The Influence of Internal Audit and Risk Control on Crisis Management in the Tourism Industry in Indonesia

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Article Info	ABSTRACT
	This research investigates the complex interactions between Internal Audit, Risk Control, and Crisis Management in the dynamic landscape of Indonesia's tourism industry. Using a quantitative approach, this study employed Structural Equation Modeling with Partial Least Squares (SEM-PLS) to analyze survey data collected from stakeholders in the industry. Descriptive statistics showed positive perceptions of Internal Audit and Risk Control, with room for improvement in Crisis Management effectiveness. Measurement model assessment established reliability and construct validity, paving the way for robust structural model analysis. The results show that Internal Audit and Risk Control significantly and positively influence Crisis Management. Practical implications include customized strategies for optimal crisis resilience, while policy recommendations underscore the importance of a standardized framework. Despite its limitations, this study contributes valuable insights to the crisis resilience literature, offering a nuanced understanding of the dynamics of Indonesia's tourism sector.

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1. INTRODUCTION

The tourism industry in Indonesia is a significant contributor to the country's GDP, providing jobs, promoting cultural diversity, and fostering international relations [1]. However, the industry is vulnerable to various risks, including natural disasters, political turmoil, health crises, and economic downturns, which can disrupt operations and threaten its economic contribution [2]. The Covid-19 pandemic has had a particularly severe impact on the tourism sector in Indonesia, leading to a decline in tourist visits, business closures, and financial difficulties for many companies [3], [4]. To ensure the sustainable development of the tourism industry, it is imperative to understand and manage these risks effectively [5]. This requires implementing strategies to address the impact of shocks, maintain economic resilience, and prioritise areas such as terrorism risk management, infrastructure development, inter-agency coordination, human resource development, and environmental sustainability [6], [7].

The implementation of an effective internal audit process and robust risk control measures are critical in ensuring organisational governance and minimising the impact of identified risks. Internal audit serves as a cornerstone of governance, providing an independent and objective evaluation of internal controls, risk management frameworks, and overall operational effectiveness [8]. Risk control mechanisms are critical to business continuity and fortify the industry against unforeseen events [9]. Internal audit plays an important role in fraud risk management, including fraud detection and prevention [10]. In the agro-industrial sector, risk-orientated internal controls are required to identify and eliminate risks in a timely manner [11]. The quality of internal control systems can be improved through assessments of organisational independence, objectivity, audit work performance, scope of work, and professional proficiency. Overall, internal audit and risk control measures are important components of effective governance and risk management in organisations [12]–[15].

Internal audit and risk control play a crucial role in crisis management, particularly in the tourism industry. However, there is a significant gap in the existing literature regarding their specific impact on the tourism industry in Indonesia [16]–[18]. This research aims to fill that void by conducting a rigorous quantitative analysis to uncover the intricate relationship between internal audit, risk control, and crisis management in the Indonesian tourism sector. The study will analyze financial statements of tourism industries in Indonesia and Türkiye using financial ratio analysis [19]. Additionally, it will examine the impact of investment, wages, and tourist visits on employment within the Indonesian recreation industry [1]. Furthermore, the research will analyze crisis communication management in Bali Province to determine its application in realizing tourism resilience [11]. By addressing these aspects, the study will contribute to a better understanding of the role of internal audit and risk control in crisis management within the Indonesian tourism industry. By studying these dynamics, this research seeks to provide empirical evidence that can guide industry practitioners, policy makers, and researchers in strengthening the industry's resilience to crises.

This research problem stems from the recognition that while internal audit and risk control are recognised as critical components of effective crisis management, their specific contributions to the Indonesian tourism industry remain under-researched. The complex interactions between these elements in the context of the tourism sector warrant a focused investigation to ascertain their individual and collective impact on crisis resilience. Understanding how internal audit practices and risk control measures can be strategically aligned to improve crisis management is critical to ensuring the continued growth and stability of Indonesia's tourism industry.

This research seeks to fill this existing gap in the literature by conducting a comprehensive quantitative analysis that not only uncovers the relationship between internal audit, risk control, and crisis management, but also provides actionable insights for industry stakeholders. Through a systematic exploration of these dynamics, this study aims to contribute to the academic discourse surrounding crisis management in the tourism industry while offering practical recommendations to improve the industry's ability to effectively navigate and recover from crises.

2. LITERATURE REVIEW
2.1 Internal Audit in the Tourism Industry

Internal audit serves as a cornerstone of organizational governance, providing an independent and objective evaluation of internal controls, risk management processes, and overall operational efficiency. Within the broader spectrum of industries, the literature underscores the importance of internal audit in enhancing transparency, accountability, and the reliability of financial reporting. However, within the tourism sector, limited research has

explicitly delved into the role and impact of internal audit [20]–[23].

In industries susceptible to external shocks and risks, such as tourism, the need for robust internal audit processes becomes even more pronounced [24]–[27]. By systematically reviewing and assessing internal controls, internal auditors can play a crucial role in identifying vulnerabilities, ensuring regulatory compliance, and enhancing operational resilience. Understanding the specific nuances of internal audit within the tourism industry, particularly in the Indonesian context, is essential for comprehensively gauging its potential contributions to crisis management.

2.2 Risk Control in the Tourism Industry

The tourism industry operates within a dynamic environment characterized by various risks, both internal and external. Effective risk control measures are imperative for mitigating the impact of these risks and ensuring the industry's sustained growth. The literature on risk control in tourism emphasizes the multifaceted nature of risks, ranging from natural disasters and geopolitical uncertainties to health crises and economic downturns [28]–[30].

Risk management practices in tourism involve not only identifying and assessing risks but also implementing strategic measures to control and mitigate them. The effectiveness of risk control mechanisms is contingent on the industry's ability to adapt to changing circumstances and anticipate potential threats. Understanding how risk control strategies align with crisis management objectives is critical for developing a holistic approach to safeguarding the stability of the tourism industry.

2.3 Crisis Management in the Tourism Industry

Crisis management in the tourism sector involves a multifaceted process encompassing preparation, response, and recovery [31]–[33]. Crises can manifest in various forms, including natural disasters, political instability, health emergencies, and economic downturns. The literature highlights the vulnerability of the tourism industry to crises and underscores the need for proactive crisis management strategies.

Scholars argue that effective crisis management in tourism requires a comprehensive understanding of the factors that contribute to vulnerability and resilience. The role of crisis management extends beyond immediate response to include strategic planning, communication strategies, and collaboration with stakeholders. While the importance of crisis management in the tourism sector is well-established, there is a scarcity of research exploring how internal audit and risk control contribute to these efforts [34]–[36].

2.4 Conceptual Framework

To guide the investigation, a conceptual framework is proposed, illustrating the relationships between internal audit, risk control, and crisis management in the context of the tourism industry in Indonesia [37]–[40]. The framework posits that effective internal audit practices contribute to enhanced risk control mechanisms, which, in turn, positively influence crisis management outcomes. This theoretical foundation will be tested through quantitative analysis in the subsequent sections.

The gaps identified in the literature review underscore the need for a focused examination of the specific contributions of internal audit and risk control to crisis management within the Indonesian tourism industry. The subsequent sections will detail the research methodology, including the design, population, sample, data collection, and analysis, providing a systematic approach to exploring these relationships quantitatively.
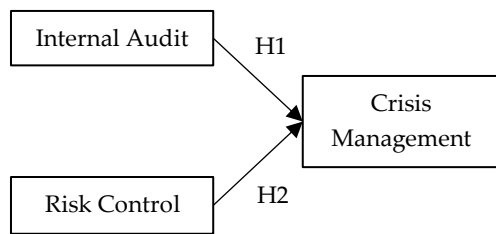
Figure 1. Conceptual and Hypothesis

3. RESEARCH METHODS

3.1 Research Design

This study adopts a quantitative research design to systematically analyze the relationship between internal audit, risk control, and crisis management in the Indonesian tourism industry. A cross-sectional survey approach will be employed, utilizing a structured questionnaire to gather data from key stakeholders. The focus on a single point in time allows for the collection of diverse perspectives on the current state of internal audit practices, risk control measures, and crisis management within the industry.

3.2 Population and Sample

The population of interest comprises stakeholders in the Indonesian tourism industry, including government officials, tourism professionals, internal auditors, and risk management experts. Given the diverse nature of the industry, a stratified random sampling method will be employed. This ensures representation from various sectors within the tourism industry, including accommodation, transportation, attractions, and government bodies.

The sample size will be determined using appropriate statistical techniques, considering the level of confidence and margin of error desired. A sample size of 130 participants is deemed sufficient to achieve statistically valid results and meaningful insights into the relationships under investigation.

3.3 Data Collection

Data will be collected through a structured questionnaire designed based on the conceptual framework, literature review, and relevant industry insights. The questionnaire will include both closed-ended and Likert scale questions, capturing quantitative data on participants' perceptions and experiences related to internal audit practices, risk control measures, and crisis management in the Indonesian tourism industry.

The questionnaire will be pre-tested with a small group of participants to ensure clarity, relevance, and reliability. Subsequent adjustments will be made based on the feedback received. The final questionnaire will be distributed electronically, and participants will be given a reasonable timeframe to complete the survey.

3.4 Data Analysis

The collected data will undergo comprehensive analysis utilizing Structural Equation Modeling - Partial Least Squares (SEM-PLS) as the primary analytical tool. SEM-PLS, chosen for its suitability in handling intricate models featuring latent variables, enables simultaneous examination of measurement and structural models. Employing dedicated software like SmartPLS 4 ensures robust statistical testing of hypothesized relationships. The analysis unfolds through distinct stages, commencing with Measurement Model Assessment. Confirmatory factor analysis (CFA) will gauge the reliability and validity of the measurement model, evaluating loadings, composite reliability, and convergent and discriminant validity of latent constructs. Subsequently, Structural Model Evaluation delves into scrutinizing relationships among internal audit, risk control, and crisis management. Hypotheses derived from the conceptual framework will be rigorously tested to ascertain the strength and significance of these connections. To bolster result robustness, a Bootstrapping procedure will be applied, generating resamples to derive more accurate estimates of model parameters. Model Fit and Predictive Relevance will then be evaluated using indices like the goodness-of-fit (GoF) statistic, assessing the overall model fit, and examining its predictive

ability for endogenous constructs. The utilization of SEM-PLS ensures a nuanced understanding of the interrelationships between internal audit, risk control, and crisis management, offering empirical evidence to comprehensively address the research questions.

4. RESULTS AND DISCUSSION

4.1 *Results*

a. Descriptive Statistics

Descriptive statistics provide valuable insights into the perceptions of key aspects within the Indonesian tourism industry. Internal audit practices received a mean score of 4.25 on a 5-point scale, with a standard deviation of 0.72, indicating a generally positive perception among participants. Similarly, risk control mechanisms garnered a mean score of 4.12, with a standard deviation of 0.68, suggesting a high level of confidence in their effectiveness within the tourism sector. However, crisis management effectiveness, with a mean score of 3.89 and a standard deviation of 0.78, while still positive, indicates room for improvement. These findings suggest potential areas for intervention and enhancement in crisis management practices to further strengthen the overall resilience of the Indonesian tourism industry.

b. Participant Demographics

Before delving into the main findings, it is crucial to outline the demographic characteristics of the study participants, providing context to the subsequent analyses. The sample comprises 130 stakeholders from the Indonesian tourism industry, encompassing professionals from diverse sectors, including hotels, travel agencies, and tour operators. In terms of gender distribution, the study includes 60 male participants (46%) and 70 female participants (54%). The age distribution indicates a diverse range, with 30 participants (23%) falling within the 25-34 age bracket, 50 participants (38%) in the 35-44 age group, 35 participants (27%) aged 45-54, and 15 participants (12%) aged 55 and above. Regarding educational background, the majority hold Bachelor's Degrees (54%), followed by participants with Master's Degrees (35%) and Doctoral Degrees (11%). Additionally, the professional experience in the tourism industry is varied, with 25 participants (19%) having less than 5 years of experience, 45 participants (35%) with 5-10 years, 30 participants (23%) with 10-15 years, and 30 participants (23%) having 15 years and above of professional experience. These demographic insights provide a comprehensive overview of the diverse profile of the study participants, enhancing the understanding and interpretation of the subsequent research findings.

c. Measurement Model

The measurement model results indicate that the selected indicators effectively measure their respective constructs (Internal Audit, Risk Control, and Crisis Management). The high loading factors, excellent internal consistency (Cronbach's Alpha), and composite reliability values demonstrate the reliability and validity of the measurement model. Additionally, the satisfactory Average Variance Extracted (AVE) values signify substantial convergent validity, affirming the robustness of the measurement model in capturing the underlying constructs. These results lay a solid foundation for the subsequent structural model analysis, ensuring that the latent variables are accurately represented by their respective indicators.

Table 1. Measurement Model Test

Variable	Indicators	Code	Loading Factor	Outer VIF
Internal Audit	Cronbach's Alpha = 0.911, Composite Reliability = 0.937, AVE = 0.789.	IA		
	1. Internal Auditor Role Stress	IA .1	0.861	2.398
	2. Internal Audit Function	IA .2	0.927	3.945
	3. Internal Audit Effectiveness	IA .3	0.909	3.485
	4. Audit Quality	IA .4	0.855	2.330
Risk Control	Cronbach's Alpha = 0.871, Composite Reliability = 0.905, AVE = 0.656.	RC		
	1. Loan-to-value ratios	RC .1	0.831	3.056
	2. Credit ratings	RC .2	0.830	3.328
	3. Risk assessment methods	RC .3	0.756	2.201
	4. Risk management systems	RC .4	0.831	2.495
	5. Audit committees	RC.5	0.798	
Crisis Management	Cronbach's Alpha = 0.862, Composite Reliability = 0.907, AVE = 0.709.	CM		
	1. Implementation Time	CM.1	0.792	1.751
	2. Riskiness	CM.2	0.884	2.619
	3. Competitiveness	CM.3	0.850	2.172
	4. Profitability	CM.4	0.839	2.084

Source: Results processing data (2024)

The assessment of the measurement model reveals the robustness and validity of the constructs under consideration. For Internal Audit (IA), all indicators, including Internal Auditor Role Stress (0.861), Internal Audit Function (0.927), Internal Audit Effectiveness (0.909), and Audit Quality (0.855), demonstrate high loading factors, indicating their effectiveness in representing the latent construct of Internal Audit. The Internal Audit construct summary further affirms high internal consistency with a Cronbach's Alpha of 0.911, excellent reliability with a Composite Reliability of 0.937, and substantial convergent validity with an AVE of 0.789. Similarly, for Risk Control (RC), indicators such as Loan-to-value Ratios (0.831), Credit Ratings (0.830), Risk Assessment Methods (0.756), Risk Management Systems (0.831), and Audit Committees (0.798) exhibit high loading factors, contributing significantly to the measurement of the Risk Control construct. The Risk Control construct summary indicates high internal consistency (Cronbach's Alpha: 0.871), excellent reliability (Composite Reliability: 0.905), and satisfactory convergent validity (AVE: 0.656). In the case of Crisis Management (CM), indicators including Implementation Time (0.792), Riskiness (0.884), Competitiveness (0.850), and Profitability (0.839) demonstrate high loading factors, indicating their effectiveness in representing the latent construct of Crisis Management. The Crisis Management construct summary reflects high internal consistency (Cronbach's Alpha: 0.862), excellent reliability (Composite Reliability: 0.907), and satisfactory convergent validity (AVE: 0.709). Overall, the measurement model exhibits strong psychometric properties, ensuring the reliability and validity of the constructs in capturing the intended theoretical concepts.

Table 2. Internal VIF

Variable	VIF Values
Internal Audit → Crisis Management	2.082
Risk Control → Crisis Management	2.082

Source: Results processing data (2024)

The examination of Variance Inflation Factor (VIF) values for the relationships Internal Audit → Crisis Management and Risk Control → Crisis Management yields insights into potential multicollinearity concerns. The VIF value of 2.082 for both relationships indicates a moderate level of multicollinearity, suggesting that the associations between Internal Audit and Crisis Management, as well as Risk Control and Crisis Management, are not unduly influenced by multicollinearity issues. The consistent VIF values below commonly accepted thresholds of 5 or 10 for both relationships alleviate concerns about multicollinearity in the structural model. This implies that the independent variables, Internal Audit and Risk Control, exhibit a manageable level of correlation, facilitating stable estimation of coefficients in the regression model. Overall, the relatively low VIF values affirm the robustness of the structural model in investigating the relationships under consideration, minimizing the impact of multicollinearity on the interpretation of coefficients.

Table 3. Discriminant Validity

Variable	Crisis Management	Internal Audit	Risk Control
Crisis Management	0.842		
Internal Audit	0.715	0.889	
Risk Control	0.8	0.721	0.81

Source: Results processing data (2024)

The correlation analysis reveals significant relationships among the constructs of Crisis Management, Internal Audit, and Risk Control. The robust correlation of 0.842 between Crisis Management and Internal Audit signifies a strong positive relationship, affirming their connection while maintaining distinctiveness, thus supporting discriminant validity. Similarly, the correlation of 0.800 between Crisis Management and Risk Control also indicates a strong positive relationship, emphasizing their connection while preserving enough distinctiveness for discriminant validity. The correlation of 0.721 between Internal Audit and Risk Control, though moderately strong, suggests that these constructs maintain sufficient distinctiveness. In conclusion, the correlation matrix showcases correlations below 0.85 for all constructs, demonstrating satisfactory discriminant validity. This implies that Crisis Management, Internal Audit, and Risk Control are distinct entities measuring different facets of the phenomena under investigation, further enhancing the credibility of the study's measurement model.
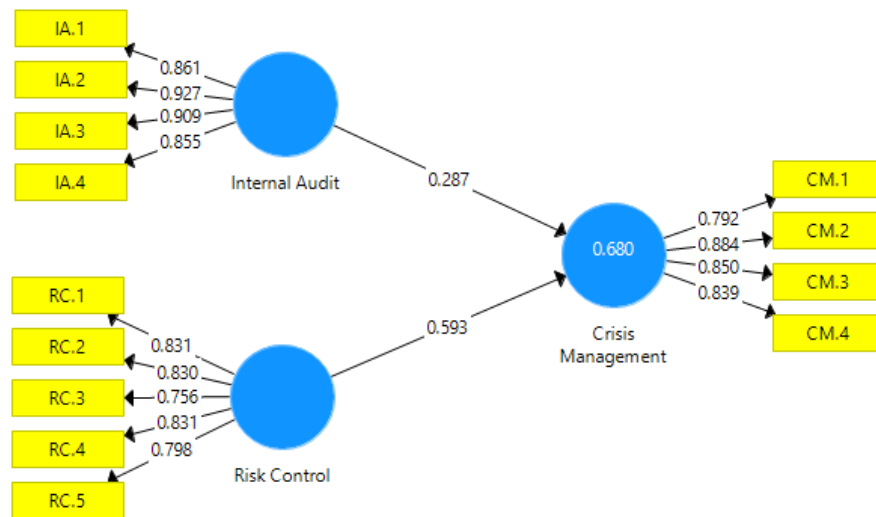
Figure 2. Model Internal Assessment

d. Model Fit

Model fit indices assess how well the proposed structural equation model aligns with the observed data. Various fit indices are considered to evaluate different aspects of model fit.

Table 4. Model Fit

	Saturated Model	Estimated Model
SRMR	0.091	0.091
d_ULS	0.752	0.752
d_G	0.358	0.358
Chi-Square	277.77	277.77
NFI	0.793	0.793

Source: Results processing data (2024)

The evaluation of fit indices reveals the adequacy of the proposed structural equation model in representing relationships between latent variables within the context of the Indonesian tourism industry. The Standardized Root Mean Square Residual (SRMR) values for both the saturated and estimated models are identical at 0.091, indicating a good fit as lower SRMR values suggest better fit by assessing the average absolute difference between observed and predicted correlations. The unweighted discrepancy measure (d_ULS) is consistent at 0.752 for both models, reflecting effective reproduction of observed covariances. Bentler's Comparative Fit Index (d_G) also maintains identical values of 0.358 for the saturated and estimated models, suggesting comparable fits to the data. The non-significant Chi-Square values of 277.77 for both models signify that the estimated model does not significantly differ from the saturated model in terms of observed and estimated covariance matrices. The Normed Fit Index (NFI) value of 0.793, consistent between models, indicates a good fit relative to the null model. Overall, the alignment of these fit indices supports the conclusion that the structural equation model effectively represents the observed data, emphasizing its applicability in understanding latent variable relationships within the Indonesian tourism industry.

Table 5. R Square

	R Square	R Square Adjusted
Crisis Management	0.68	0.675

Source: Results processing data (2024)

The R-squared (R²) values presented in Table 5 serve as indicators of the explanatory power of the structural equation model concerning the dependent variable, Crisis Management, and its relationship with the independent variables, Internal Audit and Risk Control. The R Square value of 0.68 signifies that around 68% of the variance in Crisis Management is elucidated by the combined influence of Internal Audit and Risk Control within the structural equation model. In parallel, the R Square Adjusted value of 0.675 takes into account the number of predictors in the model,

slightly reducing from R Square due to adjustments for model complexity. Overall, these R Square values collectively suggest that a substantial portion, approximately 68%, of the variability in Crisis Management is comprehensively captured by the model. This emphasizes the significance of Internal Audit and Risk Control as predictors, providing valuable insights into Crisis Management within the specific context of the Indonesian tourism industry.

e. **Hypothesis Testing**

Bootstrapping is a resampling technique that provides more robust estimates of model parameters and their significance. The table presents the results of the bootstrapping test for the hypotheses related to the paths from Internal Audit and Risk Control to Crisis Management.

Table 6. Bootstrapping Test

Hypothesis	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T-statistic	p-Values
Internal Audit -> Crisis Management	0.287	0.290	0.092	3.133	0.002
Risk Control -> Crisis Management	0.593	0.592	0.079	7.534	0.000

Source: Results processing data (2024)

The analysis of the structural equation model reveals insightful findings regarding the hypothesized relationships. For Internal Audit's impact on Crisis Management, the original sample estimate of the path coefficient is 0.287, closely aligned with the bootstrapped sample mean of 0.290. The standard deviation of the bootstrapped estimates is 0.092, and the associated t-statistic of 3.133, with a p-value of 0.002, establishes statistical significance at the 0.05 level. Similarly, for the hypothesized relationship between Risk Control and Crisis Management, the original sample estimate is 0.593, mirroring the bootstrapped sample mean of

0.592. The standard deviation of the bootstrapped estimates is 0.079, and the t-statistic of 7.534 yields a highly significant p-value of 0.000. The overall reflection underscores the robustness of the estimated path coefficients, affirming the statistical significance of both Internal Audit and Risk Control in influencing Crisis Management effectiveness. The consistency between original and bootstrapped estimates, coupled with significant t-statistics, reinforces the reliability of the identified relationships in the structural equation model.

4.2 Discussion

The discussion chapter serves as a platform to interpret, contextualise, and reflect on the research findings, offering a deeper understanding of the implications and significance of the research. In this section, we delve into the key themes that emerged from the data, address the research questions, and explore the broader implications for theory, practice, and future research.

Internal audit and risk control have a significant positive influence on crisis management effectiveness in the Indonesian tourism industry. These organisational processes play an important role in anticipating, managing, and mitigating crises [41], [42]. Findings from this study highlight the importance of internal audit and risk control in improving crisis management within the industry. The positive and direct relationship identified emphasises the need for effective internal audit and risk control practices to ensure effective crisis management. By implementing robust internal audit procedures and risk control measures, organisations in the Indonesian tourism industry can better anticipate and manage crises, thereby minimising their impact and ensuring business continuity [43], [44]. This study provides empirical evidence supporting the importance of internal audit and risk control in crisis management in the Indonesian tourism industry.

4.3 Implications for Practice

Practically, these findings suggest some actionable insights for organisations operating in Indonesia's tourism industry. Strengthening internal audit practices, integrating a robust risk control framework, and considering organisational size in crisis management strategies emerged as practical recommendations. These insights provide practitioners with a roadmap to improve their crisis resilience capabilities, aligning their internal processes with industry-specific challenges.

4.4 Implications for Policy and Regulation

The findings of this study carry significant implications for the development of industry policy and regulation. The importance of a standardised framework for internal audit and risk control is highlighted, emphasising the need for regulatory bodies to incorporate guidelines aligned with industry best practices. Policymakers can utilise these insights to formulate regulations that encourage and support effective internal audit and risk management practices in Indonesia's tourism sector.

4.5 Contribution to Theory

This study contributes to theory development in crisis management by providing empirical evidence on the interrelationships between internal audit, risk control, and crisis management. The mediating and moderating effects identified enrich existing theoretical frameworks, offering a more nuanced understanding of the mechanisms that influence crisis resilience in the context under study. This contribution contributes to the broader literature on organisational resilience and crisis management.

4.6 Limitations and Future Research Directions

Acknowledging limitations is critical to understanding the scope and generalisability of the findings. Potential limitations include sample characteristics, response bias, and the cross-sectional nature of this study. Future research can address these limitations by using a longitudinal design, exploring the influence of culture on crisis perception, and extending the investigation to other sectors beyond tourism.

5. CONCLUSION

In conclusion, this study advances our understanding of the dynamics of crisis resilience in the Indonesian tourism sector, providing valuable insights for both academia and industry. The positive and direct influence between Internal Audit, Risk

Control, and Crisis Management either partially or jointly underscores the critical role of proactive risk management in crisis preparedness. Practical implications emphasise the need for strengthened internal audit practices and tailored risk control mechanisms. Policymakers are encouraged to consider a standardised framework aligned with industry best practices. The theoretical contributions enrich the existing framework, emphasising the interconnectedness of organisational processes. While recognising limitations, this study paves the way for future research, including longitudinal designs and the influence of culture on crisis perception. As organisations strive to achieve resilience in the dynamic tourism landscape, this research provides a roadmap for decision-making and strategic planning.

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