Conference Paper

The Internal Auditor Psychological Factors Facing Organizational Changes

Indrawati Yuhertiana *, 1 Gideon SB, 2 Corry Natasha Patrioty

1 Department of Accounting, Universitas Pembangunan Nasional “Veteran” Surabaya, Jawa Timur
2 Internal Auditor PT Pertamina (Persero)

Abstract

This study aims to justify the psychological factors of internal auditor related with the organizational changes. An exploratory research was done to describe the perception of internal auditor in Government State Owned company by fill in the questionnaire that measure their psychology factor facing the change in organization. There are find 140 respondent but only 37 auditor. The result of this study find that psychology factor measured by the cognitive, affective and behavioral indicators. In cognitive basis, respondents do not feel bothered by the change. Respondents want and are willing to do new things and do not resist new ideas. In affective respondents assume and are confident that the changes the organization benefit. The change was beneficial, useful, wonderful as it can be free to new ideas. In Behavioral tendency, seen a statement on the level of agree to behave are trying new ideas, using new approaches and supporting change.

Keywords: change, internal auditor, organizational, psychology

INTRODUCTION

Why exploring psychology on an auditor? Because auditors are often faced with ethical dilemmas (Sweeney and Roberts, 1997). Solus, psychologically need the ability to define individually the best ethical decision for what was going to do, which may affect the decision of a professional job. The internal auditor continually faced with ethical dilemmas involving a choice between conflicting values. In addition to having to comply against the leadership of the place of work, the internal auditor internal auditor also must face the demands of the public to provide an honest report in accordance with the ethics of the profession. Audit conflicts appear when running internal auditor internal audit activity. Internal auditor as workers in the organisation of the audit will see the problem when audit finding should report that may not be beneficial in the management of performance assessment or audit object. This audit will conflict developed into a’s dilemma ethics when auditors are required to make decisions that are contrary to the independence and integrity with economic rewards that may occur or the pressure on the other (Abdurraman and Yuliani, 2011). Besides ethical dilemmas can occur when auditors and auditees did not agree to some aspects of the function and purpose of the inspection. In these circumstances, auditees may affect the process of an audit conducted by an auditor. Auditees can suppress the auditor to perform an action that violates the standards of the review. To that end, the auditor is faced to the choices the decisions related to matters of ethical and unethical decisions. When the auditor meet the demands of auditees means the auditor had violated the code of ethics and standards of examination, as well as potentially rewarded from the auditees. But if the auditor decides not to meet the demands of

* Corresponding author
Email address: yuhertiana@upnjatim.ac.id

How to cite this article: Yuhertiana I, Gideon SB, Partioty CR (2017) The Internal Auditor Psychological Factors Facing Organizational Change. International Seminar of Research Month Science and Technology in Publication, Implementation and Commercialization. NST Proceedings. pages 98-110. doi: 10.11594/nstp.2018.0116.
auditees, then he will receive pressure from the auditees. In such a situation the auditor expected to make ethical considerations which in the end will affect the decisions that will be taken.

Some researchers in his research concluded that there are several factors that influence ethical decision making in the process. Palmer et al., (2009) stated that stages the development of individual moral consciousness of emphasizing how an individual thinking about ethical dilemmas, and then decide what is right and what is wrong. According to Samelson et al., (2006) found evidence that individual ethical decisions affect personality. Richmond investigates the relationship understand machiavellianism who formed a type personalities called machiavellan and ethical considerations with a tendency of individual behavior in dealing with ethical dilemmas (ethical behavior). The results of this study showed that the higher a person’s machiavellian nature of propensity, the more likely to behave is unethical and the higher the level of ethical considerations a person, then he will be increasingly behave ethically.

Some examples of accounting ethics violations are the most popular case of the Enron Corp. financial scandal involving renowned auditor Arthur Andersen. Arthur Andersen accountants who audited the company’s financial statements, Enron, Enron also as a management consultant. Enron and Arthur Andersen’s cooperation to do manipulation IE profit making company financial reports with the actual net profit increased never existed. Enron and Arthur Andersen HOOD was accused of criminal conduct in the form of the destruction of documents related to the investigation of Enron’s bankruptcy. In addition, the Walt Disney Company scandal allegedly involving Arthur Andersen has been proven to perform manipulation of accounting income for the two years of the fiscal. Indonesia also occur in cases of “business malpractice”, for example the case of violation of the code of ethics of accounting in public accountant Justin Aditya Sidharta errors indicated in the audit of the financial statements of PT. Great River International, Tbk that caused experienced sales account, inflating the debt and assets of up to hundreds of billions of rupiah in financial statements of PT. The great River which resulted in the company’s cash-flow difficulties and eventually fail to pay the debt. In addition there is a tax evasion case involving public accountant (KAP) "KPMG Sidharta Sidharta & Harsono” (KPMGSSH) that suggest to clients (PT. Easman Christensen/PTEC) to commit bribery to the taxation authorities Indonesia to get lightening up the amount of tax liability should give (Lowenson et al., 2006). Illegalities committed by the auditor and a variety of other professions in the field of accounting will not occur if any auditor has the knowledge, understanding, and a willingness to apply moral and ethical values adequately in implementation of professional work (Jiwo, 2011).

Research on ethical decision making done either outside or within the country. According to Jamil (2007) tested the moral Argument, Professionalism and code of ethics of Internal Auditors. It was found that the internal auditor code of conduct has a strong moral approach, in contrast with the instrumental approach over the CPA. Internal Auditors are recorded using their code of ethics for solving ethical dilemmas.

Abdurrahman and Yuliani (2011) testing the determination of the internal auditor’s ethical decision-making (empirical studies on State-Owned Enterprises And Local Government in Magelang and Temanggung), Found that the ethical orientation of the internal auditors a positive effect against retrieval ethical decisions, commitment to professional internal auditors a positive effect against the ethical decision-making, the internal auditor’s work experience did not have influence on ethical decision-making, and the independence of the internal auditor's influential positive against the ethical decision making. The orientation of ethics, professional commitment, work experience, and the independence of the internal auditors together influential positive toward ethical decision-making. In addition Hapsari (2013) conducted a study on the influence of the experience of the Auditors and the orientation of Ethics Ethical Decision Against State Auditor With a professional Commitment As Intervening Variable. The result States that the auditor’s experience, commitment to ethics orientation and professional ethics orientation and also commitment to an ethical decision, while the auditor’s experience has no effect against the ethical decisions. Professional commitment as an intervening variable from the experience of the Auditors and ethical orientation are two important issues related to the professional commitment and ethical decision making. Auditor experience and high ethical orientation can improve a good professional commitment as well as an ethical decision.
Along with the development that is going on in every aspect of life, making the Organization continued to make changes in order to adapt and don't get left in the specify policy or other personal activities. These claims are sometimes made of individuals in it behaves according to his/her preferences and needs of the moment. Deviant behavior-behavior is ubiquitous because those who work in the organization don’t want to look bad and shows the flaw in its performance. For that man as a muslim is required to be able to think with a clear sense of a maximum. Nurrohman (2011) suggests a number of researchers have found that the ethical issues involved in the proposed organizational changes. Research results Sweeney and Robert (1997) stated that the work ethic of Islam directly and positively affects the dimensions of cognitive, affective, and behavioral tendency toward attitudes of organizational change. This result is supported by the research of Samelson et al., (2006) which declare that variable positive influential Islamic work ethic toward organizational change. The results of his research is based on the idea that in Islamic work ethic, energy accountants tend to think and do the job with the aim to develop a personality and social relationships. Working with the personal and social relations of good will trigger increased dimensions in attitude towards organizational changes.

Change is something that must be going against everything in this earth. Managing organizational change takes time mainly because it combines the capabilities of human resources with the condition the new organization takes time. Organizational changes have some understanding, namely: 1) a fundamental and radical reorientation in the way the organization operates. 2) Organizations or companies that are undergoing transformation. 3) Direct or lead people to do things differently, or something different to what he did during this time.

Some understanding of the above it can be concluded that the sense of organizational change is a situation where an organization experiencing something different with what he had done to maintain and or developing organization such. Organizational change always happens in any organization either deliberately or plan (planned change) or accidentally or not berencana (haphazard change). As for the purpose of doing this organization change, among them:

1. Enhance the ability of the organization.
2. Enhance the role of the organization.
3. Make adjustments internally and externally.
4. increase the resilience of the organization.
5. Control the atmosphere of the work.

According to Lowensohn et al., (2007) suggests that who is responsible for managing the activities of the change is a change agent, where it can be agents of change managers or not the manager, employee or external consultants. While that can be modified by change agents can be grouped in four categories: structure, technology, physical setting, and people.

Types of organizational change (Palmer et al., 2009) are:

1. Developmental change is the increase of the system that already exists. If for some reason the current system does not correspond to the expectations, the organization makes changes so that the alignment in accordance with expectations.

2. Transitional change is the implementation of a new State which was already known in advance. Ways in a work process that is replaced with the new. The key here is that the old system was replaced with a new system and the new system was developed before implementation. Type of change usually involves several steps, such as the design, development, testing, and implementation stages.

3. Transformational change is the emergence of a new State. This is a radical change in where you basically throw or eliminates what is already to be replaced of something new, but their new is completely unknown. The new State will be known as time goes by when re-conceptualize the Organization’s mission, culture, determinants of success, form, and leadership.

There are five main pressure of organizational change, i.e. (Ian Palmer, McGraw Hill: 50): 1) Growth pressure.
The Organization was encouraged to make changes in order to increase growth be larger organization. In addition, growth pressure done due to the pressures of technological advances and changes in the market that demands the company change its business strategy. 2) Integration and collaboration of the pressure. Changes are made so that the organization can do the integration or creating the economies of scale of the new business units. 3) Identity of the pressure. Organizations are encouraged to create the identity of their organization, creating an organizational culture that is followed by all employees. 4) New broom pressure. Organizations make changes due to the new leader. 5) Power and political pressure. Organizations make changes because of political pressure.

Barriers to Change an organization in a changing face many problems especially was refusal of change (resistance to change). Rejection of change does not always show up in the standard form (explicit) and immediately filed a protest, for example, threaten strike, demonstration and the like but also there is a refusal to explicitly and gradually such loyalty to the Organization decreased, diminished motivation, employment increased, the discipline error is reduced and others. According to Jamil (2007) the primary reason employees trying to inhibit the onset of change, namely: 1) Direct Cost, relating to the costs to be borne due to the change because change requires large expenses and employees will am the decline in their income. 2) Saving Face, to indicate that the change was a wrong decision. The change is considered as a political strategy to say that people who encourage the occurrence of change as a person who has no competens 3) The Fear of Unknow, the person who impedes a change because they feared could not adjust to the new organization. 4) Breaking the Routing, people tend to maintain routines because they have been comfortable with the situation 5) Incongruent Organizational Systems, organizational systems do not encourage the occurrence of changes associated with payroll/wages selection, training and control systems. 6) Incongruent Team Dynamics, team changes intended to create new norms that might be less acceptable to the members of the organization.

According to Hapsari (2013) there are six tactics that can be used to overcome resistance to change, namely: 1) education and communication. Give explanation completely about the background, purpose, result, from holding the change to all parties. Communicate in a variety of forms of lectures, discussions, presentations, and other forms. 2) participation. Invite as well as all parties to take a decision. The leadership of the only acts as a facilitator and motivator. Let the members of the Organization are taking decisions 3) provides convenience and support. If employees are afraid or anxious, do consultations or give training. Although time consuming however reduce the level of denial. 4) negotiations. Another way that can also be done is negotiating with parties that oppose change. How can this be done if the opposes have no small power. For example with the unions. Offer alternatives that can satisfy their desires 5) manipulation and Kooptasi. Manipulation is the real conditions of cover. For example memlintir (twisting) the fact to appear more attractive, not to speak of things that are negative, spread rumors, and so on. Kooptasi done by giving importance to the leadership position of the opponents of the change in the decision. 6) force. The last tactic is coercion. Provide threat and drop the penalty for anyone who opposes it does change.

The approach used in change management in order to force supporters of the change the more and the less repellent force changes according to Abdurrahman and Yuliani (2011) Unfreezing: efforts to cope with the pressures of a group of opponents and supporters of change. The status quo is thawed, it is usually a condition that is now in progress (the status quo) was struck so that people feel less comfortable. 2) Movement: step by step (step by step) but surely, these changes are made. The number of opponents of the changes is reduced and the number of supporters is growing. To achieve it, the results of his changes should be immediately felt. 3 Refreezing): If the desired condition has been achieved, stabilize through new rules, new compensation system, and the way the management of the new organization. Then the number of naysayers will be greatly reduced, while the number of pendudung grew.

**METHODS**

This is an exploratory research to describe the psychological factors of internal audit facing the organizational change. To measure the psychological factors perception about organizational change, three indicators uses i.e.
cognitive, affective and behavioral approach. There are 59 questionnaires distributed for the internal auditor. For the analysis purpose only 37 questionnaire is used. Parametric statistic used to describe the tendency of each variables.

Table 1. Psychology Indicator

| INDICATORS        | Items of statement                                                                 |
|-------------------|-------------------------------------------------------------------------------------|
| Cognitive attitude| 1. Change always reduces my ability to control what happens in the workplace.       |
|                   | 2. I usually resist new ideas.                                                     |
|                   | 3. I didn’t like the change.                                                        |
|                   | 4. The change made me frustrated.                                                   |
|                   | 5. Most of the changes in the workplace felt intrusive.                             |
|                   | 6. I am usually reluctant to try new ideas.                                         |
| Affective attitude| 1. The changes are usually profitable organization (company).                       |
|                   | 2. Most employees benefit from the changes.                                         |
|                   | 3. I tend to do whatever possible to support the changes.                           |
|                   | 4. I am usually supportive of new ideas.                                            |
|                   | 5. I found most of the change is nice.                                              |
|                   | 6. I usually get the benefit of the change.                                         |
| Behavioral attitude| 1. I expect changes in the workplace.                                               |
|                   | 2. I was compelled to try new ideas.                                                |
|                   | 3. The changes tend to be uplifting to me.                                          |
|                   | 4. I often suggest new approaches for various things.                               |
|                   | 5. Changes often help me to do well.                                                |

Organizational change is a situation where an organization experiencing something changes to maintain or develop the Organization and to enhance the capability, role and make adjustments internally and externally.

Organizational changes of attitude variables measured using instruments Jamil (2007) which consists of 18 items that distinguished in three sub scale i.e. cognitive, affective and behavioral tendency.

Figure 1. Gender
b. Age

![Age Distribution Chart]

Figure 2. Age

The majority of Auditors are aged in range 30 up to 30 years. The auditor’s new entry level, fresh graduate from Pertamina.

c. Education

![Education Level Chart]

Figure 3. Education

Level of education of Auditors as the minimum entry requirement is a Bachelor’s, but Pertamina as much as 12% has taken continue majoring. No one has to rank doctoral (PhD).
d. Experience

![Experience Diagram]

Working period as auditor of the respondents already less than five years, so experienced enough since the majority were in the range of five to 10 years. There is even an experienced auditor for more than 20 years.

e. Auditor rank

![Auditor Rank Diagram]

The majority of respondents was a junior auditor followed by the auditor, senior auditor, manager and vice president.

**Organizational Change in Internal Audit Structure**

Pertamina is the oil and gas company that is owned by the Government of Indonesia. The scope of business of Pertamina energy business sector consists of the upstream and downstream. Business energy sectors include upstream exploration and production of oil, gas and heat bumiyang done domestically and abroad. This activity is carried out through its own operations by the company and also through partnerships in the form of cooperation in VACANCY (Operation Joint Body), TAC (Technical Assistance Contract), and the JOC (Joint Operating Contract). Business sector energy downstream activities include crude oil processing, marketing, and commercial results of oil products and petrochemicals. The resulting products of Pertamina include Fuel (BBM), non fuel, LPG, LNG, petrochemicals and lubricants. Based on law No. 8 Year 1971 pertamina is appointed by the Government to be the companies that
carry out business in the field of production and distribution of FUEL in the country, or as a Public service Obligation. However, in 2001 the Government issued Act No. 22 of year 2001 who explained that Pertamina would no longer be the only company that carries out the production and distribution of subsidized FUEL. Conducting business this PSO will be submitted to the mechanism of competition is a reasonable effort, healthy and transparent with pricing in accordance with prevailing in the market.

At present Pertamina faced with circumstances where Pertamina should strive to become business institution that competes with other oil companies in the petroleum business. Entering the year 2006, the Government of Indonesia enacted a new policy about the pattern of subsidized FUEL. The policy change is from cost plus fee into the price. The pattern of this assignment is an opportunity at the same time challenge for Pertamina, where Pertamina has just positioned itself as a business entity and suddenly required to get the maximum profit for the shareholders’ interests, in this case State. The expectations of stakeholders over Pertamina performance increases. The company made a profit of the major benchmarks as well as the demands of the Government so that Pertamina provide is great with a clean and transparent system. Responding to the conditions of the Pertamina carrying out change fundamentally with the announced transformation program which started from July 20, 2006. The transformation is done with regards to fundamental themes and business themes. To manage the change, Pertamina has made the vision of being a world-class company, and have set the strategic steps that will be taken which are all in the transformation agenda, one of them Paradigm Changes consist of management and human resources.

Table 2. Organization value at PT Pertamina

| Value System       | Meaning                                                                 |
|--------------------|-------------------------------------------------------------------------|
| Clean              | Companies are managed professionally, avoid of many interests, not tolerate to bribery. |
| Competitive        | Human resources of pertamina must able to competition in a regional or international, support growth through investment, build culture and respect toward performance. |
| Confident          | workers are expected to build a national economy, became the pioneer reformation of BUMN and became the pride of nation. |
| Costumer Focused   | Oriented to customer interest and committed to provide the best service to customers. |
| Capable            | This is the mean that managed by professional leaders and workers and have a skill. Commitment to build research and development. |
| Commercial         | Create a high value that commercial orientation, take a decision based on principle of good business. |

Source: Tarigan, 2012.

The Internal Audit Function in the transformation of PT Pertamina (Persero)

The role of the Internal Audit function of the Pertamina has undergone a change of role as a "watchdog" role as an internal consultant and a catalyst. The function of Internal auditor as a "watchdog" role make it less favored its
presence by other organizational units. This may be a logical consequence of the internal auditor profession whose job is indeed cannot be removed from the function of audit (examination) that between the examiner and the parties to the review are in the position that face each other. The function of internal auditor is a consultant for the new relative roles. The role of the consultant brings the internal auditor to be always increasing knowledge about the profession of auditor as well as the business aspects, so that management can help in solving a problem.

At this time, internal consultation is a necessary activity by management that need to be carried out by the internal auditor. Aside from being a consultant, internal auditors must be able to act as a catalyst. Catalysts are substances that serve to speed up the reaction but did not enter the reaction. The role of internal auditor providing services as a catalyst to management through advice that is constructive and can be applied to the advancement of the company but did not participate in the operational activity of the company. The scope of the audit activities is becoming increasingly widespread, not just the financial audit and the audit obedience, but more attention was intended at all aspects that affect the performance of the company and management control as well as paying attention to the aspect of risk business/management. Change the orientation of the audit of internal control techniques corporate business control based on business risk or risk management will continue to go hand in hand with an increasingly complex needed a company in the future. The audit approach therefore conducted Internal Audit functions at Pertamina is using Risk Based Audit.

Table 3. The old paradigm Vs. new paradigm

| No. | Description | Old Paradigm | New Paradigm |
|-----|-------------|--------------|--------------|
| 1   | Function    | ‘Watchdog’   | ‘Watchdog’, consultants and catalysts |
|     |             | • Reveal the findings | • Solve the problem |
|     |             | • disturbing objects | |
|     |             | • reactive | |
| 2   | Nature of the audit/recommendation | Post audit | Post audit and pre audit |
|     |             | • Corrective | • Corrective, preventive, predictive |
| 3   | Attitude    | Rigit | flexible and constructive |
|     |             | Passive | |
| 4   | Approach    | Subject and object | Subject and subject |
|     |             | • Win and lost | • Win and win |
| 5   | Staff type  | Fifty -fifty | Complete or plenary |
| 6   | Organization | Complementary/completing requirements | Tools management |
|     |             | | Center of excellence |
| 7   | Standard of success | Number of findings | Number of findings or function |
|     |             | | Level achievement |
|     |             | | Good Corporate Governance (GCG) |

Source: Nyhan, 2000
Organizational change is a situation where an organization experiencing something changes to maintain or develop the Organization and to enhance the capability, role and make adjustments internally and external.

Attitude toward organizational change in this research indicates the degree of how much support the individual to changes that occur within the Organization (Samelson et al., 2006). Attitudes towards the organizational changes are distinguished into three dimensions, namely: a) Cognitive is the belief, trust, understanding, or a person's knowledge about the person, object, or a specific event. b) Affective (wanted) someone is feeling towards something as a result of his belief or understanding. c) Behavioral tendency (predisposition to behave) is the real actions someone are shown a result of her feelings toward an object, person, or event.

Here in detail the results of the answers of respondents who separated in the description of the variable for a complete description of won but duntuk purposes test hypotheses made one overall for won the overall picture of unity organizational change in the role of moderating ethics to quality audits.

Table 4. Indicators of cognitive attitude toward organizational change

|                           | STS | TS  | N     | S     | SS   | Total | Weighted Average |
|---------------------------|-----|-----|-------|-------|------|-------|------------------|
| 1. Change always reduces my ability to control what happens in the workplace | 2.70% | 48.65% | 27.03% | 21.62% | 0.00% | 37    | 2.68             |
| 2. I am usually reject new ideas | 18.92% | 67.57% | 10.81% | 2.70% | 0.00% | 37    | 1.97             |
| 3. I do not like change | 13.51% | 67.57% | 8.11% | 5.41% | 5.41% | 37    | 2.22             |
| 4. Change frustrates me | 29.73% | 54.05% | 8.11% | 5.41% | 2.70% | 37    | 2.24             |
| 5. Most of the changes in the workplace are disturbing | 10.81% | 62.16% | 21.62% | 2.70% | 2.70% | 37    | 2.24             |
| 6. I am usually reluctant to try new ideas | 27.03% | 54.05% | 10.81% | 5.41% | 2.70% | 37    | 2.03             |

Cognitive define as related to or involving cognition; based upon factual knowledge that is empirical. The term cognitive is becoming popular as one area of human psychology/one general concept covering all forms of introduction which covers every mental behaviour that is associated with the problem of understanding, notice, provide, think, considerations, information processing, problem solving, deliberate action, reasoning, imagining, estimate, thinking and beliefs. Including psychiatric, centered on the brain is also related to the cognition (will) and affection (feelings) associated with taste. This cognitive indicators to measure the extent of understanding and beliefs about organizational changes. There are six questions used to measure understanding of respondents terhdap changes. Phrase statements in the questionnaire is a negative sentence about the change, which if respondents answer strongly agree actually tells us precisely not liking the change. So it is understandable that the average value tends to be small under 3. Thus the respondent thus tend to understand and love the changes. Like for example the third statement of "I don't like the changes," the majority of respondents replied with a value of 2 (disagree) of 67.67%. Interpretasinya, thus they liked and agreed with the changes.

Thus the conclusion to the cognitive indicator is: respondents are not disrupted by the change, meras respondents want and are willing to do new things, do not resist new ideas. Next the second indicator analyzed i.e. affective aspects of change. Affective interpreted as Table 5.
Tabel 5. Indicators of affective attitude toward organization change

|                                                                 | STS | TS  | N       | S       | SS       | Total | Weighted Average |
|-----------------------------------------------------------------|-----|-----|---------|---------|----------|-------|------------------|
| 1. Change usually benefits the organization (company)           | 0.00% | 0.00% | 48.65% | 48.65% | 2.70%  | 37    | 3.54             |
| 2. Some employees benefit from change                            | 0.00% | 0.00% | 48.65% | 45.95% | 5.41%  | 37    | 3.57             |
| 3. I tend to do everything possible to support change            | 0.00% | 2.70% | 32.43% | 56.76% | 8.11%  | 37    | 3.70             |
| 4. I usually support new ideas                                   | 0.00% | 0.00% | 10.81% | 81.08% | 11.11% | 37    | 3.97             |
| 5. I find most of the changes are fun                            | 0.00% | 2.70% | 48.65% | 43.24% | 4.12%  | 37    | 3.51             |
| 6. I usually benefit from change                                 | 0.00% | 0.00% | 43.24% | 51.35% | 5.41%  | 37    | 3.62             |

KBBI define affective as affective/aphek · tif/aféktif/a 1 Psi with regard to feelings (such as fear, love); 2 affects the State of feelings and emotions; 3 Ling has the style or the meaning which shows the feeling (about style language or meaning). Thus an indicator of changes in the Organization of the Affective (wants) to measure a person’s feelings towards something as a result of his convictions or his understanding of change the organization. There were six questions to know the feeling of the respondents upon organizational change, especially upon conviction upon the benefits of organizational change. The majority of the respondents consider the organizational changes and are confident that benefit, overall average approaching 4 even there is no question that the average under 3 (neutral). So there is a tendency consider the magnitude of the benefits of the changes. The majority considers that the change was beneficial, useful, wonderful as it can be free to new ideas. The next indicator of the inclination to behave in participation support organizational changes were measured with six statements. Following the results of the answers of the respondents upon the inclination to behave in support of the change.

Tabel 6. Behavioral tendency attitude toward organizational change

|                                                                 | STS | TS  | N       | S       | SS       | Total | Weighted Average |
|-----------------------------------------------------------------|-----|-----|---------|---------|----------|-------|------------------|
| 1. I expect changes in the workplace                            | 0.00% | 2.70% | 10.81%  | 83.78%  | 2.70%  | 37    | 3.86             |
| 2. I am motivated to try new ideas                              | 0.00% | 2.70% | 8.11%  | 83.78% | 5.41%  | 37    | 3.92             |
| 3. change tends to excite me                                    | 0.00% | 2.70% | 21.62% | 72.97% | 2.70%  | 37    | 3.76             |
| 4. I often suggest new approaches to things                     | 0.00% | 0.00% | 24.32% | 70.27% | 5.41%  | 37    | 3.81             |
| 5. change often motivates me to do good something               | 0.00% | 0.00% | 32.43% | 62.16% | 5.41%  | 37    | 3.73             |
| 6. others think that I support change                           | 0.00% | 0.00% | 37.84% | 56.76% | 5.41%  | 37    | 3.68             |
Behavioral tendency (predisposition to behave) respondents, the internal auditor that the real action is the result of displaying his feelings towards the object, person, or event in the organizational change of PT Pertamina Persero. The table above gives you an idea of the existence of tendencies that are strong enough to make a change, the average value of above 3,5 approach 4. Although in total lower than indicators of affective. This tendency is seen a statement on the level of kesetujuan to behave are trying new ideas, using new approaches and supporting change.

Factors that Hinder the development of organizational change as below. (Jamil, 2007):

1. Organizational Obstacles (Resistance Organization). The structure and organizational culture can be a barrier to change. When the Organization devised the structure of the Organization, the tersusunlah task of stable relationship patterns that affect the relationships between the employees. As time goes by, when the transfer of employees, the task remains unchanged. That is why the structure of the Organization to become resistant. It also causes a change of the structure of oganisasi is not easy. Norms and values in organizational culture are also resistant to change. When the sense of belonging is so strong, so good the Aitarak or its officers will seek to prevent any change that would threaten their position in the organization. The existence of the coalition leaders can also be a barrier to change. A different Coalition will see changes with different glasses. That is because the difference of interests, or their disapproval against the changes that will be done.

2. Functional Obstacles (Functional Barriers). The structure and organizational culture at the functional level can also be a barrier to change. As is the case at the managerial level, functional managers also will attempt to lobby the according their own interests and try to influence the process of change so that the changes can benefit them. The level of dependency between task functions there is also lead to difficult achieve the changes, because changes in one function will affect the entire function of the other. The higher the dependency between the function will be increasingly difficult to achieve change.

3. Individual Obstacles (Individual Barriers). The existence of a prejudice against bad changes may affect an individual’s perception of managers towards a situation and can cause them to interpret the changes in accordance with their desire to benefit themselves. Another reason why employees resistant to change is the presence of stress and discomfort in a work, either for managers as well as employees. Employees develop a Customs routine that can make it easier for them to control the situation and make decisions that are already hard-wired. When routines are disrupted then the employees experience stress. To reduce the sense of stress they tend to go back to their old habits.

Individual reluctance in making organizational changes can occur when a change requires out of the system are won’t to do (permanent system), especially when those changes are contrary or interfere with the "interests" of the individual. Individual reluctance in accepting changes can also occur due to the strength of the informal group in the organization. When an employee is willing to make changes either the nature or his work, but because it is influenced by the unions who forced her to not want to make these changes, then the rejection of the changes occurs or are also often called with a mental block.

While the Organization has a culture essentially embedded for generating stability. In an organization, the work has been designed to be carried out, the officers have provided training and skills, job description and clear procedures that are already embedded in all members of the organization. When there is a change in the Organization of things that have been embedded in this structural often become obstacles in the change. This means that if a change occurs in one of the subsystems and lead to changes in other subsystems as a whole, it will most likely change will be rejected.

**CONCLUSION**

The study finds that psychology factor measured by the cognitive, affective and behavioral indicators. In cognitive basis, respondents do not feel bothered by the change. Respondents want and are willing to do new things
and do not resist new ideas. In affective respondents assume and are confident that the changes the organization benefit. The change was beneficial, useful, wonderful as it can be free to new ideas. In Behavioral tendency, seen a statement on the level of kesetujuan to behave are trying new ideas, using new approaches and supporting change.

ACKNOWLEDGEMENT

The authors say many thanks to accounting department, University of Pembangunan Nasional Veteran Jawa timur and Internal Auditor PT Pertamina (Persero) that help the implementation of this research.

REFERENCES

Abdurrahman & Yuliani, N. L. (2011). Determinasi pengambilan keputusan etis auditor internal (studi empiris pada bumn dan bumdi Magelang dan Temanggung). WidyaWarta Jurnal Ilmiah, 2.

Hapsari, N. N. (2013). pengaruh pengalaman auditor dan orientasi etika terhadap keputusan etis auditor negara dengan komitmen profesional sebagai variabel intervening. El Muhasaba Jurnal Akuntansi, 2(2).

Jamil, A. (2007). Pengaruh etika kerja islam terhadap sikap-sikap pada perubahan organisasi: komitmen organisasi sebagai mediator. Tesis Tidak dipublikasikan, Program Pascasarjana Magister Akuntansi Universitas Dipenogoro.

Jiwo, P. (2011). Analisis faktor-faktor individual dalam pengambilan keputusan etis oleh konsultan pajak (kajian empiris pada konsultan pajak di KAP di kota Semarang). Skripsi Tidak dipublikasikan, Fakultas Ekonomi Universitas Dipenogoro.

Lowensohn, S. L. E., Johnson, R. J., Elder., Davies, S. P. (2007). Auditor Specialization, perceived audit quality, and audit fee in the local government audit market. Journal of Accounting and Public Policy, 26, 705-732.

Nyhan. R. C. (2000). Changing the paradigm trust and its role in public sector organizations. Journal of American Review of Public Administration, Summer.

Nurohman, T. (2011). Manajemen Perubahan dalam Sebuah Organisasi. http://taufiknurohman25.blogspot.co.id/2011/03/manajemen-perubahan-dalam-sebuah.html

Palmer, I., Richard, D, Gib, A. (2009). Managing Organizational Change. McGraw Hill International Second Edition.

Samelson, D., Lowensohn, S., Johnson, L. E. (2006). The Determinants of Perceived Audit Quality and Auditee Satisfaction in Local Government. Journal of Public Budgeting, Accounting & Financial Management, 18 (2), 139-166.

Sweeney, J. T. & Roberts, R. W. (1997). Cognitive moral development and auditor independence. Accounting, Organizations and Society, 22, 337–352.

Tarigan, D. C. (2012). Transformasi Pertamina. Jakarta: Universitas Indonesia.