

## ***The Influence Of The Role And Professionality Of Internal Audit On The Effectiveness Of Fixed Assets Internal Control At PT. AB***

**Pengaruh Peran dan Profesionalitas Audit Internal terhadap Efektivitas Pengendalian Internal Aset Tetap di PT. AB**

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### **ABSTRACT**

*This study aims to quantitatively assess the influence of internal audit professional and professional roles on the effectiveness of internal control of PTAB fixed assets based on saturated sampling methods. This study uses a sample of 42 respondents who work as internal auditors at PT. AB. The data of this study were analyzed using multiple regression analysis which is processed through IMB SPSS 23. The results show that the role and professional internal audit affect the internal control of fixed assets.*

**Keywords:** Role Of Internal Audit; Professional Internal Audit; Internal Control; Fixed Assets; Effectiveness; Multiple Regression.

### **ABSTRAK**

Penelitian ini bertujuan untuk secara kuantitatif menilai pengaruh peran profesional dan profesional audit internal terhadap efektivitas pengendalian internal aset tetap PTAB berdasarkan metode sampling jenuh. Penelitian ini menggunakan sampel 42 responden yang bekerja sebagai auditor internal di PT. AB. Data penelitian ini dianalisis menggunakan analisis regresi berganda yang diolah melalui IMB SPSS 23. Hasil penelitian menunjukkan bahwa peran dan profesional audit internal berpengaruh terhadap pengendalian internal aset tetap.

**Kata Kunci:** Peran Audit Internal, Profesional Audit Internal, Pengendalian Internal, Aset Tetap, Efektivitas, Regresi Berganda.

### **1. Introduction**

Fixed assets play a very large role in a company to carry out daily operations, because the fixed assets have an important role and its value is one of the biggest compared to other assets. This situation will require leaders and management to manage the company as well as possible, although all company activities cannot be directly monitored by the leadership and management, therefore the leadership and management must delegate part of their duties, authority and responsibilities to other parties. The other party referred to here is an internal audit where the internal audit will carry out supervision or internal inspection conducted by internal audit in a company (Novatiani, 2011).

In general, internal audits in carrying out their duties must be independent which will assist management in achieving effective and efficient company operations and administration. Internal audit must also have a special position in the company's organizational structure so that internal audit is free and objective in *reviewing* and evaluating various work systems, procedures and company records. Internal audit has the most basic characteristics and functions in carrying out activities concerning the discussion of internal organizational problems. The internal audit objective helps the organization achieve its objectives through a systematic, disciplined approach to evaluating and making improvements to the effectiveness of risk management, control and processes that are honest, clean and good. Internal audits carry out their duties by controlling fixed assets (Ivanni and Khairani). Weak internal control over fixed assets can lead to an event that harms the company as happened in early December

2013 one of the Travo PLTU S owned by PT. AB explodes . The fire is believed to have been caused by a damaged transformer. PT AB had previously planned to replace the 30-year-old transformer. However, before it could be replaced, it exploded. (source : article ).

Some time later found a waterwheel owned by PT. AB which has been made but not used properly. The waterwheel aims to reuse residual kinetic energy and potential energy before being discharged into the sea through the condenser water cooling unit condenser unit 1-7 S. the cost of Rp1.7 billion more is not used. During the physical test on November 10, 2016, the waterwheel and supporting facilities could not function. His condition was partially damaged and was left alone. This was revealed in the BPK audit report on cost management from 2014 to 2015 at PT. AB. In the examination of cost management, the BPK revealed a number of important findings regarding non-compliance with regulations and procedures. One of them is about the problems mentioned above (Source: Warta BPK Edition 09- Vol.VII September 2017).

Where all the company's fixed assets require maintenance and maintenance costs so that it can be done according to plan. Expenditures - expenditures used for the maintenance and maintenance costs of fixed assets are delivered so that it can add to the benefits of fixed assets , capacity, and improving the quality of production. Fixed assets are very influential on various company operations in order to achieve efficiency and effectiveness of operational activities that support the achievement of the objectives of the company. Therefore, internal control is so great on fixed assets that are carried out by internal audit (Erwin and Inggriani , 2015 ).

Because of the lack of internal audit professionalism in carrying out internal control over fixed assets. Can cause the position of fixed assets is very vulnerable, then internal control is very necessary to be used to direct the company's operational activities, prevent misuse of the applied system, and protect assets owned by the company (Tatiana and Umar, 2018).

To maximize the internal control of fixed assets, the internal audit role must be carried out professionally. A high level of internal audit professionalism will make it easier for companies to increase efficiency and be effective in achieving company goals. The effectiveness and efficiency of something that is manifested from internal control , and will not run well if there is no internal audit that controls and evaluates a company's business activities. Internal audit emphasizes supervision activities with the aim of fostering and providing assistance to management in identifying as well as providing recommendations on efficiency and effectiveness of operations (Tatiana and Umar , 2018 ) .

The research objective is to analyze whether there is an influence between the role and professional internal audit of the effectiveness of internal control of fixed assets. If there is how the influence and analysis. This study aims to investigate in a quantitative descriptive the role and professional internal audit associated with the effectiveness of internal control of fixed assets.

Based on the description above, the author gives the title of this *paper "The Influence of the Role and Professional Internal Audit on the Effectiveness of Internal Assets Internal Control at PT. AB "*.

## Literature Review And Hypothesis Development

### Attribution Theory

Attribution theory explains the understanding will a person's reaction to the events around them, with the reasons for them on the events experienced. Attribution theory explained that there are behaviors related to the attitudes and characteristics of individuals, it can be said that just looking at their behavior will be known the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

Internal and external attribution has been declared can affect the performance of the individual, for example in determining how how employers treat their subordinates, and influence individual attitudes and satisfaction towards the work. People will behave differently if they feel their internal attributes more than their external attributes. The study uses attribution theory with an empirical study approach, to determine the factors that influence professional internal audit on the effectiveness of internal control of fixed assets, especially on the personal characteristics of the internal audit itself. Basically the personal characteristics of internal audit is one of the determinants of the effectiveness of internal control of fixed assets that will be carried out because it is an internal factor that drives a person to carry out an activity.

### **Definition of Fixed Assets**

Every company must have assets, both current assets, fixed assets, and other assets. The company uses a variety of fixed assets, such as equipment, furniture, tools, machinery, buildings, and land. In a company, fixed assets can occupy a very significant part of the company's total assets as a whole (Warren, 2008: 494).

Fixed assets are tangible assets that are obtained in the form of ready-to-use or previously built, which are used in company operations, are not intended to be sold in the normal activities of the company and have a useful life of more than one year.

According to SAK ETAP (IAI, 2009; 68):

Fixed assets are tangible assets that:

- a. Owned for use in the production or supply of goods or services, for rent to other parties, or for administrative purposes; and
- b. Expected to be used more than one period.

According to Sukrisno (2012: 271):

Fixed assets can be divided into:

- a. *Fixed tangible assets* are fixed assets that have the form / form, can be seen, can be touched, for example:
  - 1) Land ( *Land* )
  - 2) Building ( *Building* ) including fencing, parking lots, parks, machines - machines ( *Machinery* ), equipment ( *Equipment* ), table and chairs ( *Furniture and Fixtures* ), cars, motorcycles, ships, airplanes ( *Delivery Equipment / Vehicles* ).
  - 3) Natural resources ( *Natural Resources* )
- b. Fixed intangible assets are assets that have no form / form, so they cannot be seen or touched, for example:
  - 1) Patents
  - 2) Copyright ( *copy right* )
  - 3) Franchise
  - 4) Goodwill
  - 5) Preoperating expenses

### **a. How to Obtain Fixed Assets**

#### **1) Cash Purchases**

Assets purchased in cash are recorded at the amount of money spent on the purchase plus other costs associated with the purchase of the asset, less price discounts given, either due to bulk purchases or accelerated payments.

#### **2) Purchase with a long-term contract**

At present most fixed asset purchase transactions are carried out with long-term credit. Remaining debt is usually proven through notes, securities, proof of mortgage debt, and others.

3) Purchase with securities such as stocks or bonds

If the fixed assets are obtained by issuing shares / bonds, then the fixed assets must be recorded at the market price of the shares / bonds at the time of purchase.

4) Fixed assets which are awarded or discovered by themselves

If the fixed assets are acquired by way of gift or self-discovery then this transaction is called a *non-reciprocal transfer* or transfer that does not require feedback. These assets must be recorded at a fair market price or based on an evaluation conducted by an independent appraisal company.

5) Self-built fixed assets

All direct costs (variable costs ie materials and direct wages and *variable overhead* ) used for this development must be capitalized. In accordance with PAI (Indonesian Accounting Principles) which states as follows: The acquisition cost of a fixed asset that is built by itself includes all costs incurred in connection with the construction of the asset until it is ready for use.

6) Obtained in exchange In this transaction PAI (Indonesian Accounting Principles) provides the following guidelines: fixed assets obtained through non-monetary exchange transactions are usually valued at the fair value of the assets of the fixed assets obtained or the fixed assets obtained or the fixed assets surrendered whichever is more feasible based on available data / evidence. When it comes to exchanges with similar assets, the difference between the book value of the fixed assets submitted and the fair value used as the basis for recording the assets obtained at the date of the transaction must be recognized as gains or losses on the exchange of fixed assets , except in the case of exchanges with similar assets where profits arising will be suspended.

**b. Audit Objective (Destination Inspection) Fixed Assets**

In a *general audit* ( *general audit*), the inspection of fixed assets has the following objectives:

- 1) To check whether there is sufficient internal control over fixed assets.
- 2) To check whether the fixed assets listed in the statement of financial position (balance sheet) really exist, are still used and owned by the company.
- 3) To check whether the addition of fixed assets in the current year (the period under review) is really a *Capital Expenditure*, authorized by authorized company officials supported by complete evidence and properly recorded.
- 4) To check whether the *disposal* (withdrawal) of fixed assets has been recorded correctly in company books and has been authorized by authorized company officials.
- 5) *Disposal* of fixed assets can occur in the form of sales which will result in loss / profit on sale of fixed assets, *trade-in* or write off of fixed assets which can cause losses from write off of fixed assets, if the fixed assets still have book value.
- 6) Losses from *trade-ins* for similar assets are recorded as *Loss on Trade-In* while the gains from *trade-in*, are recorded as deductions from the acquisition price of new fixed assets.
- 7) To check whether the depreciation expense in the year (period) examined is done in a manner consistent with Indonesian GAAP, is consistent, and whether the calculation has been carried out correctly (accurately).
- 8) To check whether there are fixed assets that are used as collateral.
- 9) To check whether the presentation of fixed assets in the financial statements is in accordance with financial accounting standards in Indonesia (SAK / ETAP / IFRS).

**Definition of Internal Audit**

According Agoes (2013: 205) : Internal Audit is an examination conducted by the internal audit section of the company, the financial statements and accounting records as well as adherence to the company's top management has determined policy and compliance with government regulations and provisions dai professional associations applicable.

### **The role of the Internal Auditor**

Role is a form of behavior expected from a certain social situation (Barbara , 2009 ). Role is defined as a complex of human expectations of individuals must behave and act in certain situations based on the status and social functions. At the time of this, the role of internal auditors in a company increasingly necessary, especially in companies that have the scale of operation that is broad and large (Ahmad , 1982 ).

According to Tugiman (2016) at present the internal audit has the following roles :

1. Watchdog is the oldest role of internal auditors which includes the work of inspecting, observing, counting and checking and checking. The aim is to ensure compliance with organizational law, regulations and policies. The audit process carried out is a compliance audit. The focus of the examination is the existence of variations or irregularities in the internal control system.
2. Consultants, through this role, management sees that in addition to watchdogs, internal audit can provide other benefits in the form of advice in managing organizational resources that can help managers' tasks.
3. A catalyst is a substance that functions to accelerate a reaction but does not take action. The role of the audit as a catalyst is to provide services to management through constructive suggestions and can be applied to the progress of the company, but does not participate in the company's operational activities.

Internal audit is expected to optimize its role as a watchdog, consultant and catalyst in the company. Internal auditors not only serves to reduce leakage and fraud within the company, will be but more of it is as a producer of information that is accurate and unbiased and can help improve the quality of leadership in the control of the company. Internal auditors provide the necessary information management in running sole responsibility of them effectively. Internal audit acts as an independent appraiser to review the company's operations by measuring and evaluating the adequacy of controls as well as the efficiency and effectiveness of company performance . Internal auditors have an important role in all matters relating to the management of the company and the risks associated with doing business (Sawyer, 2003).

### **Professionalism**

Professional is a type of work that meets the criteria, while professionalism is an important individual attribute regardless of whether a job is a profession or not. Professionally, internal auditors recognize their responsibilities to the company (Asikin , 2005 ). Professionalism is the traits (abilities, skills, ways of implementing something, etc.) as is naturally found in or done by a professional. An auditor can be said to be professional if it has met and complied with the *Professional Standards of Internal Auditing Practice* that have been established by *The Institute of Internal Auditors* in Effendi (2006), including:

- a. Attribute standards, which include: authority and responsibility, independence and objectivity, professional skills and professional attention that must be given, and quality improvement and assurance programs.
- b. Performance standards, which include: measuring the auditor's internal activities, nature of work, planning involvement, engaging, communicating results, monitoring progress and accepting risk management. Someone who has a spirit of professionalism always pushes

himself to realize professional work. The quality of professionalism is supported by the following characteristics (Asikin, 2006):

- 1) The desire to always display behaviors that are close to ideal experts.
- 2) Improve and maintain the professional.
- 3) The desire to always pursue professional development opportunities that can improve and improve the quality of knowledge and skills.
- 4) Pursuing quality and ideals in the professional.

A professional internal auditor in carrying out a task and profession by setting standard standards in the field of the profession concerned, and carrying out his professional duties by complying with established professional ethics. The five elements of professionalism include (Hall, 1968):

1. Community service
2. Social obligation
3. Independence
4. Confidence in the community
5. Professional relations

### Definition of Internal Control

Internal control according *Commitee of Sponsoring Organizations* (COSO : 2001 ) is a process run by top management to operational staff, designed to provide reasonable assurance of the achievement of organizational goals into three categories, namely:

1. Reliability of financial statements
2. Effectiveness and efficiency of operations
3. Compliance with the h u kum applicable.

According to Agoes (2012: 100) the elements of internal control consist of the following five interrelated components:

#### a. Control environment

The control environment determines the style of an organization and influences the control awareness of its people. The control environment is the basis for all other internal control components, providing discipline and structure. The control environment includes the following:

- 1) Integrity and ethical values
- 2) Commitment to competence
- 3) Participation of the board of commissioners or audit committee
- 4) Organizational structure
- 5) Grant of authority and responsibility
- 6) Human resource policies and practices

#### b. Risk assessment

Risks that are relevant to financial reporting include internal and external events and circumstances that can occur and negatively affect an entity's ability to record, process, summarize, and report financial data consistent with management assertions in financial statements. Risks can arise or change due to the following conditions:

- 1) Changes in the operating environment
- 2) New personnel
- 3) A new or improved information system
- 4) New technology
- 5) New product lines, products, or activities
- 6) Corporate restructuring
- 7) Overseas operations

## 8) New accounting standards

### c. Control activities

Control activities are policies and procedures that help ensure that management directives are implemented. These activities help ensure that the actions needed to address risks in achieving the entity's objectives have been implemented.

Control activities have a variety of objectives and are applied at various levels of the organization and function. Generally the control activities that may be relevant to the audit can be classified as policies and procedures relating to the following matters:

- 1) Review of performance
- 2) Information processing
- 3) physical control
- 4) Separation of duties

### d. Information and communication

Information systems that are relevant to the purpose of financial reporting, which include accounting systems, consist of methods and records that are built to record, process, summarize, and report entity transactions (both events and conditions) and to maintain accountability for assets, debts and equity concerned. The quality of information generated from the system has an impact on the ability of management to make appropriate decisions in controlling the activities of the entity and preparing reliable financial statements. Communication includes providing an understanding of individual roles and responsibilities related to internal control over financial reporting. The auditor must obtain adequate knowledge of information systems relevant to financial reporting to understand:

- 1) How the transaction began.
- 2) Accounting records, supporting information, and certain accounts in the financial statements included in the processing and reporting of transactions.
- 3) Accounting processing that is covered from the time the transaction starts until it is entered into the financial statements, including electronic devices (such as computers and electronic data interchange) that are used to send, process, maintain, and access information.

### e. Monitoring.

Monitoring is the process of assessing the quality of internal control performance over time. Monitoring can be done through management activities continuously carried out on routine activities that normally occur within an entity and include ordinary management and supervision activities. Separate evaluation is a periodic assessment of all or as internal controls. The evaluation can be carried out by internal personnel or external parties.

The auditor must document his understanding of the entity's internal control component obtained to plan the audit. The form and content of the documentation are affected by the size and complexity of the entity, as well as the nature of the entity's internal control. Generally the more complex the internal controls are and the more extensive the procedures that are carried out, the wider the documentation that the auditor should carry out. Because good or bad internal control will have a major influence on:

- 1) Security of company assets
- 2) Can the company's financial statements be trusted or not
- 3) The length or speed of the accountant audit process
- 4) High audit fee
- 5) The type of opinion that will be given

**Definition of effectiveness**

Effectiveness is defined as a comparison of input - output of various activities, until the achievement of objectives is determined, in terms of the quantity ( *volume* ) of work, the quality of work and the targeted deadline (Sukrisno, 2014: 179).

Effectiveness ( *result of operations*) related to how far an activity has achieved the desired goals and benefits, besides that the effectiveness is more about the measurement of the results achieved. Within the scope of effectiveness management is a condition that shows the level of success of management activities in achieving the objectives set.

The evaluation of the internal control system is basically conducted by the auditor to find out various control weaknesses in a system and the impact caused by the weaknesses caused. Evaluation of the structure of internal control is very important to do because internal control is one of the main keys in ensuring the reliability of financial statements.

According to Arens, (2008) management in designing internal control systems has interests - namely the reliability of financial statements, encouraging effectiveness and operational efficiency, and adherence to laws and regulations. In an audit, the inspection procedure is determined by the effectiveness of the internal control system. The evaluation of the internal control system is carried out to determine the good or bad of the internal control system.

Effectiveness in the system can be interpreted as the ability of internal control systems that are planned and determined to be able to realize its objectives, namely the reliability of financial reporting, compliance with applicable laws and regulations, as well as effectiveness and operation. The achievement of these objectives is realized in the form of internal control system elements in the company's processing effectively and efficiently. The company's objectives must be formulated in a way and allow an assessment of its achievements can be carried out on its achievement.

The Board of Directors is responsible for the effectiveness of the implementation of the company's internal control system. As a form of responsibility, the board of directors made a statement that every activity and transaction of the company was carried out based on an adequate system of internal control of the company.

**Hypothesis Development**

According to research conducted by Wardah (2015) entitled The Effect of Internal Audit's Role on the Effectiveness of the Internal Control System says that the role of the internal auditor positively influences the effectiveness of the internal control system of fixed assets . Furthermore, Miraceti (2011) states that the higher the role of internal auditors within the company internal, it will increase the effectiveness of its control system and provide great benefits for the sustainability of the company's business, in other words the role of internal auditors has a positive and significant effect on the effectiveness of the internal asset control system still .

Research conducted by Arianti, et al (2014) states that with the professionalism of an auditor, it will produce quality work, because with professionalism it means that internal audit has used the ability to carry out audits to the full and carry out work with high ethics that is one important part in achieving the effectiveness of internal control of fixed assets. The importance of the effectiveness of internal control requires an internal audit to have an attitude of professionalism.

Subsequent researchers examined by Kasdiarto (2015) and Sinawarti (2015) stated that professionalism is an important individual attribute regardless of whether a job is a



profession or not. Professionalism is needed by internal auditors in assessing the effectiveness of the implementation of internal control structures, the use of this attitude enables the auditor to be able to form an opinion and opinion, therefore if someone has high professionalism then the effectiveness of internal control in the company will also be better. Internal audit requires a high attitude of professionalism in carrying out internal control over fixed assets so that effectiveness can be achieved in securing fixed assets.

H1 : The role of the internal auditor positively influences the internal control of fixed assets.

H2 : The professionalism of internal auditors positively influences the effectiveness of the internal control of fixed assets.

H3 : The role of professional internal auditors positively influences the effectiveness of the internal control of fixed assets.

### 3. Research Methods

Population according to Sugiyono (2010: 115) is a generalization consisting of objects / subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. The study population was all employees of the Internal Audit Division. All populations are given the opportunity to fill out a questionnaire to get information related to the problem at hand.

The research sample according to Sugiyono (2010: 116) is part of the number and characteristics possessed by the population. The sample taken must be able to describe the existing situation, or in other words the sample must be *representative*. The sampling technique in this study is using saturated sampling. Sugiyono (2010: 118) saturated sampling is a sampling technique when all members of the population are used as samples. Therefore, the researchers chose to use the saturation sampling technique because the population is relatively small. So that the sample used in this study amounted to 42 respondents.

The method used in this research is quantitative descriptive method , with a case study approach. Descriptive research is research conducted to determine the value of independent variables or more ( independent) without making comparisons, or nexus of other variables.

The data source in this study uses primary data sources and secondary data sources. Primary data come from original sources and are specifically collected to answer research questions in the form of questionnaires. Secondary data derived from research data sources obtained indirectly through intermediary media, in the form of journals, articles, and other literature relating to research.

Data analysis methods used include data quality tests, descriptive statistical analysis, classic assumption tests, and hypotheatic tests.

### Research Results And Discussion

#### Descriptive statistics

Variable Role of Internal Audit ( $X_1$ ) can be seen that the result of respondents' answers to the statement item 42 the highest score is 45 and the lowest score 27 with the average - average score of 38.81 and a standard deviation of 4.544 indicating that the majority of respondents agree that the role of Internal audit affects the internal control of fixed assets.

For the Internal Audit Professional variable ( $X_2$ ) it can be seen that from the answers of 42 respondents to the highest score statement item that is 75 and the lowest score is 53 with an average score of 69.00 and a standard deviation of 5.012 which indicates that the majority of respondents agree that the professional internal internal audit affects the internal control of fixed assets.

Then for the variable variable internal control of fixed assets (Y) it can be seen that the results of the answers of 42 respondents to the highest score statement item is 75 and the

lowest score is 49 with an average score of 63.71 and a standard deviation of 7.753 which indicates that the majority of respondents agree that internal control of fixed assets is influenced by the role and professional internal audit.

### Discussion

#### The Influence of the Internal Audit's Role on the Effectiveness of Internal Assets of Fixed Assets Control

**Table 4.11. Multiple Linear Regression Test Results**

Variabel	B	t <sub>count</sub>	t <sub>table</sub>	Sig	alpha
Constant	-15,563	-1,492	2,023	0,144	0,05
Role of Internal Audit	0,398	3,347	2,023	0,002	0,05
Internal Audit Professional	0,496	4,173	2,023	0,000	0,05

The role of internal audit in this study was assessed based on PT.AB internal audit employee perceptions that were examined using the multiple linear regression equation that has been summarized in table 4.11 which shows the significance of 0.002. Significant value for the variable internal audit role indicates a value below a significance level of 0,05 and the value of  $t_{\text{arithmetic}}$  amounted to  $3,347 > t_{\text{table}} 2,023$ , which means that  $H_1$  is accepted or the internal audit roles influence the effectiveness of internal control fixed assets. In accordance with the theory used in this study according to Tugiman (2016) in the present internal audit has a role as a watchdog (supervisor), consultant and catalyst, these indicators are in line with attribution theory that explains about understanding one's reaction to events around them, by knowing the reasons - their reasons for events experienced where there are behaviors related to individual attitudes and characteristics, it can be said only by looking at their behavior will be known the attitude or characteristics of the person and can also predict a person's behavior in dealing with certain situations.

This attribution theory has an impact on the role of a good internal audit that will also increase the effectiveness of the company's internal control of fixed assets. This can be achieved because an internal audit is carried out to evaluate the adequacy, efficiency, effectiveness of risk management, control and corporate governance, so as to encourage continuous improvement of internal control over fixed assets.

#### The Effect of Professional Internal Audit on the Effectiveness of the Internal Control of Fixed Assets

The internal audit professional in this study was also assessed based on the perception of PT. AB were researched by using the linear regression equation with double has summarized in Table 4:11 which shows significant results 0.000. Significant value for the variable professional internal audit showed use values below the significance level of 0,05 and the value of  $t_{\text{arithmetic}}$  amounted to  $4,173 > t_{\text{table}} 2,023$  which means that  $H_2$  is received or adany a influence of internal audit professionals to internal control fixed assets . In accordance with the theory used in this study states that the dimensions of professionalism that includes devotion to the profession, social obligations, independence, confidence in the profession, relationships with fellow professions, these indicators are in accordance with the attribution theory that explains the process of how we determine a person's causes and behavior. Sesuaai with research ditel it i by Arianti and Kasdiarto that professio nal of an auditor, it will produce quality work, because with a professional means of internal audit has been using the capability in carrying out audits up and implementing the ethics which is one important part of the achieve effective internal control effectiveness . Professionalism is very much needed by internal auditors in assessing the effectiveness of the application of internal control structures, the use of this attitude enables the auditor to be able to form an opinion and opinion, therefore if someone has a high professional, the effectiveness of internal control in the company will also be better.

### The Influence of Internal Audit Professionals' Roles and Professionals on the Effectiveness of Internal Assets Control

In this study, the factors predicted to influence the effectiveness of internal assets control remain the role and professional internal audit. Hipotoesis testing performed using multiple linear regression that the t test, F test, and test the coefficient of determination ( $R^2$ ). In the test results show all the independent variables, namely the role of internal audit and professional internal audit simultaneously positively affect the effectiveness of internal control of fixed assets.

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1554,348	2	777,174	33,299	,000 <sup>b</sup>
	Residual	910,223	39	23,339		
	Total	2464,571	41			

Seen from the simultaneous test (F test) all independent variables influence the dependent variable. This explanation can be seen in Table 4:13 which shows the results of significance of  $0.000 < 0.005$  and  $F_{\text{arithmetic}} \text{ amounted to } 33.299 > F_{\text{table } 3, 23}$ , it can be concluded that  $H_3$  is accepted it means that the role of internal audit and professional influence on the effectiveness of internal control fixed assets.

The researcher uses the internal control component of the *Committee Of Sponsoring Organization* (COSO : 2001 ) in this study consisting of a control environment, risk assessment , control activities, information and communication and monitoring. In accordance with the attribution theory that explains how someone explains the behavior of others or his sensiri which will be determined whether from internal (nature , characteristics, attitudes, etc.) or external (pressure of certain situations or circumstances) that will give effect to individual behavior ( Luthans, 2005). Based on the above Theory it can be concluded the role of internal audit in the implementation of internal audit controls requires them to have a professional attitude. To achieve effective internal control.

As Wardah's research (2015), Miraceti (2015), Arianti, et (2014), Kasdiarto (2015) and Sinawarti (2015) it can be concluded that the role and professional are inherent in the role of internal audit, the role of internal audit cannot be separated both are very needed to be able to achieve effectiveness in the internal control of fixed assets.

### To Conclusions, Limitations And Suggestions

#### Conclusion

Based on the results of research conducted on the role and professional internal audit that affect the effectiveness of internal control of fixed assets, it can be concluded as follows:

1. The role of internal audit influences the effectiveness of internal control of fixed assets.
2. Professional internal audit affects the effectiveness of internal control of fixed assets.
3. The role and professional internal audit have a simultaneous influence on the effectiveness of internal control of fixed assets.

#### RESEARCH LIMITATIONS

1. In this study only using questionnaires or questionnaires, so researchers can not oversee the truth of the answers to questionnaire questions.
2. This study only focuses on an object of research, namely PT. AB. Because it is intuitive, the results of this study cannot be generalized to the object of research.

### Suggestion

1. Respondents in this study already understand well the role of internal audit as supervisor, consultant and catalyst. From these results it can be used as an evaluation to improve the effectiveness of internal control over fixed assets.
2. For further research can add variables so that the results of the study will be more extensive than previous studies.
3. For further researchers can be developed by examining several companies, so the results can be more compared.

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