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The Dilemma of Auditors' Professional Ethics in Enhancing Audit Effectiveness

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ARTICLE INFO	ABSTRACT
Keywords: *Audit effectiveness,* *Ethical dilemma,* *Internal audit,* *Professional ethics,* *SPI*	*This study examines the professional ethical dilemmas faced by internal auditors within the Internal Supervisory Unit (SPI) at UIN Alauddin Makassar and their impact on the effectiveness of internal audits. This research employs a qualitative method with a phenomenological approach, and data were collected through interviews. The findings reveal that the dual roles of auditors can actually create a positive synergy between academic responsibilities and internal audit functions. Auditors face negative stigma from auditees, who perceive them as "watchdogs" or faultfinders. Auditors reported no pressure from university leadership, as all matters are entrusted to SPI. However, when audit findings directly involve the leadership, there are instances where the leadership requests that such findings be omitted from the audit report. In addition, auditors experience ethical dilemmas when auditing auditees with whom they have personal relationships. The presence of SPI and the strict application of professional ethics have contributed to enhancing the effectiveness of audits.*

1. INTRODUCTION

Issues of corruption and abuse of authority in higher education institutions highlight the urgent need for effective internal supervision. Weak internal control systems and ineffective internal auditors are among the factors contributing to fraud, which may ultimately lead to corruption within universities. Corruption cases in higher education represent a serious blow to educational institutions, which are ideally expected to uphold integrity and moral values. Therefore, various efforts are required to detect, prevent, and investigate fraudulent practices. Strengthened supervision is essential as part of efforts to prevent irregularities in higher education institutions. This is achieved through the establishment of internal quality assurance or internal audit units, commonly referred to in Indonesian universities as the Internal Supervisory Unit (Satuan Pengawasan Internal/SPI). SPI plays a strategic role in maintaining good governance within the academic environment. Internal auditors are a vital element in organizational management, as they contribute to improving effectiveness and ensuring compliance with applicable regulations.

The ineffectiveness of internal audits has resulted in persistent fraud cases, indicating weaknesses in the capacity of internal auditors to perform their duties and detect irregularities. As an internal audit body, SPI plays a crucial role in strengthening university governance. In addition to serving as an independent supervisory body to support the achievement of institutional objectives, SPI also functions as an internal consultant by providing recommendations and constructive advice for organizational improvement. Moreover, SPI is expected to act as a catalyst by offering value-added services to management through strategic and constructive suggestions without being directly involved in operational activities.

Individuals serving as internal auditors are required to demonstrate ethical behavior toward their organization, profession, society, and themselves. The establishment of a professional code of ethics aims to ensure that internal auditors apply high standards of conduct in delivering their services. In Indonesia, ethical issues in the accounting profession have become increasingly prominent following several ethical violations involving public accountants, internal auditors, and government auditors.

Within SPI, several factors may give rise to ethical challenges, including potential threats to independence due to auditors' dual roles as permanent lecturers assigned additional responsibilities as internal auditors. Furthermore, SPI members who do not possess an auditing background may experience confusion regarding their duties, resulting in suboptimal performance. Senior management may also become a source of indirect pressure, as reflected in reluctance to approve audit reports or requests for revisions to audit findings.

Such challenges often place auditors in ethical dilemmas when making professional judgments. This is particularly critical given that SPI audits play a vital role in providing assurance regarding the effectiveness and efficiency of organizational objectives, financial reporting reliability, asset safeguarding, and compliance with prevailing laws and regulations.

2. RESEARCH METHOD

This study adopts a qualitative research design. Qualitative research explores and explains social phenomena whose quality or impact cannot be adequately quantified or described using quantitative methods (Saryono, 2010). According to (Moleong & Lexy, 2007) qualitative research seeks to understand phenomena experienced by research participants, including attitudes, motives, behaviors, perceptions, and actions. Research that utilizes data in the form of words, diagrams, and images is also classified as qualitative research (Elvera & Yesita Astarina, 2021).

A phenomenological approach was employed in this study. Phenomenology is used when researchers aim to describe phenomena based on participants' lived experiences and subjective interpretations (Kuswarno, 2006). This approach explores human experiences as shaped by beliefs, past experiences, and cultural contexts (Tumangkeng & Maramis, 2022). Through in-depth interviews, phenomenology enables a deeper understanding of how individuals assign meaning to phenomena related to ethical dilemmas in auditing practices (Elvera & Yesita Astarina, 2021). The core objective of phenomenological research is to identify the essence of lived experiences and interpret their underlying meanings (Muktaf, 2016).

One of the key figures in phenomenological social science is Alfred Schutz, He integrated the phenomenological approach into social science studies in a more systematic, comprehensive, and practical manner, so that it could be used to understand various phenomena that arise in social life. The phenomenological ideas developed by Schutz became the main foundation for various social approaches that focus on the process of meaning-making (Nindito, 2005).

The data used in this study consist of subject data, namely opinions, attitudes, and experiences of individuals serving as research informants. Primary data were collected directly from sources without intermediaries (Elvera & Yesita Astarina, 2021).

Data collection techniques included interviews and observations. Interviews involved direct conversations between researchers and informants to obtain accurate, comprehensive, and in-depth information. Observations were conducted through monitoring and direct examination of relevant activities.

Research instruments included smartphones for recording interviews and documentation, as well as notebooks and pens for note-taking. Data analysis followed the qualitative analysis model proposed by Miles and Huberman (1992), which comprises four stages: data collection, data reduction, data display, and conclusion drawing/verification.

3. RESULT AND DISCUSSION

3.1 Professional Ethical Dilemmas of the Internal Supervisory Unit (SPI) Auditor

An ethical dilemma arises when an individual must choose between two or more activities that possess different moral or ethical values, where no single choice is completely satisfactory or without unfavorable consequences. In this study, the author examines the auditor's dilemma between the professional challenges of internal auditors—specifically dual roles, auditee perception, and pressure from leadership—and their professional ethics.

1) Dual Role, A dual role is defined as simultaneously undertaking two or more roles. The independence of the SPI auditor is questioned because SPI employees hold dual positions as both internal auditors and permanent lecturers. If the roles of SPI auditor and lecturer are performed concurrently, a conflict of interest may arise due to these dual responsibilities. However, interviews with informants revealed that this dual role did not automatically become a source of role conflict or ethical dilemma for the auditors. On the contrary, most informants interpreted the dual role as a form of responsibility that could be executed professionally. They indicated that the difference in duties between being a lecturer and being an auditor does not result in overlap, as long as each role is carried out by upholding the principles of professional ethics.
2) Auditee Perception, A negative stigma against SPI, perceiving them as faultfinders, existed early in the establishment of the SPI institution, especially during the first two years of operation. Nonetheless, this perception did not affect the auditors' professional ethics in performing their duties. The auditors interpreted this notion as part of the social risk inherent

to the internal auditor profession. Moreover, they saw a positive side, namely that the presence of SPI was beginning to be understood as an effort toward institutional improvement.

3) Leadership Pressure, Pressure from the institutional leadership is one of the social challenges faced by SPI auditors in performing their duties. This pressure generally does not surface during the technical audit process but occurs at the reporting stage, particularly when the Audit Result Report (LHP) contains findings directly involving the leadership. Informants stated that in some situations, auditors do need to adjust their reporting style, either by softening the language or minimizing details considered sensitive. However, this adjustment does not diminish the auditor's commitment to following up on findings and carrying out the supervisory function as required. In other words, the substance of supervision is maintained, even if the form of presentation is adapted.

3.2 Professional Ethics of the Internal Supervisory Unit (SPI) Auditor

Professional Ethics can be defined as the moral thought pattern adopted by a professional when performing their duties in a specific field. The internal auditor's code of ethics is introduced to ensure that internal auditors apply high standards of conduct in delivering their services. For the auditing profession, independence, competence, and objectivity are essential principles. In this study, the focus on Professional Ethics is divided into three aspects:

1) Independence (Independensi), Independence is crucial for internal auditors because it serves as the basis for providing unbiased recommendations and reporting findings of violations. Informants interpret independence as being shaped through the auditors' social experience in their daily work. Maintaining independence depends not only on written rules but also on social awareness and shared experience in creating a work system. The importance of adhering to the work plan and avoiding individual actions during the finding confirmation stage, by involving other auditors jointly, can minimize the risk of conflicts of interest and maintain a professional attitude.
2) Competence, competence refers to the knowledge or expertise possessed by an auditor in carrying out their duties and responsibilities. This affects the auditor's performance; the more competent an auditor is, the better the audit results, and conversely, if the level of competence is low, the auditor will face difficulties in performing their duties. The presence of SPI auditors from non-auditor professional backgrounds can lead to confusion, where SPI members do not know what needs to be done, preventing the expected performance from being achieved.
3) Objectivity is defined as a mental attitude that is unbiased. Internal auditors base their conclusions and disclosure of preconditions on facts; they also avoid conflicts of interest, partiality, and bias. However, the dilemma arises when an auditor audits a work unit led by someone with whom they have a personal relationship. Informants stated that objectivity is a principle strictly maintained by auditors in performing internal supervisory duties. Objectivity is interpreted not only as a formal rule in the professional code of ethics but as a moral commitment and professional attitude that must be consistently implemented, even when dealing with a work unit led by colleagues or individuals with whom the auditor has a personal relationship.

3.3 Professional Ethical Dilemmas Faced by the Auditor Evolving into Role Conflict in the Internal Supervisory Unit (SPI)

Role conflict is experienced when an individual faces conflicting demands or expectations. If a person has to fulfill two or more roles simultaneously, they will experience role conflict. Pandey & Kumar (1997:191) differentiate three forms of role conflict, which are as follows:

1) Inter-role conflicts, Inter-role conflicts occur when an assigned role is inconsistent with the circumstances provided by the role sender. The individual receives a role or responsibility from the role sender, but the role content or expectations provided are not aligned with the available conditions or support. In the early days of the Internal Supervisory Unit, Inter-role conflicts existed, where SPI was only considered a mere formality. When auditors are treated as a formality, they must strive to demonstrate their value while balancing management expectations and their responsibilities.
2) Intra-role conflicts, intra-role conflicts are divided into two categories Intra-sender conflicts occur when an individual receives a role or responsibility from the role sender, but the role content or expectations provided are inconsistent with the available conditions or support. In the context of internal auditors, this conflict can arise when the leadership demands the completion of an audit within a tight timeframe, but the auditor faces obstacles such as limited time, personnel, and resources. Inter-sender conflict occurs when a role executor must deal with two role senders who assign similar tasks with contradictory assignment natures. In this context, the SPI auditor faces a conflict between the leadership, who emphasizes quick audit completion, and the auditee, who requests a time adjustment because they are not ready for examination.
3) Person-role conflicts, Person-role conflicts occur when the order or task from the organization is inconsistent with the values held by the ordered party or employee. In the context of the SPI auditor, this conflict arises when the auditor must perform a role that aligns with the principles of professional ethics, while the organizational environment does not yet have an understanding or culture that supports these values.

3.4 Professional Ethical Dilemmas of the Auditor in Performing Roles within the Internal Supervisory Unit (SPI)

The Internal Supervisory Unit (SPI) is the supervisory element that carries out non-academic supervisory duties for and on behalf of State Islamic Religious Higher Education Institutions (PTKN) in accordance with the Minister of Religious Affairs Regulation Number 25 of 2017. In assisting non-academic operations, which include finance, assets, organization, human resources, and student affairs, the internal supervisory unit conducts audits that have an important role.The Internal Supervisory Unit (SPI) has various roles, namely the supervisory role, consultant role, and catalyst role

1) Supervisor (Pengawas): Supervision by the SPI auditor is carried out through systematic stages: audit, evaluation, review, and monitoring. This entire process is executed according to the established time and procedures. Supervision is conducted comprehensively across both academic and non-academic aspects, including the new student admission process, budget management, finance, and employee salaries.
2) Consultant (Konsultan): The SPI's role as a consultant is implemented flexibly, where the SPI auditor is ready to provide guidance and consultation to the auditee or work unit whenever needed. Additionally, the auditor provides consultation through guidance on which actions are appropriate and which should be avoided, based on applicable regulations.
3) Catalyst (Katalisator): This catalyst role is carried out by providing technical guidance, strategic considerations, and policy suggestions, without being directly involved in the implementation of those decisions. This shows that the SPI auditor can be a reflective partner for management, helping to steer decisions to remain within the framework of effectiveness, efficiency, and compliance with good governance principles.

3.5 Professional Ethical Dilemmas of the Auditor in Performing Roles to Enhance Audit Effectiveness in the Internal Supervisory Unit (SPI)

Effectiveness functions as a standard for comparing the followed procedures with the achieved results. Something can be said to be effective if it proceeds according to the plan or the established objectives. Internal audit effectiveness is a measure of the degree of success of the audit system in achieving the expected goals of the work unit; internal audit can be said to be effective if it can meet the expected results. Internal audit effectiveness can be achieved if the auditor performs their duties well, professionally, and in accordance with the principles of work ethics. Through the roles of SPI as a supervisor, consultant, and catalyst, audit effectiveness is supported because when the auditor performs their duties diligently, upholds professional ethics, and works according to the principles of professionalism, the audit performed will automatically provide tangible benefits to the institution. Several indicators demonstrate the effectiveness of the internal auditor: An increase in SPI's capability and the introduction of quality standards. The creation of a better work culture that understands the meaning of efficiency. With the professional ethics possessed by the auditor, recurring findings are decreasing, and performance improvements are in accordance with regulations.

4. CONCLUSION AND RECCOMENDATIONS

This study concludes that the SPI auditors at UIN Alauddin Makassar face various complex professional ethical dilemmas but remain committed to ethical principles such as independence, competence, and objectivity. The dual role as a lecturer and auditor does not always create conflict, sometimes even forming a positive synergy. Challenges arise from the negative stigma in the early formation of SPI, which viewed the auditor as a 'watchdog' or faultfinder. However, over time, a shift in perception has occurred, where SPI is increasingly viewed as a strategic partner in supporting the achievement of organizational goals. Auditors did not feel pressure from the leadership, as all matters are entrusted to SPI. However, when findings directly involve the leadership, there are instances where the leadership requests that such findings be omitted from the Audit Result Report (LHP). Auditors must also balance their roles as supervisor, consultant, and catalyst in addressing conflicting expectations. Nevertheless, the existence of SPI and the application of professional ethics have enhanced the effectiveness of internal audit, marked by an increase in audit quality, strengthening of work culture, and a reduction in recurring findings.

This finding reinforces the relevance of deontological ethics theory and role theory in the context of internal audit and provides a conceptual contribution to the development of the auditing profession in higher education institutions. Practical implications of this study include the need for better understanding from the auditee regarding the auditor's role, as well as strengthening the auditor's capacity to handle dilemma situations through both technical and non-technical training. Therefore, it is suggested that SPI continuously improve auditor competence, clarify ethical guidelines in contexts that are not yet standardized, and encourage further research related to factors influencing auditor ethical dilemmas in various organizational sectors.

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