The dilemma of internal auditor independence in multinational companies: A phenomenological study

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Abstract: This study aims to gain an in-depth understanding of how the dilemma of internal auditor independence is constructed, experienced, and negotiated within the social context of multinational companies. Using Anthony Giddens' structuration theory, it views independence not merely as a normative principle of the auditing profession but as a reflective social action that is continuously produced and reproduced through interactions among auditors, management, and organizational structures. To explore the experiences of internal auditors facing independence dilemmas, the study adopts a phenomenological approach. The informants include internal auditors as the main participants and financial or operational managers as additional informants. The findings show that the independence of internal auditors is dynamic and contextual. Based on Giddens' three dimensions of structuration: 1. Signification, auditors construct the meaning of independence through professional language and ethical communication strategies. 2. Domination, auditors navigate power relations with management through negotiation rather than confrontation. 3. Legitimacy, auditors maintain moral authority by updating procedures, maintaining integrity, and upholding professional values.

Keywords: Anthony Giddens' structuration theory, Domination, Independence dilemma, Internal auditors, Legitimacy, Significance.

1. Introduction

Internal auditors play a fundamental role as full-time internal supervisors for organizations that employ them [1]. The role of internal auditors is key to creating an effective internal control system [2]. Numerous cases of corporate governance failures, corruption, and fraud have led companies to increase their focus on the Internal Audit Function (IAF) and expand its role in corporate governance [3]. The IAF now not only acts as a supervisor but also provides consultation to management on improving the organization's internal control system to ensure corporate accountability [4] and its potential to reduce the risk of fraud [5]. With this dual role as supervisor and consultant, the potential for role conflict arises [6]. This role conflict occurs because of differences in the expectations that internal auditors have about their roles [7]

Ramamoorti [8] explains that internal auditors are organizational risk supervisors whose role requires independence from certain parties' influence. If independence is compromised, the auditor's ability to identify, evaluate, and communicate relevant risks will be affected, potentially leading to failure in strategic risk management. According to Sawyer et al. [9], the objectivity of internal auditors is essential for producing assessments free from bias or conflicts of interest. When auditors' independence is compromised, they may not provide impartial evaluations of organizational processes and controls. Mihret and Woldeyohannis [10] state that the dependence of internal auditors on management creates a negative perception of their independence, which erodes stakeholder confidence in audit reports. This demonstrates that independence is crucial not only practically but also in maintaining the public and stakeholders' perceptions.

Issues related to the independence of internal auditors have become an interesting research area in recent years. Several studies on internal auditor independence have been analyzed using a positivistic approach [11-13], while others have been analyzed using a non-positivistic approach [14, 15] and still others have been analyzed in collaboration with a local cultural wisdom perspective, such as the Siri'na Pacce culture [16]. The reality of this research is closely related to the development and expansion of the role of internal audit as a key mechanism of corporate governance and internal consulting services [17].

Meanwhile, studies on how internal auditors deal with independence dilemmas in multinational environments with complex internal and external pressures have not been found. Harymawan et al. [18] show that in multinational companies operating in Indonesia, internal auditors often face unclear local regulations and management pressure oriented toward achieving short-term targets, thereby threatening their independence. Furthermore, a study by Svanström [19] showed that in the era of globalization, pressure on internal and external auditors is increasing, especially in multinational companies with high expectations for their financial performance. DeAngelo [20] suggests that auditors who are under pressure from management interests tend to produce audits of lower quality.

The dilemma of internal auditor independence in multinational companies arises from conflicting demands of their two roles: as supervisors requiring objectivity, and as consultants involved in close relationships with management [21]. In multinational companies, the supervisor role is crucial because risks and compliance vary across countries, especially regarding financial, tax, and environmental regulations. Conversely, as consultants, internal auditors are often asked to contribute to risk management, business strategy planning, and operational efficiency in different regions.

In addition, the role of internal auditors in multinational companies faces a major challenge in maintaining independence amid pressure to comply with the rules of parent companies overseas while adapting to local cultures and regulations. A study by Christopher et al. [22] found that multinational companies often ignore cultural differences and local regulations, which ultimately affects the effectiveness and independence of internal auditors. In Indonesia, a study by Aryani and Setiawan [23] showed that multinational companies operating in developing countries often face pressure from external environments such as the government or local stakeholders who have their own interests. This further exacerbates the dilemma faced by internal auditors in maintaining objectivity and integrity in carrying out their duties.

In understanding this independence dilemma, Anthony Giddens' structuration theory provides a relevant theoretical framework. Giddens emphasizes the existence of structural dualism, in which organizational structures (rules, norms, and resources) not only constrain but also enable the actions of internal auditors. On the other hand, internal auditors as agents have the capacity to act reflexively in reproducing or even changing these structures. Giddens' structuration theory can be used to understand the dynamic relationship between agents (internal auditors) and social structures (multinational companies). This perspective helps illustrate how internal auditors face the independence dilemma, namely, the conflict between their roles as monitors and advisors or consultants under the influence of corporate structures.

This study aims to fill the research gap from previous studies by examining in depth the views of individuals regarding role conflicts that occur in internal auditors in multinational companies, which give rise to dilemmas related to their independence. When auditors have a good understanding of independent attitudes, this is expected to be a preventive measure in reducing potential role conflicts and preventing harmful actions.

Therefore, the phenomenological approach is considered appropriate for exploring the awareness of internal auditors in multinational companies regarding their attitudes and behaviors when facing independence dilemmas. This approach allows researchers to explore the life experiences of internal auditors, including how they feel, understand, and respond to role conflicts encountered in their duties.

Phenomenological research provides rich, detailed reports on individuals' life experiences, offering deep insights into their coping mechanisms. Based on the phenomena and background, this study

focuses on exploring the experiences and thoughts of internal auditors at a multinational company in Indonesia [24].

This study aims to develop a new understanding model related to the independence dilemma faced by internal auditors in multinational companies due to role conflicts, using Anthony Giddens' structuration theory. The results are intended to offer practical contributions to help multinational companies manage internal auditors' roles more effectively amid independence challenges. Additionally, the study seeks to provide theoretical insights by linking structuration theory to the independence dilemma of internal auditors.

2. Literature Review

2.1. Anthony Giddens' Theory of Structuration

Giddens [25], in his monumental work The Constitution of Society, put forward the theory of structuration as an attempt to bridge the classic dichotomy between structure and agency in social science. According to Giddens, social action cannot be understood solely from the perspective of structure, which constrains individuals, or from the perspective of agency, which emphasizes freedom of action. Instead, structure and agency are interrelated in a dialectical relationship called the duality of structure, in which structure is both the medium and the result of social practices that are continuously repeated by actors.

To understand this process, Giddens divides social structure into three main dimensions: significance, domination, and legitimacy, each with a connecting modality to social action. In a more operational explanation, four aspects emerge that explain how structure and agency interact: structure, system, agency, and social practice. These four dimensions are intertwined and cannot be separated from one another.

2.2. The Phenomenological Approach in Exploring the Independence Dilemma of Internal Auditors in Multinational Companies

Phenomenology is an approach that explores how people describe and experience phenomena through their perceptions. This method was first developed by philosopher Edmund Husserl [26], who sought to understand consciousness as directly experienced by individuals. In this context, phenomenology emphasizes understanding direct subjective experience, where researchers try to see the world from the perspective of participants or individuals experiencing the phenomenon [27]. According to Husserl, three key concepts form the theory and concept of phenomenology: Noema, Noesis, and Epoche.

In the context of research on the independence dilemma faced by internal auditors, phenomenology is not just a method for exploring individual experiences; this approach also adds an essential dimension to understanding the independence dilemma in the role of internal auditors. Phenomenology enables a deep understanding of the psychological, social, and contextual complexities underlying the independence dilemma. By emphasizing the perspective of individuals experiencing the phenomenon, this approach facilitates the exploration of personal values, aspects of daily life, and specific contexts that may influence the occurrence of independence dilemmas. Interviews, observations, and in-depth analysis of subjective narratives help reveal factors that are difficult to access with other research methods.

3. Research Methodology

3.1. Research Design

This study uses a qualitative approach as the primary method to explore the experiences of internal auditors in multinational companies when faced with independence dilemmas. This method was chosen to gain a deep and comprehensive understanding of their experiences, particularly in interpreting and responding to situations that threaten independence. The qualitative approach also allows researchers to describe the complexity of the existing phenomenon.

In applying this method, the study adopts a phenomenological approach, which focuses on understanding the meaning of events for the people being studied [28]. Phenomenology aims to understand the subjective meaning of human experiences, exploring how individuals interpret and give meaning to phenomena [29]. Several major thinkers in phenomenological philosophy, such as Husserl, Heidegger, and Merleau-Ponty, have different approaches. However, this study focuses more on the phenomenological thinking of Edmund Husserl. According to Husserl, this approach is highly valuable because it emphasizes the subjective experience of individuals [30]. His theory encourages a direct understanding of the meaning of phenomena from the perspective of participants, aiming to discover the essence or core of an experience. Husserl also emphasizes the importance of epoché or suspension of judgment, which means setting aside initial assumptions or concepts that may influence the interpretation of phenomena. Therefore, Husserl's phenomenology makes a significant contribution to a deep understanding of phenomenal reality, with an approach that focuses on essence and subjective experience.

This phenomenological approach is highly relevant to this study because it allows researchers to delve deeply into the meaning of internal auditor independence in multinational companies, particularly in the context of their work. Using Anthony Giddens' structuration theory paradigm, this study will examine how agents (internal auditors) interact with organizational structures in multinational companies and how this process impacts their independence. Through in-depth interviews and subjective meaning analysis, this study aims to explore a richer understanding of the dynamics of the independence dilemma faced by internal auditors in multinational companies.

3.2. Data Sources and Collection Techniques

The main focus of this study is a multinational company operating in Makassar, Indonesia. The primary data source is interviews with internal auditors at the company, as they directly experience and face the dilemma of independence amid stakeholder expectations. Additionally, involving other informants can enrich insights and provide a deeper understanding of the phenomenon studied.

Additional informants in this study are financial managers or operational managers, who can provide perspectives from parties who interact directly with internal auditors. They are often the objects of evaluation and the parties who influence or are influenced by audit reports. Their insights can help to understand how the independence of internal auditors is perceived by the audited parties, as well as how they assess the existing independence dilemma. This will provide additional context regarding the external factors that influence the position of internal auditors.

3.3. Data Analysis Techniques

Data analysis will be conducted systematically to reveal subjective meanings, patterns of meaning, and interpretive frameworks related to the dilemma of internal auditor independence. The following steps will be taken by the researcher in conducting data analysis, based on the analysis procedures described by Creswell and Creswell [24].

1. Epoche: This is the postponement of decisions or emptying oneself of certain beliefs to ensure that the apparent phenomena are pure and completely natural results without being influenced by the researcher's presuppositions.
2. Interview Transcription: An important initial step in data analysis is the transcription of interviews. Accurate and complete transcription is essential as a basis for identifying patterns of meaning, keywords, and concepts that emerge in each interview.
3. Noema Analysis: In the context of this study, Noema analysis focuses on understanding concepts. Noema encompasses how informants give meaning to the occurrence of independence dilemmas related to the roles they play.
4. Noesis Analysis: In this study, Noesis analysis will focus on the informants' thoughts and interpretations of the phenomenon of independence dilemmas that occur. This process includes identifying the psychological factors, emotions, and reactions that shape their thinking about

these independence dilemmas. The researcher will explore the various emotional, cognitive, and psychological dimensions that arise in the informants' thoughts regarding the independence dilemma they face.

5. Data Combination: Data combination in this study involves integrating information from various informants, primarily internal auditors in multinational companies. Additionally, financial managers or operations managers will serve as informants, offering perspectives from those who interact directly with internal auditors. The main objective of data integration is to create a comprehensive and holistic picture of the independence dilemma experienced by internal auditors.

6. Verification and Triangulation: Verification and triangulation are important steps in ensuring the validity and reliability of research analysis results. The verification process includes reviewing the analysis results to ensure that the interpretations align with the collected data. This involves examining the consistency between the findings, the data obtained, and the concepts emerging from the analysis.

7. Researcher Reflection: Researcher reflection is the final step in data analysis. Researchers critically consider their personal roles and influences, identify possible biases, and ensure that data interpretations remain objective. This reflection also serves as a basis for developing a deeper understanding of the research results and improving the quality of findings.

4. Research Result

4.1. The Dynamics of Agency Structures that Shape and are Shaped in the Context of Internal Auditor Independence Dilemmas

The issue of internal auditor independence in multinational companies cannot only be understood from a technical or regulatory perspective but also from the point of view of social relations within the organization. Ideally positioned as an absolute principle, independence in practice always faces the reality of complex organizations, where auditors must navigate the interests of local management, global company policies, and the expectations of shareholders or audit committees at the group level.

This complexity gives rise to dilemmas that cannot be answered solely by formal procedures but rather require a deeper understanding of how organizational structures and individual agencies interact. Anthony Giddens' structuration theory provides a relevant analytical framework for reading this phenomenon. In this framework, structure is not understood only as a restrictive constraint but also as a resource that enables action. Internal auditors, managers, and other stakeholders act as agents who utilize and reproduce structures through daily practices, audit planning, discussion of findings, and implementation of recommendations. Thus, independence is never a static condition but rather the result of a continuous process of social interaction.

4.1.1. Organizational Structure and Practice

Organizational structure is essentially a formal system that regulates the division of tasks, flow of authority, and communication patterns within an entity. It not only maps out positions and hierarchies but also functions as a "rulebook" that defines how work is carried out and how decisions are made. In the view of structuration theory, this structure is not static but is continuously reproduced through everyday social practices. This means that existing rules, policies, and procedures gain meaning and vitality because they are implemented and interpreted by organizational actors [25].

Organizational practices refer to the daily actions of actors who carry out tasks in accordance with applicable rules and norms. In the context of internal auditing, practices include activities such as preparing audit plans, conducting compliance tests, discussing audit results, and making recommendations to management. This process is not mechanical but involves interpretation, negotiation, and even compromise, especially when auditors face conflicting interests. Thus, daily practices become a space where organizational structures are formed and reshaped.

In multinational companies, the organizational structure is dual in nature, with directives and policies from the group's head office, as well as demands for adaptation to local regulations in Indonesia. This complexity shows how the structure is layered, global, regional, and local, each with its own rules, values, and work standards. Internal auditors operate between these layers, so their audit practices are not only technical but also fraught with organizational political dynamics.

The organizational structure that places internal auditors in a dual reporting line position illustrates how formal rules can be both a resource and a source of tension. Functionally, auditors report to the group audit committee to maintain independence, but administratively, they remain under the authority of local management. This pattern creates a dilemma: auditors need the support of local management to access data and conduct smooth audits, but at the same time, they are required to maintain professional loyalty to the group's mandate.

Organizational structure and daily practices exist in a dialectical relationship. Rules and policies provide a framework for internal auditors, but the auditors' interpretations and actions in carrying out their roles also contribute to reproducing, reinforcing, or even renegotiating the existing structure. Thus, the independence of internal auditors is not solely the result of structural design but rather the product of dynamic interactions between organizational structure and audit practices.

4.1.2. Duality of Structure

The concept of *duality of structure* introduced by Anthony Giddens through his structuration theory asserts that structure is not a static entity that merely constrains actors' actions but also a medium that enables those actions to take place. Structure exists in the form of rules and resources that direct, constrain, and also facilitate social behavior. In other words, structure is dual in nature; it *shapes* actions while also being *reshaped* through the daily practices of social actors [25].

In the context of internal auditing, the duality of structure is evident when internal auditors operate within the framework of globally established organizational rules and policies, while still responding to operational realities at the local level. The dual reporting structure, to the audit committee at the group level and to local management, is a concrete example of this dual mechanism. On one hand, this structure reinforces the independence of auditors by providing formal legitimacy from the central level. On the other hand, it also creates tension because auditors remain administratively under the influence of local management.

This phenomenon demonstrates that the independence of internal auditors is not solely determined by structural design but also results from auditors' reflective actions in interpreting and managing arising tensions. Internal auditors actively reproduce the organizational structure through communication, diplomacy, and negotiation strategies. Therefore, independence is maintained not only through adherence to formal rules but also through repeated and sustained social practices.

From Giddens' perspective, what internal auditors do at PT. XYZ represents the dialectic between agency and structure. Structure provides a framework for auditors to act, while their actions reinforce, adjust, or modify that structure. Therefore, the dilemma of internal auditor independence is better understood as the result of dynamic interactions rather than solely as a matter of institutional design.

4.2. Anthony Giddens' Structuration Theory in Understanding the Social Actions of Internal Auditors

In the context of modern organizations such as PT. XYZ, internal auditors not only function as enforcers of compliance procedures but also as social actors operating in a space of interaction laden with rules, values, and power relations. To understand these dynamics, Anthony Giddens' structuration theory offers a comprehensive framework because it emphasizes human action (agents) and social structures as two interrelated elements shaping organizational reality.

Discussing Giddens' structuration theory in the context of the social actions of internal auditors at PT. XYZ is important because it provides a conceptual basis for understanding internal auditing not only as a technical function but also as a reflective social practice, explaining the dynamic interaction between organizational rules, power relations, and auditor actions. Thus, the purpose of this chapter is

to build an understanding that structuration theory not only explains "what auditors do" but also "why and how they act within a particular social framework," making it a rich analytical tool for understanding the dilemma of independence and internal audit practices at PT. XYZ.

In the daily life of an internal auditor, independence is not something that can be taken for granted simply because organizational rules affirm it. On paper, reporting lines directly to the board of directors or audit committee are considered sufficient to ensure objectivity. However, when auditors face real dynamics, such as pressure from management, urgent production needs, or differences between global standards and local practices, independence becomes something that must be continuously fought for.

This is clearly evident at PT. XYZ. This multinational company has adopted internal audit standards that align with global policies. However, internal auditors must also navigate the local Indonesian reality, government regulations, and local management expectations, which are sometimes more pragmatic than the idealism of global rules. In such conditions, independence is not merely a matter of following procedures but involves how auditors negotiate their roles to remain respected without losing management's trust.

Through a phenomenological lens, the experiences of internal auditors at PT. XYZ describes independence as something dynamic, fragile, but also productive. It is dynamic because it is constantly negotiated, fragile because it can be threatened by internal pressures, but also productive because it is precisely in this negotiation process that auditors find creative strategies to maintain the integrity of their profession. Giddens' structuration theory helps us see that independence is never "given" but is always "recreated" in every social action of auditors.

4.2.1. Structure of Significance (Meaning)

Table 1.
Structure of Significance (Meaning).

Phenomenological Theme	Noema (meaning of experience/what is experienced)	Noesis (how it is interpreted)
1. Independence as ethical negotiation in the context of power	Internal auditors experience pressure from management even though they formally report to the audit committee in Singapore. In sensitive findings, there is always an attempt to discuss them first before the report is submitted.	Internal auditors interpret independence not as absolute freedom but as the skill of negotiation to maintain integrity amid organizational pressure.
2. Structural duality: formal reporting vs everyday social practices	Formally, reporting to Singapore affirms their independent position, but in daily practice, internal auditors still interact closely with local management.	Internal auditors are aware of two realities: the formal structure that guarantees independence and the social practices that challenge it. They strive to balance both without losing professional legitimacy.
3. Professional compromise in maintaining audit substance	In preparing recommendations, internal auditors often adjust to management's capabilities and conditions, engaging in discussions and compromises so that recommendations can be implemented.	Compromise is not interpreted as a violation of integrity but as a strategy to ensure findings are accepted, and the substance of the audit is preserved.
4. Ethical reflexivity in facing independence dilemmas	Internal auditors face accusations of closeness to local management because they are located in Indonesia, even though formal reporting is done to Singapore.	Internal auditors reflect on their position and emphasize that physical closeness does not mean a loss of independence. The reporting structure is the basis of moral legitimacy for maintaining a sense of independence.
5. Independence as a negotiated professional identity	Internal auditors face diverse views on the meaning of independence within a hierarchical multinational environment.	Internal auditors interpret independence as a professional identity that is continuously negotiated through reflective action, communication, and adaptation to organizational structures.
6. Ethical dilemma between professional	Internal auditors find significant findings that could potentially damage the reputation	Internal auditors experience inner tension between professional ethical demands and

	integrity and organizational pressure	of the business unit, while management requests that the report be presented more subtly or even omitted.	organizational pressure. They interpret this situation as a test of integrity that must be faced with ethical wisdom.
7.	Strategy of maintaining substance through communicative compromise	Internal auditors choose to continue writing their findings in more diplomatic language so that they are acceptable to all parties.	Internal auditors interpret compromise not as a deviation but as a strategy to preserve the substance of findings while maintaining working relationships and effective communication.
8.	Professional reflexivity in balancing idealism and reality	Internal auditors recognize that excessive rigidity can harm relationships and restrict future information access, while excessive softness may compromise integrity.	Internal auditors interpret this experience as a learning process to balance professional idealism with organizational reality through reflection and situational assessment.
9.	Reinterpreting independence as a dynamic balance	When writing reports, internal auditors assess three important considerations: compliance with the code of ethics, the realism of recommendations, and the sustainability of working relationships.	Internal auditors interpret independence not as a rigid adherence to rules but as a dynamic balance between professional principles and the social context of the organization.
10.	Professionalism as a reflective and contextual practice	Internal auditors combine professional standards with sensitivity to organizational conditions, choosing the most constructive actions for the integrity and sustainability of the audit function.	Internal auditors understand professionalism as a reflective process, an ability to act ethically, realistically, and adaptively without losing moral direction.

4.2.2. Structure of Domination (Power)

Table 2.
Structure of Domination (Power).

Phenomenological Theme		Noema (meaning of experience/what is experienced)	Noesis (how it is interpreted)
1.	Organizational structure and independence of internal auditors	The organizational structure is considered clear; no party influences its independence. The structural relationship shows a dotted line to the CEO and a solid line to Singapore.	Independence is considered maintained because the structure is not an issue. The dotted line to the CEO is understood as a coordinative relationship, while the solid line to Singapore is interpreted as a source of authority that ensures the neutrality of the auditors.
2.	Compromise practices in audit recommendations	No audit decisions are overridden by management, but there is a compromise process when recommendations are difficult to implement fully, such as those related to cost and manpower.	Compromise is understood not as a weakening of the internal auditor's independence but as a realistic adjustment so that recommendations can be implemented in accordance with the organization's capabilities.
3.	Negotiation of audit solutions based on the organizational context	An example of an audit case in a supply store: the recommendation to add personnel was not approved due to cost reasons. An alternative solution was agreed upon, including installing CCTV, requesting goods through security, recording logbooks, and updating the system in the morning.	The alternative solution was interpreted as a form of collaboration and adaptation, not management intervention in the auditor's authority. Internal auditors viewed this negotiation as a practice that still maintained the objectives of internal control.
4.	The line between auditor independence and flexibility	Internal auditors did not feel that their audit decisions were being overturned, but often adjusted their recommendations to ensure they could be implemented while considering the organization's conditions.	Internal auditors interpret flexibility as an ethical aspect of the internal audit profession—that maintaining independence does not mean being rigid (*saklek*) but rather remaining objective while considering the company's operational sustainability.
5.	Internal audit reporting structure and independence	The independence of internal auditors is determined by the audit committee (ARMC). Internal auditors report to the Group Head of Internal Audit, who then reports to shareholders through representatives and to the Group CEO.	Independence is understood to stem from a reporting structure that is not directly under operational management but rather under a shareholder committee or authority, ensuring auditors feel their independence is maintained.
6.	The role of ARMC	ARMC (Audit Risk Management	ARMC is understood as an entity that provides

as the guardian of auditor objectivity	Committee) functions similarly to an audit committee in Indonesia and determines internal auditor independence.	legitimacy, protection, and objectivity for auditors in carrying out their supervisory functions without being controlled by business management.
7. Reporting relationship with shareholders and the Group CEO	Audit reports are not submitted directly to the local CEO of the company but to the Group Head of Internal Audit, who reports to the shareholders and the Group CEO.	This structure is understood as a mechanism that places internal auditors closer to the interests of corporate governance than to the interests of local management, thereby increasing confidence in the independence of internal audits.

4.2.3. Structure of Legitimacy (Norms)

Table 3.
Structure of Legitimacy (Norms).

Phenomenological Theme	Noema (meaning of experience/what is experienced)	Noesis (how it is interpreted)
1. Organizational Harmony Culture	Organizations have a culture of maintaining harmony and avoiding confrontation when problems arise.	Internal auditors interpret harmony as a social norm that must be considered when communicating audit findings.
2. Audit Communication Strategy	Internal auditors choose a subtle, gradual, and indirect approach when encountering problems.	Internal auditors recognize the importance of communication strategies so that audit findings are accepted without causing conflict.
3. Role Tension & Professional Dilemma	Internal auditors feel caught between two demands: maintaining professional independence and preserving working relationships.	Internal auditors interpret this position as a test of their independence and professional integrity in internal audit practice.
4. Internal Auditor Independence	Independence is tested when auditors must remain objective despite relational pressures and a culture of harmony.	Independence is understood as the ability to remain professional without damaging relationships with the audited party.
5. Conflict between professional values and local culture	Internal auditors encounter informal fee practices, called "local wisdom fees," in operational activities, which are non-contract fees.	Internal auditors interpret this situation as a clash between evidence-based audit standards and undocumented local social practices.
6. Internal audit independence	Internal auditors believe that internal audit independence is sufficiently strong despite a local culture that differs from formal standards.	Independence is interpreted as the determination to continue questioning costs that lack evidence, even if they are considered culturally acceptable.
7. Influence of external culture (Singapore)	The internal audit function is influenced by the more formal and globally oriented culture of the parent or regional company.	Internal auditors interpret that the audit standards and values used are more aligned with global professional culture than with local practices.
8. Audit challenges to informal practices	Internal auditors find it difficult to assess informal expenditures that are not in accordance with contracts and lack transaction evidence.	Internal auditors recognize that auditing has become more complex because they must understand the local social context without compromising the principle of accountability.
9. Cultural rationalization as legitimization of practices	Auditees refer to informal costs as "local wisdom" to make them seem reasonable.	Internal auditors interpret this term as a cultural justification strategy that can weaken the application of audit standards if not criticized.
10. Obligation to review and update SOPs	Internal auditors routinely review SOPs and provide recommendations for improvement when SOPs are no longer appropriate or relevant.	Internal auditors interpret SOPs as important control documents that must always be up to date to maintain compliance and process effectiveness.
11. Changes in the company's technology system	The company has changed systems several times (APAC → Dynamic AX → SAP plan), and these changes have impacted SOPs.	Internal auditors interpret system changes as factors requiring procedural adaptation and organizational learning continuity.
12. Alignment of SOPs with the latest	SOPs must always be aligned with the latest technology, regulations, and operational	Internal auditors view SOP updates as part of the process of ensuring good governance and

		conditions	conditions.	risk mitigation.
13.	Updating HR competencies	System changes require updating the employees' knowledge and skills who use the new system.	Internal auditors interpret HR development as an integral element so that SOPs are not only updated in documents but also effectively implemented.
14.	Audit as a recommendatory function	Internal auditors not only examine but also encourage improvements to internal policies.	Internal auditors interpret the role of audit as an agent of change that strengthens operational systems and practices, not merely a control function.
15.	Independence as a daily practice	Internal auditors experience independence not as an abstract principle but as a practice carried out in daily audit interactions.	Independence is understood as a process that is continuously maintained, not a static position or a rule that is simply obeyed.
16.	The dynamics of power relations in auditing	Internal auditors deal with unit heads or more senior parties, so they must manage communication to avoid resistance.	Internal auditors understand power relations as a factor influencing the strategy for communicating findings to ensure access to information remains open.
17.	Audit communication strategy	Internal auditors refrain from being too harsh so that information remains open and findings are still conveyed.	Independence is understood as the ability to be firm while also being communicative and diplomatic.
18.	Non-confrontational independence	Conveying findings does not have to take the form of confrontation or sharp criticism.	Independence is interpreted as a space for negotiation that balances professionalism and the continuity of working relationships.
19.	Independence as a dynamic concept	Internal auditors recognize that independence varies depending on the context of interactions and organizational situations.	Independence is understood as a dynamic phenomenon that requires reflection and adjustment, not just formal compliance with standards.

4.3. Phenomenological Reflection

In the professional experience of internal auditors at PT. XYZ, daily social interactions are often marked by tension between professional ideals and concrete operational practices. From a phenomenological perspective, internal auditors do not merely carry out audit procedures but live in a space of reflection where every finding, communication, and decision carries deep moral and ethical meaning. Giddens [25] structuration theory provides an appropriate conceptual tool for revealing how structures (rules, norms, authority) and agents (auditors) mutually shape each other in practice. Structures are not merely external frameworks that impose limitations but also mediums that enable agents to shape their reality.

One striking example is when internal auditors face the need to maintain independence while preserving good relations with more senior unit heads. Auditors realize that if their communication is too confrontational, the audited party may withhold information or make it difficult to access important data. Therefore, independence is practiced not through strict enforcement of the code of ethics, but through more subtle and strategic means, choosing diction, timing, and medium of communication that allow findings to be conveyed without damaging work harmony. This phenomenon shows that independence is a living ethical practice, not merely normative compliance; independence becomes a dynamic experience, in which agents act with the awareness that their actions are within a complex network of power and social values.

From a structuration perspective, the actions of internal auditors contain three structural dimensions according to Giddens: significance, domination, and legitimacy. In the dimension of significance, auditors use professional language, audit standards, managerial terminology, and official reports to construct the meaning that findings are evidence-based and meet recognized standards. In the dimension of domination, auditors face power distribution, senior management, cost pressures, and control over access to information as elements of the power structure that must be mitigated to maintain independence. In the dimension of legitimacy, internal auditors reproduce and maintain professional moral values, integrity, transparency, and objectivity, which are formally recognized by the

organization and socially by colleagues. This legitimacy is not solely based on compliance with rules but also on a sense of ethics and a way of acting that is considered reasonable in the organizational culture.

Empirical references from the literature reinforce this reflection. Englund and Gerdin [31] state that in complex organizations, professional agents often use their reflexivity to deal with situations where global institutional norms must be adapted to the local context. The internal auditor of PT. XYZ reflects this when he chooses a "subtle" way of presenting his findings to avoid resistance. In line with this, Nordin [32] documents the narratives of internal auditors who understand independence as a dynamic strategy, not as a fixed confrontational attitude, but as an action always adjusted based on the social and professional context. Meanwhile, Dirsmith et al. [33] emphasize that institutional organizational structures are not merely policy backdrops but symbolic arenas where agents cultivate legitimacy through reports, audit practices, and internal dialogues that carry moral meaning. Rose [34] adds that technical capacity and epistemic resources, such as access to information, reporting systems, and audit trail controls, play an important role in strengthening auditors' professional claims to objectivity and moral legitimacy.

The personal reflections of PT. XYZ's internal auditors reveal that maintaining independence amid power relations involves emotions, moral considerations, and managing interpersonal relationship risks. Auditors perceive each finding not merely as a document but as a moral discourse that must be conveyed, considering the recipient, local culture, and social implications. When auditors choose not to report harshly, it is not due to reluctance to uphold the truth but because they recognize that overly aggressive methods could threaten the effectiveness of the audit through social condemnation, interpersonal resistance, or information denial. In this context, independence becomes a form of mature moral courage rather than procedural rigidity.

Through this phenomenological reflection, it becomes clear that the social actions of internal auditors are actions that simultaneously maintain the structure of legitimacy and act as agents of transformation. PT. XYZ auditors are not passive toward the organizational structure but rather active participants who, through their practices, modify that structure, whether in the way they communicate, deliver reports, or adapt professional norms to suit the local social context. In this case, the structure of legitimacy is not something that is simply taken for granted but is brought to life through experience, reflection, and moral choices in everyday actions.

Thus, Giddens' structuration theory allows us to understand that internal audit practice is more than just compliance with rules; it is a living moral and social experience, in which agents face challenges, choose strategies for action, and continuously reproduce and transform the structure of legitimacy. Professional independence in the context of PT. XYZ is not a mere formality but rather the result of reflection, creativity, and moral courage, a meaningful and evolving social action within the organization.

5. Construction of a Solution to the Dilemma of Internal Auditor Independence at Pt. XYZ

In the practice of internal auditing in multinational organizations such as PT. XYZ, internal auditors face not only technical aspects of examination and compliance but also the complexity of social relations and power structures that influence their professional scope of action. Independence, which is normatively defined as the auditor's freedom from influences that could compromise objectivity, is not as simple as a static ethical concept. In the field, independence is always negotiated, interpreted, and exercised within a dynamic social context.

The dilemma of independence arises because internal auditors are in a dual position: they are part of the organization being audited, but they also have a responsibility to assess and make recommendations on the control systems implemented by management. In a structure such as PT. XYZ, where the auditor's reporting lines are dual, both to the Group Head of Internal Audit in Singapore and to the local CEO, there is tension between vertical compliance and horizontal adaptation. Internal auditors

cannot completely separate themselves from the organizational context, but they also cannot lose their ethical position as guardians of objectivity.

It is in this context that Giddens [25] structuration theory becomes particularly relevant. Giddens asserts that every social action results from a dialectic between structure and agency. Structure provides the rules and resources that organize social action, but agents (individuals) also have the capacity to reproduce or transform that structure through reflective action. Thus, the dilemma of internal auditor independence can be understood as a dialectical space in which auditors strive to balance organizational structural pressures and autonomous professional awareness.

5.1. Structural Dilemmas and Internal Auditor Agency

The dilemma of internal auditor independence at PT. XYZ stems from three structural dimensions proposed by Giddens: significance, dominance, and legitimacy.

1. Significance (Meaning and Language)

    In this dimension, auditors construct their professional meaning through symbols, language, and applicable codes of ethics. However, the meaning of independence is not always singular. In practice, auditors often have to adjust their communication style so that audit messages do not cause resistance. "Soft language" becomes a communication strategy that balances the delivery of truth and the preservation of working relationships.

2. Domination (Power and Resources)

    Auditors have symbolic authority based on their expertise and institutional role, but this power is often negotiated with management, which controls resources, decisions, and operational policies. In this context, auditors face compromises; they must uphold their principles without losing the support of those with executive authority.

3. Legitimacy (Norms and Ethics)

    The dimension of legitimacy includes moral values and formal rules that justify auditors' actions. At PT. XYZ, independence, and legitimacy are reinforced through the internal audit code of ethics and the Audit Risk Management Committee (ARMC). However, legitimacy also derives from the integrity and credibility of individual auditors in the eyes of management and colleagues, not solely from formal structures.

    Thus, the independence dilemma results from the interaction between the normative demands of the profession and the social dynamics of the organization. Internal auditors are in the middle ground; they must be "close enough to understand the system, but far enough to assess it objectively."

5.2. Constructing Solutions Through Structural Duality

In facing this dilemma, internal auditors at PT. XYZ did not take a passive stance. They constructed reflective solutions through structural dualism, namely the reciprocal relationship between organizational structure and individual actions that continuously shape each other.

1. Reproduction of Meaning through Ethical Communication

    One of the solutions developed by auditors is ethics-based communication. They adjust the way they deliver reports to avoid causing emotional resistance while maintaining the substance of their findings. Auditors interpret independence not as confrontation but as the ability to convey the truth strategically.

    Research by Englund and Gerdin [31] shows that professional agents often negotiate institutional language and symbols to remain aligned with social values and organizational goals without losing their ethical meaning. At PT. XYZ, auditors use neutral and polite technical language, making communication a tool to reinforce professional authority while maintaining harmonious social relationships.

2. Negotiating Power in Dominant Structures

    In terms of power, internal auditors face limitations from management policies and cost efficiency. However, they turn these limitations into opportunities to demonstrate professional flexibility.

When recommendations to increase personnel were not approved due to cost reasons, auditors proposed alternative solutions, such as installing CCTV and keeping logbooks to improve control. This practice demonstrates that power is not unidirectional. Auditors, through their reflective capacity, play a role in redistributing power: they do not fight head-on but negotiate to achieve effective and ethical audit results [32]. Power becomes a dynamic arena filled with strategic actions, not just subordination.

3. Maintaining Moral Legitimacy

Auditors at PT. XYZ also maintains moral legitimacy by strengthening internal control systems and updating work procedures. The update of SOPs when the system changed from Dynamics AX to SAP demonstrates a commitment to adapting rules to current conditions. Here, legitimacy is maintained not only through compliance but also through proactive actions to uphold governance quality.

Dirsmith et al. [33] explain that professional legitimacy is built through symbolic actions reflecting the integrity and morality of the organization. PT. XYZ's internal auditors reinforce this through ethical consistency and professional exemplarity in their daily work.

The construction of a solution to the dilemma of internal auditor independence at PT. XYZ demonstrates that independence does not need to be interpreted as total separation from the organizational structure. Instead, it is a living social practice, where internal auditors act as reflective agents who negotiate meaning, power, and legitimacy in their daily actions. Therefore, the solution to the independence dilemma is not absolute but is built through a continuous social, moral, and reflective process.

Through Giddens' structuration theory, it can be understood that auditors are not only objects of the system but also subjects who actively shape the system itself. Their actions, in communication, negotiation, and ethical reflection, are forms of reproducing a more adaptive, transparent, and moral structure. Thus, the dilemma is not an obstacle but a space for professional learning in which internal auditors construct their integrity in a contextual, dynamic, and humane manner.

6. Conclusion, Implications, and Limitations

6.1. Conclusion

The findings indicate that the independence of internal auditors is dynamic and contextual. Internal auditors at PT. XYZ does not exercise independence rigidly but rather through a balance between compliance with professional rules and adaptation to the social realities of the organization. In dilemmatic situations, auditors strive to maintain integrity while preserving harmonious working relationships. They display reflective agency, where audit decisions are made with full awareness of the social and ethical implications of each action.

Analysis based on Giddens' three dimensions of structuration, significance, domination, and legitimacy, shows that:

1. In the dimension of significance, auditors construct the meaning of independence through professional language and ethical communication strategies.
2. In the dimension of domination, auditors navigate power relations with management through negotiation, not confrontation.
3. In the dimension of legitimacy, auditors maintain moral authority by updating procedures, maintaining integrity, and upholding professional values.

Thus, the dilemma of independence is not seen as a failure of role but rather as a space of social praxis in which internal auditors negotiate and reconstruct the meaning of their professionalism. This process shows that organizational structures and individual actions continuously shape each other, in accordance with the principle of structural dualism in Giddens' structuration theory.

This study confirms that the independence of internal auditors cannot be understood solely through a structural or normative perspective but must be seen as the result of a living and reflective social

construction. Internal auditors at PT. XYZ are not merely enforcers of rules but agents who actively negotiate meaning, power, and ethical values amid the dynamics of global organizations.

Using Giddens' structuration theory, this study opens a new space in understanding the internal audit profession as a social practice laden with moral consciousness, symbolic communication, and professional reflexivity. The dilemmas faced by internal auditors are not weaknesses but vehicles for the formation of integrity, where ethical actions and professionalism are tested and reinterpreted in an ever-changing context.

6.2. Implications

This study provides theoretical and practical implications for understanding structuration theory within the context of the internal audit profession.

6.2.1. Theoretical Implications

This study contributes theoretically to the understanding of structuration theory within the internal audit profession, especially in explaining how independence is achieved in a multinational organizational environment.

1. This study extends the application of structuration theory to internal auditing by demonstrating that auditors' actions are not just responses to organizational structures but also reflective reproductions of those structures. Internal auditors act as social agents who actively interpret rules, modify practices, and create new balances between compliance and professional flexibility.
2. The results of this study enrich the literature on independence as a social construction rather than an absolute normative concept. In the context of PT. XYZ, independence is formed through social interaction, symbolic communication, and power negotiations. This supports the view that auditor independence results from a dialectic between the global organizational structure, specifically, the influence of Singapore as the head office, and local practices influenced by Indonesian work culture.
3. This study also confirms the relevance of the legitimacy dimension in explaining how auditors maintain moral credibility amid professional dilemmas. Legitimacy derives not only from written rules but also from auditors' ethical actions and moral exemplary behavior in daily life. Therefore, structuration theory can be used to understand the dynamics of morality and professional ethics within complex social contexts.

6.2.2. Practical Implications

Practically, the results of this study provide several recommendations for internal audit practices in multinational organizations, especially within the Indonesian context.

1. Strengthening the reflective competence of internal auditors.
   Auditors need to be equipped with social and ethical reflection skills to assess the organizational context more deeply. This competence helps auditors understand the limits and opportunities in maintaining independence.
2. Improving the quality of audit communication.
   Internal audits do not only depend on the results of the examination, but also on how the results are communicated. The use of appropriate, polite, and strategic language helps auditors maintain trust while ensuring that audit messages are received constructively.
3. Development of an adaptive legitimacy system.
   Organizations must strengthen governance systems enabling auditors to act independently without compromising working relationships. Establishing an active Audit Committee, providing cross-cultural ethics training, and implementing transparent reporting mechanisms can enhance auditors' professional legitimacy.
4. Integration of cultural values into audit practices.

In the context of PT. XYZ, which operates in a multicultural environment, it is important to understand that the values of harmony and respect for hierarchy need to be integrated into the audit approach without compromising objectivity. This will strengthen the acceptance of audit results and the effectiveness of their implementation.

6.3. Limitations

Although this study provides significant theoretical and practical implications, there are several limitations that need to be considered and may present opportunities for further research. The research focuses on the dilemma of internal auditor independence, meaning that other aspects of internal audit practice are not extensively explored. Further studies could expand the scope by including other internal audit practices, such as the effectiveness of recommendations or relationships with external audits in other multinational corporations, to obtain a more comprehensive picture.

This study uses a qualitative phenomenological approach, focusing on the subjective meanings and personal experiences of internal auditors. This approach has the strength of exploring the depth of meaning but has limitations regarding objectivity and result replication. The researcher's interpretation may be influenced by their reflective position and social context during the interview and analysis process.

Furthermore, because phenomenology emphasizes subjective experience, this study does not utilize quantitative data that can provide empirical validation of qualitative findings. Future research can use a mixed methods approach to combine phenomenological understanding with the power of statistical generalization.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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