PENGARUH PEMISAHAN FUNGSI VERIFICATOR, INDEPENDENSI ORGANISASIONAL, DAN *TONE AT THE TOP* TERHADAP OBJEKTIVITAS AUDIT INTERNAL PADA WIRALAND PROPERTY GROUP

ABSTRAK

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Penelitian ini bertujuan menguji dan menganalisis pengaruh Pemisahan Fungsi Verificator, Independensi Organisasional, dan *Tone at the Top* terhadap Objektivitas Audit Internal pada Wiraland Property Group, baik secara parsial maupun simultan. Penelitian dilatarbelakangi oleh persoalan struktural fungsi audit internal pada grup perusahaan *real estate* tersebut, yakni posisi *Audit Department* yang berada di bawah *Chief Operating Officer*, penempatan *Verificator* di dalam struktur audit yang menimbulkan ancaman *self-review*, serta keterbatasan sumber daya audit dalam melayani empat belas entitas bisnis. Pendekatan yang digunakan adalah kuantitatif dengan data primer yang dikumpulkan melalui kuesioner berskala Likert lima poin, dilengkapi wawancara dan dokumentasi. Populasi penelitian adalah seluruh karyawan Wiraland Property Group sebanyak 100 orang dengan teknik sampling jenuh (sensus), dan data yang berhasil diolah berjumlah 96 responden. Analisis data menggunakan *Structural Equation Modeling–Partial Least Squares* (SEM-PLS) dengan bantuan perangkat lunak *SmartPLS*, meliputi uji *outer model* (validitas konvergen, validitas diskriminan, dan reliabilitas), uji *inner model* (*R-square*), serta uji hipotesis melalui prosedur *bootstrapping*. Hasil uji *outer model* menunjukkan seluruh konstruk valid dan reliabel, dengan nilai *outer loading* di atas 0,70, *Average Variance Extracted* di atas 0,50, serta *Cronbach's Alpha* dan *Composite Reliability* di atas 0,70. Hasil uji hipotesis membuktikan Pemisahan Fungsi Verificator (β = 0,541; t = 12,651; p = 0,000), Independensi Organisasional (β = 0,562; t = 12,718; p = 0,000), dan *Tone at the Top* (β = 0,586; t = 11,774; p = 0,000) masing-masing berpengaruh positif dan signifikan terhadap Objektivitas Audit Internal. Secara simultan, ketiga variabel berpengaruh positif dan signifikan dengan nilai *R-square* sebesar 0,889 yang tergolong kuat, bermakna 88,9% variasi objektivitas audit internal dijelaskan oleh ketiga variabel tersebut, sedangkan 11,1% sisanya dipengaruhi variabel lain di luar model. *Tone at the Top* merupakan determinan paling dominan, mengindikasikan dimensi kultural-etis sedikit lebih kuat dibandingkan dimensi struktural dalam membentuk objektivitas audit internal. Penelitian ini merekomendasikan reformasi terintegrasi berupa relokasi fungsi *Verificator* keluar dari *Audit Department*, restrukturisasi jalur pelaporan audit kepada Dewan atau Komite Audit, serta penguatan *tone at the top* yang mendukung integritas. Kontribusi orisinal penelitian terletak pada introduksi konstruk Pemisahan Fungsi Verificator dalam konteks perusahaan swasta tertutup sektor *real estate*.

Kata Kunci: Pemisahan Fungsi Verificator, Independensi Organisasional, *Tone at the Top*, Objektivitas Audit Internal, SEM-PLS

THE EFFECT OF VERIFICATOR FUNCTION SEGREGATION, ORGANIZATIONAL INDEPENDENCE, AND TONE AT THE TOP ON INTERNAL AUDIT OBJECTIVITY AT WIRALAND PROPERTY GROUP

ABSTRACT

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This study aims to examine and analyze the effect of Verificator Function Segregation, Organizational Independence, and Tone at the Top on Internal Audit Objectivity at Wiraland Property Group, both partially and simultaneously. The research is motivated by structural problems within the internal audit function of this real estate group, namely the positioning of the Audit Department under the Chief Operating Officer, the placement of a Verificator inside the audit structure that creates a self-review threat, and the limited audit resources serving fourteen business entities. A quantitative approach was employed using primary data collected through a five-point Likert-scale questionnaire, complemented by interviews and documentation. The population comprised all 100 employees of Wiraland Property Group using a saturated sampling (census) technique, and the data successfully processed amounted to 96 respondents. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the assistance of SmartPLS software, covering outer model testing (convergent validity, discriminant validity, and reliability), inner model testing (R-square), and hypothesis testing through the bootstrapping procedure. The outer model results indicate that all constructs are valid and reliable, with outer loadings above 0.70, Average Variance Extracted above 0.50, and Cronbach's Alpha and Composite Reliability above 0.70. Hypothesis testing confirms that Verificator Function Segregation ($\beta = 0.541$; $t = 12.651$; $p = 0.000$), Organizational Independence ($\beta = 0.562$; $t = 12.718$; $p = 0.000$), and Tone at the Top ($\beta = 0.586$; $t = 11.774$; $p = 0.000$) each exert a positive and significant effect on Internal Audit Objectivity. Simultaneously, the three variables have a positive and significant effect with an R-square of 0.889, categorized as strong, meaning that 88.9% of the variation in internal audit objectivity is explained by these three variables, while the remaining 11.1% is influenced by other variables outside the model. Tone at the Top is the most dominant determinant, indicating that the cultural-ethical dimension is slightly stronger than the structural dimension in shaping internal audit objectivity. This study recommends an integrated reform comprising the relocation of the Verificator function out of the Audit Department, the restructuring of the audit reporting line to the Board or Audit Committee, and the strengthening of a tone at the top that supports integrity. The original contribution of this study lies in introducing the Verificator Function Segregation construct within the context of privately-held real estate companies.

Keywords: *Verificator Function Segregation, Organizational Independence, Tone at the Top, Internal Audit Objectivity, SEM-PLS*