



AUDIT COMMITTEE, COMPANY SIZE AND IMPLEMENTING OF INTERNAL AUDIT

Ich¹Norhanizah Johari², Ajeng Rindi Antika³, Bambang Sugiharto⁴

^{1,3,4}Sekolah Tinggi Ilmu Ekonomi Sutaatmadja, SUBang, Indonesia

²Universiti Islam Selangor, Malaysia

iclh@stiesa.ac.id

INFO ARTIKEL

Histori Artikel :

Tgl. Masuk : 28-12-2023

Tgl. Diterima : 02-01-2023

Tersedia Online : 31-03-2024

Keywords:

Audit Committee Chair Internal Overlap, Audit Committee Chair External Overlap, Chair Expertise, Committee Meetings, Company Size and Implementation of Internal Audit.

ABSTRACT

Audit Committee Chair Internal Overlap is the dual position of the Audit Committee which is more than one board committee in one company, Audit Committee Chair External Overlap is the dual position of the Audit Committee who holds the position of director in another public company or serves as a leader in another company. Chair expertise is an individual who has education and experience in accounting or auditing. And Committee Meetings are the number of meetings held by the audit committee during the financial year. Then firm size plays an important role in applied microeconomics and industrial organization. Implementation of Internal Audit is an activity of providing assurance and consulting that is independent and objective, with the aim of increasing value and improving company operations. This study uses secondary data sources. This study carried out a sampling technique using purposive sampling as the sample. The data analysis method used is logistic regression analysis with the help of SPSS software data processing.

Based on the results of the Audit Committee Chair Internal Overlap research has a negative effect on the Implementation of Internal Audit, this concurrent position causes a decrease or weakening of the quality of internal audit within a company. Audit Committee Chair External Overlap has no effect on Internal Audit Implementation, Chair Expertise has a positive effect on Internal Audit Implementation, Committee Meetings (X4) have no effect on Internal Audit Implementation, Company Size (X5) has no effect on Internal Audit Implementation, independent variable has significant effect simultaneously on the dependent variable.

PENDAHULUAN

One of the business sectors that has strong competitiveness is banking because this sector plays a role in providing credit to carry out national and international economic activities. One of the elements of corporate governance is internal audit. The bank's internal audit activities aim to create effective and efficient banking activities, compliance with applicable regulations, financial statements that can be tested for fairness

and the security of company assets. Efforts to build healthy and resilient banks are the focus of bank internal audit activities. Internal audit activities are expected to provide added value to the company in achieving goals (Merdiana, 2019).

In early 2021, Kroll, together with the Association of Certified Fraud Examiners (ACFE)- Indonesia, surveyed 241 fraud and risk professionals in Indonesia. The majority of respondents were members of the financial services sector (34.4%), followed by

the public sector (29.5%). Respondents held mid- to high-level positions (more than six years' experience) and had responsibility for, or significant involvement in, determining their organization's risk management strategy. Based on the research, 64% of frauds were caused by internal parties, bribery and corruption (35%) and factors external to the company (33%). The main perpetrators of fraud were employees (83%) and other third parties (39%) and contractors (29%). The majority of frauds were detected through whistleblower programs (62%) or internal audits (52%). Losses due to fraud: 32% of organizations suffer losses of more than USD 69,000 per year due to such incidents (<https://www.kroll.com/-/media/kroll-images/pdfs/a-risky-blindspot-for-indonesia.pdf>)

In reality, the implementation of internal audit is still not effective. This is due to the discovery of several frauds caused by weak internal audits. BPKP Maluku Representative revealed gradual state losses committed by three bank officials since 2016. The fraud was committed by the branch head and bank teller with a value of more than Rp. 4.1 billion by taking money from the large cash and using it for personal needs (Sawalimanews, 2019).

The embezzlement case committed by one of the tellers of PT Bank Rakyat Indonesia (Persero) Tbk. or BRI named Rika Dwi Merdekawati from BRI Bank, 28 years old, allegedly embezzled customer funds worth Rp2.3 billion. BRI tellers must copy deposit and withdrawal slips and forge customer signatures. Then, the suspect used a Microsoft Excel program to print the passbook. For example, if a customer deposits Rp10 million into BRI, the deposit slip does not change. However, the report form submitted to the "one belt one road" initiative has been changed to Rp5 million (Cahyani, 2018).

Therefore, an inefficient banking system and inadequate internal controls are considered opportunities for criminal acts. The meeting between motivation and opportunity is the reason for the perpetrator to justify his actions. Provisions regarding the implementation of anti-fraud strategies have been regulated by Bank Indonesia

No.13/28/DPNP dated December 9, 2011, and by the Financial Services Authority No.18/POJK.03/2016 regarding its implementation. The regulatory anti-fraud strategy has been updated. By considering the risk management of commercial banks in terms of both internal and external environmental factors, it is hoped that banks will not be negligent in fulfilling existing regulations (Meliana and Hartono, 2019).

Based on this, there are several factors that influence the implementation of internal audit, including: influenced by the audit committee, namely the first factor Audit Committee Chair Internal Overlap, the chairman of the audit committee who has more than one position in the company will result in weak implementation of internal audit. This is because the chairman of the audit committee has a high workload and time commitment so that his internal audit supervision will be low.

The second factor, namely Audit Committee Chair External Overlap, is the concurrent position of chairman of the audit committee or serving as chairman in other public companies. The concurrent position of audit committee chairman of more than one committee can have a negative impact on the implementation of internal audit. In accordance with the results of research conducted by Fitri and Salim (2021) which revealed that Audit Committee Chair External Overlap has an effect on the implementation of internal audit.

The third factor is the expertise of the audit committee chairman. Because the implementation of internal audits involves financial reports. Financial experts are individuals who have education and experience in accounting or auditing. In other words, financial experts are individuals who are experienced in creating, auditing, using, or supervising the preparation of financial reports (Badolato, Donelson, & Ege, 2014).

The fourth factor, namely audit committee meetings, is the number of meetings that have been held by the audit committee during the financial year in a certain period. The number of meetings can increase or decrease the implementation of internal audit, because it has a variety of different interests.

The fifth factor is company size. When the company seeks to obtain access to funding from investors and creditors, the size of the company is something that should be considered.

This research is a continuation of Hadiati Fitri's research, Basaria Salim (2021). This study has a difference with previous research which is found in the object of research. Previous research examined top non-financial companies listed on the Malaysia stock exchange for the 2014 period, while this study examined banking sector companies listed on the Indonesia stock exchange for the 2018-2021 period.

The author chose banking sub-sector companies because the banking sector is inseparable from people's daily activities, and has a large contribution to state revenue. In addition, the decline due to the implementation of internal audit has resulted in the emergence of fraud cases in several banking companies in Indonesia, such as in November 2019 BPKP Maluku found gradual state losses committed by bank officials that have been going on since 2016 which have never been detected by the Internal Audit Work Unit (SKAI). This is due to the implementation of the SKAI function not running optimally and this case was covered up by internal parties in order to maintain the credibility of the bank (Siwalimanews, 2019). This is also why the authors chose the research years from 2018-2021.

Based on the description above, the researchers are interested in conducting research with the title "THE EFFECT OF AUDIT COMMITTEE AND COMPANY SIZE ON INTERNAL AUDIT IMPLEMENTATION (Case Study of Banking Companies Listed on the Indonesia Stock Exchange 2018 - 2021)".

KERANGKA TEORITIS DAN PENGEMBANGAN HIPOTESIS

In agency theory states that the company is a set of contracts between the agent (Audit Committee) as a resource manager and the principal as the owner of the resources to be managed (Jensen & Meckling, 1976). This raises two problems, namely the existence of

information asymmetry, namely management has more information about the company's operating conditions and financial conditions of behavior for the benefit of the recipient. The audit committee is one of the important supervisory functions for the company.

Effect of Audit Committee Chair Internal Overlap on Internal Audit Implementation

The chairman of the audit committee who concurrently serves in the same company can weaken the implementation of internal audit. Because companies with audit committee chairmen who have various different responsibilities and duties, can cause the audit committee chairman to serve more than one position within the company, so that in carrying out the inspection and supervision functions internal audit does not run well. This will result in the audit committee chairman having a higher time commitment and workload, so that the quality of internal audit implementation is low.

This is in line with the research researched by Fitri and Salim (2021) which reveals that Audit Committee Chair Internal Overlap has a negative effect on the Internal Audit Process. Then the following hypothesis can be derived:

H1 : Audit Committee Chair Internal Overlap has a negative effect on Internal Audit Implementation

Effect of Audit Committee Chair External Overlap on Internal Audit Implementation

The chairman of the audit committee who holds positions in other public companies can weaken the implementation of internal audit in a company. Because the chairman of the audit committee who concurrently holds positions in other companies has high duties and responsibilities, resulting in reduced supervision, testing and assessment of the adequacy of the implementation of controls carried out by the chairman of the audit committee

within the company. This will have a negative impact on the implementation of internal audit. Weakening the quality of internal audit implementation will provide a great opportunity for management to commit irregularities against the company, such as reduced compliance with company regulations, accounting processes with low quality financial reports that are not in accordance with the conditions of the company which are then not detected by internal audit.

This is in line with the research researched by Fitri and Salim (2021) which reveals that the External Audit Committee Chair Overlap has a negative effect on Internal Audit Implementation. Then the following hypothesis can be derived:

H2 : Audit Committee Chair External Overlap has a negative effect on Internal Audit Implementation

The Effect of Chair Expertise on Internal Audit Implementation

In an effort to achieve company goals, the bigger a company is, the more its activities increase, both the company's own activities and activities related to outside the company. The more advanced the company, it is not enough for company management to be given information about the company's financial activities, but it is also necessary to develop in the field of examination which independently functions to conduct an assessment within the company to provide services, to carry out testing and assessment of the adequacy of control effectiveness and the role of internal auditors is needed to improve company performance. (Hiro Tugiman, 2000).

This is in line with the research researched by Fitri and Salim (2021) which reveals that Chair Expertise has a positive effect on Internal Audit Implementation.

Then the following hypothesis can be derived:

H3: Chair Expertise has a positive effect on Internal Audit Implementation
Effect of Committee Meetings on Internal Audit Implementation

The number of meetings or meetings that have been held by the audit committee during the financial year results in the intensity of the audit committee meetings which can affect the implementation of internal audit. Kharisma Gati (2015) states that the number of audit committee meetings has an effect on internal audit which proves that the more often the audit committee meets as a commitment to the company is high which will create good internal conditions.

This is in line with the research researched by Fitri and Salim (2021) which reveals that Committee Meetings have a positive effect on Internal Audit Implementation.

Then the following hypothesis can be derived:

H4 : Committee Meetings have a positive effect on Internal Audit Implementation

The Effect of Company Size on Internal Audit Implementation

Company size can affect the implementation of internal audit. Because the implementation of internal audit activities involves the company's financial reporting, so that supervision carried out by internal audit produces quality financial reports, which will attract investors to invest in a company. With the funds from these investors, the company will manage assets into income which will increase the size of the company. Market capitalization can provide a signal that the company is well known to the public. Based on this opinion, the researchers base the calculation of company size on market capitalization.

This is in line with research researched by Fitri and Salim (2021) which reveals that Company Size has a positive effect on Internal Audit Implementation.

Then the following hypothesis can be derived:

H5 : Company Size has a positive effect on Internal Audit Implementation
Simultaneous Effect of Audit Committee and Company Size on Internal Audit Implementation

Audit Committee Chair Internal Overlap is an Audit Committee position that holds more than one board committee which results in overlapping or duplicate positions in one company. This double position causes a decrease or weakening of the quality of internal audit in a company. Audit Committee Chair External Overlap is the Audit Committee holding a directorship in another public company or serving as chairman in another company. The duties of the audit committee chairman involve financial reporting, it is very important for the audit committee chairman to have experience and knowledge in finance or accounting. Committee meetings are the number of meetings held by the audit committee during the fiscal year. Committee meetings can also be interpreted as the number of meetings or meetings that have been held in a certain period which results in increasing or decreasing the quality of internal audit in a company. Meanwhile, Company Size has a positive effect on Internal Audit Implementation (Fitri and Salim, 2021).

Then the following hypothesis can be derived:

H6 : Audit Committee Chair Internal Overlap, Audit Committee Chair External Overlap, Chair Expertise, Committee Meetings and Company Size simultaneously affect the Implementation of Internal Audit.

METODOLOGI PENELITIAN

This study conducted research using quantitative methods. According to Sugiyono (2016: 8) quantitative methods are research methods used to examine certain populations or samples, data collection using

research instruments, data analysis is quantitative or statistical, the aim is to prove the hypothesis set.

This study uses secondary data sources. The data sources in this study are taken from banking sector companies listed on the Indonesia Stock Exchange in the 2018-2021 annual reports: statements on internal control and balance sheet reports. Details of the Audit Committee and details of the audit committee members are taken from the profile of the board of directors in the 2018-2021 annual report. The population in this study is banking sub-sector companies listed on the Indonesia Stock Exchange in 2018-2021. But not all companies in the population can be used as research objects, but companies that have the specified criteria become research samples. The sample of this study is a banking sub-sector company listed on the Indonesia Stock Exchange in 2018-2021. The sampling technique was carried out using purposive sampling technique, so that the sample obtained was 44 companies.

HASIL DAN PEMBAHASAN

The Effect of Audit Committee Chair Internal Overlap on Internal Audit Implementation

Based on the results of the binary logistic regression analysis above, it is known that it has a t value of $(-18.619) < t$ table (1.974017) and a probability value of $0.000 < 0.05$, meaning that Audit Committee Chair Internal Overlap (X1) has a negative effect on Internal Audit Implementation (Y), so the higher the Audit Committee Chair Internal Overlap will reduce Internal Audit Implementation (Y), thus accepting Hypothesis 1.

Companies with audit committee chairmen who have various different responsibilities and duties, can cause the audit committee chairman to serve more than one position in the company which will result in a reduced level of supervision carried out by the audit committee chairman. Then this can result in a decrease in the implementation of internal audit due to weakening the quality of financial reporting within a company.

This is in line with research researched by Fitri and Salim (2021) which reveals that Audit Committee Chair Internal Overlap has a negative effect on the Internal Audit Process.

Effect of Audit Committee Chair External Overlap on Internal Audit Implementation

Audit Committee Chair External Overlap (X2) has a t count of (1.805) < t table (1.974017) has a probability value of 0.059 > 0.05, meaning that Audit Committee Chair External Overlap (X2) has no effect on Internal Audit Implementation (Y), these results reject Hypothesis 2. The chairman of the audit committee who concurrently serves in other companies will not affect the implementation of internal audit. Because in the implementation of internal audits, the competence of the audit committee chairman is needed, thus creating knowledge that can be applied and learned from one committee to the supervisory role in another committee based on his experience. These results are supported by research and Boubaker, (2013) which states that Audit Committee Chair External Overlap has no effect on the implementation of internal audit.

The Effect of Chair Expertise on Internal Audit Implementation

Chair Expertise (X3) has a t count of (16.014) < t table (1.974017) and a probability value of 0.000 < 0.05, meaning that Chair Expertise (X3) has a positive effect on Internal Audit Implementation (Y), so the higher the Chair Expertise (X3) the higher the Internal Audit Implementation (Y), thus accepting hypothesis 3.

As the audit committee chair's duties involve financial reporting, it is critical for the audit committee chair to have experience and knowledge in having the ability to lead discussions or deliberations. The audit committee's oversight of financial reporting is enhanced when the chair has financial accounting expertise. Therefore, an audit committee with financial accounting expertise can influence and improve the implementation of internal audit by producing high-quality financial reporting.

This is in line with the research researched by Fitri and Salim (2021) which reveals that Chair Expertise has a positive effect on Internal Audit Implementation.

Effect of Committee Meetings on Internal Audit Implementation

Committee Meetings (X4) has a t count of (-1.442) < t table (1.974017) and a probability value of 0.658 > 0.05, meaning that Committee Meetings (X4) have no effect on Internal Audit Implementation (Y), these results reject Hypothesis 4. Because the number of meetings held by the audit committee, many or few do not affect the implementation of internal audit. Where the implementation of internal audit is influenced by how the audit committee emphasizes more on strategy, whether in company development or other matters, on the conditions faced by the company so that the implementation of internal audit can run well. These results are supported by research by Taher and Boubaker, (2013) which states that Committee Meetings have no effect on the implementation of internal audit.

The Effect of Company Size on Internal Audit Implementation

Furthermore, for Company Size (X5) has a t value of (8.230E-14) < t table (1.974017) and a probability value of 0.429 > 0.05, meaning that Company Size (X5) has no effect on Internal Audit Implementation (Y), these results reject Hypothesis 5. Because the implementation of internal audit does not involve the size of the company, so that the implementation of internal audit can run well without any assessment of market capitalization which is carried out by assessing the number of shares outstanding. These results are supported by Taher and Boubaker's research, (2013) which states that company size has no effect on internal audit implementation.

Effect of Audit Committee Chair Internal Overlap, Audit Committee Chair External Overlap, Chair Expertise, Audit Committee Meetings and company size on Internal Audit Implementation

Based on the Omnibus Tests of Model, the significance value is 0.046 > 0.05, meaning that the independent variable simultaneously affects the dependent variable. Audit Committee Chair Internal Overlap is a committee chair who holds more than one board committee which results in overlapping or concurrent positions in one company. This concurrent position causes a decrease or weakening of the quality of

internal audit within a company. Audit Committee Chair External Overlap is the Audit Committee Chair holding a directorship in another public company or serving as chairman in another company. The duties of the audit committee chair involve financial reporting, it is very important for the audit committee chair to have experience and knowledge in finance or accounting. Committee meetings are the number of meetings held by the audit committee during the fiscal year. Committee meetings can also be interpreted as the number of meetings or meetings that have been held in a certain period which results in increasing or decreasing the quality of internal audit in a company. Meanwhile, Company Size has a positive effect on Internal Audit Implementation (Fitri and Salim, 2021).

KESIMPULAN

Based on the results of the research above, it can be concluded that Audit Committee Chair Internal Overlap (X1) has a negative effect on Internal Audit Implementation (Y). Audit Committee Chair External Overlap (X2) has no effect on Internal Audit Implementation (Y). Chair Expertise (X3) has a positive effect on Internal Audit Implementation (Y). Committee Meeting (X4) has no effect on Internal Audit Implementation (Y). Company Size (X5) has no effect on Internal Audit Implementation (Y). And the independent variable simultaneously affects the dependent variable.

REFERENCES

Buku

- Ghozali, I. 2018. *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hery. 2017. *Analisis Laporan Keuangan*. Jakarta: Penerbit PT Grasindo
- Mulyadi. 2015. *Akuntansi Biaya*. Jakarta: Salemba Empat.

Sugiyono. 2016. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta.

Jurnal

- Adel, Boubaker 2013. "Audit committee interaction with the internal audit function: Evidence from Tunisia". *Journal of Internasional*.
- Badolato, P. G. Danelson. D. C. & Ege, M. 2014. "Audit committee financial expertise and earnings management". *Journal of accounting and economics*, 58(2-3), 208-230
- Damayanti, Ratna Ayu & St Ramlah 2020. "Membangun Konsep Tendency To Fraud Dalam Konsep Triangle Fraud (Sintesis Teori Dan Penelitian Empiris Yang Relevan)". *Jurnal Mirai Management*. 5 (1), 1-18.
- Feleye, O. Hoitash. R. & Hoitash, U. 2011. "The costs of intense board monitoring". *Journal of financial economics*, 101(1), 160-181.
- Fitri, Hadiati & Basariah Salim 2021. "Audit committee chair overlap, chair expertise, and internal auditing practices: Evidence from Malaysia". *Journal of International Accounting, Auditing and Taxation*.
- Gari, Tosha Tio & Dedy Sudarmadi 2019. "Pengaruh Independensi Auditor Internal Dan Profesionalisme Auditor Internal Terhadap Kualitas Audit Internal". *Journal Of Applied Managerial Accounting*. 3 (2), 181-192.
- Ignatia, Oei Michelle 2018. "Pengaruh Kompetensi, Pemecahan Masalah, Kematangan Audit Aktivitas Komputer Audit Terhadap Kinerja Audit Internal". *Journal Bisnis Dan Akuntansi*. 16 (2), 1-16.
- Jensen, M. C. & Meckling, W. H. 1978. "Theory of thr firm: Managerial behavior, agency cost and

- aownership structure”. *Journal of Financial Economics*, 3(4), 305-360.
- Juliyant, Ajeng Prisna Dwi 2020. “Pengaruh Kepemilikan Institusional, Opini Audit, Ukuran Kap Yang Dipakai Dan Pertumbuhan Perusahaan Klien Terhadap *Voluntary Auditor Switching* (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2015-2019)”. *Jurnal Akuntansi*. 1-17.
- Meiyanti, F. I. (2019). Pengaruh Faktor Risiko Kecurangan, Good Government Governance dan Organizational Citizenship Behavior terhadap Kinerja Organisasi Berdasarkan Pendekatan Value for Money. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 162-168.
- Moeller, R. R. 2010. “*IT audit, control, and security*”. (Vol 13).
- Nurhaliza & Yuneita Anisma 2021. “Pengaruh Independensi, Karir dan Penjenjangan, Objektivitas, dan Pengalaman Audit Terhadap Efektivitas Audit Internal”. *Jurnal Akuntansi Universitas Riau*. 15 (2), 1-18.
- Putri Melinda Cahyaning, & Yustrida Bernawati 2020. “Penerapan Standar Profesional Audit Internal dan Kualitas Audit: Sebuah Tinjauan Literatur”. *Journal Bisnis Dan Akuntansi*. 22 (1), 47-56
- Renaningtyas, Alwianindita 2020. “Analisis Pengaruh Tenure Audit, Ukuran Perusahaan dan Fee Audit Terhadap Kualitas Audit”. *Media Akuntansi Universitas Muhammadiyah Semarang*. 9 (2), 73-80.
- Shinta, Ayu dewi & Made Dudy Satyawan 2021. “Pengaruh Probabilitas Kebangkrutan, Profitabilitas, Keahlian Komite Audit, Dan Keaktifan Komite Audit Terhadap Audit Report Lag”. *Jurnal Akuntansi Unesa*. 9 (3), 1-10.
- Utami, Sri Rully & Dr. Pupung Purnamasari 2017. “Pengaruh *Fraud Prevention, Froud Detection, dan Froud Investigation* Terhadap *Froud Management*”. *Jurnal Akuntansi dan Bisnis*. 1-6.
- Wibowo, Hendry 2019. “Lingkup Fungsi Audit Internal Dan Efektivitas Audit Internal Pada Kementerian Keuangan”. *Jurnal Perbendaharaan, Keuangan Negara Dan Kebijakan Publik*. 4 (3), 243-266.
- Wulandari, Sri & Putri Nurmala 2019. “Pengaruh Ukuran Perusahaan, Intensitas Rapat Komite Audit, Dan Ukuran Komite Audit Terhadap Biaya Audit”. *Jurnal Ilmiah Akuntansi Universitas Pamulang*. 7 (2), 1-13.
- Yulyani, Yeyet & Nirvana Satya Lestari 2020. “Pelaporan Hasil Audit Dan Tindak Lanjut Audit”. *Jurnal Akuntansi dan Bisnis*. 1-22.

Website

- <https://www.idx.co.id/id> (diakses pada tanggal 15 Oktober 2022 pukul 19.20 WIB)
- <https://www.ocbcnisp.com/id/article/2021/08/20/audit-internal> (diakses pada tanggal 15 Oktober 2022 pukul 10.00 WIB)
- <https://www.hukumonline.com/berita/a/aturan-hukum-soal-rangkap-jabatan-di-pemerintahan-lt621618b336e2f/> (diakses pada tanggal 21 Oktober 2022 pukul 18.30 WIB)
- <https://www.edusaham.com/komite-audit-pengertian-tugas-peran-dan-rumus-cara-mencari-datanya/> (diakses pada tanggal 21 Oktober 2022 pukul 19.20 WIB)
- <https://www.hukumonline.com/klinik/a/tugas-dan-tanggung-jawab-komite-audit-perusahaan-lt59b74357b8ac6> (diakses pada tanggal 21 Oktober 2022 pukul 19.25 WIB)

[https://www.theiia.org/globalassets/documents/resources/the-internal-audit-charter-a-blueprint-to-assurance-success-august-](https://www.theiia.org/globalassets/documents/resources/the-internal-audit-charter-a-blueprint-to-assurance-success-august-2019/pp-the-internal-audit-charter-indonesian.pdf)

[2019/pp-the-internal-audit-charter-indonesian.pdf](https://www.theiia.org/globalassets/documents/resources/the-internal-audit-charter-a-blueprint-to-assurance-success-august-2019/pp-the-internal-audit-charter-indonesian.pdf) (diakses pada tanggal 25 Oktober 2022 pukul 13.00 WIB)