

# Factors Affecting Internal Control of Zakat Organizations in Tawhidi String Relationship Perspective

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## Abstract

The purpose of this study is to determine the factors that affect the internal control of zakat organizations. The variables of this study are organizational culture, strategic planning, external audit, internal audit and internal control. The study data were collected through 326 questionnaires obtained from employees and leaders from five zakat organizations in Indonesia. The approach of this research is Tawhidi String Relation (TSR). Data analysis in this research using method Structural Equation Model-Partial Least Square (SEM-PLS). The results of the study found that: (1). Organizational culture, strategic planning, external audit, and internal audit have positive and significant effect on internal controls; (2). Strategic planning, internal audit and internal control have positive and significant effect on organizational culture, while external audit has no significant effect on organizational culture; (3). Organizational culture, external audit, internal audit and internal control have positive and significant effect on strategic planning; (4). Organizational culture, strategic planning, internal audit and internal control have positive and significant effect on external audit; and (5). Organizational culture, strategic planning, external audit, and internal control have positive and significant effect on internal audit.

**Keywords:** Zakat, Internal Control, Audit.

## 1. Introduction

Zakat has a fundamental position in Islam. The Prophet Muhammad said: "Islam is built upon five pillars, namely the testimony of no god but Allah, Muhammad is the Messenger of Allah, establishing prayer, paying zakat, performing Hajj and fasting Ramadan" (HR. Muslim) (Bugha and Mistu, 1993). Zakat is a maaliyah worship and has a strong philanthropic dimension (Zuardi, 2015). It is also an important concept that comes in the discussion of Islamic economics, besides prohibition of usury. "God destroys usury and nourishes charity (zakat). And Allah does not love the Unbelievers and the sinners." (Q.S. Albaqarah [2]: 276). (Amalia and Mahalli, 2012). In addition, zakat can be an economic driver and poverty reduction. The utilization of zakat through zakat organization has a positive implication in reducing poverty (Kasri, 2016). Poor households receiving zakat decreased poverty by 21.1%. The utilization of zakat is also capable of accelerating poverty alleviation from 7 years to 5.1 years (IMZ, 2012).

There are three fundamental weaknesses among Indonesian Muslims in the thought and practice of zakat, namely weakness in philosophy or epistemology, institutional structure, and operational management (Zuardi, 2015). The condition is probably due to the pattern of Islam's entrance into Indonesia that is tolerant, peaceful and slow. Although the obligation of zakat has been implemented since the beginning of the entrance of Islam into Indonesia, the payment and management of zakat are mostly handed over to the community on the basis of volunteerism. The community manages zakat simply and traditionally through mosques, pesantren (religion school) and local religious leaders. Modern zakat management began to be done by the Muhammadiyah Union

in 1918. The modern zakat institute began to emerge since 1968 and grew more after 1998. In 2011 according to the records of the University of Indonesia, there are 481 organizations of zakat. The Government's serious attention to the management of zakat came into being when issuing the Zakat Law in 1999, the establishment of the National Zakat Agency (BAZNAS) in 2001, and the issuance of the new zakat law in 2011 (Wibisono, 2015, Karim and Syarief, 2009, Mubarok and Fanani, 2014, Indrijatiningrum, 2005).

Kahf (1999) mentions the potential of zakat in the range of 1-2 percent of the total GDP of a country. The National Zakat Agency (BAZNAS) and the Faculty of Economics and Management of Bogor Agricultural University (FEM IPB) estimate the potential of zakat in Indonesia in 2011 about 3.4% of total GDP or about 217 trillion rupiahs (USD 16.7 billion). By 2015 the potential for zakat will grow to 286 trillion rupiahs (USD 22 billion), while the realization of zakat collection is never more than 2% of the existing potential. In 2015 zakat funds collected are not more than 3.7 trillion rupiahs (USD 285 million) (IMZ, 2012, Mubarok and Fanani, 2014, Media Indonesia, 2016). On the distribution side, the estimates of poor reached by zakat organizations are around four million people in 2014, or about 14.3% of the poor in Indonesia (Beik, 2014).

The wide gap between the potential of zakat and the realization of zakat collection by the zakat organization indicates the need to improve the condition of zakat organization. Some studies mention some weaknesses as barriers to the organization of zakat. Some of the external conditions of the zakat organization, namely the low understanding of the society about zakat law, the lack of attention and regulation from the government, and the low trust of the community on the organization of zakat. But the most barriers come from the internal condition of the zakat organization itself. Among these are weak human resource development, poor management of zakat funds, inaccurate reports, lack of accountability, lack of transparency, poor service, and inefficient operations. (Indrijatiningrum, 2005, Kitching, 2009 in Laela, 2010, IMZ, 2012, Chalikuzhi, 2009 in Huda et al., 2014, Saad et al., 2009, Hejazziey, 2011, Niken, 2011 in Amalia and Mahalli, 2012, Wediawati, 2012, Anwar, 2012, Ramli and Ibrahim, 2010, Mubarok and Fanani, 2014, Kusmanto, 2014, Rahayu, 2014, Kuncaraningsih and Ridla, 2015).

The results of research conducted by Huda et al. (2014) concluded that the most reliable party in solving the problem of zakat in Indonesia is the zakat organization. Zumrotun (2016) also mentioned the same thing, that the potential of a large zakat would be optimally utilized if the zakat organization are able to overcome their internal problems so they can manage the zakat funds as good as possible. This research will focus on improving the internal condition of zakat organizations through improving their internal controls.

Internal control is a systematic process undertaken by management and other personnel of the organization that designed to provide reasonable assurance about the effectiveness and efficiency of operations, reliable reports, legal compliance and preservation of assets (IAI, 2011, Usry and Carter, 2005, and Reeve et al., 2012). The purpose of applying such internal controls is aligned with the objectives of the zakat organization. As mentioned in the Zakat Law of 2011, that the purpose of zakat organization is the effectiveness and efficiency of service, poverty alleviation, and improving society welfare. Some researches on internal controls prove that internal control affects employee performance and improves zakat fund management (Arifiyani and Sukirno, 2012, Dewi, 2012, Suandi, et al., 2014).

Several factors that expected to affect the internal control of zakat organizations are organizational culture, strategic planning, external audit and internal audit. A brief explanation as follows:

Organizational culture: Hofstede (2011) mentions every organization has the type of control (tight or loose) that is part of their organizational culture. A strong organizational culture will direct the behavior of its members to achieve organizational goals by improving the organization's internal control (Sawitri, 2011).

Strategic planning: Result of research by Suyono (2013) and Kadri (2006), shows that strategic planning has a positive effect on organizational performance effectiveness. Similarly, improving the quality of organizational members' understanding of strategic planning (vision, mission and organizational goals) will improve the quality of internal controls (Baharudin, 2013).

External audit: Public accountant or external auditor is a party who assess the condition of organization's internal control. The external auditor will provide suggestions for improvement of internal controls (Arens, et al., 2008). Result of research by Assih (2009) stated that the more qualified external audit, the better the control function of the organization.

Internal audit: The internal audits are considered to have an important contribution in improving internal control of the organization (Brody and Lowe, 2000, Spira and Page, 2003, in Lee and Park, 2006). Prasetya's research results (2015) show that internal audit has positive effect on internal control.

## **2. Literature Review and Hypotheses Development**

### *2.1 Internal Control*

Internal control objectives consist of effectiveness and efficiency of activities, reliability of financial statements and compliance with applicable rules and regulations (IAI, 2011 and COSO, 2013). The objectives are achieved by realizing the five internal control components (Karina, 2010 in Dianawati and Ramatha, 2013), which are control environment, risk assessment, control activities, information and communication, and monitoring (IAI, 2011, COSO, 2013, Romney and Steinbart, 2006, Arens et al., 2008). A control environment is an action, policy, and procedure that reflects the overall leadership and members' attitude about the importance of the internal controls of the organization (Arens, et al., 2008). Risk assessment is the identification and risk analysis to determine how the risk is managed (IAI, 2011). Control activities are actions and support procedures that ensure that necessary actions are taken in anticipation of risks, such as the division of tasks and the adequacy of authorization (Arens, et al., 2008). Information and communication is a way of identifying, obtaining and exchanging information that enables organizational managers to perform their duties, and monitoring is a process for determining the quality of internal control performance over time (IAI, 2011).

In Islamic perspective, based on SuratAttaubahverse 105, internal control is characterized by divine inspection, supervisory supervision and peer supervision. It will then generate awareness of ultimate accountability before God Almighty. In addition, Islamic control also encourages the function of recording, function of testimony (checking) and audit function (Harahap, 2008).

### *2.2 Organizational Culture*

Organizational culture serves as an identity and differentiator with other organizations, facilitating the formation of shared commitments, improving social stability of the organization and providing the mindset for members of the organization (Robins 2003 in Furqon, n.d., Kreitner and Kinicki, 1992 in Suryadi, 2008). Leaders and members of the organization need to consider the fit of organizational culture with the strategy and role of the organization (Suryadi, 2008), therefore it is necessary to understand the dimensions of organizational culture. Hofstede (2011) describes six dimensions of organizational culture as follows: (a). Process orientation versus yield orientation; (b). Job orientation versus people orientation; (c). Professional versus parochial; (d). Open system versus closed system; (e). Strict control versus loose control; (f). Pragmatic versus normative.

In Islamic perspective, as described in SuratAlhujurat, there are several cultures that must exist in a group or organization such as (a). Respect for leadership and associates; (b). Applicable, careful and harmless to others; (c). Reconcile the disputants, stay away from mocking other people, and stay away from prejudice. Meanwhile, Hoque et al. (2013) describe several aspects of Islamic culture, among which are: (a). Working sincerely, diligently worshiping and relying on Allah; (b). Honest and responsible; (c). A neat and clean working

environment, and dress well; (d). Doing the best and based on knowledge; (e). Cooperate and respect each other; (f). Develop good things and prevent wrong practices.

### *2.3 Strategic Planning*

Allison and Kaye (2013) mentioned several reasons why an organization makes its strategic plan, namely (a). Fixing organizational focus; and (b). Improve the process of cooperation of people within the organization. While Baharudin (2013), Robbin and Coulter (2004), in Rustiani and Haq (2014) mention some of the benefits of strategic planning for the organization, among which are: (a). Giving direction and helping the organization adjust to change; (b). Helping organizations agree on their main issues; (c). Sharing organizational goals becomes more detailed and easy to understand; (d). Assisting the placement of responsibilities of each part; (e). Facilitate coordination and alignment between functions and parts; and (f). Become standard in control.

In Islamic perspective, there are several benefits of planning, including: (a). In order to work the organization in accordance with Islamic principles; (b). So that the organization can use the best working method; (c). Prepare the future for better; (d). Complementary efforts with tawakal; and (e). Stay focused on the highest goal, which is to achieve the pleasure of Allah (Murrajab, 2010, Shahin, 2011.).

### *2.4 External Audit*

Harahap (2008), Khaddash (2013) and Arens et al. (2008) mention some of the urgencies of auditing in the modern economy, such as: (a). Allows better access and understanding of reports; (b) Improve report quality; (c). Provide independent assessment of the report presented by the organization; (d). Provide assurance that the reported information has been reasonably measured and reasonably displayed.

IAI (2011) and Christiawan (2003), Hidayat (2011), and Rosnidah (2010) in Agusti and Pertiwi (2013) mention several indicators of good audit quality, namely: (a). Competence; (b). Independence; (c). Use skills carefully; (d). Good audit planning; (e). Assessment of internal controls; (f). Adequacy of audit evidence collected; and (g).

### *2.5 Accurate Audit Reports and Opinions.*

Harahap (2008) and Yaacob and Donglah (2012) mentioned several issues related to independent auditing in Islamic perspective, including: (a). Manifestation of God's command to enjoin the good and prevent the evil; (b). Ensuring the Shari'a of Islam is obeyed; and (c). Improve public trust in reports.

### *2.6 Internal Audit*

Kumaat (2011), Saptapradipta (2015), Lee and Park (2016), Saud and Marchand (2012), and Indonesian Government Regulation No. 60 Year 2008 of Internal Control mentions several important roles of internal audit, including: (a). Strengthening the organization's leadership, (b). Assisting organizational risk management, (c). Improve organizational governance processes, and (d). Improve internal control.

In terms of quality of internal audit, there are several indicators that can be measured, among them are: (a). Integrity, objectivity and competence of auditors; (b). Quality of planning, skills and cooperation of the audit team; (c). Quality of audit findings and recommendations; and (d). Follow-up findings that may improve the organization (Parasayu and Rohman, 2014, Efendy, 2010, Murwanto, et al., 2006).

AAOIFI in Harahap (2008) discloses some ethical basis for the auditor when auditing that will affect its audit, as well as Mawardi (2012) provides several conditions for muhtasib or auditor, which can be used as indicators for internal audit quality, namely: (a). Concerning the integrity and commitment to the truth; (b). Responsible for the task; (c). Improving conditions; (d). Strengthen sincerity and piety; (e). Work is knowledge-based and meticulous; and (f). Encourage religious practice.

### *2.7 Tawhidi String Relation (TSR) Perspective*

Allah Almighty revealed the Qur'an to the Prophet Muhammad (peace be upon him) to guide human to the straight path, "And so We revealed to you (Muhammad) the spirit (the Qur'an) with Our command. Beforehand

you did not know what the book was and what the faith was, We made the Qur'an light, with it We gave a clue whom We will among our servants. And indeed you guide (man) into a straight path "(Q.S. Asyasyuro [42]: 52). In the epistemological level, the Qur'an (Q) and Sunnah of Prophet Muhammad (S) is the source of knowledge ( $\Omega$ ). The interpretation of the Qur'an and Sunnah done by the community of scholars whose participation, denoted by  $\theta^*$  (Choudhury, 2013).

The dissemination and development of knowledge among humans is done by a discussion process (suratic process) based on Quran, Sunnah and knowledge of reliable scholars (Q, S and  $\theta^*$ ). "...their affair (decided) with consultation among them" (Q.S. Asyasyuro [42]: 38). The suratic process is carried out in the form of interaction, integration and evolution (IIE) which makes interrelationships (circular causation) between issues (X) and makes the flow of knowledge ( $\theta$ ) on the issues discussed  $\{X(\theta)\}$ . In accordance with the purpose of the Shari'a, the process of discussion is conducted to improve human welfare or as social wellbeing function  $\{W(\theta, X(\theta))\}$ . If this process is completed, it will continue to repeat until the end of time, as Allah Almighty says: "(At last) all affairs return to Allah" (Surah Asyasyuro 42: 53) (Choudhury in Mariyanti, 2011).

As explained earlier, in the model with Tawhidi String Relation (TSR) perspective there are mutual effects between one variable with another variable. Then we will analyze the effect between those variables. The following is a framework using the TSR perspective.

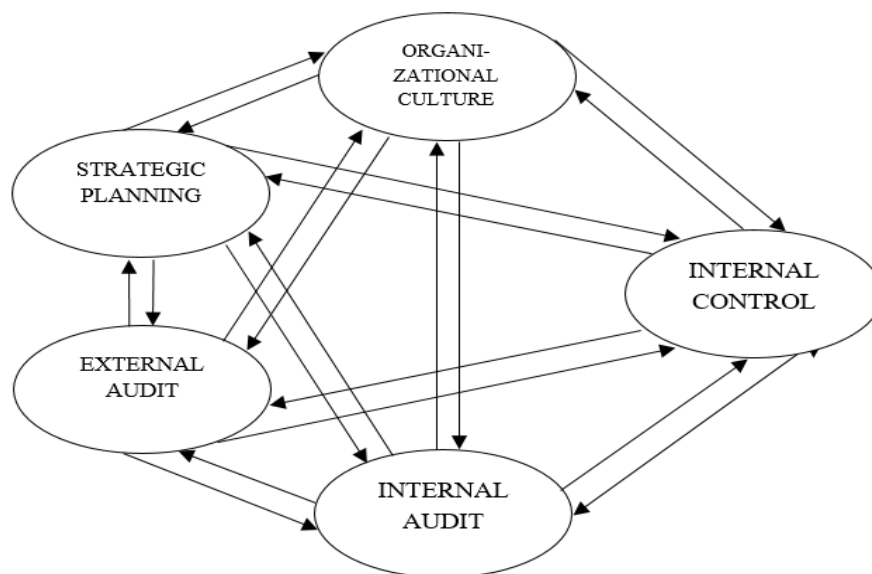


Figure 1. Thinking Framework Factors Affecting Internal Control of Zakat Organization in the TSR Perspective

### 2.8 Hypotheses Development

Based on the thinking framework in Figure 1, we developed the following hypotheses:

Strong organizational culture can direct the behavior of organizational members to achieve organizational goals by improving coordination and internal control (Indriantoro, 2000, in Sawitri, 2011). Baharudin Research (2013) concluded that organizational climate has a positive effect on the quality of internal control system.

**H1: Organizational culture has effect on internal control.**

Neuijen and Sanders (1990) in Sawitri (2011) found that organizational culture is affected by many things, among them the control system. Meanwhile, the control environment (as a component of internal control) will affect members of the organization in order to emphasize control (Romney and Steinbart, 2006).

**H2: Internal control has effect on organizational culture.**

Baharudin (2013) in his research on management control system in government institutions concluded that

improving the quality of understanding of vision, mission and organizational goals (as part of organizational strategic plan) will improve the quality of internal control system of the institution concerned.

**H3: Strategic planning has effect on internal control.**

As a result of the management process, strategic planning need to be evaluated and given input by the control function. Monitoring, evaluation and control are an integral part of strategic planning (Shahin, 2011, Handoko, 2009 in Rustiani and Haq, 2014).

**H4: Internal control has effect on strategic planning.**

Kitching (2009) in Laela (2010) mentions that in terms of information perspective, donors are more sensitive to changes in accounting information verified by qualified auditor. While Assih (2009) proves that the more qualified external auditor of an organization, then the organizational control functions run better. Nadirsyah (2008) indicates that external audit has a significant effect on the effectiveness of internal control.

**H5: External audit has effect on internal control**

In the Audit Standards it is mentioned that an adequate understanding of internal controls must be obtained by the auditor to plan the audit and determine the nature, timing and scope of audit testing to be performed (IAI, 2011). The strengths or weaknesses of the auditee's internal controls will determine the intensity of audit testing (Arens, et al., 2008).

**H6: Internal control has effect on external audit.**

Internal audits contribute to improve the efficiency and effectiveness of the organization's work, while assessing internal control (Mulyadi, 1992). The internal auditor's contribution to internal control is very important (Brody and Lowe, 2000, Spira and Page, 2003, in Lee and Park, 2016). The results of research conducted Anggraeni (2013) prove that internal audits can affect internal controls strongly.

**H7: Internal audit has an effect on internal control.**

Robert (2008) is in Dianawati and Ramantha (2013), mentioned that the internal audit function established to ensure the internal control structure is running well. The results of the research by Badara and Saidin (2014), and Rahadhitya and Darsono (2015), found that the internal control system has a significant positive relationship with the internal audit effectiveness.

**H8: Internal control has effect on internal audit.**

Organizational culture plays a role in supporting organizational strategy and mission (Suryadi, 2008). In line with that, Asmarani (2006) based on some previous researches, mentioned that the formula of strategic planning is effected by organizational culture and manager behavior.

**H9: Organizational Culture has effect on Strategic Planning.**

Allison and Kaye (2013) mentioned that strategic planning as a systematic process agreed by the organization to build stakeholder involvement. Strategic planning also has long-term implementation and effect (Rustiani and Haq, 2014). Strategic plans have a fundamental and long-lasting impact on the organization.

**H10: Strategic Planning has effect on Organizational Culture.**

Zakat organizations collect and distribute funds belonging to the ummah. Accountability and transparency are two important principles of zakat organizations in managing zakat funds (Noor, et al., 2013). Hoque, et al. (2013) state that accountability is a part of Islamic organizational culture. In practice, accountability is demonstrated by the organization's willingness to be audited by others.

**H11: Organizational culture has effect on external audit.**

Yaacob and Donglah (2012) also concluded, that the audit according to sharia is a social function. Audits have broad coverage, which assess social behavior and organizational performance, including relationships with all stakeholders.



#### H12: External audits have effect on organizational culture.

Applying the right organizational culture will generate benefits for the organization, among them is more effective member work and time efficiency (Suryadi, 2008). Sawitri (2011) found that organizational culture strengthens the relationship of organizational performance evaluation system. Maruszewska and Bialy (2013) mention the effectiveness of internal audit in achieving its goals effected by the support of organizational leaders who are concerned with internal audit issues.

#### H13: Organizational Culture has effect on Internal Audit.

AAOIFI introduces some basic values for the ethical code of the auditor from the Islamic point of view, namely integrity, God's caliph, sincerity, piety, righteousness and perfect work, God's supervision, and accountable to God (Harahap, 2008). Good ethics encourages internal auditors to act as alignment between organizational units, increase leadership weights, and effectively translate leadership policies (Kumaat, 2011).

#### H14: Internal audit has effect on organizational culture.

One of the stages of the audit process is to understand business, industry and auditee conditions, among which are the goals and strategies, as well as the measurement of their performance (Arens, et al., 2008). Those are important parts of an organization's strategic planning. Such understanding will affect the subsequent audit stages, including determining the scope and risks of the audit.

#### H15: Strategic planning has effect on external audit.

The results of Connolly and Hyndman's (2004) study found that the intensity of the audit impacted the compliance and commitment of the charity institution to its vision and mission. Furthermore, it made charity institutions more focus on programs that are more efficient and more in line with their mission.

#### H16: External audit has effect on strategic planning.

Hasibuan (2006) and Handoko (2009) in Rustiani and Haq (2014) mentioned that planning is the basis for control. Strategic planning provides organizational goals and programs that will be overseen by the internal audit function. Internal audits will ensure that resources have been used efficiently, effectively and economically, and strategic objectives can be achieved (Herdan, 2009 in Maruszewska and Bialy, 2013).

#### H17: Strategic planning has effect on internal audit.

George et al. (2015), based on previous researchers, stated that internal auditing helps the organization achieve its goals through a systematic and disciplined approach in evaluating risk management, control, and organizational governance. Internal auditing also helps strategic planning and adds organizational value.

#### H18: Internal audit has effect on strategic planning.

The results of Hermawan's research (2010) prove a significant relationship between external auditors and internal auditors, where the relationship is a positive relationship. The study of Alzeban and Gwilliam (2012) also pointed out that the relationship between the external auditor and the internal auditor affects the effectiveness of internal audit.

#### H19: External audit has effect on internal audit.

The IAI (2011) has mentioned several matters governing the relationship between external auditors and internal auditors, including external auditors may request direct assistance from internal auditors. Sawyer, et al. (2005) states that coordination between external auditors and internal auditors increases the value of audits. For external auditors, the good relationship makes it easier for them to understand auditee. Lee and Park (2016) found that the number of internal auditors impacted the audit time of the external auditor.

#### H20: Internal audit has effect on external audit.

### 3. Research Methods

Research will be conducted on five large zakat organizations in Indonesia, namely BAZNAS, Inisiatif Zakat

Indonesia (Post KeadilanPeduliUmat), Rumah Zakat Indonesia, Global Zakat (AksiCepatTanggap) and YayasanKesejahteraanMadani. The number of respondents from the five organizations is 326 people. These zakat organizations are based in Jakarta and Bandung, and have representatives in various regions of Indonesia. The five research variables are searched for dimensions then elaborated further into reflective indicators. In line with the use of the TSR perspective in this study, some of the dimensions and indicators are Islamic dimensions and indicators. The indicators will be formulated into a research instrument in the form of a list of statements. Response of respondents is measured by using Likert scale (1-5). Data analysis in this research used Structural Equation Model-Partial Least Square (SEM-PLS) method. Data processing software used is WarpPLS 3.0. Measurements model consist of outer model evaluation and structural (inner) model evaluation.

#### 4. Results and Discussion

##### Respondents Profile

Profile of respondents is listed in the following table:

Table 1. Respondents Profile

Characteristic	Category	Result	
		Frequency	(%)
Gender	Male	196	60%
	Female	130	40%
Total		326	100%
Age	< 30 Years	172	53%
	30 – 40 Years	112	34%
	> 40 Years	42	13%
Total		326	100%
Working Experience	< 5 Years	203	62%
	5 – 10 Years	91	28%
	> 10 Years	32	10%
Total		326	100%
Education	High Scholl	37	11%
	Bachelor	263	81%
	Post Graduate	26	8%
Total		326	100%
Position	Staff	213	65%
	Supervisor	75	23%
	Manager	38	12%
Total		326	100%

Source: Processed Data

Based on Table 1, the largest number of respondents were men (60%), respondents under the age of 30 years (53%), respondents who have a working period of under five years (62%), respondents with undergraduate education (81% ) and respondents who served staff (65%).

##### Validity Test on Outer Model

To meet convergent validity, the outer model should have a loading value above 0.7 and a significant p-value (<0.05). Nevertheless the loading value of 0.5 to 0.6 is considered sufficient (Ghozali, 2008). As for the discriminant validity can be met if the loading value of the variable of the corresponding indicator is greater



when compared with its cross-loading value to another variable.

Based on the test results, there are some indicators that the value of its loading below 0.5, thus the indicators are removed from the model. The results of data processing to determine the convergence and discriminant validity of each indicator can be seen in the following table:

Table 2. Combined Loading, Cross-Loading and p-Value

<b>Indicators</b>	<b>OC</b>	<b>SP</b>	<b>EA</b>	<b>IA</b>	<b>IC</b>	<b>SE</b>	<b>p-Value</b>
OC2	0.597	0.020	0.017	-0.058	0.060	0.049	<0.001
OC6	0.659	-0.100	0.117	-0.065	-0.105	0.062	<0.001
OC7	0.755	-0.137	0.060	-0.033	0.063	0.061	<0.001
OC8	0.662	-0.077	-0.055	-0.081	0.076	0.061	<0.001
OC10	0.725	0.121	-0.027	0.141	-0.048	0.062	<0.001
OC11	0.757	0.160	-0.102	0.072	-0.039	0.071	<0.001
SP1	0.064	0.782	-0.025	-0.039	0.001	0.044	<0.001
SP2	0.049	0.771	0.003	-0.020	0.007	0.047	<0.001
SP3	-0.101	0.734	-0.050	-0.064	0.141	0.052	<0.001
SP4	0.035	0.694	-0.007	0.176	-0.068	0.059	<0.001
SP5	-0.101	0.683	-0.004	0.112	-0.091	0.056	<0.001
SP6	-0.214	0.706	-0.026	0.098	0.130	0.054	<0.001
SP7	0.055	0.657	-0.064	0.032	-0.154	0.042	<0.001
SP8	0.107	0.764	0.043	-0.041	-0.031	0.031	<0.001
SP9	0.046	0.763	0.081	-0.100	-0.029	0.032	<0.001
SP10	0.041	0.744	0.036	-0.118	0.072	0.029	<0.001
EA1	0.023	0.089	0.668	-0.145	-0.114	0.033	<0.001
EA2	0.027	0.100	0.707	-0.162	0.008	0.039	<0.001
EA3	-0.055	0.136	0.776	-0.234	0.115	0.050	<0.001
EA4	-0.008	-0.009	0.807	-0.019	-0.000	0.053	<0.001
EA5	0.010	-0.128	0.742	-0.075	0.084	0.059	<0.001
EA6	-0.005	-0.042	0.699	0.121	0.036	0.064	<0.001
EA7	-0.073	0.005	0.805	0.069	0.036	0.060	<0.001
EA8	-0.036	-0.067	0.810	0.176	-0.010	0.055	<0.001
EA9	0.079	-0.121	0.721	0.134	-0.043	0.055	<0.001
EA10	0.063	-0.062	0.687	0.090	-0.014	0.045	<0.001
EA11	-0.000	0.117	0.639	0.035	-0.137	0.045	<0.001
IA1	0.269	0.035	0.145	0.627	-0.013	0.055	<0.001
IA2	0.059	0.040	0.050	0.783	-0.055	0.048	<0.001
IA3	-0.060	0.101	-0.002	0.836	0.032	0.052	<0.001
IA4	-0.176	0.085	-0.042	0.716	-0.047	0.062	<0.001
IA5	0.062	-0.056	-0.020	0.769	0.075	0.061	<0.001
IA6	-0.069	-0.087	0.012	0.825	0.054	0.051	<0.001
IA7	-0.004	-0.044	-0.079	0.862	0.021	0.046	<0.001
IA8	0.018	-0.084	-0.022	0.868	-0.047	0.045	<0.001

IA9	-0.000	-0.027	0.002	0.876	-0.088	0.048	<0.001
IA10	-0.053	0.064	-0.009	0.781	0.070	0.044	<0.001
IC1	-0.051	0.008	0.023	-0.099	0.717	0.045	<0.001
IC2	-0.012	-0.100	0.149	-0.222	0.783	0.043	<0.001
IC3	-0.003	-0.067	0.005	-0.080	0.766	0.045	<0.001
IC4	0.105	0.063	-0.025	0.200	0.749	0.044	<0.001
IC5	-0.018	0.057	-0.007	0.171	0.721	0.058	<0.001
IC6	-0.037	-0.085	-0.162	-0.043	0.613	0.060	<0.001
IC7	-0.027	-0.029	-0.028	-0.017	0.683	0.064	<0.001
IC10	-0.053	0.072	-0.025	0.196	0.749	0.064	<0.001
IC11	0.094	0.081	0.035	-0.115	0.669	0.066	<0.001

Source: Output WarpPLS 3.0

Note : OC = Organizational Culture, SP = Strategic Planning, EA = External Audit, IA = Internal Audit, IC = Internal Control.

Table 2 shows the loading value of all indicators has been above 0.5. The loading value of each indicator is also greater when compared to its cross-loading value. The p-value of all indicators is smaller than 0.05. Thus the outer model is valid either convergent or discriminant, so the indicators used in the model are sufficient to represent the constructs or variables of each.

#### Reliability Test on Outer Model

The reliability test in SEM-PLS can use two methods, that is calculate the value of cronbach's alpha and composite reliability, where the value of both must be above 0.6 (Sholihin and Ratmono, 2013). The following table shows that all variables are reliable.

Table 3. Reliability Test Results

No.	Variables	Composite Reliability Coefficients >0,6	Cronbach's Alpha Coefficients >0,6	Description
1	Organizational Culture	0,848	0,784	Reliable
2	Strategic Planning	0,920	0,903	Reliable
3	External Audit	0,928	0,914	Reliable
4	Internal Audit	0,946	0,935	Reliable
5	Internal Control	0,905	0,882	Reliable

Source: Output WarpPLS 3.0 processed

#### Collinearity Test on Outer Model

The results of the full collinearity test of the model are shown in the following table.

Table 4. Full Collinearity Test Results

No.	Variables	Full Collinearity VIFs <3,3	Description
1	Organizational Culture	1,917	Free of collinearity problem
2	Strategic Planning	2,248	Free of collinearity problem
3	External Audit	1,791	Free of collinearity problem
4	Internal Audit	2,460	Free of collinearity problem
5	Internal Control	2,596	Free of collinearity problem

Source: Output WarpPLS 3.0 processed

The results of the full collinearity test above show all the independent variables of the collinearity problem. Each variable has a test value below 3.3. This means that all unindicated variables have vertical and lateral collinearity problems.

**Goodness of Fit Model Test**

Path analysis is assumed as a recursive model, where all arrows go in one direction or causal flow only in one direction, and there is no reverse direction (Ghozali, 2008).

Because this research uses the TSR perspective as the model in Figure 1, there will be a reciprocal relationship (circular causation) between variables. The model is divided into two models so we can do path analysis. The first model shows the causal flow to the internal controls as shown below:

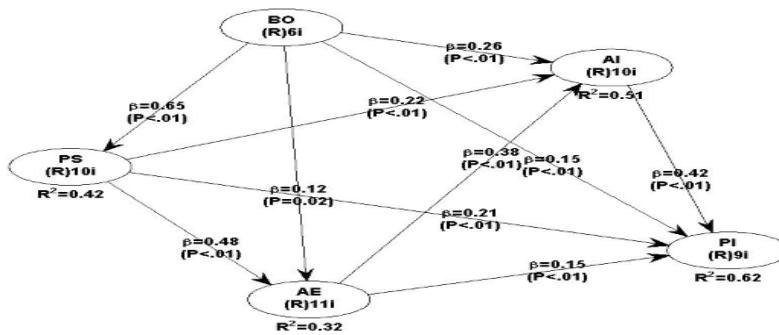


Figure 2. Structural Model I

Source: Output WarpPLS 3.0

Note : BO = Organizational Culture, PS = Strategic Planning, AE = External Audit, AI = Internal Audit, PI = Internal Control.

Furthermore the second model shows the opposite causal flow of the first model, or derived from the internal control, as shown in the following figure:

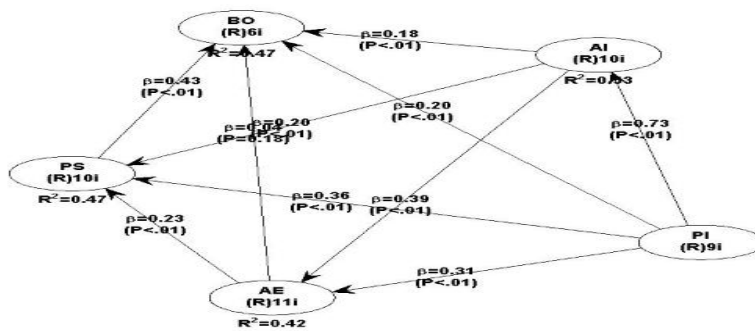


Figure 3. Structural Model II

Source: Output WarpPLS 3.0

Note : BO = Organizational Culture, PS = Strategic Planning, AE = External Audit, AI = Internal Audit, PI = Internal Control.

In SEM-PLS (WarpPLS 3.0), the fit model is shown by three indicators, the average path coefficient (APC) with  $p < 0.05$ , average R-squared (ARS) with  $p < 0.05$  and average variance inflation factor (AVIF)  $< 5$  (Sholihin and Ratmono, 2013). The following table is the result of goodness of fit model test from Structural Model I and II.

Table 5. Fit Model Indicators and p-Value

No.	Indicators	Structural Model I		Structural Model II	
		Result	Description	Result	Description
1	Average Path Coefficient (APC)	0,304, p<0,001	Fit Model	0,307, p<0,001	Fit Model
2	Average R-Squared (ARS)	0,467, p<0,001	Fit Model	0,472, p<0,001	Fit Model
3	Average Inflation Variance Factor (AVIF)	1,830	Fit Model	2,103	Fit Model

Source: Output WarpPLS 3.0 processed

Table 5 shows that the p values of APC and ARS Structural Models I and II are smaller than 0.05 and their AVIF values are less than 5. Thus Structural Model I and II are fit models or the models that are appropriate and supported by data.

#### Path Coefficient and Significance of Path Coefficients

The path coefficient ( $\beta$ ) of the structural model and its significance value can be seen in Figures 1 and 2 above. In more detail can be seen in the following table.

Table 6. Path Coefficient and p-Value

Structural Model I    Structural Model II

Structural Model I				Structural Model II			
Path	Path Coefficients	p-Value	Desc.	Path	Path Coefficients	p-Value	Desc.
OC → IC	0.149	0.002	Significant	IC → OC	0.202	<0.001	Significant
SP → IC	0.218	<0.001	Significant	IC → SP	0.363	<0.001	Significant
EA → IC	0.147	0.002	Significant	IC → EA	0.305	<0.001	Significant
IA → IC	0.424	<0.001	Significant	IC → IA	0.726	<0.001	Significant
OC → SP	0.649	<0.001	Significant	SP → OC	0.43	<0.001	Significant
OC → EA	0.119	0.024	Significant	EA → OC	0.044	0.175	Not significant
OC → IA	0.26	<0.001	Significant	IA → OC	0.184	0.003	Significant
SP → EA	0.484	<0.001	Significant	EA → SP	0.226	<0.001	Significant
SP → IA	0.218	0.001	Significant	IA → SP	0.197	0.002	Significant
EA → IA	0.218	<0.001	Significant	IA → EA	0.392	<0.001	Significant

Source: Output WarpPLS 3.0 processed

Note: OC = Organizational Culture, SP = Strategic Planning, EA = External Audit, IA = Internal Audit, IC = Internal Control.

Table 6 shows that all paths have a positive  $\beta$ , ranging from 4% to 72.5%. All paths proved significant with p-values <0.05, except external audit to organizational culture, which was not significant with p-values = 0.175 or > 0.05. The path significance test is also used in testing the hypotheses in this study.

#### Effect Size (f-squared)

To see the magnitude of the effect of exogenous latent variables on the structural level, we used the effect size or  $f^2$  value. The value of  $f^2$  0.02 to 0.15 is categorized as weak effect, 0.15 to 0.35 as medium category, and 0.35 on

top of the strong category. While values below 0.15 indicate a very weak effect from a practical view despite having significant p-values (Sholihin and Ratmono). Here is a table that contains the effect size of each path coefficient.

Table 7. Effect Size (f-squared) for Path Coefficient

Structural Model I			Structural Model II		
Path	Effect sizes for path coefficients	Desc.	Path	Effect sizes for path coefficients	Desc.
OC → IC	0.088	Weak	IC → OC	0.118	Weak
SP → IC	0.136	Weak	IC → SP	0.231	Medium
EA → IC	0.087	Weak	IC → EA	0.178	Medium
IA → IC	0.307	Medium	IC → IA	0.528	Strong
OC → SP	0.422	Strong	SP → OC	0.276	Medium
OC → EA	0.051	Weak	EA → OC	0.019	Very weak
OC → IA	0.146	Weak	IA → OC	0.102	Weak
SP → EA	0.271	Medium	EA → SP	0.126	Weak
SP → IA	0.131	Weak	IA → SP	0.117	Weak
EA → IA	0.231	Medium	IA → EA	0.239	Medium

Source: Output WarpPLS 3.0 processed

Note : OC = Organizational Culture, SP = Strategic Planning, EA = External Audit, IA = Internal Audit, IC = Internal Control.

With reference to tables 6 and 7, the results of hypothesis testing of this study are as follows:

- H1 is accepted, organizational culture has positive, significant and weak effect on internal control.
- H2 is accepted, internal control has positive, significant and weak effect on organizational culture.
- H3 is accepted, strategic planning has positive, significant and weak effect on internal control.
- H4 is accepted, internal control has positive, significant and medium effect on strategic planning.
- H5 is accepted, audit external has positive, significant and weak effect on internal control.
- H6 is accepted, internal control has positive, significant and medium effect on audit external.
- H7 is accepted, audit internal has positive, significant and medium effect on internal control.
- H8 is accepted, internal control has positive, significant and strong effect on audit internal.
- H9 is accepted, organizational culture has positive, significant and strong effect on strategic planning.
- H10 is accepted, strategic planning has positive, significant and medium effect on organizational culture.
- H11 is accepted, organizational culture has positive, significant and weak effect on external audit.
- H12 is rejected; external audit has no significant effect on organizational culture.
- H13 is accepted, organizational culture has positive, significant and weak effect on internal audit.
- H14 is accepted, internal audit has positive, significant and weak effect on organizational culture.
- H15 is accepted, strategic planning has positive, significant and medium effect on external audit.
- H16 is accepted, external audit has positive, significant and weak effect on strategic planning.
- H17 is accepted, strategic planning has positive, significant and weak effect on internal audit.
- H18 is accepted, internal audit has positive, significant and weak effect on strategic planning.
- H19 is accepted, external audit has positive, significant and medium effect on internal audit.
- H20 is accepted, internal audit has positive, significant and medium effect on external audit.

## 5. Conclusion

- Organizational culture, strategic planning, external audit, and internal audit have positive and significant effect on internal controls. Internal audit has the greatest effect on internal control compared to other variables.
- Strategic planning, internal audit and internal control have positive and significant effect on organizational culture. External audit has no significant effect on organizational culture. All variables have a weak effect on organizational culture except the strategic planning which has medium effect.
- Organizational culture, external audit, internal audit and internal control have positive and significant effect on strategic planning. Organizational culture has a strong effect on strategic planning.
- Organizational culture, strategic planning, internal audit and internal control have positive and significant effect on external audit. All variables have medium effect to external audit, except organizational culture which has weak effect.
- Organizational culture, strategic planning, external audit, and internal control have positive and significant effect on internal audit. Internal control has a strong effect on internal audit, while other variables which have weak to medium effect.

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