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The Influence of Implementation Intern Control, Information System Technology, Individual Culture to Quality Internal Audit with Quality human Resource Interviewing variabel Education Consultant in Indonesian

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Abstract: Important issue from this research is the influence of Implementation Intern Control, Information Systems technology, Individual Culture to quality internal audit with quality human resources in consultant in Indonesian. The method used in this study is a descriptive survey method and verification approach. Sample in this study amounted to 47 out of a total population of 88 people. Techniques of data collection using interviews, questionnaires, observation and documentation. The method of analysis using path analysis (Path Analysis), T test hypotheses, test F and coefficient of determination. By using SPSS for windows version 19. But still there are indicators that are lacking such, the quality internal audit of work of human resources accuracy that can produce high labor Information technology and internal control that needs to be optimized.

Keywords: Information Systems Technology, Individual Culture Quality Internal Audit and Quality Human Resources

INTRODUCTION

Growing of society clean governance, fair, transparent, and accountable attitude have to be serious, pattern and systematic. Domination process inspection of education consultant has a procedure employed by stakeholders to provide conduct intern risk and process arranged by accountant. Inspection of Intern Domination effective education consultant ascertain accurate in reporting internal control especially result and effective internal control of IAPI (2011: 319) defining internal control as process by board of commissioner, other personnel and management entities which is to give adequate confidence about attainment three faction of following target:

- (a) Financial reporting reliability
- (b) Operation efficiency and affectivity, and
- (c) Compliance for regulation and law which is going into effect Intern operation execute 3 important function, those are an Operation for the Prevention of (control preventive) preventing incidence a problem of before emerge them. For example personnel accountant which is high qualify, dissociation adequate officer duty, and effectively control to access physical to the asset, information and facility b. Operation for the Inspection of (control detective), required to lay open problem emerge. For example inspection of copy to the calculation, draw up a bank reconciliation and trial each balance; every stakeholder. Organization cover, among people and other, potential investor and current, employees, and creditor,] proxy a stake holders organization looked into cardinal points domination education consultant, and cover audit committee, board of directors, executive management, auditor which is external, and Audit Internal.

Audit Internal of sure have a role of education consultant impact in many people organization since long time, and role make auditor have improved from time to time. Activity internal control nature today characteristically cover assessment risk, controlling guarantee, and accomplishment performance make an audit working, all directly into an education consultant .

The research include Organizational culture reflects the employee behavior in all layers. However, the internalization, alignment, and understanding of the corporate culture are needed. Relations role models and culture build by the leader which will be very helpful and encourage the implementation of corporate culture by all employees at any level. With full commitment and awareness of employees hence the company will get benefit and achievement.

By inside inspection of governmental internal control by government officer. Like have been mentioned above, internal audit function and role including important element in adequate organizational operation system. To be able to support execution effectiveness make an audit by external auditor according to commendation section sentence that has been mentioned, hence internal aud it function and role require be clarifying and assuring. This article comprise analysis regarding various alternative relate to enableness internal audit function and role and also observation function synergy formula among various internal audit institution in framework realize governance corporate good representing aspiration and craving of all Indonesia society

Object of this research includes analysis of the influence of intern audit implementation, information system technology and organizational culture on the audit quality. The type of research is descriptive verification because it describes there is search variables and observes the variable relation from the hypotheses that have made systematically by statistical tests. Meanwhile, based on method used, the research conducted by the writer is included in survey research methods.

BACKGROUND

Target research which to be reached from this research are as follows

1. To know how big the observation function internal audit and system technology to make a qualified audit report

2. To know how big function of the observation information system technology and individual cultural make a qualified audit report
3. To know how big function of the observation individual culture and internal audit to make a qualified audit report
4. To know how big the quality of human resources function make a qualified audit report

Relation Internal Audit and external Audit because it's affecting at makeup with requirement inspection of education consultant present day. Internal relation auditor with external auditor is one of the traditions. In environment at the present day, role of two audits, have become more effective potency, which have resulted a deeper relation both of audit group.

Quality of Internal Audit

Executing inspection of intern as according to audit standard (SPAP, 2012), is collecting enough evidence materials, do not find the existence of mistake material to the deviation from PABU Financial statement which have been presented to the born manner, in all matter which is material for the Financial statement.

Quality of Internal control whereas an area is studying inspection. Many of this literature use approach and survey have the character to assess whether and how, external auditor figure in the three quality factor those are authority, objectivity, and labor capacity quality which is determined by external auditing standard (SPAP, 2012) into evaluation that Make an audit of Intern quality of them is: consideration and evaluation. Other areas in this literature assess intern audit quality until examination internal auditor quality consideration and decision. This study concentrate on objectivity, moral and ethics reasoning, and equipment in internal auditor consideration and decision.

Evaluation Make an Intern Audit With quality

A series of experiment and survey push to identify and appraise importantly of criteria used by external auditor in evaluating each three quality factors of intern audit Reporting make an audit of monetary mop the following report:

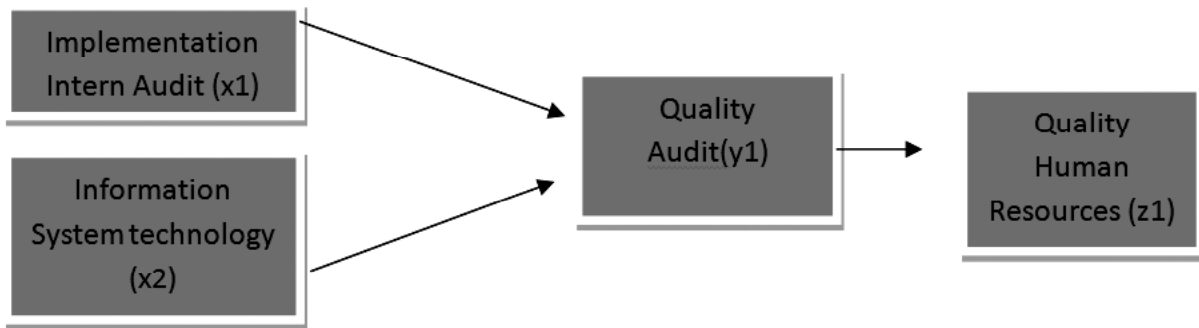
Consultant Education Financial Statement Consolidation			
Balance			cross check audit
Revenue:			
Operating Income:	X		✓
Other Operating Income	X		
Total Operating Income		Xxx	✓
420-10 Sales Discount		(x)	✗
Net Operating Income		Xxx	✓ ✗

Operating Cost :

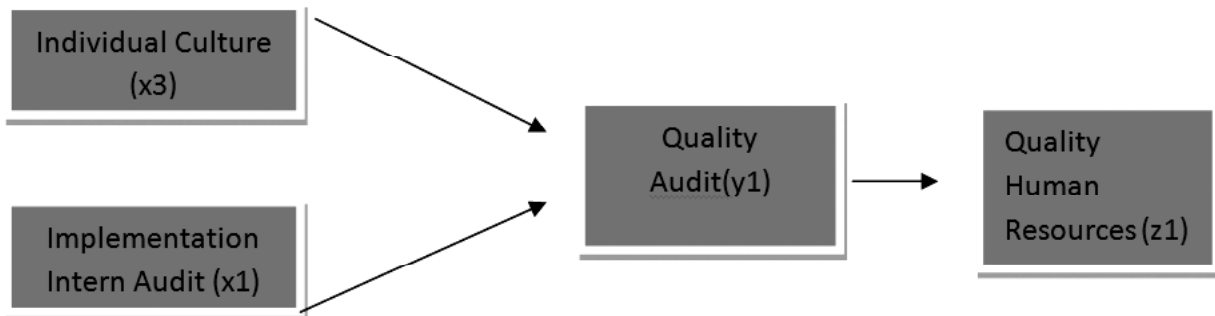
510-11 HR Departement	(x)		✓
510-51 Academic departement	(x)		✓
510-52 Marketing Expense	(x)		✓
510-53 Operational Expense	(x)		✓
510-60 Corporate Expense	(x)		✓
Total Expenses		(xx)	✓
Gross Profit / Loss		Xxx	✗
Other Revenue			
810-10 Interest Income Bank x	X		
910-20 Administration Bank x	(x)		
Net Profit/Loss		Xxx	✗

Source of Model Data Function internal control to audit quality; Simulation Writer 201

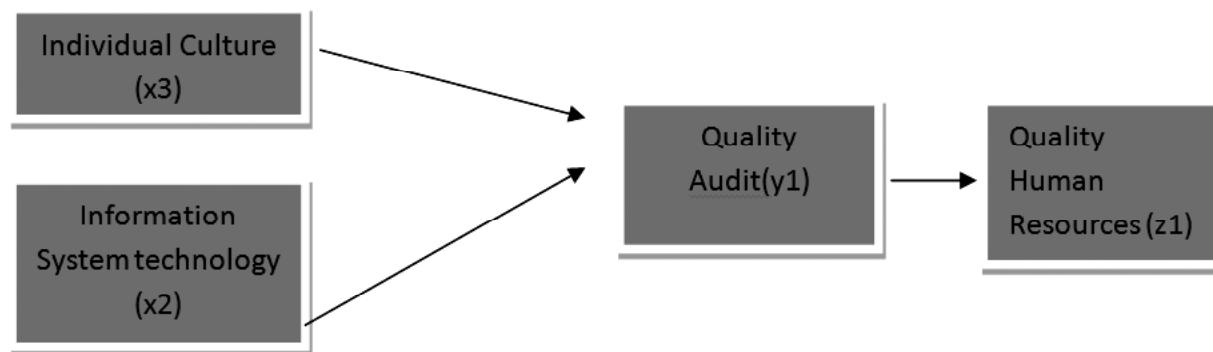
Based on review a role model, paradigm below:



Picture of research model 1, writer 2015



Picture of research model 2, writer 2015



Picture of research model 3, writer 2015

CONCLUSION

Implementation Internal Control, system information technology, and individual culture represent one of the functions in reaching audit quality of organization. Representing to lessen good loss business risk and also financial statement risk with avoid deviation in an organization. Effective Influence Internal control represent one of the key in successfulness is a biggest factor and organization 94% not qualify human resources to make a quality audit.

Effective internal control has related internal audit and external auditor. Most important, internal control, individual culture, and information system technology have highlighted quality audit a trusted decision. System internal control represent prerequisite to company which is trust, clean, transparent and accountable. System internal control represents one of the internal audit function and element, which become important consideration in determining and broadness deepness of scope work of audit. Thereby, internal audit function, individual culture, and information system technology which walk better will yield valuable output to become input to external auditor side, executive in improve monetary responsibility. Therefore, on the right track to internal observation function and management more powered and executed by synergies for the sake of reaching of target of governance good public sector that its form transparency, accountability, sincerity, and justice prosperity of society.

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