

Analysis of Internal Audit Planning in Improving the Effectiveness of Organizational Performance at the Btm Sinar Mentari Tuban Cooperative

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KEYWORDS

Internal audit;
effectiveness;
organisational
performance.

ABSTRACT

This study aims to describe the implementation of an internal audit in the BTM Sinar Mentari Tuban Cooperative and to describe internal audit planning to increase the effectiveness of the performance of the BTM Sinar Mentari Tuban Rice Cooperative organisation. Data collection techniques are carried out using questionnaires, observations, and interviews. Data analysis techniques are measurements with a Likert scale and descriptive statistics.

Based on data analysis conducted on internal audits in increasing the effectiveness of organisational performance at the BTM Sinar Mentari Tuban cooperative, it can be seen that The results of research on the effectiveness of the role of internal audit at the Sinar Mentari BTM Cooperative show effective results. This can be seen from the calculation results showing 92.80%. The results of calculating the effectiveness of the company's performance show 92.46%; this means that the company's performance will be effective if there is an internal audit role.

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Introduction

The rapid economic development in Indonesia can cause competition between banks and other financial institutions (Rusydiaana & Firmansyah, 2018). Banks and financial institutions are sources of capital that the people of Indonesia need as a means of capital for their business activities. Banks and financial institutions can help the people of a country prosper through credit services (Al Hasan & Maulana, 2016).

Financial institutions are a forum and have an important societal role in the economic sector (Ompusunggu et al., 2023). Financial institutions play a very important role in the people's economy, which is growing rapidly and is not limited to official financial institutions, namely banking; private financial institutions, such as cooperative institutions, are also growing (Marsudi & Purbasari, 2022). Cooperatives are one form of people's economy originating from the 1945 Constitution and Pancasila, which contains

the characteristics of this nation, namely gotong royong. A cooperative is an association or economic organisation consisting of individuals or bodies that provide freedom of entry and exit as members according to existing regulations by working together in a familial manner to run a business, aiming to enhance its members' welfare (Efendi & Bakhri, 2018).

In today's global competition, cooperatives must also carry out the mission of the state, namely as the pillar of the national economy, the pillar of the national economy, or the basis of the national economy (Kader, 2018). Even in the era of globalisation with such fierce and rapid competition, cooperatives can continue to grow; this can be seen from the fact that the number of cooperatives in Indonesia continues to increase yearly. Cooperatives are established from, by, and for members because cooperatives are a top priority in improving welfare over equal rights and obligations (Napitu et al., 2022).

According to (Silvia et al., 2014), "Audit is a systematic process to obtain and evaluate evidence objectively regarding statements about economic activities and events, to determine the level of conformity between these statements and predetermined criteria, and to convey the results to interested users.

Research Methods

The type of research used in this study is qualitative descriptive. According to (Momeni et al., 2014), the descriptive method is a method of examining a group of humans, an object, a condition, a system of thought, or a class of events in the present. Descriptive research aims to make a systematic, factual, and accurate description, picture, or painting of the facts, properties, and relationships between the phenomena investigated.

According to (Yayuk & Sugiyono, 2019), qualitative research methods are research methods based on the philosophy of postpositivism, used to examine scientific object conditions (as opposed to experiments) where researchers are the key instrument, data collection techniques are used in combination; data analysis is inductive/qualitative, and qualitative research results emphasise the meaning of generalisation.

Data Sources

a. Data Primer

According to (Umar, 2019), primary data is data obtained from the first source, either from individuals or individuals, such as the results of interviews or the results of filling out questionnaires conducted by researchers. Examples of primary data are data obtained from respondents through questionnaires and data from researcher interviews with resource persons.

b. Data Seconds

According to (Yanto et al., 2023), secondary data is primary data that is further processed and presented either by primary data collectors or other parties, for example, in the form of tables or diagrams. Examples of secondary data are company records or documentation in the form of attendance and salaries.

Variable Identification and Definition

1. Analysis

According to (Nainggolan & Prabowo, 2019), Understanding Analysis is decomposing units into a separate unit, dividing units into parts, distinguishing between the same, and choosing differences between several in one unit.

2. Audit Internal

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Internal audit is a consulting and assessment activity developed in an organisation/ company to evaluate and provide added value to improve an organisation's operating activities.

3. Performance Effectiveness

Performance effectiveness is the ability to do something appropriate based on a predefined or planned goal.

4. Koperasi

According to Hendar (2010: 2), the definition of cooperative is an autonomous organisation of people who gather voluntarily to meet economic, social, and cultural needs and aspirations together through democratically owned and controlled business activities.

5. BTM

BTM, or Baitut Tamwil Muhammadiyah, is a microfinance institution based on Sharia principles.

Population and Sample

1. Populasi

All parts of BTM Sinar Mentari Tuban cooperative.

2. Sample

As a sample, this study is an internal audit planning study to improve organisational performance effectiveness at the BTM Sinar Mentari Tuban Cooperative.

Research Sites

This research was carried out at the BTM Sinar Mentari Tuban Cooperative at Jalan Gajah Mada no. 11 Tuban.

Data Collection Techniques

Data collection methods are techniques or ways that researchers can use to collect data, and data collection instruments are tools chosen and used by researchers in their activities to collect data so that these activities become systematic and easier.

Data collection methods show the ways that can be taken to obtain the required data. Data collection in this study was carried out by distributing questionnaires. In this study, researchers act as instruments as well as data collectors. The procedures used in data collection are:

1. Questionnaire or questionnaire

A questionnaire, or questionnaire, is a data collection technique carried out by giving written statements to respondents for answers.

2. Interview

Interviewing is a data collection technique that obtains information directly from the source. In this case, researchers talk directly with related parties or sources. The information obtained from the interview results will be parsed and reprocessed in the study.

3. Observation

Observation is a technique used to collect research data through direct observation. Researchers then create reports based on what they saw, heard and felt during the observations. In this case, the researcher made direct observations. Observation is done to get a more real and detailed picture of an event or occurrence.

Data Analysis Techniques

The instrument in this study was a questionnaire. Valid and reliable instruments are absolute requirements to obtain valid and reliable research results. A measuring instrument is valid if it measures what it is supposed to measure. An instrument is reliable

if it produces the same data even though it is used several times on the same object in several different periods (Indriantoro & Bambang, 2002, pp. 180-181).

Data Analysis

Data processing techniques and data analysis are done using descriptive statistics because this research is descriptive. To find out how effective the role of internal audit is in improving company performance.

The formula used in measuring the level of conformity according to Supranto (1997:241-243) deep Dewi (2005) is as follows :

$$Tk_1 = X_1/Y_1 \times 100\%$$

Information :

Tk₁ = Respondent Suitability Level

X₁ = Internal Audit role Effectiveness Assessment Score

Y₁ = Company Performance Appraisal Score

Results and Discussions

The Role of Internal Audit

The statement submitted regarding the role of internal audit is as many as 37 points consisting of 6 points on the independence of internal auditors, 3 points on the competence of internal auditors, 4 points on the scope of internal auditors, 8 points on internal auditor programs, 5 points on audit implementation, 7 points on audit reports, and 4 points on follow-up, which are explained as follows:

Internal Auditor Independence

Before carrying out their duties, what must be considered by an auditor is to have an honest, impartial attitude and report findings only based on existing evidence.

Table 1

Status of the internal audit organisation within the company			
Information	Frequency	%	Score
SS	5	38	25
S	3	23	12
RR	4	31	12
TS	1	8	2
STS	0	0	0
Sum	13	100	51

Based on Table 1, it can be seen that as many as five respondents expressed strong approval, three respondents agreed, four respondents were undecided, one respondent disagreed, and no respondents expressed strong disapproval.

Table 2

Internal Auditor is a separate part of the company's operational function

Information	Frequency	%	Score
SS	10	77	50
S	3	23	12
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	62

Based on Table 2, it can be seen that as many as ten respondents expressed strong approval, three respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 3

Internal auditors who work in the company do not have a kinship with one of the leaders or staff in the company.

Information	Frequency	%	Score
SS	11	85	55
S	2	15	8
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	0	63

Based on Table 3, it can be seen that as many as 11 respondents expressed strong approval, two respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 4

Internal auditors have clear authority from company leaders when conducting audits.

Information	Frequency	%	Score
SS	11	85	55
S	2	15	8
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	63

Based on Table 4, it can be seen that as many as 11 respondents expressed strong approval, two respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Internal Auditor Competence

An internal auditor must carry out his professional services carefully, competently, and measurably and be obligated to maintain professional knowledge and skills at the required level.

Table 5

Internal Auditor has an educational background of S1 majoring in Accounting.

Information	Frequency	%	Score
SS	10	77	50
S	3	23	12
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	62

Based on Table 5, it can be seen that as many as ten respondents expressed strong approval, three respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 6

Implementation of duties and responsibilities of internal auditors by the responsibilities given

Information	Frequency	%	Score
SS	10	77	50
S	3	23	12
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	62

Based on Table 6, it can be seen that as many as ten respondents expressed strong approval, three respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 7

Existing auditors have received adequate training in accounting and auditing.

Information	Frequency	%	Score
SS	7	54	35
S	3	23	12
RR	3	23	9
TS	0	0	0
STS	0	0	0
Sum	13	100	56

Based on Table 7, it can be seen that as many as seven respondents expressed strong approval, three respondents agreed, three respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strongly disagree.

Scope of Internal Auditor

Each auditor has limits that allow them to carry out checks and apply predetermined procedures.

Table 8

The scope of internal auditors covers all activities

Information	Frequency	%	Score
SS	7	54	35
S	3	23	12
RR	3	23	9
TS	0	0	0
STS	0	0	0
Sum	13	100	56

Based on Table 8, it can be seen that as many as seven respondents expressed strong approval, three respondents agreed, three respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 9

Internal auditors conduct audits of the implementation of established policies and procedures.

Information	Frequency	%	Score
SS	10	77	50
S	3	23	12
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	62

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Based on Table 9, it can be seen that as many as ten respondents expressed strong approval, three respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strongly disagree.

Table 10

Before conducting an audit, a review of the auditor's working paper is carried out first.

Information	Frequency	%	Score
SS	10	77	50
S	3	23	12
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	62

Based on Table 10, it can be seen that as many as ten respondents expressed strong approval, three respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Table 11

Internal auditors report the results of the audit and provide recommendations to leaders regarding weaknesses found.

Information	Frequency	%	Score
SS	11	85	55
S	2	15	8
RR	0	0	0
TS	0	0	0
STS	0	0	0
Sum	13	100	63

Based on Table 11, it can be seen that as many as 11 respondents expressed strong approval, two respondents agreed, no respondents expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Program Auditor Internal

Each auditor provides an assessment to provide objective certainty and consultation to improve operating capabilities and add value for the company.

Table 12

Internal Auditors create work programs for each assignment

Information	Frequency	%	Score
SS	9	69	45
S	3	23	12
RR	1	8	3
TS	0	0	0
STS	0	0	0
Sum	13	100	60

Based on Table 12, it can be seen that as many as nine respondents expressed strong approval, three respondents agreed, one respondent expressed doubt, no respondents expressed disapproval, and no respondents expressed strong disapproval.

Conclusion

Based on the processing of descriptions and data analysis from statistical data processing that has been described in the previous chapters, it can be concluded that the results of the calculation of the effectiveness level of the role of internal audit show 92.80%; this means the role of internal auditors is very important in improving company performance. The calculation of the effectiveness of the company's performance shows 92.46%; this means the company's performance will be effective if there is an internal audit role in the Company.

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