

THE INFLUENCE OF POST-MERGER ORGANIZATIONAL CULTURE AND LEVEL OF MANAGEMENT INVOLVEMENT ON DELAYS IN REPORTING INTERNAL AUDIT RESULTS WITH COMMUNICATION AS AN INTERVENING VARIABLE (CASE STUDY AT PT PERKEBUNAN NUSANTARA I)

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Abstract: This study aims to analyze the influence of post-merger organizational culture and the level of management involvement on the delay in internal audit reports with organizational communication as an intervening variable at PT Perkebunan Nusantara I. This study uses a quantitative approach with primary data obtained through distributing questionnaires to internal auditors and management involved in the internal audit process. The sampling technique uses purposive sampling with the total population as the sample. Data analysis was carried out using multiple linear regression with the help of SPSS, including the classical assumption test, coefficient of determination (R^2), F test, t test, and mediation test with the Sobel test. The results show that post-merger organizational culture has a significant effect on the delay in internal audit reports. The level of management involvement does not have a significant effect on the delay in internal audit reports. Communication does not have a significant effect in reducing audit delays and is unable to act as an intervening variable in the relationship between organizational culture and management involvement on audit delays. These findings emphasize the importance of organizational culture alignment, active management involvement, and effective communication in improving the timeliness of internal audit reporting, especially in organizations undergoing post-merger integration processes. This research provides theoretical contributions to the development of internal audit literature based on organizational factors as well as practical implications in improving the effectiveness of the internal audit function in state-owned enterprises undergoing transformation.

Keywords: Internal Audit, Organizational Culture, Management Involvement, Audit Delay

1. Introduction

Merger or business strategy merger where companies are expected to be able to create synergy through the integration of resources, operational systems, and organizational capabilities (DePamphilis, 2019; Gaughan, 2018). However, the merger process is not an easy process because the integration of different organizational cultures between the merging entities, differences in values, work norms, and managerial practices have the

potential to cause conflicts and coordination barriers that can affect the company's operational effectiveness (Weber & Tarba, 2014). PT Perkebunan Nusantara I (PTPN I) as one of the state-owned enterprises that carried out the merger effective as of December 1, 2023, is an interesting empirical phenomenon to be studied further. PTPN I is the result of the merger of nine Nusantara Group entities under Holding Perkebunan Nusantara III, namely PTPN II, PTPN IV, PTPN VII, PTPN VIII, PTPN IX, PTPN X, PTPN XI, PTPN XII, and PTPN XIV. Each entity has different characteristics of organizational culture, work structure, operational policies, control systems, and human resource backgrounds. Research in Indonesia shows that organizational integration in restructured state-owned enterprises often faces challenges in harmonizing work culture and cross-unit coordination (Wibowo, 2016).

The complexity of this merger has the potential to impact the effectiveness of the internal audit function, which plays a crucial role in maintaining organizational integrity, evaluating regulatory compliance, and simultaneously improving the efficiency of company operations (Tugiman, 2014). Internal audit is expected to provide recommendations for improvements in order to achieve the organization's vision and mission efficiently, economically, and effectively, thereby enhancing transparency, accountability, and the reliability of financial and operational information, thus supporting better managerial decision-making (Arens et al., 2020; Tugiman, 2014). The primary output of the internal audit function is a high-quality audit report delivered in a timely manner to serve as a basis for decision-making and corrective action (The Institute of Internal Auditors, 2024).

An effective internal audit report must contain valid and adequate audit results and provide value-added recommendations for the organization's sustainability. Timely report submission is crucial because delays in audit reports can reduce the relevance of information and hinder the implementation of corrective actions (Messier et al., 2017). However, based on empirical phenomena after the merger at PTPN I, conditions were still found where internal audit reports that had received director approval were not always received in a timely manner by relevant parties. Delays in internal audit reports have the potential to hamper management decision-making processes, increase operational risks, and slow down efforts to improve company performance (Sukrisno, 2018). The following is data on the completion of internal audit reports by number of days used:

Table 1. Realization of the 2024 Audit Report of PTPN I

LHA Completion Realization Data for the 2024 Audit				
No	Regional/Work Area	Number of Audit Assignments	Average Assignment Days (Days)	Average Days to Completion of LHA (Days)
1	Regional 1	27	15	175.33
2	Regional 2	31	10	168.13
3	Regional 3	37	12	162.22
4	Regional 4	38	15	136.92
5	Regional 5	31	10	141.61
6	Regional 6	11	5	124.54
7	Regional 7	41	10	154.83
8	Regional 8	14	15	157.79
Average		28.75	11.5	152.67

Source : 2024 Audit Report Monitoring Data

Based on these data, the average time required to complete an audit report at PTPN I is 152 days. This significantly impacts the company's operational performance and results in poor achievement of its overall objectives. The lengthy audit report preparation process is thought to be due to changes in organizational culture following the merger, including internal audit culture (Kotter, 1996; Robbins & Judge, 2019; Schein, 2017), management's level of involvement in resource support and internal audit responses (Susanto, 2018), and the influence of effective organizational communication (Pace & Faules, 2015).

Based on the above description, research on the influence of post-merger organizational culture and the level of management involvement on the delay in internal audit reporting, with organizational communication as an intervening variable, is important to conduct. This research is expected to provide theoretical contributions to the development of internal audit literature, particularly regarding organizational factors that influence the timeliness of internal audit reporting, as well as provide practical contributions to improving the effectiveness of the internal audit function in state-owned enterprises undergoing organizational transformation processes.

2. Problem Formulation

Based on the research background, the research questions are as follows:

1. Does post-merger organizational culture influence delays in internal audit reports at PTPN I?
2. Does the level of management involvement influence delays in internal audit reports at PTPN I?
3. Does communication influence delays in internal audit reports at PTPN I?
4. Does post-merger organizational culture influence communication at PTPN I?
5. Does the level of management involvement influence communication at PTPN I?
6. Does communication mediate the effect of post-merger organizational culture on delays in internal audit reports at PTPN I?
7. Does communication mediate the effect of the level of management involvement on delays in internal audit reports at PTPN I?

3. Literature Review

3.1 Internal Audit

The definition of internal audit is known as a process of examination and evaluation carried out systematically and objectively on evidence of assertions about economic actions and events, assessing the level of compliance between assertions and established provisions, and communicating the results to interested parties (Hery, 2019). Internal audits carried out systematically and in a disciplined manner can be a support for organizations to achieve their goals, especially in terms of evaluating and improving the effectiveness of risk management processes, control and governance (Tuanakotta, 2019). Auditors must understand the nature and extent of audit activities and focus on the main objectives, where the focus in the audit is prioritized on the audit of board of directors management (Nasution, 2003).

3.2 Agency Theory

Agency theory further discusses the difficulties in the principal-agent relationship, namely regarding the separation of ownership and control within a company. Jensen & Meckling (1976) defines the agency relationship as a contractual relationship between one or more owners who employ others to perform services on behalf of the owners by delegating some decision-making authority to the agent. According to Suryaningsih (2018), the agency relationship has a fundamental core, namely clear rules regarding the separation between ownership (principal/investor) and control (agent/manager). Ownership in this case is represented by an investor who has the authority to the agent to properly manage the investor's wealth. The hope is that with the delegated authority, it can provide greater benefits for investors.

3.3 Organizational Culture Theory

Culture is defined as a collection of important shared agreements that are developed, agreed upon, and implemented by a group. Meanwhile, an organization is a collection of unique individuals who unite and work together to achieve group goals. Schein (2017) states that organizational culture that has not been properly internalized can affect work behavior and organizational effectiveness. The concept of organizational culture describes how the values, beliefs, and behavioral patterns adopted by organizational members can shape an organization's identity and characteristics (E. Edison et al., 2018). Organizational culture can also be defined as philosophical and ideological values, as well as beliefs, attitudes, and norms that reflect the character of an

organization and encompass the various diversities within it. This means that organizational culture is a characteristic that develops within a group that is used as a guideline for behavior and differentiates it from other groups. Thus, organizational culture can be understood as a set of norms and behavioral values that must be understood and adhered to by members of the organization who adhere to it (Wibowo, 2021).

3.4 Management Involvement

Management is an art in science and organization, encompassing planning, control, supervision, and organizational movement. Management can also be defined as a science that seeks to provide an understanding of why and how humans work together for the benefit of their group. Hasibuan (2018) states that the process of effectively managing human resources and other resources to achieve specific goals using art and science is called management. According to A. Edison (2016), the definition of management is explained as a systematic sequence of actions and behaviors to understand and achieve goals through the utilization of human resources and other resources.

3.5 Audit Result Report

According to Tugiman (2006), internal audit activities must report audit results in writing and be signed by the audit leader, containing conclusions and recommendations, the report content is clear, structured and objective, the report is timely, includes the auditee's response, and the report has been reviewed and approved by the audit head. The main output of internal audit activities is the internal audit report which serves as a means of communication between internal auditors and management and other interested parties. This report contains the results of the examination, audit findings, analysis, and recommendations for improvement aimed at improving the effectiveness of governance, risk management, and internal control within the organization. Communication of audit assignment results must be carried out clearly, objectively, constructively, and in a timely manner to interested parties. The internal audit report must convey the objectives of the assignment, the scope of the audit, the methodology used, the audit results or findings, the auditor's conclusions, and recommendations needed to improve risk management, control effectiveness, and organizational governance (The Institute of Internal Auditors, 2024).

3.6 Communication Theory

Conditions where there is an exchange of information, exchange of ideas and thoughts between two or more people with the aim that the information can change the attitudes and behavior of the recipient of the message from the sender of the message (Andriyani et al., 2018). Because communication functions as a bridge of interaction between individuals in an organization, an organization will not be separated from good and effective communication. According to Subkhi & Jauhar (2013) organizational communication is the process of exchanging messages in an organization, both formal and informal, which are interdependent on each other as a form of adaptation to an uncertain and ever-changing environment. Organizational communication is said to be the display and interpretation of messages between communication units that are part of an organization (Pace & Faules, 2015).

3.7 Hypothesis Development

Based on the research background, the research questions are as follows:

1. H₁: Post-merger organizational culture influences delays in internal audit reports.
2. H₂: The level of management involvement influences delays in internal audit reports.
3. H₃: Communication influences delays in internal audit reports.
4. H₄: Post-merger organizational culture influences communication.
5. H₅: The level of management involvement influences communication.
6. H₆: Communication mediates the effect of post-merger organizational culture on delays in internal audit reports.

7. H₇: Communication mediates the effect of the level of management involvement on delays in internal audit reports.

4. Frame of Mind

A conceptual framework is a conceptual structure used to design, organize, and direct a study or research project. In a study, a framework helps identify key variables and their relationships, as well as map the time and space of the study. The following is the conceptual framework for this study:

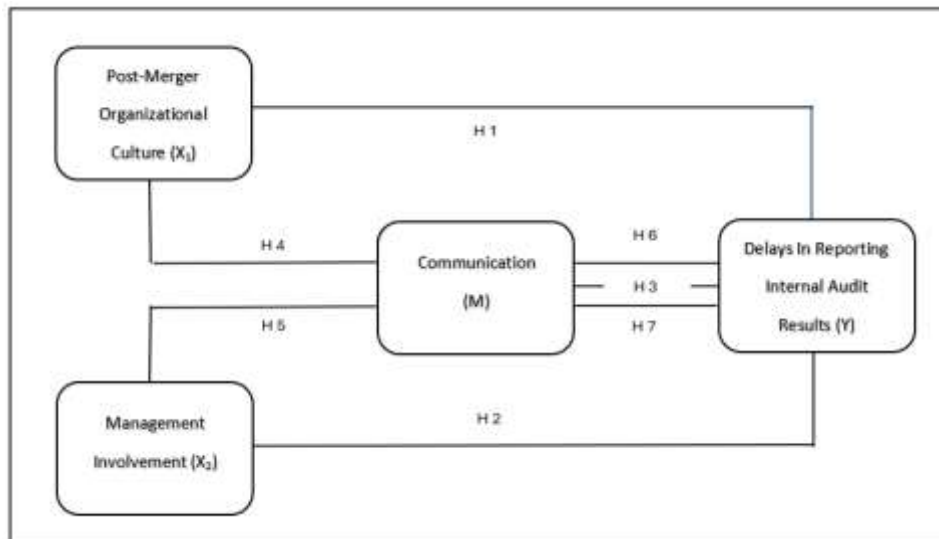


Figure 1. Frame of Mind

5. Research Methodology

This research is a quantitative study with an explanatory research approach to explain the existence of causal relationships that are cause and effect between research variables (Sugiyono, 2018). This study was conducted to determine whether there is a causal relationship between the variables of organizational culture after the merger and the level of management involvement on the delay in reporting internal audit results with the communication variable as a mediator. This study uses document data and questionnaire results to a total population of 30 internal auditors at PTPN I who served for the period of December 1, 2023 - December 31, 2024. The types of data used are primary and secondary quantitative data in the form of numbers or can be measured statistically. Primary data comes from questionnaires or surveys to respondents, while secondary data comes from indirect data sources in the form of intermediary media (documents, records).

Data analysis was conducted starting from the validity and reliability tests of the statement instruments in the questionnaire. Next, classical tests were carried out, including the normality test using the one-sample Kolmogorov-Smirnov test, the multicollinearity test using the tolerance value and VIF, and the heteroscedasticity test using the Glejser method (Ghozali, 2021). If the data has met the requirements in the classical assumption test, it will be continued with multiple linear regression analysis using SPSS to ensure accuracy, transparency and replicability. To assess the relationship between variables, the t-test (partial) and the F-test (simultaneous) were used by looking at the significance value. The coefficient of determination (R^2) test was carried out to see the influence of the independent variables together on the independent variable. Meanwhile, to test the moderating effect of the intervening variable, path analysis and the Sobel test were carried out. All data analysis processes are expected to be able to answer the hypotheses that have been determined in this study.

6. Result And Discussion

6.1 Classical Assumption Tests

6.1.1 Normality Test

Table 2. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardize d Residual	
N		30	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	2.78652254	
Most Extreme Differences	Absolute	.144	
	Positive	.096	
	Negative	-.144	
Test Statistic		.144	
Asymp. Sig. (2-tailed) ^c		.114	
Monte Carlo Sig. (2-tailed) ^d	Sig.	.110	
	99% Confidence Interval	Lower Bound	.102
		Upper Bound	.118

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: Data processed with SPSS 31, 2026

In Table 2, the results of the normality test show that the one-sample Kolmogorov-Smirnov value for the relationship between variables in the structure of model II is seen from the results of the statistical test, which is 0.144 with a significance value of Asymp. Sig. (2-tailed) of 0.114 or 11.4%. This value is greater than the alpha level of 0.05 (5%). Because the significance value has met the criteria, namely greater than the alpha level of $0.114 > 0.05$, it is concluded that the residual data I has a normal distribution, **which means that the basic assumption of normality has been met.**

6.1.2 Multicollinearity Test

Table 3. Multicollinearity Test Results

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	10.893	11.019		.989	.332		
	Budaya Organisasi Pasca Penggabungan	.695	.232	.654	2.990	.006	.531	1.883
	Tingkat Keterlibatan Manajemen	-.147	.261	-.124	-.564	.578	.528	1.893
	Komunikasi	.165	.179	.148	.919	.366	.984	1.016

a. Dependent Variable: Keterlambatan Laporan Hasil Audit

Source: Data processed with SPSS 31, 2026

From the results of the multicollinearity test displayed in table 3, it is known that the results of the Variance Inflation Factor (VIF) values for the independent variables of post-merger organizational culture (X_1) and the level of management involvement (X_2), the dependent variable of the delay in reporting internal audit results (Y), and the intervening variable of communication (Z) have test results values that are smaller than 10 (<10) and

have Collinearity tolerance values for each variable greater than 0.1 (> 0.1), so it can be concluded that the data in this study do not experience multicollinearity conditions.

6.1.3 Heteroscedasticity Test

Table 4. Heteroscedasticity Test Result

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-8.178	6.985		-1.171	.252		
	X1	.270	.147	.457	1.835	.078	.531	1.883
	X2	-.114	.166	-.173	-.691	.496	.528	1.893
	Z	.085	.114	.138	.751	.459	.984	1.016

a. Dependent Variable: ABS_RES

Source: Data processed with SPSS 31, 2026

Based on the results of the Glejser test in table 4, it is known that the significance value (Sig.) on the independent variables and moderating variables is > 0.05, namely the post-merger organizational culture (X₁) is 0.078, and the level of management involvement is 0.496, the communication variable is 0.459. So it can be concluded that for the variable of delay in reporting internal audit results (Y) to the absolute value of the residual > 0.05, there is no heteroscedasticity.

6.2 Model Fit Test

6.2.1 Test of Coefficient of Determination (R²)

The Coefficient of Determination (R²) is primarily used to measure the extent to which a regression model can explain variations in the dependent variable. The following table shows the results of the coefficient of determination (R²) for the structure of model I in this study:

Table 5. Coefficient of Determination (R²) of Model I Structure

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.127 ^a	.016	-.057	3.15635

a. Predictors: (Constant), Tingkat Keterlibatan Manajemen, Budaya Organisasi Pasca Penggabungan

b. Dependent Variable: Komunikasi

Source: Data processed with SPSS, 2026

Based on the results of the coefficient of determination in table 5, the value of the coefficient of determination (R₂) in the R Square column is 0.016 or 1.6% which indicates that the structure of model I used, namely the post-merger organizational culture variable (X₁) and the level of management involvement (X₂) has a small influence on the communication variable (Z). The proportion of the influence of the post-merger organizational culture variable (X₁) and the level of management involvement (X₂) on the communication variable (Z) is 0.016 or 1.6%, while the remaining difference of 98.4% is most likely influenced by other variables not examined in this study.

The following is a table of the results of implementing the coefficient of determination (R₂) of the structure of model II in the research:

Table 6. Coefficient of Determination (R₂) of Model II Structure

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.582 ^a	.339	.263	2.94290

a. Predictors: (Constant), Komunikasi, Budaya Organisasi Pasca Penggabungan, Tingkat Keterlibatan Manajemen

b. Dependent Variable: Keterlambatan Laporan Hasil Audit

Source: Data Process with SPSS, 2026

Based on the results of the coefficient of determination in table 6, the value of the coefficient of determination (R²) in the R Square column is 0.339 or 33.9% which shows that the structure of model II used, namely the post-merger organizational culture variable (X₁), the level of management involvement (X₂), and communication (Z) has an influential relationship to the variable of delay in the audit report (Y). The proportion of the influence of the post-merger organizational culture variable (X₁), the level of management involvement (X₂), and communication (Z) on the variable of delay in the internal audit report (Y) is 0.339 or 33.9% while the remaining difference of 64.1% is likely influenced by other variables not examined in this study.

6.2.2 F Test (Simultaneous)

The F-test (simultaneous) is used to examine the joint influence of independent variables on their dependent variables and to demonstrate the feasibility or suitability of a regression model in a study. The criteria used to determine the feasibility of a hypothesis are as follows:

1. If the probability value (F-statistic) is > 0.05 and the F-statistic is < the F-table value, the hypothesis is rejected, meaning the model is not suitable.
2. If the probability value (F-statistic) is < 0.05 and the F-statistic is > the F-table value, the hypothesis is accepted, meaning the model is suitable.

The results of the F-test regarding the influence of post-merger organizational culture (X₁) and management involvement (X₂) on the communication variable (Z) in model structure I are presented in Table 7. The F-table value at a significance level of 0.05 (5%) with df = n-k-1 = 30-2-1 = 27 is 3.354. This value will later be used as a comparison value against the calculated F value. The following table contains the results of the F test for the structure of model I:

Table 7. Results of the F Test on Model I Structure

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.377	2	2.189	.220	.804 ^b
	Residual	268.989	27	9.963		
	Total	273.367	29			

a. Dependent Variable: Komunikasi

b. Predictors: (Constant), Tingkat Keterlibatan Manajemen, Budaya Organisasi Pasca Penggabungan

Source: Data processed with SPSS 31,2026

Referring to the F test results data in table 7, it is known that the significance value in the sig. F-statistic column is 0.804, meaning it is greater than the significance level of 0.05, and the calculated F-statistic value in the F column is 0.220, meaning the F-statistic value is less than the F table value, namely 0.220 < 3.354. So it can be concluded that the post-merger organizational culture variable (X₁) and the level of management involvement (X₂) together do not affect the communication variable (Z), or in other words, it shows that **the structure of model I used is not feasible/not suitable.**

Furthermore, the results of the F test regarding the influence of the post-merger organizational culture variable (X_1), the level of management involvement (X_2) and communication (Z) on the variable of delay in internal audit report results (Y) in the model II structure are presented in table 8. For the F table value at a significance level of 0.05 (5%) with a df value = $n-k-1 = 30-3-1 = 26$, it is 3.369. The following is a table containing the results of the F test on the model II structure:

Table 8. Results of the F Test on Model Structure II

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	115.523	3	38.508	4.446	.012 ^b
	Residual	225.177	26	8.661		
	Total	340.700	29			

a. Dependent Variable: Keterlambatan Laporan Hasil Audit

b. Predictors: (Constant), Komunikasi, Budaya Organisasi Pasca Penggabungan, Tingkat Keterlibatan Manajemen

Source: Data processed with SPSS 31,2026

Referring to the F test results in table 8, it is known that the significance value in the sig. F-statistic column is 0.012, meaning it is smaller than the significance level of 0.05 (5%) and the calculated F value in the F-statistic column is 4.446, meaning the calculated F value is greater than the F table value, namely $4.446 > 3.369$. So it can be concluded that the post-merger organizational culture variable (X_1), the level of management involvement (X_2), and communication (Z) together have an effect on the delay in reporting internal audit results (Y), or in other words, it shows that **the structure of model II used is appropriate/suitable.**

6.3 Hypothesis Test

6.3.1 T-Test (Partial)

The (partial) t-test method is a hypothesis test using multiple regression analysis. The aim is to determine the extent of the influence of the independent variables, namely post-merger organizational culture (X_1) and the level of management involvement (X_2), on the dependent variable, namely the delay in internal audit reports (Y), mediated by the communication variable (Z). The first t-test was conducted to determine the multiple regression relationship between the two independent variables and the intervening variable, thus determining their influence. The significance level (sig) used in this study was 0.05 ($\alpha = 5\%$). The decision to accept or reject the hypothesis was based on the following criteria:

1. If the regression results show a significance value (sig) $<$ alpha α (0.05) and the calculated t-value $>$ t-table, the hypothesis can be accepted.
2. If the regression results show a significance value (sig) $>$ alpha α (0.05) and the calculated t-value $<$ t-table, the hypothesis can be rejected.

The following table is the result of multiple linear regression on the Model I structure in this study, which can show the results of the t-test (partial):

Table 9. Multiple Linear Regression Analysis of Model Structure I

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	45.377	7.962		5.699	<.001		
	Budaya Organisasi Pasca Penggabungan	-.031	.249	-.033	-.126	.901	.531	1.882
	Tingkat Keterlibatan Manajemen	-.108	.279	-.102	-.388	.701	.531	1.882

a. Dependent Variable: Komunikasi

Source: Data processed with SPSS 31, 2026

Based on the analysis results in Table 9, the relationship between the independent variables of post-merger organizational culture (X_1) and the level of management involvement (X_2) on the mediating variable of communication (Z) can be presented according to the following equation:

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Communication (Z) = 45.377 + -0.31 post-merger organizational culture + -1.08 level of management involvement

a. The Influence of Post-Merger Organizational Culture (X_1) on Communication (Z)

The hypothesis used in this study is that the post-merger organizational culture variable (X_1) influences communication (Z). Based on the regression analysis results in Table 10, the regression coefficient (β) in Unstandardized B has a negative direction of -0.31. The calculated t-value for the post-merger organizational culture variable (X_1) and the communication variable (Z) is -1.26. Meanwhile, the t-table value at a significance level of alpha 0.05 (5%) and df 27 is 1.703. Therefore, the final result can be concluded that the calculated t-value < the t-table value, namely -1.26 < 1.703. This can be concluded that the post-merger organizational culture variable (X_1) has a negative and insignificant effect on the communication variable (Z), **thus the fourth hypothesis in this study is rejected.**

b. The Influence of the Level of Management Involvement (X_2) on Communication (Z)

The hypothesis used in this study is that the level of management involvement (X_2) influences communication (Z). The regression analysis results in Table 10 show that the regression coefficient (B) for Unstandardized B has a negative direction of -1.08. The calculated t-value for the level of management involvement (X_2) and communication (Z) is -0.388. Meanwhile, the t-value at a significance level of 0.05 (5%) and a df of 27 is 1.703. Therefore, the final result can be concluded that the calculated t-value < t-table, namely -0.388 < 1.703. This concludes that the level of management involvement (X_2) has a negative and insignificant effect on the communication (Z), **thus rejecting the fifth hypothesis in this study.**

The following table is the result of multiple linear regression on the Model II structure in this study, which can show the results of the t-test (partial):

Table 10. Multiple Linear Regression Analysis of Model Structure II

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	10.893	11.019		.989	.332		
	Budaya Organisasi Pasca Penggabungan	.695	.232	.654	2.990	.006	.531	1.883
	Tingkat Keterlibatan Manajemen	-.147	.261	-.124	-.564	.578	.528	1.893
	Komunikasi	.165	.179	.148	.919	.366	.984	1.016

a. Dependent Variable: Keterlambatan Laporan Hasil Audit

Source: Data processed with SPSS 31, 2026

Based on the analysis results in Table 10, the relationship between the independent variables of post-merger organizational culture (X_1), level of management involvement (X_2), and communication (Z) on the delay in internal audit reports (Y) can be presented according to the following equation:

$$Y = \alpha + \beta_3 X_1 + \beta_4 X_2 + \beta_5 Z + e$$

Delay in internal audit reports (Y) = 10.893 + 0.695 post-merger organizational culture + -0.147 level of management involvement + 0.165 communication

c. The Influence of Post-Merger Organizational Culture (X_1) on Delays in Internal Audit Reports (Y)

The hypothesis used in this study is that the post-merger organizational culture variable (X_1) influences the delay in internal audit reports (Y). Based on the regression analysis results in Table 10, the regression coefficient (β) in Unstandardized B has a positive direction of 0.695. The calculated t-value for the post-merger organizational culture variable (X_1) and the delay in internal audit reports (Y) is 2.990. Meanwhile, the t-table value at the 0.05 significance level and 27 df is 1.703. Therefore, the final value can be concluded that the calculated t-value is greater than the t-table value, namely $2.990 > 1.703$. This indicates that the post-merger organizational culture variable (X_1) has a positive and significant effect on the delay in internal audit reports (Y), **thus the first hypothesis in this study is accepted.**

d. The Influence of the Level of Management Involvement (X_2) on the Delay in Internal Audit Reports (Y)

The hypothesis used in this study is that the variable level of management involvement (X_2) influences the variable delay in internal audit reports (Y). Based on the results of the regression analysis in Table 9, the regression coefficient (β) in Unstandardized B has a negative direction of -1.47. The calculated t value for the variable level of management involvement (X_2) and the delay in internal audit reports (Y) is -0.564. Meanwhile, the t value at the 0.05 significance level and 27 df is 1.703. Therefore, the final value can be concluded that the calculated t value $<$ t table, namely $-0.564 < 1.703$. This indicates that the variable level of management involvement (X_2) has a negative and insignificant effect on the delay in internal audit reports (Y), **thus the second hypothesis in this study is rejected.**

e. The Influence of Communication (Z) on Delays in Internal Audit Reports (Y)

The hypothesis used in this study is that the communication variable (Z) influences the internal audit report delay variable (Y). Based on the regression analysis results in Table 11, the regression coefficient (β) in Unstandardized B has a positive direction of 0.165. The calculated t-value for the communication variable (Z) and the internal audit report delay (Y) is 0.919. Meanwhile, the t-table value at the 0.05 significance level and 27 df is 1.703. Therefore, the final value can be concluded that the calculated t-value $<$ t-table, namely $0.919 < 1.703$. This condition indicates that the communication variable (Z) has a positive but insignificant effect on the internal audit report delay variable (Y), **thus the third hypothesis in this study is rejected.**

6.3.2 Intervening Variable Mediation Test (Sobel Test)

Sobel analysis is an analysis used to determine the mediating effect of an intervening variable on the relationship between the dependent variable and the independent variable. The Sobel test was developed by Sobel as a procedure for testing hypotheses regarding the mediating relationship between variables. The test is conducted using the Sobel test calculator, a software program available at (<http://www.danielsoper.com/statcalc/calculator.aspx?id=31>). The results of the Sobel test can be explained as follows:

a. Mediation Test of the Influence of Post-Merger Organizational Culture (X_1) on Delays in Internal Audit Reports (Y) through Communication (Z)

The hypothesis in this study is that the post-merger organizational culture variable (X_1) influences the variable of delay in internal audit report results (Y) through the communication variable (Z).

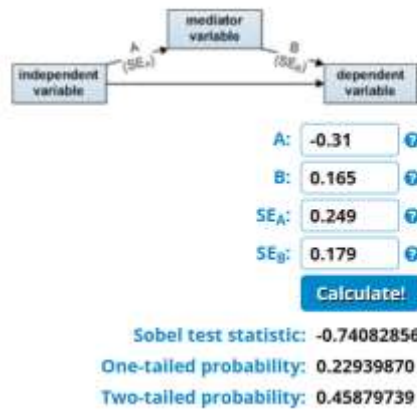


Figure 2. Sobel Test Results for Variable X₁ against Y through Z

Description of the image:

- A = Value of the path coefficient of variable X₁ against Z
- B = Value of the path coefficient of variable Z against Y
- SE_A = Standard error of variable X₁ against Z
- SE_B = Standard error of variable Z against Y

Based on the results of the Sobel test calculation in Figure 2 above, the calculated t value is -0.740. This value is smaller than the t table value at a significance level of 0.05 (5%) which is 1.703. This means that the communication variable (Z) cannot mediate the influence of the post-merger organizational culture variable (X₁) on the variable of delay in internal audit report results (Y). Therefore, **the sixth hypothesis in the study is rejected/not accepted.**

b. Mediation Test of the Influence of the Level of Management Involvement (X₂) on the Delay in Internal Audit Reports (Y) through Communication (Z)

The hypothesis in this study is that the variable level of management involvement (X₂) influences the variable of delay in internal audit report results (Y) through the communication variable (Z).

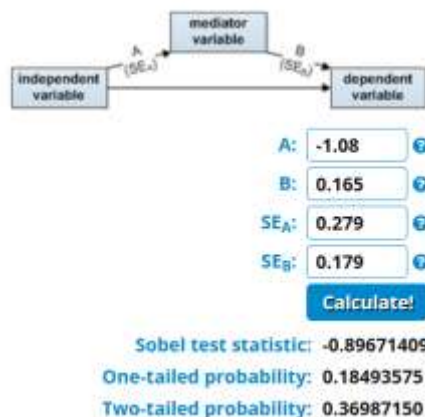


Figure 3. Sobel Test Results for Variable X₂ against Y through Z

Description:

- A = Path Coefficient Value of Variable X₂ against Z
- B = Path Coefficient Value of Variable Z against Y
- SE_A = Standard Error of Variable X₂ against Z

SE_B = Standard Error of Variable Z against Y

Based on the results of the Sobel test calculation in Figure 6 above, the calculated t value is -0.897. This value is smaller than the t table at a significance level of 0.05 (5%) which is 1.703. This means that the communication variable (Z) cannot mediate the effect of the variable level of management involvement (X₂) on the variable delay in internal audit results reporting (Y). Therefore, **the seventh hypothesis in the study is rejected/not accepted.**

7. Conclusion

Based on the results of research, observations, and data analysis using quantitative methods, the researcher obtained the following conclusions:

7.1. The Influence of Post-Merger Organizational Culture on Delays in Internal Audit Reports.

Post-merger organizational culture has been proven to have a positive and significant influence on the delay in internal audit report results at PTPN I. The greater the cultural change that has not been well integrated, the higher the potential for audit delays, due to differences in values and work patterns that hinder coordination.

7.2. The Influence of Management Involvement on Delays in Internal Audit Reports.

The level of management involvement did not significantly influence the delay in internal audit reports at PTPN I, although the effect was negative. This means that increased management involvement tended to reduce audit delays, but the effect was not statistically strong enough.

7.3. The Impact of Communication on Delays in Internal Audit Reports.

Communication had no significant effect on delays in internal audit reports at PTPN I, although it had a positive effect in accelerating audit completion. This indicates that good communication is not statistically strong enough to reduce audit delays in internal audit reports.

7.4. The Influence of Post-Merger Organizational Culture on Communication.

Post-merger organizational culture did not significantly impact communication at PTPN I, although the effect was negative. This indicates that unintegrated cultural changes tend to reduce communication quality, but the effect is not strong enough.

7.5. The Influence of Management Involvement on Communication.

Management involvement did not significantly impact communication at PTPN I, although the effect was negative. This indicates that increasing management involvement does not automatically improve internal communication; in fact, it tends to decrease it, albeit insignificantly..

7.6. The Role of Communication in Mediating the Relationship between Post-Merger Organizational Culture and Delays in Internal Audit Reports.

Communication was not proven to mediate the influence of post-merger organizational culture on delays in internal audit reports at PTPN I, as indicated by the insignificant results of the Sobel test. This means that the influence of organizational culture on audit delays occurs directly or through other channels, not through communication.

7.7. The Role of Communication in Mediating the Effect of Management Involvement on Delays in Internal Audit Reports.

Communication was not proven to mediate the effect of management involvement on the delay in internal audit reports at PTPN I, as indicated by the insignificant results of the Sobel test. This indicates that the effect of management involvement on the acceleration of audit report completion occurs directly, without communication as an intervening variable.

8. Recommendations

PTPN I's management is advised to accelerate the integration of organizational culture after the merger by aligning values, enhancing shared understanding, and strengthening internal communication across all work units, particularly within the internal audit function. These efforts are crucial for creating a shared perception

and a more coordinated work pattern, enabling more effective audit processes and minimizing delays in completing audit reports. Furthermore, improving communication effectiveness should focus on clarity in information delivery, smooth coordination between units, and timely data exchange to support the overall smoothness of the audit process.

Furthermore, management also needs to improve the quality of its substantive involvement in the audit process, extending beyond formal engagement, by ensuring the availability of information support, resources, and a prompt response to audit findings. This involvement should be managed proportionally to avoid hindering communication flows, but rather to encourage open, two-way communication. Furthermore, management should not only focus on its role as a communication mediator, but also consider other factors influencing audit delays and optimize its role in decision-making and direct support, enabling faster and more effective completion of internal audit reports.

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How to cite/reference this article: [Taufik Hidayat](#), [Taufik Kurrohman](#), [Siti Maria Wardayati](#), THE INFLUENCE OF POST-MERGER ORGANIZATIONAL CULTURE AND LEVEL OF MANAGEMENT INVOLVEMENT ON DELAYS IN REPORTING INTERNAL AUDIT RESULTS WITH COMMUNICATION AS AN INTERVENING VARIABLE (CASE STUDY AT PT PERKEBUNAN NUSANTARA I), *Asian. Jour. Social. Scie. Mgmt. Tech.* 2026; 8(3): 01-15.