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Ki Hajar Dewantoro's Philosophical Perspective: The Role of Government Internal Auditors (APIP)

Kartika Rohana¹, and Erina Sudaryati²

^{1,2}Universitas Airlangga

Corresponding authors: erina.sudaryati@feb.unair.ac.id

Abstract: This phenomenological study aims to obtain empirical evidence about the role of APIP from the perspective of Ki Hajar Dewantara's philosophy, namely Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, and Tut Wuri Handayani. Interviews were conducted with several informants, namely role givers, role recipients, and cultural figures, to explore the meaning of the philosophy. The results of the study show that APIP has carried out its role according to the meaning of Ki Hajar Dewantara's philosophy, can carry out its role as a role model, provide examples through exemplary attitudes of integrity and is expected to make APIP able to provide motivation, support, encouragement through their roles as consultants, quality assurance, and catalysts. The limitations of this study that can be input for future researchers, this study only involved role givers, role recipients, and cultural experts, and did not involve auditees.

Keywords: APIP, Ki Hajar Dewantara's Philosophy, Phenomenology

Introduction

A government internal auditor is a functional position within the Government Internal Supervisory Apparatus, commonly referred to as APIP. Government Regulation Number 12 of 2017 explains that the Government Internal Supervisory Apparatus includes regional government inspectorates (provincial and district/city). APIP carries out the function of overseeing the implementation of regional government, both general and technical. Supervision is carried out at various stages of activity, starting from the preparation of planning and budgeting, implementation of government administration guidance, implementation of national strategic programs, the end of the term of office of regional heads, and supervision of specific objectives in accordance with statutory regulations.

The ongoing corruption phenomenon in government administration demonstrates the suboptimal role of the APIP in upholding the nation's noble values, such as honesty,

trustworthiness, justice, and responsibility as enshrined in Pancasila. The practice of abuse of authority and conflicts of interest reflects the weak internalization of ethics and integrity, not only among policy implementers but also within the internal supervisory function, which should be preventive. This condition emphasizes that corruption is not merely a legal and systemic issue, but rather a crisis of values and ethical considerations within the bureaucracy, where the quality of moral reasoning and ethical commitment of APIP are key factors in preventing deviations early on (BPKP, 2015; Institute of Internal Auditors [IIA], 2017; Rest, 1986).

As catalysts when APIP proactively encourages positive organizational change through constructive recommendations, strengthening SPIP, increasing risk awareness, and instilling ethical values and integrity in the management decision-making process (IIA, 2017; COSO, 2013). As a quality assurance ensures that government administration runs according to the principles of accountability, transparency, compliance with laws and regulations, and supports improving the quality of public services and achieving development goals (BPKP, 2015). As a consultants is realized through activities such as policy reviews, assistance in implementing SPIP, risk management assistance, and providing strategic input to regional/agency leaders to prevent deviations and improve the quality of government performance (BPKP, 2015).

Altamuro & Beatty, (2010); Gros et al., (2017) that internal audit is part of the internal governance system that can play a role in improving the quality of financial reporting. The importance of the role of internal auditors is also evident from the results of the 2019 Indonesian fraud survey published in May 2020 that there were 239 cases of fraud in Indonesia consisting of 167 cases of corruption, 50 cases of misuse of state and company assets/wealth and 22 cases of financial statement fraud. Internal audit ranks second (23.4%) as a medium for disclosing fraud, meaning that internal audit plays a role as a medium for early detection that can be relied upon by organizations to minimize losses caused by fraud (ACFE Indonesia, 2020). Gamar & Djamhuri (2015), also examined the role of APIP, finding that their role has shifted to that of consultants and even catalysts. Today's APIP focus on providing guidance, correction, and coaching. Researchers refer to them as "fraud doctors," analyzing the causes of auditees' experiences and providing prescriptions (solutions) for resolution.

A study by Coram et al. (2008) explains that the internal audit function contributes to the detection and reporting of fraudulent asset misappropriation by enhancing the control and monitoring functions within the organization. Several studies (e.g., Colbert & Alderman, 1995; Hazami-Ammar, 2019) agree that internal auditors have a role in conducting control tests to support lower risk levels while considering operational efficiency and effectiveness. Therefore, internal audit implements procedures to prevent fraud attempts by updating detection procedures.

Other studies have also examined internal auditors' relationship with local wisdom to sharpen their role. For example, Lutfillah et al.'s (2016) study found that the auditor's responsibility in the philosophy of "memayu hayuning bawana" stems from an understanding of the auditor's responsibility to God, oneself, and the environment. Subsequent research by Ainun & Sari (2021) linked "beburughen becce" in the Madurese Saloka (religious prayer) with the auditor's professional responsibilities, aiming to provide advice in upholding independence, responsibility, objectivity, integrity, and skepticism. Several descriptions of the role of APIP,

including regulations, President Jokowi's directives, and research on the role of auditors and its relationship to local wisdom, have motivated researchers to examine how the role of APIP is implemented from a different perspective.

Ki Hajar Dewantara's leadership trilogy philosophy is widely used and has been successful in the world of education. Hidayati et al. (2022) states that Ki Hajar Dewantara's leadership trilogy has a significant positive influence on the work ethic of employees at the Yogyakarta City Education, Youth, and Sports Office. Subsequent researchers, Kusmanto and Widodo (2016), found that, among other things, student attitudes are shaped by the role model demonstrated by the principal, the creation of togetherness within the school community, and a sense of high enthusiasm due to the principal's motivation. Marliani and Djajdjuli (2019) state, not only is he a leader who has the right to power, but he is also a leader who is useful and can shape the character of the members he leads. Windriatmoko (2024) state this philosophy emphasizes the importance of role modelling, collaboration and empowerment as keys to successfully facing change in a dynamic business world.

The researcher's interest in conducting research by looking at the role of government internal auditors from this philosophical perspective is because this philosophy involves involvement in every position. Ing Ngarsa Sung Tuladha means in front of giving an example, the researcher analogizes that an auditor should not only supervise but must have behavior/actions that can be an example for the auditee. Ing Madya Mangun Karsa means when in the middle is able to raise enthusiasm/motivation. According to the researcher, when the government internal auditor is in the middle/peer with the auditee, it is expected to implement as a consultant such as providing assistance, socialization, consultation so as to prevent financial irregularities. Finally, Tut Wuri Handayani means guidance from behind and giving warnings. The researcher believes that this last philosophy can be applied when carrying out the supervisory function to ensure quality. Therefore, the role of the government internal auditor discussed through the philosophical perspective of KI Hajar Dewantara is a novelty in this study.

This study uses a qualitative approach with a phenomenological method to deeply understand the experiences of the meaning of APIP related to ethical considerations, integrity, and the role of supervision in the context of preventing corruption and strengthening the nation's noble values. Data were obtained through in-depth semi-structured interviews with informants selected purposively, namely APIP who have direct experience based on their job levels, namely middle, junior, and first auditors in carrying out supervisory duties, until reaching data saturation. Data analysis was carried out thematically with phenomenological stages including bracketing, identifying significant statements, and formulating the essence of experience, while data validity was maintained through triangulation and member checks to ensure the credibility of the research findings (Creswell & Poth, 2018; Moustakas, 1994; Lincoln & Guba, 1985). Determining informants based on level is expected to be representative to gain a deep understanding of the role of government internal auditors from the perspective of Ki Hajar Dewantara's philosophy (Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani) in carrying out their roles as catalyst, as consultants and quality assurance. This study aims to obtain empirical evidence on the role of APIP from the perspective of Ki Hajar Dewantara's philosophy, namely Ing Ngarsa Sung Tuladha.

This research provides a theoretical contribution on the role of APIP that can be linked to the Ki Hajar Dewantara's philosophy and provides a practical contribution on the importance of the KHD philosophy in internalizing government internal auditors. This research gap research is about the role of the nation's noble values to be internalized within government internal auditors so that they are able to uphold ethics so that their role as catalysts, consultants and quality assurance can be upheld and it is hoped that they will be able to prevent corruption.

Literature Review

Roles can be explained in several ways by Suhardono (1994). First, a role is used to portray a character portrayed in a play. Second, it is a function performed by an individual to master a character within a social structure. Third, a role is fulfilled when it involves other actors as complementary roles.

Suhardono (1994) further explains that role theory is studied in two perspectives: structuralism and interactionism. Structuralism defines roles as relating to rights and obligations that have been designed within a cultural system. This understanding can be exemplified by the manager of a Chinese family business in Singapore who, instead of describing his work as planning, coordinating, and controlling, refers to informal interactions and meetings, using the terms "walking around" and "overseeing." The interactions that occur depict a more lively and organic role, enabling the role-player to be aware of the social structure and strive to avoid being perceived as deviant by others.

Lantaeda's (2017) research, citing Soekanto (2002), explains that status is a dynamic aspect. If someone has exercised their rights and obligations, then that person has fulfilled their role. An organization has divided tasks, obligations, or responsibilities among individuals. Lantaeda (2017) also cites Riyadi (2002) who states that a role can also be interpreted as the orientation and concept of a party with a social position. With a role, individuals and organizations will behave according to the expectations of others or their surroundings.

According to Government Regulation Number 12 of 2017, an APIP in carrying out its duties include being professional, independent, objective, non-overlapping between APIPs and being oriented towards improvement and early warning. The stages of supervisory activities carried out by APIP are the preparation of documents and regional budgeting, implementation of guidance for the implementation of Regional Government, implementation of national strategic programs, the end of the term of office of regional heads and supervision with specific objectives in accordance with statutory regulations.

A professional internal auditor will always strive to achieve the best possible results in a job. An auditor's professional attitude will impact the results of internal audits, which will improve (Bachtiar, 2006). PP/ 60 of 2008 concerning the Government Internal Control System states that auditors adhere to a code of ethics to maintain audit behavior and standards to maintain the quality of audit results.

Permendagri 109/2017 explains the new paradigm of the role of internal auditors, namely as catalysts, consultants, quality assurance, and other paradigms. The government's internal supervisory apparatus as a catalyst can encourage changes in good governance. Consultants can provide direction/guidance to auditees in dealing with problems so that the

implementation of activities does not conflict with applicable laws and regulations. Quality assurance by implementing a quality control system starting from planning to supervision. Quality assurance can be carried out through reviews, monitoring, and audits.

The paradigm shift of government internal auditors has been studied by several researchers, including Budi Santoso (2011), who stated that the old paradigm of internal auditors as "watch dogs" and currently there has been a shift to become "agents of change" so that they become "problem solvers", "consulting agents" and "catalysts" for auditees.

Rahayu et al., (2018) explain the details of the paradigm shift as follows: the auditor's role initially built a control system through evaluation, but currently only as a facilitator through discussion or other techniques, while the work unit builds it independently starting from identifying risks, analyzing risks, assessing risks, responding to controlling them. Control and risk must be interrelated, meaning control is built based on risk. Audit risk consists of 3 risks: inherent risk, control, and detection. Auditors have a role to reduce inherent risk and control.

The next explanation regarding detective and preventive, auditors today are not only watchdogs but also as consultants and quality assurance. Additional roles make auditors prevent errors/deviations. The increasingly broad role also requires increased competence not only knowing about supervision but understanding the business processes of the work unit is also important and that can help auditors determine risks and audit planning. Auditors will also increase their audit focus not only limited to operations and compliance but also evaluate the work unit's strategy in achieving goals. Auditors today are not only focused on independence but as consultants and catalysts, an auditor creates value for an organization.

Rahayu et al., (2018) further explained the strategy for implementing a new paradigm for the role of APIP. This study state that the paradigm shift in the auditor's role is not only as a watchdog but also as a consultant and catalyst. This paradigm shift led this study to reveal seven additional focuses for internal auditors: hard control becomes soft control, control evaluation becomes self-assessment, control becomes risk, detective becomes preventive, audit knowledge becomes business knowledge, operational audit becomes audit strategy, and independence becomes value. Soft control consists of independence, ethical values, competency commitment, tone at the top, and work culture. The current role of auditors as facilitators for changing roles can run smoothly if supported by competence, leadership commitment, and auditee awareness.

Gamar & Djamhuri (2015) provided an understanding of minimizing fraud in the implementation of the role of APIP using ethnomethodology methods in the Songulara Regency government environment, involving nine informants from supervisors/auditors. The study found that there has been a shift in the role of internal auditors, from initially only as controllers to now being more of a consultant and catalyst. This additional role aims to further sharpen the role of internal auditors so that they can realize an accountable local government. The internal auditor in this study is described as a doctor and the auditee as a patient, with the aim of the auditee being able to convey complaints to determine the cause so that the doctor can provide solutions. The internal auditor is not an executor who delivers a verdict on a defendant (executing the auditee), but rather provides direction and advice as befits a consultant.

Research by Lutfillah et al. (2016) with the title of the construction of auditor responsibility in the perspective of memayu hayuning bawana has the aim of building auditor responsibility based on memayu hayuning bawana. The method used is interpretive to construct responsibility based on the value of memayu hayuning bawana. The findings explain that the responsibility of an auditor that must be carried out to God, oneself and others, first the auditor works totally without violating audit standards and codes of ethics, second the auditor works carefully, third works by prioritizing collective interests, fourth carries out his role as a creature of God so that he always remembers God.

Rahayu et al. (2020) aimed to measure a new model of the internal auditor's role and support for public governance. The study respondents were internal auditors from various organizations, and data analysis used quantitative and qualitative methods. The findings indicate that to optimize their function as supervisors, consultants, and catalysts, auditors require support and commitment from leadership, competency enhancement through training, socialization, and technical guidance, and trust and openness between auditors and auditees for greater effectiveness in the consultation process. Socialization regarding the shift in roles to auditees is necessary to further demonstrate this.

Ki Hajar Dewantara's Philosophy

According to (Rahardjo, 2012), Ki Hajar Dewantara's philosophy. Ing Ngarsa Sung Tuladha means that those in front provide an example, illustrated by attitudes and behavior that can be exemplary. Ing Madya Mangun Karsa means being able to inspire enthusiasm. Tut Wuri Handayani means providing guidance from behind and issuing warnings.

A similar sentiment was conveyed in Syaikhudin's (2012) research, which stated that Ki Hajar Dewantara bequeathed important philosophies, namely: 1) ing ngarso sung tulodo, with the emphasis on tulodo, meaning being a role model for those around him. Ing Madyo Mangun Karso means that those in the middle awaken the will/intention. Awakening the will can be achieved through the creation of innovation and a conducive atmosphere. Tut Wuri Handayani provides encouragement from behind.

According to Marliani & Djadjuli (2019), Ing Ngarsa Sung Tuladha can be formed by setting an example for followers. Exemplary behavior can be applied to speech, speech, and actions. Ing Madya Mangun Karsa can be demonstrated by raising enthusiasm in facing problems by guiding, establishing cooperation to achieve a goal effectively and efficiently. Tut Wuri Handayani means providing encouragement and strength from behind, which can be done by giving instructions, following, and making corrections if mistakes occur.

A person who is a role model according to the philosophy of Ing Ngarsa Sung Tuladha must have integrity, credibility, and have a quality character. Easily blending with the environment, providing motivation and using the principles of warmth and family in the learning process are means of implementing the concept of Ing Madya Mangun Karsa. Providing freedom, opportunities for self-development and providing guidance and direction to always walk according to the rules is the concept of Tut Wuri Handayani (Ibrahim & Hendriani, 2017). The concept of Ing Madya Mangun Karsa can be implemented by being a motivator and facilitator for his partners, if a teacher then will apply it to students (Nugroho, 2017).

The idealized character development of Ki Hajar Dewantara is expected to produce a strong leader who is not only disciplined towards himself but also towards his surrounding community. The idealized character is Ing Ngarsa Sung Tulodho, Ing Madya Mangun Karsa, and Tut Wuri Handayani. A person with these characters will avoid abuse of authority, financial manipulation, corruption, and violating morality (Henricus Suparlan, 2015).

The philosophy of Ing Ngarsa Sung Tuladha, as explained previously, is to set an example so that it can serve as an example or guide for those around them. This example is provided from attitude/behavior to speech, so that someone who serves as an example must have integrity, credibility, and quality character (Ibrahim & Hendriani, 2017; Marliani & Djadjuli, 2019; Rahardjo, 2012).

According to the Indonesian Government Internal Auditor's Code of Conduct, an auditor has auditor conduct rules that must be adhered to, namely integrity, objectivity, confidentiality, competence, accountability and professional behavior. Realizing integrity, an auditor works honestly, diligently, responsibly, discloses according to legal provisions, respects and contributes to the organization, and rejects gratuities in any form related to the position. An objective auditor can take several actions, namely first avoiding or not being involved in activities/relationships that can give rise to conflicts of interest, prejudices that make objectivity not fulfilled, second rejecting things in any form that can interfere with objectivity, and third stating known material facts.

The principle of confidentiality can be achieved by using and protecting information carefully and not exploiting it for personal gain. An auditor must also uphold the principle of competence so that in carrying out their duties, they are competent, provide services that can be completed according to their expertise, knowledge, and experience, comply with government auditing standards when carrying out supervision, and continuously improve their skills (Indonesian Government Internal Auditor Behavior Guidelines, 2018).

An auditor is not only regulated in terms of individual behavior but also their behavior within an organization. According to the Indonesian Government Internal Auditor Code of Conduct (2018), an auditor in an organization must first comply with all applicable laws and regulations in order to be a good example/exemplar in complying with regulations. Second, support the vision, mission, and goals of the organization. Third, be loyal in assignment activities related to the profession and organization. Fourth, follow regulatory Fifth, be honest, thorough, responsible, and work diligently. Sixth, avoid activities that could discredit the audit profession. Seventh, reveal facts (true or false) based on audit evidence with courage and responsibility. Eighth, stay away from activities that make you less objective in carrying out your duties. Ninth, have a high level of self-confidence in accordance with the principles of supervisory behavior, such as not submitting to or being intimidated by others, daring to take risks in work, being steady and confident when facing difficulties. The following behaviors are the same as individual behavioral obligations, namely being wise in using data/information, maintaining confidentiality, carrying out tasks according to standards, improving competence, and innovating according to current developments and disclose all information in accordance with applicable regulations, ethics, and audit standards.

The philosophy of Ing Madya Mangun Karsa means as a motivator and facilitator providing enthusiasm or motivation and providing facilities to be able to implement applicable concepts or guidelines (Ibrahim & Hendriani, 2017; Marliani & Djadjuli, 2019; Rahardjo,

2012). This philosophy, when connected to the role of internal auditors, according to researchers, will be suitable for their role as consultants. According to AAPI Decree Number KEP-062 / AAPI / DPN / 2018 concerning the Conceptual Framework for Government Internal Supervision, consulting is one of the roles of internal auditors that can be implemented through providing recommendations, facilitation, training, governance, risk management and control through monitoring / mentoring activities in building SPIP.

The Tut Wuri Handayani philosophy, based on the explanation in the previous point, can be concluded that it provides guidance and warnings if there are deviations in its implementation (Ibrahim & Hendriani, 2017; Marliani & Djadjuli, 2019; Rahardjo, 2012). If this philosophy is connected to the role of the auditor, according to the researcher, it will be suitable for the auditor's role as assurance. According to AAPI Decree Number KEP-062 / AAPI / DPN / 2018 concerning the Conceptual Framework for Government Internal Supervision, it states that assurance activities can be carried out through audits, reviews, evaluations, and monitoring.

Methods

The research is a type of qualitative research using a phenomenological approach. The selection of this type of research aims to describe more deeply the phenomena experienced by informants in carrying out their roles. This research focuses on the role of government internal auditors from the perspective of Ki Hajar Dewantara's philosophy (Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani) in carrying out their roles as consultants and quality assurance.

This study used face-to-face interviews to gather in-depth information on the experiences of informants, namely government internal auditors at a Regional Government Inspectorate, regarding the roles they have carried out. This is because the regional government inspectorate has achieved APIP level 3 capability, meaning it has successfully assessed and reported on the 3 E's, namely efficiency, effectiveness, and economy/thrift, and provided advisory services to regional apparatus organizations. The researcher also conducted interviews with cultural experts to obtain in-depth information on the philosophy of Ki Hajar Dewantara. Interviews were conducted with 5 informants with a composition of 1 structural person as the role giver, 3 people as role recipients consisting of 1 person in each of the middle, junior, and first auditor positions, and 1 cultural expert. The selection of 5 informants was to fulfill Polkinghome (1989) who stated that interviews can be conducted with a minimum of 5 participants who experienced the phenomenon

The selection of informants was based on the criteria of seniority and high workload, charismatic, experienced as government internal auditors, and having an open perspective. The selection criteria for government internal auditors at each level of office were that the auditors were senior auditors at their level of office, auditors with a high workload so that they would have more experience in the role. The criteria for cultural informants were literary cultural figures who understood the philosophy of Ki Hajar Dewantara so that researchers could dig up in-depth information about philosophy to be able to analyze the role of government internal auditors from a philosophical perspective. The nature of the questions was open-ended. Researchers used a voice recorder to document interviews with informants.

Data analysis was conducted thematically following the stages of phenomenology, including bracketing (*epoché*), identifying significant statements, grouping meanings, and compiling essential descriptions of informants' experiences. The analysis process was conducted iteratively and reflectively to uncover the essence of the phenomenon being studied (Moustakas, 1994). Data validity was maintained through triangulation of sources and techniques, member checking, and an audit trail to ensure the credibility, dependability, and confirmability of the research findings (Lincoln & Guba, 1985).

Findings

The selected informants were informants assigned to the Regional Government Inspectorate, consisting of 4 (four) people, consisting of 1 (one) Assistant Inspector and 3 (three) government internal auditors at each job level, 1 (one) person. The distribution of informants at each job level was chosen because the first expert auditor job level is an auditor who carries out assignments with a position in the team as a team member, the junior expert auditor job level is the team leader position in the assignment team structure, and finally the middle expert auditor job level serves as a technical controller in the team structure. In addition, each level has different expertise tasks. According to the Regulation of the MenPan 48/2022 concerning Auditor Functional Positions, the difference can be exemplified by the first expert auditor level carrying out assignments to collect and identify, while the first expert auditor analyzes and the middle expert auditor conducts reviews, so that the higher the job level has more complex assignments

The identity of each informant involved in the research is as follows, Assistant Inspector with the initials HS1, he served for 5 years, before serving as a structural informant, he was an auditor for 17 years. The middle auditor informant selected in the research is Mr. HS2 who has been an auditor for 22 years. The young auditor position is represented by informant Mr. TS and has served as a functional auditor for 10 years since 2013. Finally, the representative of the informant from the first auditor position is Mr. MAR with a term of office as an auditor for 3 years. The last informant outside the regional government Inspectorate employees is a literary cultural figure who is also a lecturer at a university, namely Mr. S.

The first philosophy, "Ing Ngarsa Sung Tuladha," illustrates that when in front of others, one should set an exemplary example. Exemplary behavior relates to attitudes and behavior, as expressed by cultural experts.

A shared perception between the role giver and role recipient regarding the importance of the auditor's role will facilitate the achievement of the role giver's expectations. Interviews showed that informants shared a common understanding of the importance of the auditor's role, both from the role-giver and the role-taker's perspective. The interview results will then be elaborated in an analysis of the noema and noesis. The noema demonstrates the informant's understanding of the importance of the auditor's role. The noesis provides information on the informant's subjective realization of the role.

The informant's description of the noema and noesis regarding the meaning of the role of government internal auditors is in accordance with regulations and previous research. The Indonesian Government Internal Audit Standards also explain that government internal auditors provide assurance and consulting services. Research conducted by Gamar &

Djamhuri (2015) has mentioned a shift in the role of consultants, likened to doctors, who can analyze the causes of an incident and provide solutions.

The result of this reduction is a paradigm shift in the role of APIP,, who now serve as consultants, quality assurance, and even strategic partners for regional officials and regional heads. This strategic partner role even positions auditors as problem solvers, thereby ensuring the quality of government administration. All of these roles aim to maximize the achievement of organizational goals and good governance. These roles are also, of course, related to the expectations of those who play the role, both stakeholders and the auditees.

This reflects the meaning of the first philosophy: that everyone who acts as a role model must set an example. This example will then be imitated by those who follow. Auditors, as informants who carry out the role, argue that the auditor's role can be seen from these three philosophies. The auditor's role, when viewed from these three philosophies, has generally been carried out by each auditor. The first philosophy is Ing Ngarsa Sung Tuladha, which means that the auditor serves as a role model for the auditee/regional apparatus. This role has been carried out by the auditor, and the exemplary behavior that is used as an example has been manifested in the auditor's life behavior, including integrity.

According to researchers, the role of government internal auditors can be viewed from the perspective of the Ing Ngarsa Sung Tuladha philosophy. This philosophy further develops the role of government internal auditors, namely as role models or examples for their peers (auditees). Exemplary behavior is demonstrated by the auditor's attitude and behavior by always striving to demonstrate integrity and professionalism. The attitude of integrity demonstrated by refusing gifts during the performance of duties is one reflection of upholding integrity. In government, the "stop gratification" movement is often echoed, especially in government services, the aim of which is to provide the best service for all citizens. Likewise, auditors by upholding integrity, auditors can work professionally and independently and can enforce regulations when carrying out assignments. Integrity and professionalism must also be applied consistently both on duty and off. The attitudes and behavior demonstrated are expected to provide examples and inspiration for auditees (regional apparatus) to continue to maintain personal attitudes and behavior, especially as State Civil Apparatus (ASN). Integrity is also regulated in PP/17 of 2020 which states that an employee must have integrity.

The attitudes and behavior of a government internal auditor are regulated in the Indonesian Government Internal Auditor Code of Conduct, including integrity and professionalism. Integrity and professionalism are attitudes and behaviors that must be upheld by a government internal auditor, both on and off duty. The code of conduct explains integrity as a person's character and qualities, as well as the circumstances that will foster honesty and authority. Integrity is also related to real conditions and fairness, so upholding integrity will lead to trust in one's professionalism. Upholding integrity will be reflected when an auditor works honestly, responsibly, diligently, complies with legal provisions, respects and contributes to the achievement of organizational goals, and rejects gratification.

The reduction results related to the second philosophy, namely that the auditor has carried out a consultative and quality assurance role. The consultative role is not only to provide solutions to the auditee but also provides assistance, such as assistance in preparing risk management. The next role of quality assurance carried out by the auditor is in the form of

audit assignments, reviews, monitoring, and evaluations. One of the core points of quality assurance is the accuracy of providing recommendations that can eliminate the cause so that the effect does not recur or at least can be minimized in the future. The work results are considered to have provided evidence of effective performance. This effectiveness assessment is certainly in accordance with the expectations/standards of the APIP leadership (the role giver), although not 100% achieved.

The second philosophy expressed by Ki Hajar Dewantara is "Ing Madya Mangun Karsa." Cultural informants stated that a person must be able to motivate others so that they can broaden their horizons and think more deeply about their actions. Motivation can be provided in both formal and informal settings.

The interpretation conveyed by cultural experts aligns with previous research, stating that this philosophy can provide encouragement, enthusiasm, motivation, and arousing the will/intention of partners in facing problems to achieve specific goals efficiently and effectively (Rahardji, 2012; Syaikhudin, 2012; Ibrahin & Hendriani, 2017; Nugroho, 2017; Marliani & Djadjuli, 2019).

This philosophy, when linked to the role of an auditor, provides motivational encouragement to auditees to make changes so that activities are carried out in accordance with applicable regulations. Motivation/encouragement by auditors can be provided during consultations during audits, coaching clinics, or by visiting auditors during working hours. Informants agreed that this philosophy is related to the auditor's role in carrying out the consulting function.

This philosophy has been implemented by auditors through their role as consultants to auditees. This is reflected in interviews with informants, who stated that consultations are conducted both during audits and when auditees come in outside of audit assignments when facing a problem or needing input or a solution. This can also take the form of mentoring.

Consultation, as defined by PER-01/AAIPI/DPN/2021 concerning Audit Standards for APIP is a service provided according to the auditee's needs. The consultation provided will add value to the organization, including its governance, risk management, and control. Auditing Standards also require that consultations be conducted if the auditor possesses competency in the subject matter being consulted on. Competency is defined as an auditor possessing the skills, knowledge, and competence.

Based on informants' statements, it can be concluded that consultations are provided not only during the implementation of activities but also related to the budget at the beginning of activity planning. Consultation on activity implementation is exemplified when procuring goods/services; if the auditee is unsure, a consultation will be conducted. Auditors also provide more than just consultation but also assistance, such as in previous assignments, namely risk management assistance. Risk management assistance will be able to minimize the occurrence of risks and impacts received by the auditee. The current role of consultation can be interpreted as the openness of the auditee to the auditor, and vice versa, the auditor, as an auditee partner, can provide motivation and encouragement to comply with applicable regulations, thus expected to achieve effective and efficient goals. Rahayu et al. (2020) also stated that the existence of similarities between auditors and audited parties further increases the effectiveness of the consultant's role.

Cultural experts explain that *tut wuri handayani* describes someone who can be the best guide or mentor in any situation. This philosophy, when linked to the role of an internal auditor, requires the auditor to be able to provide direction or guidance to correct any deviant or non-compliant conditions. This direction and guidance will ensure auditees comply with applicable regulations and minimize any deviations.

This philosophy is not only applicable in the world of education but can also have broader meanings. Interview results will be analyzed using *noema* and *noesis*. *Noema* demonstrates the informant's understanding of each meaning of the philosophy. *Noesis* is information about the subjective depiction of the realization of the philosophical meaning previously expressed subjectively.

Researchers share the same opinion as informants, that the role of government internal auditors can be viewed from the perspective of the *Ing Madya Mangun Karsa* philosophy. This philosophy depicts internal auditors as partners with auditees, not supervisors. Auditors who position themselves as partners will encourage auditees to be open to them, making them a place for questions, consultations, and discussions. This philosophy appropriately describes auditors as consultants. The consultation provided will be able to prevent deviations because consultations are generally given before or during the implementation process of activities. Consultation allows an auditor to provide encouragement and motivation to implement good governance in accordance with regulations. Furthermore, the commitment of the leadership as the role giver is also a crucial factor in implementing the role as a consultant to continuously improve competence so that the consultation runs effectively and meets the auditee's expectations.

The final philosophy used to examine the role of government internal auditors is *Tut Wuri Handayani*. According to cultural experts, this philosophy means providing encouragement, direction, and guidance to others. This interpretation aligns with researchers who state that behind providing guidance, warnings, encouragement, direction, instructions, and corrections if deviations occur, ensuring compliance with applicable standards (Rahardji, 2012; Syaikhudin, 2012; Ibrahim & Hendriani, 2017; Nugroho, 2017; Marliani & Djadjuli, 2019).

Informants stated that the *Tut Wuri Handayani* philosophy is more suitable for the role of quality assurance.

According to PER-01/AAIPI/DPN/2021 concerning Indonesian Government Internal Audit Standards, quality assurance is an activity that objectively examines evidence to assess governance processes, control activities, and risk management within an organization. Quality assurance activities can include audits, evaluations, reviews, and monitoring. The role of a quality assurer requires professional skills and due diligence. Professional due diligence will minimize errors in drawing conclusions.

The role of quality assurance has been implemented in daily assignments. This was revealed by informant Mr. HS2, who explained that auditors have implemented quality assurance, while structural officials are assistants to the person in charge and the person in charge. Furthermore, the implementation of quality assurance that has been implemented is reflected in several assignments received, such as post and probity audits, monitoring, evaluations, and reviews.

The role of quality assurance has been implemented, primarily aimed at assessing compliance with applicable standards. Guidance, direction, and instructions provided to auditees based on the results of quality assurance activities take the form of recommendations. Recommendations are provided by auditors for the purpose of improvement/change towards better performance in accordance with objectives and laws and regulations.

The informant said that the policy to overcome assignment constraints is to continuously improve competency and consider team composition. Team composition will be determined by dividing competent auditor personnel without compromising quality. Proportional division will meet the professional skills and accuracy required by the Government Internal Audit Standards. The implementation of quality assurance that has been implemented so far has been considered effective, meaning it meets the expectations of the role provider. In the future, quality assurance will become more effective and can become the vanguard of a good governance system.

According to researchers, the role of APIP can be reflected in the perspective of Tut Wuri Handayani's philosophy. This philosophy describes an auditor who, while behind the scenes, provides direction or guidance. This direction or guidance aims to ensure the auditee is within the applicable regulatory framework. The direction or guidance provided will minimize recurring deviations. Therefore, the auditor's role that best illustrates this philosophy is that of a quality assurer. The quality assurer will ensure that the activities carried out by the auditee comply with laws and regulations. The direction will then be provided through recommendations that need to be followed up by the auditee. Recommendations will be continuously monitored to determine whether these recommendations have been followed up through improvements according to the regulations. Quality assurance also requires professional accuracy to produce appropriate recommendations and minimize the risk of errors. Leadership commitment is a supporting factor for the implementation of effective quality assurance because it requires not only professional accuracy but also auditor competence. Improving competence requires support from the role provider so that the role recipient can carry it out optimally.

The results of the reduction of Ki Hajar Dewantara's philosophy according to cultural experts are that a person who applies the philosophy of Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa and Tut Wuri Handayani must be able to be a role model by providing exemplary examples for his followers, able to provide motivation so that a person's insight and thinking ability are opened both in formal and informal conditions, and able to provide the best guidance and direction in any condition for others.

The three philosophies of Ki Hajar Dewantara outlined above demonstrate their applicability across various fields and professions. Furthermore, when combined with role theory, auditors play an active role in the functioning of the Government Internal Supervisory Apparatus (APIP). This is reflected in the role of government internal auditors, as seen in these philosophies. The first philosophy, Ing Ngarsa Sung Tuladha, demonstrates the auditor's attitude and behavior, which should serve as an example for the auditee. This attitude and behavior are manifested in upholding integrity and professionalism. The second philosophy, Ing Madya Mangun Karsa, describes an auditor who can provide motivation or encouragement to his auditee. Motivation or encouragement can be provided when positioning himself as a partner, thus the auditor's role as a consultant. Finally, Tut Wuri Handayani represents the auditor's role as a provider of direction or guidance while behind

the scenes, interpreted as a quality guarantee. Quality assurance ensures that the auditee carries out activities in accordance with applicable regulations. These three roles have been implemented by auditors at the Regional Government Inspectorate. Implementation of these roles still requires commitment from the leadership to continue maximizing their role as the vanguard in the government system.

This study has limitations and constraints that can serve as input for future researchers. This study only took a sample of 1 (one) person from each position with predetermined criteria. Furthermore, this study only involved role givers, role recipients, and cultural experts and did not involve auditees. The researcher did not involve auditees because this study focused solely on observing the role of government internal auditors from the perspective of Ki Hajar Dewantara. Future research can add auditee informants to assess the performance of the auditor's role. Future researchers can also use different research methods and expand the research sample.

Conclusion

This study examines the role of APIP from the perspective of Ki Hajar Dewantara's philosophy of Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, and Tut Wuri Handayani. The results of this study yield the following conclusions. According to researchers, the role of government internal auditors can be reflected in the perspective of Tut Wuri Handayani's philosophy. This philosophy describes an auditor who, while behind the scenes, provides direction or guidance. This direction or guidance aims to ensure the auditee is within the applicable regulatory framework and will minimize recurring deviations. Therefore, the auditor's role that best illustrates this philosophy is that of a quality assurer. The quality assurer will ensure that the activities carried out by the auditee comply with laws and regulations. The direction will then be provided through recommendations that need to be followed up by the auditee. Recommendations will be continuously monitored to determine whether these recommendations have been followed up through improvements according to the regulations. Quality assurance also requires professional accuracy to produce appropriate recommendations and minimize the risk of errors. Leadership commitment is a supporting factor for the implementation of effective quality assurance because it requires not only professional accuracy but also auditor competence. Improving competence requires support from the role provider so that the role recipient can carry it out optimally.

First, the role of auditors has shifted from being watchdogs to consultants and quality assurance, even strategic partners for regional heads and regional apparatus. The role of internal government auditors in the Regional Government Inspectorate has been deemed effective by their employers and meets their expectations, although it hasn't been achieved 100% due to uneven competency. Second, the role of internal auditors, based on the philosophy of "Ing Ngarsa Sung Tuladha," can be interpreted as an internal auditor setting a good example for the auditee. An example of this can be seen in the form of integrity. One way to demonstrate integrity is by refusing gratification as a form of compliance with ISO 37001:2016 on the anti-bribery management system, which the Regional Government Inspectorate and the Inspectorate have in place as the center for controlling gratification. The next philosophy, Ing Madya Mangun Karsa, is reflected in the auditor's role as a consultant. The auditor performs this role through consultations with auditees, both during quality assurance and outside of those assignments. In addition to consultations, the auditor also

provides assistance to auditees, such as in implementing risk management. Lastly, Tut Wuri Handayani is reflected in her role as a quality assurance officer. The quality assurance process involves audits, reviews, monitoring, and evaluations to assess compliance with applicable regulations. The output of these assurance activities is the provision of appropriate recommendations to achieve objectives in accordance with laws and regulations.

The research results can be used as an additional reference to support the role theory and develop the role of government internal audit based on the philosophy of Ki Hajar Dewantara (Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani). These results can be used as input in improving its role as a catalyst, consultant and quality assurance. The results of this study serve as input for leaders in the government internal supervisory apparatus (APIP) organization to internalize Ki Hajar Dewantara's philosophy (Ing Ngarsa Sung Tuladha, Ing Madya Mangun Karsa, Tut Wuri Handayani) in organizational culture to maximize its role. Related to practical recommendations for related institutions, it can be used to strengthen the role of internal government auditors to internalize the nation's noble values within themselves so that they can maximize their role as the front guard in preventing corruption.

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