



Research Paper

Analysis of Factors Affecting the Audit Quality of North Toraja District Government Internal Supervisory Apparatus

Harpien Montho¹, Amiruddin², Asri Usman³

- 1) Government of North Toraja District, South Sulawesi, Indonesia
- 2) Department of Accounting, Faculty of Economics and Business, Hasanuddin University
- 3) Department of Accounting, Faculty of Economics and Business, Hasanuddin University

ABSTRACT: This research aims to test and analyze the factors affecting the Audit Quality of North Toraja District Government Internal Supervision Apparatus. This research uses quantitative approach. The object observed is Civil Servant (PNS) who works at district level high inspectorate office or Regional Supervisory Agency (Bawasda) in the inspectorate office of North Toraja District. Data is obtained by survey method and research instrument is questionnaire. There are 45 people as samples chosen by census sampling method. Data is analyzed with multiple regression method. The research result showed that integrity, code of ethics, competency, and Independence affects audit result quality.

KEYWORDS: Integrity, Code of Ethics, Competency and Independence, Audit Result Quality

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I. INTRODUCTION

Government internal supervision is a crucial management function in implementing governance. Internal supervision to evaluate government agencies in implementing programs and activities according to its duties and functions effectively and efficiently, according to plan, policies, and regulations. Internal supervision of governance is needed to realize good governance, clean government, and supporting a government that is effective, efficient, transparent, accountable, and clean of corruption, collusion, and nepotism (PER/ 05/ M.PAN/ 03/ 2008). Therefore, a Government Internal Supervisory Apparatus (APIP) is needed to prevent losses from governance.

II. THEORETICAL AND LITERATURE REVIEW

2.1. Attribution Theory

In their lives, people will make ideas about other people and the situations around them, which causes an individual's attitude in social perception, which is also known as dispositional attributions and situational attributions (Luthnas, 2005) in (Hanjani and Rahardja, 2014).

2.2. Contingency Theory

The Contingency Theory in government leadership is one of the theories based on three things, those are: 1) Superior and Subordinate Relationship, 2) Task Orientation, and 3) Chairman's Prestige (Fiedler, 1967)

2.3. Supervision Audit

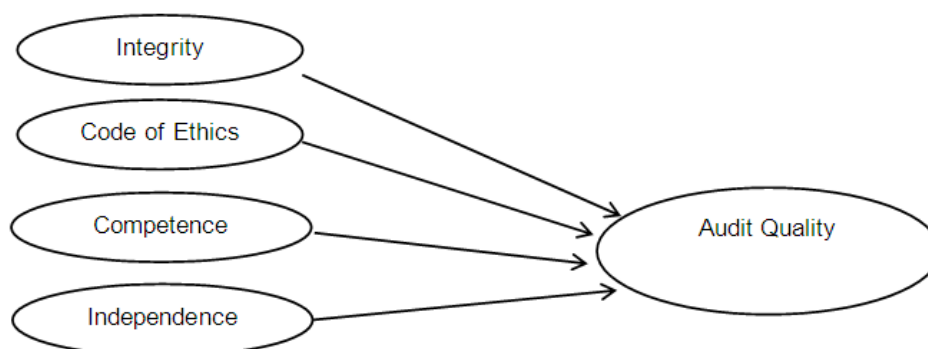
According to Mulyadi (2002), audit is a systematical process to obtain and supervise proof objectively about economical happenings with the purpose of setting the suitability level between the questions and set criteria, as well as the result announcement to authorized parties.

2.4. Audit Quality

According to Amir Abadi Jusuf (2017:50), Audit Quality is a process to make sure the general auditing standard is followed in every audit and follows the procedure of audit quality control which helps fulfill the standards consistently on every duty.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



3.2. Hypothesis

A. Integrity Effect towards Internal Audit Quality Result

H1: Integrity affects positively and significantly towards Internal Audit Quality Result.

B. Code of Ethics Effect towards Internal Audit Quality Result

H2: Code of Ethics affects positively and significantly towards Internal Audit Quality Result.

C. Competence Effect towards Internal Audit Quality Result

H3: Competence affects positively and significantly towards Internal Audit Quality Result.

D. Independence Effect towards Internal Audit Quality Result

H4: Independence affects positively and significantly towards Internal Audit Quality Result.

IV. RESEARCH METHOD

4.1. Research Location

The research was done in the Inspectorate office of North Toraja District, at Pramuka Street No. 07 Rantepao.

4.2. Research Population and Sample

The population consists of every civil servant (PNS) working in the Inspectorate Office of North Toraja District, which is around 50 people, but 5 people did not meet the requirements, therefore, the researcher took 45 people. Sample determination technique was done by census method.

4.3. Research Methodology

This research is a quantitative research to test hypothesis in forms of relations or effects between variables.

4.4. Data Source

4.4.1. Primary Data

Primary data are data that are directly obtained from research subject by using measurement tools or direct data picking on the subject as the information sought. In this research, the primary data used is questionnaire which is directly spread to auditor or inspection staffs working at North Toraja District Inspectorate Office.

4.4.2. Secondary Data

Secondary data is obtained through library study by books or written medias such as internet, journals, and thesis, related to the topic researched, as well as other written medias from the researched agency.

4.5. Research Instrument

In this research, the researcher acts as the data gatherer and as an active instrument to gather data in the field. Data is gathered through questionnaire shared to the respondents.

4.6. Data Gathering Technique

The research uses survey method, by spreading questionnaire set structurally and systematically, which are then shared to respondents to be filled and to gather data. In measuring the opinions, the researcher uses Likert scale

with values from 1 to 5:

Strongly Disagree = 1

Disagree = 2

Neutral = 3

Agree = 4

Strongly Agree = 5

The questions in this research comes from the standard of Government Internal Supervisory Apparatus (APIP), Nil Tax Assessment Letter (SKPN), Ethical Code of APIP, Supervisory Education and Training Center (Pusdiklatwas) BPKP, Effendi (2010)'s research, and Sukriah (2019)'s research.

V. DISCUSSION

Research Variable Description

This research uses five variables. Integrity (X1), Code of Ethics (X2), Competence (X3), Independence (X4), and Audit Quality Research (Y). The five of these variables are measured using Likert Scale of 5 levels.

5.1. Integrity (X₁)

Based on the data obtained from officials through questionnaire, the following data description about integrity are obtained:

Table 1. Integrity Answer Description

No.	Indicator	SA		A		N		D		SD		Total		Mean
		n	%	n	%	N	%	n	%	n	%	n	%	
1	Auditor has to obey the regulations	31	68,8	14	31,1	0	0	0	0	0	0	45	100	4.68
2	Always consider problems	30	66,6	12	26,6	3	6,6	0	0	0	0	45	100	4.60
3	Has responsibility	28	62,2	17	37,7	0	0	0	0	0	0	45	100	4.62
4	Could not be intimidated by other people	31	68,8	14	31,1	0	0	0	0,0	0	0	45	100	4.68
Integrity Variable Average														4.64

Source: Primary Data, 2020

Based on table 1 above related to the respondents' opinion of integrity with an average value of 4,64 which is in the fifth range, that is "very high".

Based on each indicators, where indicator with the lowest value of 4,60 that is always consider problem, meanwhile the indicator with the highest value of 4,68 that is Auditor has to obey the regulations

5.2. Code of Ethics (X₂)

Based on the data obtained from officials through questionnaire, the following data description about Code of Ethics are obtained:

Table 2. Code of Ethics Answer Description

No.	Indicator	SA		A		N		D		SD		Total		No.
		n	%	n	%	n	%	N	%	n	%	n	%	
1	Has to be honest	41	91,1	4	8,9	0	0	0	0	0	0	45	100	4.91
2	Obey the law	37	82,2	8	7,8	0	0	0	0	0	0	45	100	4.82
3	Work according to code of ethics	33	73,3	12	26,6	0	0	0	0	0	0	45	100	4.73
4	Maintain objectivity	34	75,5	11	24,5	0	0	0	0	0	0	45	100	4.75
Code of Ethics Variable Average														4.80

Sumber : Primary Data, 2021

Based on table 2 above related to the respondents' opinion of code of ethics with an average value of 4,80 which is in the fifth range, that is "very high".

Based on each indicators, where indicator with the lowest value of 4,73 that is Work according to code of ethics, meanwhile the indicator with the highest value of 4,91 that is Has to be honest.

5.3. Competence (X₃)

Based on the data obtained from officials through questionnaire, the following data description about competence are obtained:

Table 3. Competence Answer Description

No.	Indicator	SA		A		N		D		SD		Total		Mean
		N	%	n	%	n	%	n	%	n	%	n	%	
1	Understands audit standard	19	42,2	24	53,3	2	4,4	0	0	0	0	45	100	4,37
2	Auditing skills improve	19	42,2	22	48,9	4	8,8	0	0	0	0	45	100	3,33
3	Certification or skill recognition	14	31,1	26	57,7	4	8,8	0	0	1	2,2	45	100	4,13
4	Has own initiative	22	48,8	20	44,4	6	6,67	0	0	0	0	45	100	4,42
Competence Variable Average														4,31

Source: Primary Data, 2021

Based on table 3 above related to the respondents' opinion of competence with an average value of 4,31 which is in the fifth range, that is "very high".

Based on each indicators, where indicator with the lowest value of 4,13 that is Certification or skill recognition, meanwhile the indicator with the highest value of 4,42 that is Has own initiative

5.4. Independence (X₄)

Based on the data obtained from officials through questionnaire, the following data description about integrity are obtained:

Table 4. Independence Answer Description

No.	Indicator	SA		A		N		D		SD		Total		Mean
		N	%	n	%	n	%	n	%	n	N	%	n	
1	Has a strong Independence	22	48,8	15	33,3	4	8,8	3	6,6	1	2,2	45	100	4,17
2	Not limiting question scope	29	64,4	14	31,2	1	2,2	1	2,2	0	0	45	100	4,57
3	Reports small mistakes	25	55,5	19	42,2	1	2,2	0	0	0	0	45	100	4,53
4	Free from individual importance	30	66,6	15	33,3	0	0	0	0	0	0	45	100	4,66
Independence Variable Average														4,48

Source: Primary Data, 2021

Based on table 4 above related to the respondents' opinion of Independence with an average value of 4,48 which is in the fifth range, that is "very high".

Based on each indicators, where indicator with the lowest value of 3,85 that is Has a strong Independence, meanwhile the indicator with the highest value of 4,66 that is Free from individual importance

5.5. Audit Quality (Y)

Based on the data obtained from officials through questionnaire, the following data description about Audit Quality are obtained:

Table 5. Audit Quality Answer Description

No.	Indicator	SA		A		N		D		SD		Total		Mean
		N	%	n	%	n	%	n	%	n	N	%	n	
1	Accountable	30	66,6	15	33,3	0	0	0	0	0	0	45	100	4,66
2	Accurate Reporting	38	84,4	7	15,5	0	0	0	0	0	0	45	100	4,84

3	Auditor has to follow code of ethics	37	82,2	8	17,7	0	0	0	0	0	0	45	100	4,82
4	Objective audit result	31	68,8	13	28,8	1	2,2	0	0	0	0	45	100	4,66
5	Auditor has to be careful	35	77,7	10	22,2	0	0	0	0	0	0	45	100	4,77
6	Has to report violations	22	48,8	21	46,6	2	4,4	0	0	0	0	45	100	4,44
7	Auditor plans materiality	32	71,1	13	28,8		0	0	0	0	0	45	100	4,71
Audit Quality Variable Average														4,7

Source: Primary Data, 2021

Based on table 5 above related to the respondents' opinion of Audit Quality with an average value of 4,7 which is in the fifth range, that is "very high".

Based on each indicators, where indicator with the lowest value of 4,44 that is Has to report violations, meanwhile the indicator with the highest value of 4,84 that is Accurate Reporting.

5.6. Multiple Linear Regression Analysis Test

Audit Quality is a crucial part in reporting audit result. For the government to be satisfied with an auditor's job, a good auditor attitude is needed to produce a good audit quality. A good audit quality will show good government finance management. Good government finance management has to be supported by a good auditor to produce a good audit quality, because if an auditor has a low quality, it may result in a mistake or cheat in auditing finance report. If an auditor had to find a mistake or cheat in finance report, they have to report it as it is.

North Toraja District Inspectorate is part of Regional Government Work Unit (SKPD) in the scope of North Toraja District Government and in the same position of other offices in the scope of North Toraja District Governance. As an internal auditor in North Toraja District government, inspectorate evaluation result is limited to giving suggestions to Region Head such as sanctions, mutations, or discontinuation and recommendation of head of law enforcement.

In carrying out its duties as an internal auditor for the North Toraja Regency government, the Inspectorate still has many weaknesses and shortcomings both in the audit process and in the preparation of the audit report. There are still many employees at the Inspectorate who are included in the examination which is still limited, especially in terms of objectivity, competence, Independence and work experience as well as integrity, which ultimately results in reports of inspection results that are still ordinary, unclear and precise.

Based on research purpose and conceptual framework, analysis technique used is multiple linear regression analysis with the assumption of equation as such:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information:

Y = Internal Audit Result Quality

a = Constant

b = Coefficient of regression direction

X₁ = Integrity

X₂ = Code of Ethics

X₃ = Competence

X₄ = Independence

e = Error Term

By using the SPSS Version 25 data analysis program tool, the regression coefficient value of each variable which includes integrity, code of ethics, competence and Independence can be explained as follows:

Table 6. Variable Regression Result

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.328	2.835		4.348	.000
	INTEGRITY (X1)	.273	.117	.245	2.336	.025
	CODE OF ETHICS (X2)	.452	.154	.363	2.928	.006
	COMPETENCE (X3)	.200	.091	.241	2.200	.034

INDEPENDENCE(X4)	.214	.105	.257	2.039	.048
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Source: Primary Data, 2021

Based on the print out results of SPSS Version 25, the coefficients in the regression calculation above are obtained, then the regression equation is as follows:

$$Y = 12.328 + 0,273X_1 + 0.452X_2 + 0.200X_3 + 0.214X_4$$

The multiple linear regression equation above can be interpreted as follows:

1. From the multiple linear regression formulation above, a constant value of 12,328 is obtained. This value means that if the score includes Integrity, Code of Ethics, Competence and Independence, the value is constant, the increase in Audit Quality at the North Toraja Regency inspectorate office has a value of 12,328.
2. Integrity regression coefficient value (X1) of 0.273 means that there is a positive effect of Integrity on Audit Quality at the North Toraja Regency Inspectorate of 0.273 so that if the value or score of Integrity increases by 1 point, it will be followed by an increase in Audit Quality score of 0.273 points. The results of this study are also in line with the research of I Made Pradana Adi Putra (2014), this study concludes that Integrity has a positive effect on Audit Quality.
3. The regression coefficient value of the Code of Ethics (X2) of 0.452 means that there is a positive influence of the code of ethics on audit quality at the North Toraja Regency Inspectorate of 0.452 so that if the value or score of the Code of Ethics increases by 1 point, it will be followed by an increase in the Audit Quality score. of 0.452 points. The results of this study are also in line with the research of Evan Kiswara, et al (2018). which states that the Code of Ethics or audit ethics has an effect on Audit Quality. This shows that the better the ethics of the auditor, the higher the audit performance or results.
4. Competency regression coefficient value (X3) of 0.200 means that there is a positive influence of competence on audit quality at the North Toraja Regency Inspectorate of 0.200 so that if the Competency score increases by 1 point, it will be followed by an increase in the Audit Quality score of 0.200 points. This result is in line with Yohana Ariska Sihombing's research (2018) that competence has a significant and positive effect on audit quality. This shows that the better or higher the knowledge about auditing, the audit results will increase.
5. The Independence regression coefficient (X4) of 0.214 means that there is a positive influence of Independence on audit quality at the North Toraja Regency Inspectorate of 0.214 so that if the Independence score increases by 1 point, it will be followed by an increase in the audit quality score of 0.214 points. These results are in line with research by Galuh Tresna Murti (2017) that Independence has a significant and positive effect on audit quality, this indicates that the better or higher the knowledge about auditing, the audit results will increase.

5.7. Discussion

Table 7. Partial Test (t-test)

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	12.328	2.835		4.348	.000
	INTEGRITY (X1)	.273	.117	.245	2.336	.025
	CODE OF ETHICS (X2)	.452	.154	.363	2.928	.006
	COMPETENCE (X3)	.200	.091	.241	2.200	.034
	INDEPENDENCE (X4)	.214	.105	.257	2.039	.048

Source: Primary Data, 2021.

5.7.1. Integrity Effect on Audit Quality

The reason for the importance of high Independence in every profession is so that there is no influence or intervention from outside parties who do not have authority. High Independence will have an influence on work results. An independent public accountant will not be affected by intervention from outside parties when carrying out his work. This condition relates to the quality of the audit that will be produced.

PER/ 04/ M.PAN/ 03/ 2008 Integrity requires that the auditor must have a personality based on elements of honesty, courage, wisdom, and responsibility to build trust in order to provide a basis for reliable decision making. Integrity can accept unintentional mistakes and honest differences of opinion, but it cannot accept cheating on principle. With high integrity, the auditor can improve the quality of the examination results (Sukriah, 2009).

To know the effect of Integrity on Audit Quality, t test is done by comparing the value of t count with t table. If t count > t table or P value < 0,05, then the effect is significant, and if t count < t table or P value >

0,05, the effect is not significant. T table is obtained by looking at df (n-k-1; 45 - 4 - 1= 40) on α 5% so a T table of 1,683 is obtained. From the table above, t count for Integrity is greater than t table, that is 2,336 > 1,683 and significance value smaller than 0,05 that is 0,025. Therefore, Integrity variable has a positive and significant value towards audit quality, making the hypothesis accepted. Beta coefficient value (standardized coefficient) from Integrity variable effect towards Audit Quality is 0,245, it means work environment variable gives contribution of 24,5% towards the up and down of audit quality in North Toraja District Inspectorate Office.

The results of this study are also in line with the research of I Made Pradana Adi Putra (2014) in his research *The Effect of Integrity, Objectivity and Accountability of Auditors on Audit Quality in Local Governments (Study at the Buleleng Regency Inspectorate)*, this study concludes that Integrity has a positive effect on Audit Quality, objectivity positive effect on Audit Quality.

5.7.2. Code of Ethics Effect on Audit Quality

To maintain a profession so that it does not go out of its professional context, it is necessary to have a guide so that individuals involved in the profession have a handle called a Code of Ethics. The professional code of ethics is prepared with the aim of being a guide for a profession to place the objectivity of values in maintaining the professionalism of its members, so that in carrying out an audit an auditor is required to uphold his ethics. In the Code of Ethics, it is regulated about the relationship between the auditor and the audited, in which both parties are obliged to cooperate with each other by respecting and supporting the completion of tasks. In addition, the auditor is required to avoid any actions and behaviors that give the impression of violating the law or professional ethics, especially when on duty. The APIP Code of Ethics regulates 6 ethical principles: Integrity, objectivity, confidentiality, competence, accountability, and professional behavior.

The attribution theory in this study supports the effect of compliance with the Code of Ethics on the quality of internal audit results. Code of Ethics is a norm that is determined in a group or community which aims to direct each member to behave and act in accordance with the guidelines and rules that have been set. An internal government auditor in carrying out the duties of the supervisory function must be guided by the Code of Ethics for the government's internal supervisory apparatus, and other provisions stipulated in the applicable laws and regulations. In other words, ethical values or Code of Ethics are needed by the community, organizations, and the government so that everything runs smooth and in an orderly manner.

To know the effect of Code of Ethics on Audit Quality, t test is done by comparing the value of t count with t table. If t count > t table or P value < 0,05, then the effect is significant, and if t count < t table or P value > 0,05, the effect is not significant. T table is obtained by looking at df (n-k-1; 45 - 4 - 1= 40) on α 5% so a T table of 1,683 is obtained. From the table above, t count for Integrity is greater than t table, that is 2.928 > 1.683 and significance value smaller than 0,05 that is 0,025. Therefore, Integrity variable has a positive and significant value towards audit quality, making the hypothesis accepted. Beta coefficient value (standardized coefficient) from Integrity variable effect towards Audit Quality is 0,245, it means work environment variable gives contribution of 24,5% towards the up and down of audit quality in North Toraja District Inspectorate Office.

Untuk mengetahui pengaruh Kode Etik terhadap Kualitas Audit diuji melalui uji t. Uji t dilakukan dengan membandingkan nilai t hitung dengan t tabel. Apabila t hitung > t tabel atau nilai P < 0,05, maka dikatakan pengaruhnya signifikan, dan apabila t hitung < t tabel atau nilai P > 0,05, maka dikatakan pengaruhnya tidak signifikan. Nilai T tabel diperoleh dengan melihat df (n-k-1; 45 - 4 - 1= 40) pada α 5% sehingga didapatkan nilai T tabel sebesar 1.683. Dari tabel di atas diperoleh t hitung untuk variabel Kode Etik lebih besar dari t tabel, yakni 2.928 > 1.683 and a significance value smaller than 0,05 that is 0,006. Therefore, Code of Ethics variable has a positive and significant value towards audit quality, making the hypothesis accepted. Beta coefficient value (standardized coefficient) from Integrity variable effect towards Audit Quality is 0,363, it means code of ethics variable gives contribution of 36,6% towards the up and down of audit quality in North Toraja District Inspectorate Office.

The Code of Ethics is an internal factor that reflects the ability and motivation of the supervisory apparatus to obey the with the Code of Ethics that has been set as a guideline when carrying out supervisory duties. The Code of Ethics is an external cause/situational attributions originating from external influences or the environment around the individual that forces a person to do certain actions that can influence behavior. The results of this study are in line with the results of research conducted by Lubis (2009) which obtained evidence that compliance with the Code of Ethics has a positive effect on Audit Quality.

5.7.3. Competence Effect on Audit Quality

The higher the competence/skills an auditor has, the higher the quality of the audit results. This is in line with the research conducted by Lubis (2009) and Effendy (2010) showing that skills has a significant effect on audit quality. Differences in the results of research on competence/skills are revealed by Alia (2001) and

Samsi (2013). Their research results show that experience has no effect on auditor skills, therefore experience has no effect on auditor quality.

The results of this study found that competence affects audit quality positively and significantly. High competence, which can be seen from the mastery of accounting and auditing standards, insight into government, and increased skills, will have an impact on the high quality of audit results, which is reflected in the accuracy of audit findings, skepticism, value of recommendations, clarity of reports, benefits of audits and follow-up actions. further audit results. This indicates that to be able to improve audit quality, a government internal supervisory apparatus is very dependent on the skills it has. With the professional competence possessed, it will make it easier for the government's internal supervisory apparatus to carry out their supervisory duties and functions, on the contrary, the lack of competence will make it difficult for the government's internal supervisory apparatus in carrying out their duties.

From the results, t count for competence variable is greater than t table, that is $2,200 > 1,683$ and significancy value smaller than 0,05 that is 0,034. Therefore, Competence variable has a positive and significant effect towards audit quality, making the hypothesis accepted. Beta coefficient value (standardized coefficient) from Integrity variable effect towards Audit Quality is 0,241, it means competence variable gives contribution of 24,1% towards the up and down of audit quality in North Toraja District Inspectorate Office.

In carrying out the duties and supervisory functions by the APIP, relating to audits/inspections, reviews, monitoring, evaluation, and other supervision, skill is needed. The skill in this case is the ability and characteristics owned by APIP in the form of knowledge, skills, and behavioral attitudes needed in carrying out their supervisory duties, so that APIP can carry out tasks in the field of supervision in a professional, effective, and efficient manner. The government's internal supervisory apparatus in carrying out supervisory duties must have technical competence in the fields of auditing, accounting, government administration, engineering, and communication. The skills owned by the internal supervisory apparatus is the ability to apply the knowledge and experience they have when carrying out their supervisory duties and functions so that the internal supervisory apparatus can carry out their supervisory duties properly.

In accordance with the results of the research above, each government internal supervisory apparatus is required to have skills regarding audit standards, policies, procedures and audit practices as well as adequate skills regarding the government environment. In supervising government activities, internal supervisory officers are required to have and improve their ability or skills not only in audit methods and techniques, but also in all matters relating to government such as government organizations, functions, programs and activities. Therefore, it is hoped that increasing the skills owned by the government's internal supervisory apparatus, the quality of the audit produced will be higher as well.

The results of this research are in line with the research conducted by Alim (2007), Effendy (2010) and Ayuningtyas (2012) which show that skill has a positive and significant effect on the quality of audit results. The results in this study were supported by the discoveries in the field that the majority of respondents had undergraduate (S1)/master (S2) education, those are 93 people (92.1%). When it comes to positions, most of the respondents is currently on auditor functional positions that are 47 people (46.5%), this indicates that the internal supervisory officers who carry out supervisory duties have mostly gone through the education and training process to improve their skills in the field of government supervision and have passed selection for the position of auditor. However, the results of this research are not in line with research conducted by Alia (2001) and Samsi (2013) which shows that skill does not affect the quality of audit results.

The implication of the research result is that it is hoped that the skills possessed by the government's internal supervisory apparatus can be maintained and even needs to be improved so that it can produce quality supervisory audits. Thus, efforts that can be made to improve Audit Quality are by recruiting skilled auditors and continuously improving APIP's skills and capabilities in audit methods and techniques related to government administration such as government organizations, functions, programs and activities.

5.7.4. Pengaruh Independensi terhadap Kualitas Audit

According to Mulyadi (2002) Independence is an attitude free from influence, not controlled by other parties, and does not depend on others. The Independence of an auditor will affect the quality of the results of the evaluation being carried out. If an auditor loses Independence, then the results of the evaluation are not in accordance with the facts found during the evaluation and may result in the leader making wrong decisions. The influence of Independence on the quality of audit or evaluation result is supported by the attribution theory that the Independence of an auditor can be influenced by internal and external factors, so that it can also affect the quality of audit results. Internal auditors who are able to maintain an independent attitude will create good quality audit results.

From the results, t count for Independence variable is greater than t table, that is $2,039 > 1,683$ and significancy value smaller than 0,05 that is 0,048. Therefore, Independence variable has a positive and significant effect towards audit quality, making the hypothesis accepted. Beta coefficient value (standardized

coefficient) from Integrity variable effect towards Audit Quality is 0,257, it means competence variable gives contribution of 25,7% towards the up and down of audit quality in North Toraja District Inspectorate Office.

The results found that Independence has a positive and significant effect on quality of audit results. High Independence, which can be seen from the high level of personal disturbances and external disturbances, will have an impact on the high quality of audit results, which is reflected in the accuracy of audit findings, skepticism, value of recommendations, clarity of reports, audit benefits and follow-up on audit results. This indicates that to improve audit quality, an auditor is very dependent on his Independence. Independence is the auditor's free and impartial attitude in relation to his audit assignments. The APIP auditor must be objective in carrying out its duties with the criteria that the auditor must have a neutral and unbiased attitude and avoid conflicts of interest in planning, carrying out and reporting the work the auditor does. If Independence or objectivity is disturbed factually or physically, then the disturbance has to be reported to APIP leader.

IIA (2012) states the importance of the Independence of internal audit in its role to help public sector organizations achieve accountability and integrity, improve operations, and instill trust between citizens and stakeholders. Various research results related to the factors that affect APIP Audit Quality, both internal and external factors. One of the most influential factors is Independence. The Independence of the internal supervisory apparatus is an important value to produce effective recommendations to the APIP leadership, thus APIP leadership support is needed for internal auditors to be able to report findings objectively without any influence from the auditee or other parties.

This is supported by the results of research conducted by Batubara (2008) and Lubis (2009) which stated that the auditor's Independence factor has an important role in producing good quality audit results. Sarifudin (2012) and Kurnia (2014)'s research results also show that Independence has a positive and significant effect on the quality of audit results.

The implication of this research result is that it is hoped so that the Independence owned by government internal supervisory apparatuses could be maintained, or even improved so that it could result in an even better supervisory audit quality. APIP is responsible to maintain its independency so that opinions, conclusions, considerations or recommendations from the audit result is not biased and viewed as unbiased from third party. APIP has to avoid situations which causes third party who knows facts and relevant situations conclude that internal auditor could not maintain its independency so that they could not give an objective and unbiased evaluation towards everything related in carrying out and reporting its duties.

Implikasi dari hasil penelitian ini adalah diharapkan agar sikap independen yang saat ini dimiliki oleh aparat pengawas internal pemerintah dapat dipertahankan bahkan perlu untuk ditingkatkan sehingga dapat menghasilkan audit pengawasan yang berkualitas. APIP bertanggung jawab untuk dapat mempertahankan Independensinya agar pendapat, kesimpulan, pertimbangan atau rekomendasi dari hasil audit yang dilaksanakan tidak memihak dan dipandang tidak memihak oleh pihak ketiga. APIP harus menghindari dari situasi yang menyebabkan pihak ketiga yang mengetahui fakta dan keadaan yang relevan menyimpulkan bahwa internal auditor tidak dapat mempertahankan Independensinya sehingga tidak mampu memberikan penilaian yang obyektif dan tidak memihak terhadap semua hal yang terkait dalam melaksanakan dan melaporkan pekerjaannya.

VI. CONCLUSION

6.1. Conclusions

Based on research result and discussion, the following conclusions are found:

1. Research result showed that integrity that is owned by auditor effects audit results quality. It means, increasing integrity of APIP in doing supervisory audit will increase audit results quality produced.
2. Research result showed that ethics owned by APIP has an effects audit result quality. It means, the more obedience towards code of ethics owned by APIP in doing supervisory audit will increase audit quality result produced. This research result is in line with the Attribution Theory.
3. Research result showed that the independency owned by Auditor effects audit results quality. It means, the higher the independency owned by APIP will increase the audit result quality produced. This research result supports the Attribution Theory.
4. Research result showed that competence owned by APIP effects audit results quality. It means, the higher the competence owned by APIP in doing supervisory audit will increase audit results quality produced.

6.2. Suggestions

1. In an effort to improve the competence and expertise possessed by APIP, APIP leaders need to facilitate APIP in participating in continuing professional education and training (continuing professional education) as well as the Functional Auditor (JFA) certification exam in accordance with the provisions. Continuing education can be obtained through certification of functional auditor positions, self-office training, seminars, courses and participation in professional associations.

2. APIP continues to obey the Code of Ethics for the Government Internal Supervisory Apparatus in carrying out supervisory duties as a behavioral guide for auditors in carrying out their profession and for APIP auditors' superiors in evaluating the behavior of APIP auditors.
3. APIP must use their professional competence carefully and thoroughly (due professional care) and prudently in every assignment, although it is possible to draw inappropriate conclusions when the audit has been carried out carefully. The role of the APIP leadership is needed to facilitate and support APIP in participating in education and training as well as certification exams, and access to up-to-date information on auditing standards, methodologies, procedures, and techniques to improve APIP's ability to carry out supervisory duties.
4. APIP In carrying out its supervisory duties, must be free from intervention, and obtain adequate support from the highest leadership of the organization, not take sides with any party so that it reflects the actual condition of the government organizational unit being examined and carries out work freely.

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