

FACTORS ANALYSIS WHICH AFFECTING THE QUALITY OF AUDITS IN THE INSPECTORATE OF REGIONAL SUPERVISION (ITWASDA) OF CENTRAL KALIMANTAN POLICE

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Abstract

With this research, can contribute policies, references, suggestions in the future for institutions in analyzing what things will improve the quality of the examination of the report and provide an overview of what role should be improved so that mistakes in performing the task of examination will not occur. From the results of the study there is a small, adjusted r square value so it is expected that further research can wait for other variables or add variables to maximize the assessment of audit quality in other task forces, especially in The Central Kalimantan Police.

Keywords: audit quality, Central Kalimantan Police

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Research Background

The Indonesian Government Internal Auditors Association (2013) in the Indonesian Government Internal Audit Standard, stated that APIP (Government Internal Supervisory Apparatus) as an internal government supervisor is one of the important elements of government management in order to realize *good governance (good governance)* and *clean (clean government)*. To achieve these objectives, an effective APIP role is required and supported by professional and competent auditors with increasingly qualified internal audit results.

The field phenomenon shows that APIP is not easy to conduct inspections in accordance with the code of ethics because of the sense of kinship, togetherness and human considerations that stand out in one korp. but how to improve the attitude and capability of the supervisory apparatus in carrying out the examination, still carried out so that the supervision carried out can run fairly, integrity, objective and competent (Suharti, Anugerah, & Rasuli, 2018).

If the examiner is integrity, objective, and competent and has high motivation to supervise regional financial management, then the examiner who is in the Inspectorate and the inspectorate itself will get good recognition and high trust from *stakeholders* (Wardana & Ariyanto, 2016; Wirasuasti, Sulindawati, Herawati, & Ak, 2014). The government in the National Medium Term Development Plan (RPJMN) in 2015-2019 has also included the improvement of APIP capabilities as part of the development agenda. This was reaffirmed by Indonesian President Joko Widodo at the National Coordination Meeting on Internal Supervision so that APIP capabilities in every K/L/D by the end of 2019 are at Level 3 (*integrated*). As is known in the framework of IACM internal surveillance capabilities are grouped into five levels, namely Level 1 (*initial*), Level 2 (*infrastructure*), Level 3 (*integrated*), Level 4 (*managed*), and Level 5

The duties of auditors in the State Police agency of the Republic of Indonesia, carried out by the Task Force inspectorate of general supervision (at the tingkat Mabes Polri). At the Regional Police level, the auditor's duties are carried out by the Inspectorate of Regional Supervision, while at the Resort Police level the auditor's duties are carried out by the Supervision Section. Inspectorate of Regional Supervision of The Central Police in carrying out its main duties and functions as an auditor guided by the Regulation of the National Police (Perkap) No. 14 of 2018 concerning the Organization structure and Work Procedure of the Regional Police, in Appendix I described the duties and functions of Itwasda at number 1, namely: "Itwasda is tasked to conduct supervision in the polda environment to provide quality assurance and provide consultation and assistance of supervision activities from external institutions".

According to quality assurance is conducted by means of (1) Audit of management implementation in the field of operations, Human Resources (HR), logistics and financial budget (Garkeu). (2) Review. (3) Follow-up Monitoring (PTL) and (4) Evaluation. The other regulation is (Yudistira, Malisan, & Oktavianti, 2019) on Routine Surveillance and Inspection in the Indonesian National Police.

LITERATURE STUDIES, THOUGHT IDEAS AND HYPOTHESES

Before the author presented some theories that support this research, research related to this research has been conducted by (Achmad, 2012; Agusti & Pertiwi, 2013; Ferdian & Malta, 2018; Triarini & Latrini, 2016; F. M. Turangan, Saerang, & Sondakh, 2016; Wardana & Ariyanto, 2016). Research relevant to this study was also conducted by (Achmad, 2012; DeAngelo, 1981; Giovani & Rosyada, 2011; Herliansyah & Ilyas, 2006; Korah, Karamoy, & Kalangi, 2016; Lowensohn & Collins, 2001; Martin, 2013; Masrizal, 2010; Parasayu & Rohman, 2014; Santoso, 2001; Triarini & Latrini, 2016; F. M. Turangan et al., 2016).

Agency Theory

The theory of the agency will arise when the principal and the agent have unaligned interests, thus creating a conflict of interest between the principal and the agent (Luthans & Youssef-Morgan, 2017). Agency theory will occur in all types of organizations, both in the private sector and in the public sector (G. M. Turangan, Karamoy, & Tinangon, 2016) and this theory focuses on individuals from principals and agents. (Qistina, Alpusari, Noviana, & Hermita, 2019; Sanjeev, 2017).

In the context of this research, the people as the principle and the government that compiles the state financial statements as agents.

Attribution theory

Attribution theory describes individual behavior determined by a combination of internal forces derived from self and external. The theory of behavior that explains individual characteristics is also explained

Auditing

There are many definitions of auditing from experts including (Achmad, 2012; Agusti & Pertiwi, 2013; Mufidah, 2017; Muflihin, 2009) who said that the audit "A systematic process to obtain and evaluate evidence objectively regarding statements about economic activities and events, with the aim of establishing the level of conformity between such statements and established criteria, as well as the delivery of results to interested users".

Internal Audit

Internal audit according to Sawyer (2014) is a systematic and objective assessment conducted by internal auditors on different operations and controls in the organization to determine whether the accuracy, risks faced by the company, regulations and internal, operating criteria, resources, and organizational objectives have been achieved effectively.

Government Internal Supervisory Apparatus (APIP)

PER/05/M.PAN/03/2008 explains that the Government Internal Surveillance Apparatus Audit Standard (APIP) is a Government Agency that has the main task and function of conducting supervision.

Audit Quality

There is currently no agreed-upon definition of audit quality. An auditor's quality of audit services is defined to be the market-assessed joint chance that he or she would uncover a violation in the client's accounting system and then disclose it, according to DeAngelo (1981), who states: On the basis of the auditor's technological skills, the audit techniques used, the level of sampling and other factors, the likelihood that a breach will be discovered can vary widely. An auditor's independence from a specific client can be measured by the auditor's conditional likelihood of disclosing a discovered breach. To put it another way, it's a combination of how much the market values the audit and how likely it is that the auditor will: (a) uncover a breach in the accounting system and (b) report it.

Competence

(Parasayu & Rohman, 2014; Pasaribu, Morasa, & Tangkuman, 2015; Qistina et al., 2019) in the *Government Internal Audit Competency Framework* states that: "A common definition is that competencies are Clusters of behaviours, skills and knowledge which are needed to undertake a job effectively." So, competence is defined in general as a combination of behavior, skills and knowledge needed to perform the job effectively. This is in line with the definition put forward by the *Government* in *government auditing standards chapter 3 on General Standards*. The understanding of competencies that have similarities is also explained by (Mufidah, 2017; Negara & Nomor; G. M. Turangan et al., 2016).

Independence

(Muflihin, 2009) defines independence as a mental attitude free from the influence of others. This was also stated by (Agusti & Pertiwi, 2013; Korah et al., 2016).

Work Experience

(Yudistira et al., 2019) stated that, work experience is the experience of a person's labor to do a certain job. (Lowensohn & Collins, 2001; Muflihin, 2009; Pasaribu et al., 2015) stated that, work experience gives a lot of tendency to the concerned to have relatively high skills and skills.

Objectivity

The principle of objectivity requires members to be fair, impartial, intellectually honest, not prejudiced, or biased and free from conflicts of interest or under the influence of other parties. Understanding in line with the thinking of (Agusti & Pertiwi, 2013; Martin, 2013; Mufidah, 2017; Parasayu & Rohman, 2014; Pasaribu et al., 2015).

Integrity

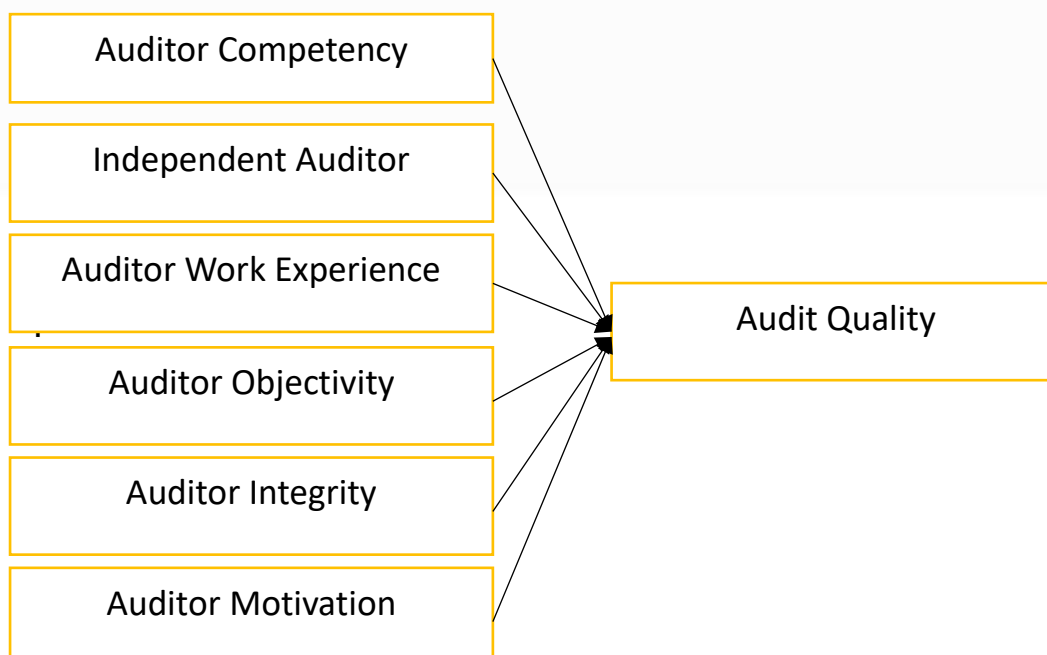
Integrity is an element of character that underlies the onset of professional recognition. Integrity is measured in the form of what is right and fair (Mulyadi, 2002-56). According to Arens et al (2015) integrity is free from conflicts of interest which means no relationship can interfere with objectivity or integrity.

Motivation

According to (Achmad, 2012) motivation is the force that encourages a person to do an action or not. This is like that stated by (Suharti et al., 2018).

Framework

The Thought Design is conceptual about how theory relates to various factors that have been identified as important issues (Sekaran, 1992; Sugiyono, 2014). Based on the background of the problem, the formulation of the problem, and the theory that exists, the thought design of this study is as follows:



H₁: Competence has a positive and significant effect on the quality of audits.

H₂: Independence has a positive and significant effect on the quality of audits.

H₃: Experience has a positive and significant impact on audit quality.

H₄: Objectivity has a positive and significant effect on audit quality.

H₅: Integrity has a positive and significant impact on audit quality.

H₆: Motivation has a positive and significant effect on the audit quality.

RESEARCH METHODOLOGY

The design of this study is causal research that aims to know the influence between one or more free variables (*independent*) against bound variables (*dependent*).

RESULTS AND DISCUSSION

	N	Minimum	Maximum	Mean	Std. Deviation
TOTALK	40	32	39	36,35	1,819
TOTALI	40	28	35	33,58	1,217
TOTALP	40	12	15	13,95	,639
TOTALO	40	19	20	19,73	,452
TOTALIN	40	18	20	19,63	,586
TOTALM	40	20	26	23,18	1,375
TOTALKUA	40	48	60	59,10	3,201
Valid N (listwise)	40				

From the descriptive statistical output in the table above, it can be known that N = 40 consists of audit quality dependent variable data and independent variables namely auditor competence, auditor independence, auditor work experience, auditor objectivity, auditor integrity and auditor motivation.

Instrument Assumption and Quality Test

The classic assumption test consists of a test of normality, heteroskedastisity and multicollinearity. Of all the classic assumption tests conducted, there is no disruption to the normality of the data. The Data Normality test returns the value Asymp.Sig. (2-tailed) of .310 or a value greater than 0.05, so it can be concluded that the data in this study are normally distributed. Similarly, the multicollinearity test of data produces a tolerance value below the VIF value so that it can be declared that there is no multicollinearity between variables. The last heteroskedastisitas test showed the signation value of the independent variable was above 0.05.

Hypothesis Testing

Table 4.23 Test F ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	51,178	6	8,530	,808	,001 ^b
	Residual	348,422	33	10,558		
	Total	399,600	39			

a. Dependent Variable: TOTALKUA

b. Predictors: (Constant), TOTALM, TOTALO, TOTALP, TOTALK, TOTALI, TOTALIN

Based on the regression test in the table above, a calculated F value of .808 is obtained with a probability of .001. Since the probability value is much smaller than 0.05, the regression model can be used to predict the quality of the audit.

Coefficient of Determination Test (R^2)

**Table 4.24 Determination Coefficient Test
Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,358 ^a	,128	,330	3,249

a. Predictors: (Constant), TOTALM, TOTALO, TOTALP, TOTALK, TOTALI, TOTALIN
b. Dependent Variable: TOTALKUA

Based on the table above, it can be known that the value of coefficient of determination or *Adjusted R Square* is .330, meaning that 33% variation in audit quality can be explained by variations in auditor competence, auditor independence, auditor work experience, auditor objectivity, auditor integrity and auditor motivation. While the rest (100% – 33% = 67%) explained by other reasons beyond the variables in the model.

Partial Significant Test t (t-test)

**Table 4.25 T Test
Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-8,877	43,235		-,205	,839
	TOTALK	-,178	,315	-,101	-1,995	,036
	TOTALI	,280	,480	,107	,584	,563
	TOTALP	-,318	,866	-,063	-,2167	,016
	TOTALO	1,744	1,265	,246	,378	,177
	TOTALIN	1,259	1,082	,230	,164	,253
	TOTALM	,447	,504	,192	,887	,382

a. Dependent Variable: TOTALKUA

Based on table 4.25 above, the test results showed that auditor competency variables significantly affect audit quality variables, auditor independence variables have no significant effect on audit quality, auditor experience variables significantly affect audit quality and auditor objectivity variables, auditor integrity and auditor motivation do not have a significant influence on audit quality.

Based on table t above, the home regression model equation is obtained as follows:

$$Y = -8.877 - .178 K + .280 I - .318 P + 1.744 O + 1.259 IN + .447 M + e$$

Discussion

Effect of Auditor Competency on Audit Quality

Regulation of the Head of Financial Supervision and Development Agency Number PER-211/K/JF/2010 concerning Auditor Competency Standards states that, competence is the ability and characteristics possessed by a Civil Servant including the Police Auditor, in the form of knowledge, expertise, and behavior required in the implementation of his/her duties. *The Government Internal Audit* states that competence is a combination of behavior, skills and knowledge needed to perform the work effectively. Government Internal Audit Standard Section 2120 paragraph 24 states that Auditors must have knowledge and access to the latest information in standards, methodologies, procedures, and techniques. Therefore, APIP as the Government's internal auditor in carrying out its duties must always exert all competencies owned so that audits conducted in accordance with the Government Internal Audit Standards.

Based on table 4.25 the competence of auditors significantly affects the quality of audits with a significance value of .036. the pattern of influence of auditor competence is negative to the quality of audit. This means that the higher the competence of Itwasda auditors, the lower the quality of audits. This is very contrary to the theory that should be parallel competency will

encourage better audit quality. Close personal relationships, the subjectivity of auditors in carrying out tasks as well as the feeling of one korp, one of the factors that can affect APIP's performance to run professionally as an auditor.

Effect of Auditor Independence on Audit Quality

Based on table 4.25 of the T Test, it shows that the value of auditor independence is .563. This means that the independence of auditors has no significant influence on the quality of audits. The independence of the auditor also shows that it cannot run well in the Polri environment. The reasons that the author has explained on the relationship of competence with the quality of audits still apply to the situation in the Police Corps. So the results empirically show that it is difficult for auditors to be able to behave independently.

An audit process is not allowed to favor anyone, because if an auditor loses his independence despite his high competence, then the auditor will not be able to maintain his freedom of opinion. Cooperation with clients for too long can lead to insecurity over the independence of auditors. In addition, various facilities are provided by his clients during audit assignments for auditors. So auditors will be in a dilemma because it may be easily controlled by audits. So to maintain a level of independence is not easy to stay on track. Independence has an important role in improving the quality of this audit means that the more auditors are able to maintain their independence in carrying out their professional assignments, the better the quality of audits produced.

Effect of Auditor Experience on Audit Quality

Experienced auditors will have an advantage in terms of 1) detecting errors, 2) understanding errors accurately, and 3) finding the cause of errors. So, if *the auditee* perceives that the auditor is experienced, after observing the attitude shown by the auditor during the examination, the tendency of the *auditee* will assess the audit team's quality and give rise to the satisfaction of the *auditee* (F. M. Turangan et al., 2016).

Based on table 4.25 of the T Test, it shows that the value of auditor experience significance is .016. This means that the auditor's experience has a significant influence on the quality of the audit. However, the auditor's experience can be counter-productive if the psychic condition between the auditor and the auditee has a high emotional bond.

Effect of Auditor Objectivity on Audit Quality

(Parasayu & Rohman, 2014) states that the principle of objectivity requires auditors to be fair, impartial, not prejudiced, or biased, and free from conflicts of interest or under the influence of other parties, so as to express opinions as they are. Based on table 4.25 of the T Test, it shows that the value of auditor objectivity significance is .177. This means that auditor objectivity does not have a significant influence on audit quality.

Objective factors are also a must for an auditor, including the Auditor Itwasda Polda Central Kalimantan. Elements that can affect the performance of Auditor Itwasda in the objectivity of carrying out their duties, among others, the existence of a sense of friendship, a sense of brotherhood and a sense of one korp become factors that make objective factors difficult to carry out. This condition has become a fact that the element of objectivity is very difficult to apply when emotionally between auditors and auditee has a very high attachment.

Effect of Auditor Integrity on Auditor Quality

Based on table 4.25 of the T Test, it shows that the value of auditor integrity significance is .253. This means that the integrity of auditors has no significant impact on audit quality. Integrity issues may be lost due to the presence of elements of closeness, brotherhood and fellow korp in any institution, including the institution of the object of this research.

Integrity is an element of character that underlies the onset of professional recognition. Integrity is the underlying quality of public trust and is the benchmark for members to test all decisions they make. Integrity is measured in the form of what is right and fair (Muflihini, 2009)

Effect of Auditor Motivation on Audit Quality

Based on table 4.25 T Test, shows that the value of auditor motivation significance is .382. This means that auditors' motivation does not have a significant influence on audit quality. Auditor motivation is also difficult to improve if the auditor has elements of emotional closeness with auditee. Many considerations that an auditor has in mind may affect his motivation in performing the task.

CONCLUSIONS AND IMPLICATIONS

Conclusions

The purpose of this research is to significantly know the influence of auditor competence, auditor independence, auditor work experience, auditor objectivity, integrity, and auditor motivation on audit quality. Based on the data that has been analyzed using multiple linear regression analysis methods, the following conclusions can be drawn:

Based on the results of the test t partially can be concluded that: Auditor competence significantly affects the quality of audits. The independence of auditors has no significant effect on the quality of audits. Auditor's work experience significantly affects the quality of audits. Auditor objectivity has no significant effect on audit quality. The integrity of auditors has no significant effect on the quality of audits. The auditor's motto has no significant effect on the quality of the audit.

Implication

The implications of the results of the research ini devoted to the task force in the central Kalimantan Police examination institution where it became the object of research. Dengan the existence of this research, can contribute policies, references, suggestions in the future for institutions in analyzing what things will improve the quality of the examination of the report and give an idea of what role to be improved so that mistakes in performing the task of examination will not occur.

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