

UDC 331

**FOUR STAGE MODEL DEVELOPMENT AND ITS CONTRIBUTION TO THE AUDIT
EFFECTIVENESS OF INTERNAL CONTROL COMMITTEE IN A REFERRAL HOSPITAL
IN CENTRAL SULAWESI PROVINCE**

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ABSTRACT

The effective hospital internet audit function is the achievement of internal audit objective, that is to improve the efficiency and effectiveness of hospital internal control. The Four-Stage Model is one of the measurement models used to evaluate levels of Internal Control Committee (ICC) development divided into four quadrants of development levels. This research aimed to develop the science of Human Resource Management in evaluating the performance of Internal Control Committee (ICC) members, including knowledge, skills, personal abilities, compensation and organizational (Hospital) support through the Four Stage Model development and its contribution to the effectiveness of Internal Control Committee in a Referral Hospital in Central Sulawesi Province. This research used a qualitative approach and was conducted in Anutapura General Hospital, Palu with a total of 7 informants. The results of the evaluation of four indicators showed that the levels of ICC development in Anutapura General Hospital were at the level of quadrant 2 (two), namely *Teen*. At this level, ICC competencies already exist and start to build, but the organizational climate is still not maximally fulfilled to carry out the roles and functions of ICC.

KEY WORDS

Internal audit, internal control committee, hospital.

Hospital is a health service institution providing complete health care with its characteristics influenced by the development of health science, technological advancements, and the socio-economic life of the community. In providing health service, hospitals must strive to realize good governance and public services. In line with the improved educational levels, the increased socio-economic status and easier access to information by the community cause the value system in the community to change. The community began to demand better and more qualified public services, including health services. However, the development of health service implementation, including health service networks, health workers, and the provision of drugs and pharmaceutical supplies have not been able to reach all the targets set (Tulus *et al.*, 2016).

Lahiangan *et al.* (2011) concluded that there were still complaints from the wider community about health services, especially those provided by hospitals, such as slow services, illegal collection of funds for patients with collateral, and insufficient facilities and infrastructure. Some of these problems are caused by lack of health workers, lack of budget for hospital facilities and infrastructure, and exacerbated by weak internal supervision and control within the organization coupled with factors of independence, and commitment from the internal supervisory apparatus. Bell and Carcello (2000) stated that weak internal control and aggressive behavior towards financial statements significantly cause the occurrence of fraud. This is because an internal auditor is in a unique situation where the internal auditor is part of the organization. As part of the organization, the subject that will be faced by internal auditors is none other than his own coworkers or even those who have higher positions so that their independence and objectivity will be questioned. An internal auditor also has a dual

role, namely as a guarantor and consultant. As a guarantor, an internal auditor must maintain his independence and objectivity to produce quality audits, while as a supervisor and consultant, an internal auditor must have the willingness to cooperate and help the auditee (Diani and Narsa, 2017).

The increasing complexity of the problems, challenges, and competition faced by health service providers (Hospitals) as described above, hospitals must have effective, efficient and accountable organizational strategies according to good organizational governance through a mechanism of good and structured internal control systems. The effectivity of the Internal Control Committee (ICC) in an organization can be measured from the levels of the internal auditor development. Mermod and Sungun (2013) developed a measurement model to evaluate the levels of the Internal Control Committee (ICC) development. This model is known as the Four Stage Model. The Four-Stage Model is used to evaluate the levels of Internal Control Committee (ICC) development divided into four quadrants of development level, namely: 1) Competency, consisting of Auditor Skill Set and Functional Focus/ Maturity, and 2) Climate consisting of Independence and Governance.

Basic positions of the role of internal auditors can create a challenge for them to maintain independence. *First*, the existence of complex conditions and changes in the operational environment of internal auditors, including complexity and changes in regulations and technology, can increase the likelihood of role ambiguity (Ahmad and Taylor, 2009). Role ambiguity reduces the level of certainty of whether information obtained in the auditing has been objective and relevant. Role ambiguity can cause internal auditors to experience pressure (Schuller *et al.* in Koustelios, 2004) and a decrease in job satisfaction (Jackson and Schuller, Perreault, Beehr *et al.* in Koustelios, 2004). Also, role ambiguity can reduce the ability of internal auditors to remain to be independent (Ahmad and Taylor, 2009). Such conditions require internal auditors to be objective in carrying out their duties and responsibilities. According to the Institute of Internal Auditors (2010), objectivity is an unbiased mental attitude allowing internal auditors to perform assignments in such a way that they believe in the results of their work and the absence of compromise. Objectivity requires that internal auditors do not subject their assessment of audit matters to others. Previous studies also have shown that internal auditor objectivity influences the effectiveness of the internal audit function, as conducted by Khalik *et al.* (1983), Brown (1983), Messier and Schneider (1988), Maletta (2010), Krishnamoorthy and Cohen (2008), Desai *et al.* (2006), Soh and Bennie (2015).

Another factor influencing the audit quality is audit fees. Audit fee in this research refers to compensation given by the organization to members of the hospital's Internal Control Committee (ICC) for their work. Compensation, according to Edwin B. Flippo in Hasibuan (2003), is defined as fair and appropriate remuneration given to employees for their services in achieving organizational goals. The results of Taringan and Susanti (2003) indicate the positive effect of audit fees on the quality of auditors. Moreover, Abdussamad's study (2014) concluded that compensation effectively and efficiently had a significant effect on work productivity. However, up to date, there have been no standards defining audit fee imposed for audit services performed by the Internal Control Committee (ICC) in hospitals. The determination of rules regarding the amount of audit fee is only based on the hospital director's decree, thus the determination of audit fees can be different in each hospital. This condition depicts that the determination of audit fees is only done subjectively by the hospital management, allowing too low or too high audit fee determination for the services provided.

Based on the phenomena described, theories and previous studies on the effectiveness of Internal Control Committee (ICC), the researchers noted that there is still a need to develop the Four Stage Model theory in measuring the levels of Internal Control Committee (ICC) development in hospitals. The development of the theory is by adding objectivity and audit fee variables which are, according to the researchers, variables contributing to the effectiveness of the Internal Control Committee (ICC). This research aimed to obtain empirical evidence on whether the development of the Four Stage Model theory contributes to the effectiveness of the Internal Control Committee audit in the Referral Hospital in Central Sulawesi Province.

LITERATURE REVIEW

Internal Auditing

According to the Institute of Internal Auditor (2006), internal auditing is an independent objective assurance and consulting activity designed to add value and improve an organization, accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. Furthermore, Tugiman (2006) defined internal auditing as an organizational independent appraisal function to test and evaluate organizational activities carried out. The purpose of internal auditing is to help members of the organization to carry out their responsibilities effectively. For this reason, internal auditors will analyze, assess, and propose suggestions. In line with the development and the function of the Internal Control Committee, internal control plays the largest role in the organization's operations. Zarkasyi (2008) explains that Internal Control Committee (ICC) is an internal supervisor who reports to the managing director or the director who is in charge of the internal supervisor's duties. The Internal Control Committee has a functional relationship with the board of commissioners through the audit committee.

Role Theory

Role theory is a theory resulted from a combination of theory, orientation, and scientific disciplines. Apart from psychology, role theory also starts with sociology and anthropology (Sarwono, 2002). Roles reflect a person's position in the social system with the rights and obligations, powers, and responsibilities taken along. In the work environment itself, an employee may have more than one role such as subordinates, supervisors, union members, etc. (Agustina, 2009). Conflicts can also occur because professional workers have norms and value systems obtained in the educational process clash with the norms, rules and value systems that apply in organizations. Previous studies have shown that dual roles or multi-tasks potentially have a detrimental impact on organizations with the emergence of role conflicts (Abernethy & Stoelwinder, 1995; Comerford & Abernethy, 1999).

As revealed by Kats and Kahn (Damajanti, 2003), individuals will experience conflict within themselves if there are two or more pressures that occur simultaneously aimed at the individual. Conflicts in each individual occur because the individual must perform two different roles at the same time. Wolfe & Snoke (Ikhsan & Ishak, 2005) stated that only one execution of two different "commands" received simultaneously will result in the neglect of the other command. A professional, in carrying out his duties especially when facing a particular problem, often receives two commands at once. The first command comes from the professional code of ethics, while the second command comes from the control system applied at the workplace. If a professional acts following a code of ethics, he will feel he does not act as a good employee. On the contrary, if he acts according to procedures determined by the management of his workplace, he will feel he has acted unprofessionally (Wolfe & Snoke in Ikhsan & Ishak, 2005). When the behavior expected by individuals is inconsistent, they can be suppressed, depressed, and dissatisfied, and their performance will be less effective than if there is no conflict in the behavior expected. So, it can be said that role conflict can negatively influence one's way of thinking. In other words, role conflicts can reduce one's level of independence commitment (Ahmad dan Taylor, 2009).

The Four-Stage Model Concept

Four stage model is one of the models for evaluating the level of Internal Control Committee development into four quadrants of development level, namely: Quadrant I (Baby/Child), Quadrant II (Teen), Quadrant III (Adult), and Quadrant IV (Elders). The four-stage model concept is built from two main components, namely *competency* and *climate*. These two components are further divided into sub-components. Competency consists of auditor skill set and functional focus/ maturity while climate consists of independence and governance (Mermod dan Sungun, 2013).

Competence

The first component of the four-stage model is competence. Lee and Stone (1995) defined competency as an expertise that is sufficiently explicit to be used to conduct audit objectively. The competency of the internal control committee is the knowledge possessed by the internal control committee in doing internal supervisory. The Common Body of Knowledge (CBOK), according to the Institute of Internal Auditor (2010), provides 3 dimensions for internal auditor competencies, namely: 1) Dimension of Knowledge (consisting of 4 indicators: *auditing knowledge, internal audit knowledge, standard ethic knowledge, and knowledge about fraud awareness*); 2) Dimension of the behavioral skills and technical skills (consisting of 6 indicators: confidentiality, communication, understanding of business, risk analysis and control assessment techniques, identification of control types, data collection, and analysis tools and techniques; 3) Dimension of ability or general competencies (consisting of 2 indicators: communication skills and the ability to identify problems and the solution).

The Institute of Internal Auditors-Australia (2010) requires competencies of internal auditors:

Table 1 – Internal Auditor Competency Framework

Technical Skills	Interpersonal Skills	Knowledge Scope
1. Research and examination (auditing)	1. Communication and its effect	1. Management and Finance
2. Business process and project management	2. Leadership and teamwork	2. Accounting
3. Control and risk	3. Change management	3. Economy, regulation & law
4. Data collection and analysis	4. Conflict resolution	4. Control and quality
5. Tools and techniques of problem-solving		5. Ethics and fraud
6. Computer-based audit techniques (CAATS)		6. Technology information
		7. Government, risk and control

Source: *The Institute of Internal Auditors – Australia (2010)*

The study conducted by Ernst & Young (2009) has developed a maturity model that can help assess internal audit performance. This model starts with three main considerations: governance, people and supporters, developing into nine parts of a successful internal audit function as follows: operation, quality, knowledge management, tools and technology, methodology, people excellence maintenance, competency development, resources, purpose, and mandate.

1. Functional Focus/Maturity (Organizational Climate)

Organizational climate (Functional Focus/ Maturity) in the four-stage model context covers independence and governance. Independence means “not easily influenced” because it carries out its work in the public interest (distinguished in practice as an internal auditor) (Indonesian Institute of Certified Public Accountants, 2011). Independence also means “not being dependent or controlled by other people or objects, not determined by other people, thinking or acting by the will of the heart, being free from others' control (Indah, 2010). Governance is a system that regulates how an organization is run or operated and controlled or managed by the organizational governance. This system clearly and firmly regulates the rights and obligations of the parties involved in the organization (Institute of Internal Auditors, 2006).

To maximize the role and function of the internal control committee, the Institute of Internal Audit (2009) issued guidelines to improve the capabilities of the internal control committee through internal audit capability model (IA-CM). The internal audit capability model is a framework identifying fundamental aspects required to create effective internal supervision in the public sector. The levels of internal auditor development in the IA-CM concept are depicted in the following figure:

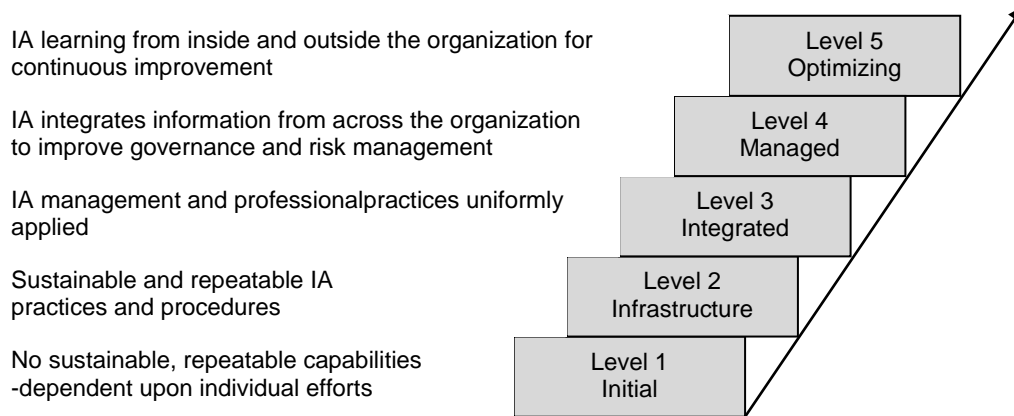


Figure 1 – Levels of Internal Auditor Development (IA –CM: 2009).

a. Level 1 – *Initial*

The characteristics of this level are ad hoc and unstructured where the audit is limited for compliance, the output depends on the expertise of people in certain positions, no professional practices other than those set by professional associations are applied specifically, funding is approved by management as needed, there is a lack of infrastructure, auditors are treated the same as most organizational units, no capabilities are built, and there are no specific key process areas. At this level, the internal control committee has not been able to guarantee the governance process following applicable regulations and detect fraud. The internal control committee is only limited to the institution but has not shown its existence.

b. Level 2 – *Infrastructure*

At the level, internal audit has developed both in terms of human resources, practices (has led based on the professional practice framework), internal audit organization management (planning and budgeting) and the compliance-based implementation of audit. At this level, an internal audit has been able to guarantee the governance process following the regulations and detect fraud.

c. Level 3 – *Integrated*

At this level, an internal audit has become a managing partner as a place for consulting services. The audit process is no longer based on compliance audits but has been based on performance audits/ performance evaluations, has been able to assess the efficiency, effectiveness, economics of activity, and provide consultation on governance, risk management, and internal control.

d. Level 4 – *Managed*

At this level, an internal audit has been able to contribute to management development with the overall assurance of governance, risk management, and organizational control.

e. Level 5 – *Optimizing*

This level is the highest level of internal audit development. At this level, internal audit has been transformed as an organization and agent of change that is not only related to management but has been able to play an active role with the outside world (professional organizations) and there is no doubt on its independence, ability, and authority.

Effectiveness of the Internal Audit Function

Cohen and Sayag (2010) stated that the internal audit function will be effective if it can achieve the desired goals. The purpose of internal audit is to improve efficiency and effectiveness (Eden and Moriah, 1996). Likewise, Cangemi and Singleton (2013) revealed that an effective internal audit function can achieve its objectives. The effectiveness of internal audit is the ability of internal audit in planning, implementing and objectively communicating useful findings (Spraaakman, 1997; Dittenhofer, 2001). The implementation of

audit recommendations is very important for the effectiveness of internal auditing (Gansberghe, 2005).

Objectivity

Institute of Internal Auditors (IIA) (2010) interpreted that objectivity is an unbiased mental attitude allowing internal auditors to perform assignments in such a way that they believe in the results of their work and the absence of compromise. According to Brandon (2010), objectivity is a mental attitude to be possessed by an Internal Auditor in carrying out the auditing, not taking sides and avoiding conflicts of interest. Objectivity, according to Rahayu and Suhayati (2010), is a state free from problems of conflict of interest (conflict of interest) and a state that must not ignore the factor of one of the materials known or shift its consideration to other parties.

Audit Fee

Audit fee is the compensation given by the organization to employees for their work. Audit fees, in this research, refer to compensation given by the organization to ICC members of the hospital for their work. Compensation, according to Edwin B. Flippo in Hasibuan (2003), is a fair and appropriate remuneration given to employees for their services in achieving organizational goals. Agree with Edwin, Andrew F. Sikula in Hasibuan (2003) defined compensation as anything constituted or considered as a reward/ equivalent. Furthermore, according to Rivai (2004), compensation is something received by employees as a substitute for their services in the organization. Simamora (2004) added that compensation is what is received by employees in exchange for their contribution to the organization. According to Sulistiani and Rosida (2009), compensation is anything received by employees in return for their work.

METHODS OF RESEARCH

This research was conducted with a qualitative approach aimed at understanding the phenomena experienced by the research subjects. This research was conducted at one of the referral hospitals in Palu, namely Anutapura General Hospital. There were a total of 7 (seven) informants selected in this research, namely members of the Internal Control Committee (ICC), the Managing Director and Vice Director of the hospital.

Research Instrument

The research instruments used include:

1. In-depth interview guide or guidelines
It contains a list of information to be collected by the researchers regarding ICC activities as well as information on research variables, including competencies consisting of auditor skill sets and functional focus/ maturity, and climate consisting of independence and governance. The research instrument was adapted from the measurement of Competency factors and Climate factors developed by Mermud and Sungun (2013). The auditor objectivity instrument was adapted and developed from the Institute of Internal Auditors (2009), and the audit fee instrument was adapted and developed from the Indonesian Institute of Certified Public Accountants (2016).
2. Notebooks. Use of notebooks helps the researchers record all conversations with data sources.
3. Recording device. The researchers used recording devices such as tape recorders, cell phones, and cameras to record all conversations resulting from interviews and to assist the researchers in documenting all activities carried out by the informants.

Data Analysis Technique

Activities in data analysis include data reduction, data display, and conclusion drawing/ verification.

RESULTS AND DISCUSSION

Internal Control Committee in the Four Stage Model Framework

a. Auditor Skill Set

Internal Control Committee (ICC) at Anutapura General Hospital is a separate department whose functions and responsibilities are as an extended hand of the Hospital Director to oversee all activities in the hospital. The team within the ICC has different educational backgrounds and expertise, including doctors, nurses, accounting/ finance, and public health. With experience in the fields of health, management, and financial analysis, ICC at Anutapura General Hospital can build a team with skills that can complement the abilities of each member and cover the weaknesses of other team members and also able to generate performance following the common goal of building an internal control committee as a model for improving hospital performance.

Auditor skill is an important component in the successful implementation of audits in hospitals. This skill is expertise possessed by each ICC member. Regarding the expertise of internal auditors, the Standards for the Professional Practice of Internal Auditing (2006) in point 1210 states that internal auditors must have the knowledge, skills and competencies required to carry out individual responsibilities. The internal audit function collectively must possess or obtain the knowledge, skills, and competencies needed to carry out its responsibilities. This competency is proven by the existence of a certificate as the basis for the internal auditor's professional standard.

Regarding this certification, the results of this research showed that most ICC members did not yet have a certificate as an internal auditor issued by the Institute of Internal Auditors Indonesia (IIA). IIA is an Internal Audit Professional organization that has issued the Standards for the Professional Practice of Internal Auditing. To anticipate the legality of internal auditors in hospitals, the Health Office of Central Sulawesi Province has conducted training and certification for all internal auditors (ICC) teams in all hospitals, one of which is Anutapura General Hospital, Palu. In this training, ICC members gain technical skills, such as the ability to research and conduct examination (audit), the ability to collect and analyze data, and the ability to report findings.

In addition to conceptual skills and technical competencies, each ICC member at Anutapura General Hospital is also required to have knowledge of Internal Audit Standards, leadership and teamwork, as well as interpersonal skills covering finance and management, accounting, regulations, and law. The Institute of Internal Auditors (IIA) developed a framework of internal auditor competencies identifying several key skills that were shared across all fields including knowledge, skills, interpersonal tools and techniques, theories, and methodologies (Berry R., 2012). These competencies consist of three parts, namely technical skills, interpersonal skills, and basic knowledge.

In general, the basic knowledge possessed by auditors in the Internal Control Committee of Anutapura General Hospital has been fulfilled. This is evidenced by the educational background of all ICC members who are not only from one but various scientific disciplines. However, according to the researchers, the health and economic/ accounting backgrounds are considered to be insufficient to meet the basic competencies of internal auditors in hospitals. The complexity of the task requires the need for various disciplines that can support the ICC task. Knowledge of the law (legal), government and legislation are one of the needs that have not been fulfilled by the ICC at the hospital. The competency in the aspect of information technology that is also one of the weaknesses still owned by the ICC at Anutapura General Hospital, Palu. This competency today is a must to be owned by anyone (including all ICC members) because almost all work is related to technology. However, more specific and in-depth The IT capabilities such as data analysis, data back up, and networking, are only controlled by people who have Information Technology educational background.

In addition to the identification and examination, the technical competency possessed by the ICC members at Anutapura General Hospital also relate to business processes and project management. This is reflected in the audit conducted by ICC on the management of

State-Owned Property (SP). Auditing the management of State-Owned Property needs technical skills regarding business processes and project management. These technical skills are very much needed in the practice of audits conducted by the Internal Control Committee in the hospital. The processes of data collection, data grouping, data analysis and interpretation later can be used as audit evidence up to the reporting stage of audit results in front of the hospital leaders.

The audit process within the environment of Anutapura General Hospital reflects the extent of technical skills possessed by ICC members. The auditing to reporting process needs an appropriate methodology so that conclusions drawn can be maximized. The research results showed that the ability of the ICC to collect and analyze data has improved over the past few years, but the audit activities are mostly carried out only on the risk assessment of compliance. The ICC team in each audit process used a methodology with a qualitative analysis approach. Data obtained from the examination results were analyzed by comparing the audit findings with applicable rules related to the implementation of activities so that the scope of the audit only focused on compliance audits. Thus, the objectives of the audit carried out by the Internal Control Committee (ICC) at Anutapura General Hospital are more towards compliance audits and strict control rather than towards adding value/ flexible control (cost/ benefit).

One that cannot be ruled out in the competencies is ICC development. Every internal auditor professional must possess competencies to be developed on an ongoing basis to maintain and continuously improve the expertise and quality of performing tasks. To realize this, the ICC at Anutapura General Hospital always dispatches and assigns its members to attend training, seminars, and certifications for its members. However, training or seminar activities followed were not yet fully consistent with the Standards for the Professional Practice of Internal Auditing or the capability framework developed by the Institute of Internal Auditor (IIA). The certification referred to here is the Certified of Internal Auditors (CIA) and Certified in Risk Management Assurance (CRMA) issued by the Institute of Internal Auditor (IIA). This certification is proof of internal auditor competence. The research results showed that the two types of certification were not yet owned by the ICC members in the hospital. From the description above, it can be said that the competencies of the members in terms of basic skills, technical skills and interpersonal skills of the ICC at Anutapura General Hospital have been generally fulfilled, but have not met the requirements of professional internal auditors according to the internal auditor professional standards and the capability framework developed by the Australian Institute of Internal Auditors (2010).

b. Functional Focus/ Maturity

Since the establishment of the Internal Control Committee (ICC) at Anutapura General Hospital, the role and function of the SPI have significantly increased following the growth and development of the hospital which emphasizes the need for better goals or desires as well as different views regarding internal and external risks faced by the hospital. The existence of these demands requires the hospital's internal control committee to be able to adapt to the growth and development of the hospital. The maturity level of the ICC at Anutapura General Hospital was studied through two approaches to the level of maturity.

The first approach uses the internal auditor capability development model (2009) and the KPMG internal audit maturity level (2013). This model is based on a set of attributes (role, scope, quality and expenditure) and measures various levels of maturity (immature, established, performing, and leading) (Wery P., 2012). Based on the development of the IA-CM 2009, the ICC at Anutapura General Hospital is categorized in Level 2, namely *infrastructure*. At this level, the ICC has developed both in terms of human resources and practices (has led based on a professional practice framework) and has had writing rules regarding reporting of internal control activities, management and administrative infrastructure, organizational management audit (planning and budgeting), the determination of audit planning based management priorities, and the compliance-based audit implementation.

Another characteristic of the infrastructure level in the development of internal auditors is audit planning. Audit planning is very important in the audit process. Ideally, audit planning is prepared after the audit work program. Audit planning of the ICC at Anutapura General Hospital has been well organized following the audit work program. Ongoing audit planning is an indicator of the success of the ICC's sustainability at Anutapura General Hospital. The role of the ICC function at Anutapura General Hospital has referred to the relationship between the ICC and management of the hospital in its internal audit function. At this stage, the ICC at Anutapura General Hospital has been able to guarantee the governance process following the regulations. ICC can report directly to hospital leaders to give them a clear and comprehensive picture of the risks faced by Anutapura General Hospital. The audit conducted by the ICC at Anutapura General Hospital also does not depend on the skills and competencies of certain people only because the ICC members complement each other. In auditing, the ICC members cannot stand alone because members consist of various scientific disciplines. This is seriously important because it requires a comprehensive analysis in the audit implementation.

At this infrastructure level, the scope of the internal audit function is largely dependent on the available resources. The approach of the ICC in carrying out its tasks still depends on the skills and competencies of certain people and the application of standards is still partial although the audit conducted by the ICC not only focuses on the financial audit but has also been developed in other fields, such as performance audits, personnel audits and so on. The internal audit function has not been able to provide dynamic risk assessments that cover the full spectrum of risks and are based on internal variations in the hospital. The quality of the internal audit function at the infrastructure level relates to the amount and quality of human resources allocated for the SPI, methodologies, and tools adopted by the SPI to do its work. In terms of quality, the internal audit function at Anutapura General Hospital has included highly trained individuals who have strong knowledge of audit techniques, methodologies (although only using qualitative methodology), and comprehensive understanding of the organization's internal structure and the risks it faces.

The final component characterizing the infrastructure level is the practice of implementing internal auditor's professional standards. This practice can be seen from the audit pattern showing that the ICC, in carrying out its tasks and functions, is still trying to be proactive with the scope of control still limited to financial statements. Ideally, internal audit or the ICC has now become an organization that has not only the character of detecting but also being preventive against the possibility of fraud. The control or supervision conducted is also still focused on financial audits, performance audits, personnel audits, and so on (has not been extended to risk-based audits or risk management-based audits) and the focus of the audit is still on the process.

Based on the KPMG internal auditor maturity level in 2013, the ICC at Anutapura General Hospital was at Level 2. At this level, the internal audit has developed in both human resources, practices (has led based on the professional practice framework), organizational management audits (planning and budgeting), as well as the compliance-based audit implementation. In this level, the ICC has been able to guarantee the governance process following regulations. In maturity, the ICC at Anutapura General Hospital is categorized in a stage of growth towards maturity. Examinations (audits) conducted by the ICC so far are still focused on transactions, financial statements, and compliance. However, the audit process conducted by the ICC has been proactive and begun to build internal controls even though what has been done by the ICC has not reached the stage of prevention. Besides, the audit conducted has not been risk-based and its existence has not participated in enterprise risk management (ERM) which is an internal auditor maturity characteristics.

c. *Independence*

Independence is a situation/ attitude where an auditor is not dependent or controlled by others, and can act or think according to the will of the heart. Independence seems to be disrupted by the ICC at the General Hospital. Anutapura conducts the preparation of work programs. The preparation of ICC work programs sometimes gets intervention or special

requests from the leaders or the management of the hospital. To anticipate these special requests, the ICC team, in preparing the audit program, will consider every input coming from outside (the leaders), but still, adhere to the principle of independence. The intervention risks cannot only occur during the preparation of work program plans but also when the ICC team conducts examinations.

Independence in audit testing is seen when the ICC team is free to access all records, assets, and employees that are relevant to its audit assignment. This is inseparable from the organization's awareness to give the ICC team the flexibility to fulfil or complete the audit responsibilities given to them free from other parties. The ICC independence at Anutapura General Hospital was also seen when the ICC team prepared a report on the results of the examinations (audit). The independence of reporting on audit results indicates the freedom in compiling and writing audit findings that have been considered appropriate by the ICC team. This independence also shows that the ICC team is free from feeling obliged to modify the impact or significance of the facts reported and free from pressure not to report significant matters in the audit report.

In the organizational structure, the Internal Control Committee (ICC) is a subordinate of directors who has the same position as the vice director who also reports his work to the director. To maintain the independence of audit result reporting, the ICC team functionally should not report to the line management (such as vice director, head of division/subdivision, committee, etc.) The final report will only be exposed in front of the director and related parties investigated. This is in accordance with the IIA Professional Practice Framework regulating auditor independence. According to the IIA Professional Practice Framework (2006), internal auditors are independent when they provide fair and impartial assessment in carrying out their work. To ensure this independence, the best way is that internal auditors must report directly to the audit committee or equivalent parties. For day-to-day administrative purposes, internal auditors must report to the leaders of the organization.

d. Governance

Governance is a system regulating how an organization is run (operated) and controlled or as organizational governance. This system clearly and expressly regulates the rights and obligations of the parties involved in the organization. In regard with the ICC at Anutapura General Hospital, all policies, procedures, documentation standards, and audit processes, the use of tools and techniques in audit activities as well as the follow-up process on audit results must obtain approval from the hospital director. However, interestingly, in the preparation of audit planning, the ICC at Anutapura General Hospital does not need approval first from the director because this relates to the ICC independence in the audit work program.

Therefore, governance is about the rule of law, control or supervision, accountability, and transparency in the structure. Appropriate governance strategies in defining policies, regulations, and implementation refers to monitoring and tracking what is happening, taking steps to ensure compliance with agreed policies, and providing corrective actions in cases where the rules have been violated or not. Normatively, in auditing, the Internal Control Committee (ICC) at Anutapura General Hospital already has a legal umbrella in the form of an audit charter. In the context of the governance and management, the ICC at Anutapura General Hospital also already has audit SOPs, audit work programs, audit worksheets, and audit report format. Concerning policies, procedures, audit documentation and process standards, and audit planning, the ICC at Anutapura General Hospital, Palu has been regulated in the audit SOPs, audit work program, audit worksheets, and audit reports.

One of the internal factors influencing the application of the principles of good corporate governance (GCG) is organizational culture supporting the implementation and development of ICC in hospitals. The results of research on the principles of organizational governance and ICC development plans indicate there is no planning for the development of the ICC at Anutapura General Hospital. The management's support for the development of ICC is only in the form of statements to stay continue participating in every training activities. The ICC development in hospitals greatly influences the competencies and effectiveness of

auditor performance, so this effort requires total commitment from all management of Anutapura General Hospital, Palu.

In addition to organizational culture, good governance also requires the structure of devices carrying out control over performance, including control of SPI performance. The regulatory body is the audit committee. The research results showed there was no audit committee evaluating the performance of internal auditors as well as compliance with internal auditor rules or codes of conduct. The process of evaluating the performance or compliance with internal auditor rules and codes of conduct is only carried out by the hospital director. This condition is considered unable to be implemented optimally, given the complexity and workload held by the hospital director. The need for an audit committee is to evaluate the quality of ICC work at Anutapura General Hospital, Palu. This work quality is measured and reported at the leadership level through performance indicators, and feedback from the auditee. According to Ridley (2009), this work quality aimed to guarantee that internal audit activities are already following the Standard IIA, the Code of Ethics, charters of internal audit activities, and other applicable standards. The commitment to the development of internal auditors is also supported by the Institute of Internal Auditors (2006) stating that the quality assurance and improvement of the program allow for the conformity of internal audit evaluation activities with the Standards for the Professional Practice of Internal Auditing and evaluate whether internal auditors have applied Internal Audit Code of Ethics. This programs also assesses the efficiency and effectiveness of internal audit activities and identifies opportunities for improvement.

The above description shows that the governance of ICC at Anutapura General Hospital in Palu is still not optimal. Normatively, the audit process carried out by the ICC has been regulated in the standards, starting from the planning to reporting stage. However, there has been no ICC development plans in the hospital, showing the absence of optimal support from the hospital management. Besides, the hospital also does not yet have a body that functions to supervise the performance of the ICC. These are key weaknesses in the governance indicator at Anutapura General Hospital in Palu.

Based on the evaluation results of the four indicators, it can be said that the development level of the ICC at Anutapura General Hospital is at the level of Quadrant II or commonly called *Teen*. At this level, ICC competencies already exist and are starting to build but, in an organizational climate, is still not maximally fulfilled to carry out the roles and functions of ICC. The competency indicator, for example, can be seen from ICC competencies that already have technical and conceptual abilities and have certifications and the ICC members coming from multi-disciplines. According to the maturity indicator, the audit process carried out has led to the category of 'mature'. The ICC, in doing supervision and auditing, starts to map risks of fraud, but the audit is still limited to compliance with applicable regulations.

Based on the assessment, the organizational climate indicator covering independence and governance of the organization have not been fulfilled. Related to the independence indicator, for example, there are still overlapping tasks performed by the ICC as an internal auditor and also staff at Anutapura General Hospital. The governance indicator is also not much different, in which the ICC has not met the standards in the process of organizational governance. So far, the absence of the ICC development planning indicates the not optimal support provided by the management of Anutapura General Hospital. Besides, the hospital also does not yet have a body that functions to supervise the performance of the ICC. These are key weaknesses in the governance indicator at Anutapura General Hospital in Palu.

Objectivity

Institute of Internal Auditor (IIA) (2010) interprets that objectivity is an unbiased mental attitude that allows internal auditors to perform assignments in such a way that they believe in the results of their work and the absence of compromise. Related to the ICC objectivity at Anutapura General Hospital, the research results showed that each ICC member has high objectivity which can be seen from the compliance of the ICC team with auditors' applicable provisions. The objectivity of ICC members can be seen from the attitude of not considering

the situation of a person/ group of people or an organizational unit to justify acts violating the applicable provisions or regulations, even though the position of ICC members in the organization is low. Decisions made are always based on consideration of the facts used as a basis for expressing opinions.

In carrying out the tasks and responsibilities, it cannot be denied that the risk of conflict of interest will likely occur, both with hospital leaders, coworkers, and subordinates. To avoid conflicts of interest, each ICC member at Anutapura General Hospital may not get involved in personal or group interests taking advantage of it during the audit process and until completion. If in the audit process, there is potential for the risk of conflict of interest found in one ICC member, the member will be free from the assignment in the audit process.

Audit Fee

Audit fees in this research refer to compensation given by the organization to the ICC members for their work. The low audit fees received by the auditor can affect the quality of audits. Regarding audit fees at Anutapura General Hospital, the basis for determining audit fees carried out by the hospital management is only determined by the hospital revenue and expenditure capabilities. The amount of audit fees is determined by the hospital management, then submitted to the regional government (Mayor) as a basis for the issuance of a legal umbrella for the provision of hospital audit fees.

The determination of the audit fee is not yet following the standard audit fee determined by the Public Accounting Firm (PAF). The basis for determining audit fees by the PAF is based on the calculation of the basic cost of the audit which consists of directed and indirect costs. According to the Indonesian Institute of Certified Public Accountants (2016), the policy in calculating audit fees must include the hourly charge out rate for each level of auditor staff, pricing policies that are different from the charge out rate and the method of determining the total amount of charge out rate to be billed to an entity as outlined in the engagement letter.

Effectiveness of Internal Control Committee

The audit effectiveness of the Internal Control Committee (ICC) is measured by applying the recommendations given by the auditor to the auditee. The research results showed that the recommendations for the follow-up on audit findings by the ICC team were the authority of the hospital director. The ICC did not have the authority to impose sanctions for violations committed by the auditee.

In addition to implementing recommendations, the audit effectiveness of ICC can also be measured through the response of the object being investigated (auditee's response and feedback). The research results showed auditee satisfaction with the role of ICC at Anutapura General Hospital in helping to improve hospital performance. Likewise, during the audit process, several things including advice, weaknesses, strengths, support, and treatment from the ICC are considered important for auditees to be accepted and carried out as feedback on the internal audit implementation. Auditees also actively consulted and asked about recommendations for problems faced concerning hospital performance.

Governance is also a supporting factor for the audit effectiveness of the ICC at Anutapura General Hospital. The absence of long-term ICC development plans is a hampering factor in increasing competencies of ICC members in hospitals. Governance also regulates the job description of each ICC member. The research results found that there were multiple tasks of each ICC auditor in the hospital. The multiple tasks resulted from the fact that internal auditor tasks are only additional tasks from their main duty as a state civil servant (ASM) and other additional work for auditors from external hospitals. This condition, according to researchers, can reduce the effectiveness of ICC in carrying out duties as a hospital internal auditor. The complexity of the tasks and workload of an internal auditor requires full concentration from each ICC member. Ideally, internal auditor tasks are the main responsibility or duty for state civil servants in hospitals so that the output resulted can be maximized.

CONCLUSION

The audit effectiveness of the ICC in Anutapura General Hospital, Palu has not been running optimally. One measure is the application of good corporate (organizational) governance. The absence of long-term ICC development plans is a hampering factor in increasing competencies of ICC members in hospitals. Governance also regulates the job description of each ICC member. The multiple tasks of each ICC auditor in the hospital are because internal auditor tasks are only additional tasks from their main duty as a state civil servant (ASN). This condition, according to researchers, can reduce the effectiveness of ICC in carrying out duties as a hospital internal auditor. The complexity of the tasks and workload of an internal auditor requires full concentration from each ICC member. Ideally, internal auditor tasks are the main responsibility or duty for state civil servants in hospitals so that the output resulted can be maximized.

Not optimal audit effectiveness of the ICC at Anutapura General Hospital can be seen from the results of an analysis of the levels of ICC development in the Four Stage Model framework. The development level of the ICC at Anutapura General Hospital is at the level of Quadrant II, namely *Teen*. At this level, ICC competencies already exist and are starting to build but, in an organizational climate, are still not maximally fulfilled to carry out the roles and functions of ICC. The competency indicator, for example, is seen from the ICC skill set that already has technical and conceptual abilities and has certifications in the field of internal audit, and the ICC members coming from multi-disciplines. According to the maturity indicator, the audit process carried out has led to the category of 'mature'. The ICC, in doing supervision and auditing, starts to map risks of fraud, but the audit is still limited to compliance with applicable regulations. Based on the assessment, the organizational climate indicator covering independence and governance of the organization have not been fulfilled. Related to the independence indicator, for example, there are still overlapping tasks performed by the ICC as an internal auditor and also staff at Anutapura General Hospital. The governance indicator is also not much different, in which the ICC has not met the standards in the process of organizational governance. So far, the absence of the ICC development planning indicates the absence of optimal support provided by the management of Anutapura General Hospital. Besides, the hospital also does not yet have a body that functions to supervise the performance of the ICC. These are key weaknesses in the governance indicator in hospitals. The objectivity variable helps the hospital ICC to minimize errors in the audit and decision-making processes. In carrying out the tasks and responsibilities, it cannot be denied that the risk of conflict of interest will likely occur. If in the audit process, there is potential for the risk of conflict of interest found in one ICC member, the member will be free from the assignment in the audit process.

Audit fees are also one of the factors supporting the effectiveness of ICC members' performance. The low audit fees received by the auditor can affect the quality of audits. Audit fees at Anutapura Public Hospital have not been yet determined following the standards of the Indonesian Institute of Certified Public Accountants. Instead, the audit fees are only determined by revenue and expenditure capabilities. The amount of audit fees is determined by the hospital management, then submitted to the regional government (Mayor) as a basis for the issuance of a legal umbrella for the provision of hospital audit fees.

Limitation

It is plausible that some limitation could have influenced the results obtained. One of them is the absence of an ethics committee that functions to evaluate the performance of ICC in the hospital. As a result, it causes the evaluation of ICC can only be seen from one point of view, namely through the Hospital Director.

Suggestion

To improve the roles and functions of the ICC at Anutapura General Hospital, Palu, we provide following suggestions:

1. For Anutapura General Hospital, Palu

- a. It is necessary to develop ICC through increasing the competencies of ICC members as an internal auditor, both by involving the members in seminars and training.
 - b. It is necessary to broaden the audit scope on prevention efforts and to be more as consultants than auditors.
 - c. It is necessary to maximize the performance of ICC members by reducing the workload done by the ICC as an internal auditor as well as a hospital staff.
 - d. It is necessary to establish an ethics committee to function to evaluate the ICC performance
 - e. It is necessary to establish a task force as an extension of the directors' hand in carrying out and evaluating the follow-up of recommendations given by the ICC.
2. For Further Researchers
- a. Further research is expected to use different research methodologies (quantitative) so that the effect between research variables can be proven statistically.
 - b. Further research is expected to provide audit fee calculation as a basis for determining the amount of audit fee in hospitals.

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