAI9, EAI10, and EAI11).

Apart from being able to see the convergent validity through the loading factor, it can also be seen through the average variance extracted (AVE). Based on Table 2, it can be seen that competency, independence, time budget pressure, and internal audit effectiveness produce an AVE value that is greater than 0.5. Thus, the indicators measuring competency, independence, time budget pressure, and internal audit effectiveness are declared valid.

Discriminant validity is calculated using cross-correlation with the criterion that if the factor loading value in a corresponding variable is greater than the indicator correlation value in other variables, then the indicator is declared valid in measuring the corresponding dimensions and variables. The results of the cross-correlation calculation are presented in Table 3 below:

Table 4. Discriminant Validity Test Results

Indicator	IAE	I	C	TBP	Conclusion
C7	0.460	0.174	0.754	0.255	Valid
C8	0.449	0.523	0.762	0.272	Valid
C9	0.490	0.36	0.806	0.236	Valid
I2	0.214	0.748	0.335	0.127	Valid
I8	0.272	0.852	0.389	0.360	Valid
TBP2	0.345	0.220	0.290	0.798	Valid
TBP3	0.321	0.281	0.219	0.761	Valid
IAE3	0.724	0.326	0.545	0.241	Valid
IAE5	0.820	0.296	0.549	0.431	Valid
IAE6	0.732	0.159	0.342	0.317	Valid
IAE7	0.762	0.262	0.387	0.250	Valid
IAE8	0.833	0.123	0.461	0.387	Valid

Source: Processed Data (2023)

Based on the cross-correlation measurements in Table 3, it can be concluded that competency, independence, time budget pressure, and internal audit effectiveness produce a greater loading factor compared to the cross-correlation of indicators on other variables. Thus, it can be stated that the indicators measuring all the variables are valid. Reliability testing in this research is based on a

composite reliability value greater than 0.7. The results of the reliability test can be seen in Table 4 below:

Table 5. Reliability Test Results

Variable	Composite Reliability	Conclusion
Internal Audit Effectiveness	0.883	Reliable
Competency	0.818	Reliable
Independence	0.782	Reliable
Time Budget Pressure	0.756	Reliable

Source: Processed Data (2023)

Based on Table 4, it can be seen that the composite reliability value for the variables competency, independence, time budget pressure, and internal audit effectiveness is greater than 0.7 and is reliable for measuring each variable.

Hypothesis Test

Table 6. Hypothesis Test Results

No	Description	Path Coefficient	P Value	Conclusion
1	Competency → EAI	0.525	0.000	Supported
2	Independence → EAI	-0.015	0.897	Not Supported
3	Time Budget Pressure → EAI	0.26	0.032	Supported

Source: Processed Data (2023)

Hypothesis testing is intended to test whether there is an influence of competency, independence, and time budget pressure on internal audit effectiveness. In this research, there are three hypotheses that will be tested. Hypotheses one to three are two-tailed hypotheses. The test criteria state that if the p-value is > 0.5 , then it is stated that there is a significant influence of the exogenous variable on the endogenous variable, and if the path coefficient is in accordance with the hypothesis, then the hypothesis is supported.

Widodo et al. (2016) stated that training can influence auditors both in terms of decision-making and work completion, which ultimately affects the quality of audit results. The results of empirical testing obtained evidence that competency has a positive effect on internal audit effectiveness. This means that the higher the competency of internal supervisory unit members, the more likely it is to increase the effectiveness of internal audits. The results of this study are in line with Alzeban & Gwilliam (2014), Baharuddin et al. (2014), Christiawan (2002), and Sirajuddin & Ravember (2020) studies. An effective auditor's role can be realized because it is supported by competent auditors. Beckmerhagen *et al.* (2004) also stated that effective audits are carried out by competent internal auditors. This finding supports attribution theory, which states that individual dispositional aspects (Pratiwi et al., 2020), such as competency, can influence audit quality because the better an auditor's competency, the more audit quality will be formed (Evia et al., 2022). The competencies of internal supervisory unit members therefore enable them to effectively achieve goals and target outcomes (Arena & Azzone, 2009; Eden & Moriah, 1996). Internal supervisory unit members must have competencies related to areas that include audit operations so that they can provide objective assessments to auditees. The internal supervisory unit can carry out effective internal audit assignments because the competency of internal auditors supports them. The competency of internal auditors, as measured through education, audit experience, training attended, certified auditors, the number of certified auditors, auditors' mastery of modern technology, timely audits and monitoring, and audits and monitoring according to the scope of the planned assignment, are essential factors in achieving the effectiveness of higher education internal supervisory unit internal audits.

The results indicate that auditing and monitoring according to the scope of the planned assignment best reflect the competency of internal auditors. The results of this study are consistent with Al-

Twaijry et al. (2003), which state that the lack of competency possessed by internal auditors will in turn affect the auditor's ability to carry out audits and limit the scope of tasks carried out internally. This means that internal supervisory unit members have the competency to audit and monitor every activity covering the scope of the planned assignment. The number of auditors is insufficient and not comparable to the auditees who bear the burden of supervisory duties. According to Ahmad et al. (2009), lack of auditor staff is one of the main problems of the public sector internal audit function. Therefore, the number of auditors must be increased to suit the scope of internal audit assignments in higher education internal supervisory units, so that the internal supervisory function can be carried out optimally.

The research results show that there is a negative influence of independence on internal audit effectiveness, although it is not significant. This means that the higher the independence of the internal auditor, the lower the effectiveness of the internal audit. The negative direction of the coefficient indicates that there is a tendency that the higher the independence, the lower the effectiveness of internal audit (Hardiningsih, 2018). In line with the stewardship theory expressed by Wicaksono (2018), auditors are still influenced by the policies made by the leadership, and frequent mutations occur between work units. In this condition, auditors are required to follow leadership orders (Mihret et al., 2010). The auditor's position is structurally under management (rector). Budget approval still depends on management, and the appointment or dismissal of members still requires management (rector) approval. The research results show that auditor independence cannot be enforced to increase the effectiveness of internal audits. The study findings found that the internal supervisory unit chairman did not have the freedom to take actions that best reflected independence. This means that internal supervisory unit members cannot carry out audit assignments without intervention or interference from the rectorate (Cohen & Sayag, 2010). The results of this study are in contrast to research conducted by Alzeban & Gwilliam (2014), Arles et al. (2017), Cohen & Sayag (2010), Mustika (2015) dan Ta & Doan (2022).

This allows internal supervisory unit members to plan, implement audit programs, and report audit results freely without intervention or pressure from outside parties. The formation of an organizational environment that supports independence cannot be separated from the support provided by management (Alzeban & Gwilliam, 2014; Cohen & Sayag, 2010), namely support from the rectorate leadership. The results of the descriptive analysis show that the lowest average is -0.114 of respondents' perception of the independence of internal auditors, which means that the majority of respondents stated that they did not agree if activities were carried out without non-assurance. These results illustrate that conflicts of interest still exist in audit assignments, and internal supervisory unit members should be able to avoid conflicts of interest in carrying out audits.

Time budget pressure is a strain caused by the small amount of time given to complete a given task (Zoort, 1998). The test results state that time budget pressure have a positive effect on internal audit effectiveness. This result is not in accordance with the proposed hypothesis because the proposed hypothesis states that if time budget pressure is high, audit quality will decrease. Meanwhile, the test results show that the better the auditor's time budget pressure, the better the resulting audit quality. This finding refutes the statement from Coram et al. (2003), Ningsih (2013), and Waggoner et al. (1991), who stated that time budget pressure can reduce audit quality. The results of this research are in line with the inverted U theory expressed by Robbins (2006): the higher the time pressure, the higher the resulting audit quality; conversely, the lower the pressure, the worse the internal audit quality.

Time budget pressure is one of the factors that has the greatest influence on a person's performance (Ahituv et al., 1998). Time budget pressure can influence an auditor's performance in making decisions and implementing audit procedures; this influence can be positive or negative (Sososutikno, 2003). The positive effects resulting from time budget pressure include improving auditor performance to be able to complete their work on time. Meanwhile, the negative influence is the emergence of attitudes in professional actions that can reduce audit quality. This research is

supported by Dewi & Ramantha (2019), Riyandari & Badera (2017) and Safitri et al. (2022) findings, which found that time budget pressure has a significant effect on audit quality.

Based on the findings of this study there are some implications for the betterment of internal audit performance in East Java higher education institutions. From practical perspective, firstly to improve competency, the rector/dean should provide a financial budget to attend training, and the rector should also provide a sufficient time budget so that auditors can work optimally. The chancellor/dean also provides freedom and does not interfere too much in making decisions. According to Al-Twaijry et al. (2003), the internal audit function cannot develop well if it has limitations on the independence of the internal audit organization. The head of internal supervisory unit needs to provide as much space as possible for the auditor to have direct access to superiors (senate and chancellor). The head of internal supervisory unit must also ensure that auditors have access to all work units and employees within the rectorate. Secondly, the practical implication for higher education institutions is that they can utilize existing resources, budgets, facilities, and infrastructure to increase internal auditor competency and independence. Increasing auditor competency needs to be accompanied by a proportional salary system to prevent fraud committed by auditors during audit assignments. Minimize conflicts of interest in audit assignments so that auditors can carry out their duties independently and objectively. From policy aspect, The Ministry of Education and Culture can strengthen policies regarding auditors within universities, namely the rule that auditors who work in internal supervisory units have no relationship with universities. Likewise, budgets should be provided for universities to increase auditor competency. There is a need for synergy between the Ministry of Education and Culture, the Chancellor, and the head of internal supervisory to achieve a practical internal audit function and create a better community. A practical internal audit function by the internal supervisory unit can help prevent or reduce irregularities in the rectorate by increasing competence.

CONCLUSION

This research aims to provide empirical evidence regarding the influence of competency, independence, and time budget pressure on internal audit effectiveness in the internal supervisory unit at state universities in East Java. The research results found that competency and time budget pressure had a significant positive effect on internal audit effectiveness. Empirical evidence also exhibits that independence was unable to influence internal audit effectiveness.

Overall, the contribution of this research is to provide a better understanding of competency, independence, and time budget pressure in the context of higher education internal supervision units. These findings can help universities design policies and strategies aimed at strengthening internal supervision, increasing integrity, and ensuring compliance in the higher education environment. This research is not free from limitations that need to be considered by future researchers. The limitation of this research is that researchers have difficulty obtaining data quickly and accurately due to the busyness of respondents and the location of audit assignments, which are spread across various universities, so it takes quite a long time to collect the questionnaire. Another obstacle is that the data collection is carried out at the end of the year, so the auditors are less than optimal in providing responses to fill in the questionnaire data because they focus on making end-of-year reports and budgets for their respective universities. Researchers can then anticipate the length of time for collecting questionnaires by approaching auditors to help speed up the collection of questionnaires completely and on time. Further research also takes time in the middle of the month to prevent auditors from being busy and to get maximum results.

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