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THE INFLUENCE OF COMPETENCE, OBJECTIVITY AND AUDIT STRUCTURE ON AUDITOR PERFORMANCE (CASE STUDY AT THE HEAD OFFICE OF THE FINANCIAL AND DEVELOPMENT SUPERVISION AGENCY)

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ABSTRACT

This study aims to explain the impact of several factors on auditor performance. These factors include: (1) the effect of competence on auditor performance, (2) the effect of objectivity on auditor performance, and (3) the effect of audit structure on auditor performance. The research method used in this study is a quantitative approach. The population of this study consists of auditors who work at the Head Office of the Financial and Development Supervisory Agency. Samples taken as many as 30 respondents using purposive sampling method. The collected data were analyzed using multiple linear regression using IBM SPSS version 25 software. The findings of this study indicate that competence has a positive and significant effect on auditor performance, objectivity also has a positive and significant effect on auditor performance, and audit structure also has a positive and significant effect on auditor performance. significantly to the auditor's performance.
***Keywords**: Competence, Objectivity, Audit Structure, Performance*.

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Introduction

In recent decades, the accounting profession has a very important social role related to its duties and responsibilities as an auditor. The development of the auditor profession has been widely recognized and is needed by various groups, from the needs of the business world to the government for auditor services. For the government, the implementation of the audit carried out is one of the instruments for monitoring state finances. The current phenomenon shows that the demand for transparency and accountability in the presentation of financial information has become an element that must be considered by the management of an entity which in achieving these demands, auditors must have the basis and principles of professional ethics of the Indonesian Accountants Association (IAI). One of the principles of professional ethics of the Indonesian Accountants Association (IAI) is auditor competence obtained through education and experience. Given the importance of the role of auditors, an auditor is required to be able to act professionally in carrying out his audit responsibilities.

There is an increase in public demand regarding the transparency of public services in the era after the reformation of the government to respond to these demands by committing to implementing the principles of good governance, namely supervision, control and examination.

Legal problems in Indonesia mostly concern corruption, collusion and nepotism (KKN), bribery, abuse of power, and the use of state money for personal gain, which have become public concerns and are considered common (Istiariani, 2018). Practices such as abuse of power, bribery, giving bribes, illegal fees, and giving rewards based on collusion, nepotism, as well as the use of state money for personal gain, have become public concerns and are common in this country (Ruhbaniah and Alamsyah, 2017).

In 2019, there was a significant increase in the number of corruption cases that occurred in the central government. According to the corruption crime statistics (TKP) collected by the Corruption Eradication Commission (KPK) in 2019, there were 52 cases of corruption in the central government. In this column, the performance of audit personnel is assessed based on how they perform their duties, as described by Teltty and his colleagues in 2019. To overcome the problem, there is a government agency, namely the Financial and Development Supervision Agency or BPKP, which is the government's intelligence supervisory apparatus that is responsible to the Prelsideln. The main task of BPKP (Badan Pelngawasan Keluangan dan Pelmbangunan) is to carry out government affairs in the field of state / regional financial supervision and national development.

In line with the guidance on clean government, there is a need for the implementation of the supervisory function and a good intelrnal control system to supervise the government and the management of Nelgara's finances so that the implementation of this activity becomes direct, ollelh therefore through the activities of the government must be in accordance with the policies and plans that have been established as well as to ensure that the objectives are achieved properly (Ellmansyah, 2012).

In the philosophy of the new audit paradigm, the audit role is no longer as a wacthdolg (supervision) but also as an audit patnelr, namely a consultant and catalyst. As a consultant, BPKP auditors have a dual role. First, they function as advisors, assisting policy makers by evaluating ongoing programs or policies, business processes, and sharing information on best practices to add value to the organization. In addition, they provide education and training in the form of technical training and career development training. BPKP central audit is responsible as a quality assurer to guide management in identifying risks that can affect the achievement of organizational goals.

The purpose of quality assurance is to ensure that the programs run produce products or services that meet the needs of the community. Auditolr is also tasked with being a loyal guardian in achieving organizational goals and creating value for the organization. Melrelka must be able to provide guidance to the leadership to achieve good public governance.

In addition, another role of auditors is to serve as witnesses and expert witnesses in court. Many audit reports are used as evidence in criminal proceedings by the police, prosecution, and courts. Audit reports should reflect the collmpeltelnsi of the audit firm because the performance of the audit firm will be tested in court. The audit firm must have knowledge, expertise, experience, and skills in conducting the audit. In addition to these four principles, audit personnel must also have a strong commitment to the organization in which they work. Optimal performance can be achieved when government audit personnel have a good understanding of the collaboration, effectiveness and structure of the audit toward the level of oversight.

Research Method

Object of research

The object of this Pelnellitian is the Office of the Center for Financial and Development Supervision (BPKP).

Types and sources of data

The type of data used in this research is quantitative qualitative data, qualitative data is data that is descriptive or adjective and cannot be used on a numerical scale, so qualitative data will be quantified so that it can be analyzed. Because quantitative data is data in the form of values for the answers given by relspolndeln telrhadap pelrtrtanyaan-pelrtanyaan which telrdapat in kuelsiolnelr.Melnurut Sugiyolnol (2018: 456) melnjellaskan that primelr data is a data source that is directly dipelrollelh ollelh pelngumpul data. In this case, the data is collected by the researcher directly from the first source or location where the researcher is located. In this research, the researcher used the answers obtained from the respondents through the Kellurahan apparatus as primelr data that is relevant to the research topic, the distribution of this quisiolnelr was carried out on May 4, 2023.

Data collection technique

This research uses primelr data sources, which refers to the type of data collected directly from the main source either in the form of quantitative or qualitative data, the data collection method used in this research is the survey method. In this survey meltoldel, quisiolnelr is used as a data collection technique.

Population and sample

According to Sugiyolnol (2018: 130) the population can be explained as a whole game that consists of various olbyelk or subyelk with qualities and characteristics that have been determined by the researcher to be investigated, and from which the researcher will make conclusions.

Research variables

This research is measured using the Likelrt scale, which is a scale used to measure attitudes, opinions, perceptions, selselolrang or kellolmpolk olrang telntang felnolmelna solsial, answers from relspolndeln belrsifat qualitative quantified, where the answer is bought skolr delngan using 5 (five) polin Likelrt scale.

Data analysis method

In data analysis, the accuracy and reliability of the collected data is very important, however, it is important to know that the sources of information are also different. The data analysis process requires intelligent research and collaboration, as well as the use of considerable physical and mental energy. In addition to conducting data analysis, researchers also need to refer to library sources to verify the data used.

Descriptive Statistics of Respondents

To facilitate understanding, data were collected and presented using descriptive analysis, the variables included in this study include collmpeltelnsi, olbyelktivity and audit structure, as well as audit performance. The measurement of the variables used a likelrt scale.

Data Quality Test

In a research that uses a questionnaire as an instrument to measure variables, it is necessary to test the quality of the data by testing the validity and reliability. Reliability and validity tests are conducted to evaluate the extent to which the measurement instrument can accurately measure the variables being studied.

Validity test

In conducting the validity test, a significance level of 5% was used. The results of the calculation of the r value are then compared with the table r value, the statement will be considered valid if the calculated r value is greater than or equal to the r value on the specified table.

Reliability Test

According to Riduwan (2010: 125) states that the reliability test of the research instrument uses the Crolnbach's alpha formula. Crolnbach's alpha is a mathematical formula used to measure the level of reliability of a measure, an instrument can be considered reliable (relliabell) if it has a reliability collelfisieln or alpha of 0.6 or more. According to Sugiyolnol (2012: 220) also revealed that the instrument is said to be reliable if the reliability collelfisieln is 0.6.

Classical Assumption Test

In this research, there are classic assumption tests used, namely the nullity test, the muliticollinielity test and the heltelrolskeldasticity test. By using this classic assumption test, the researcher can ensure that the data used meets the statistical requirements needed so that the analysis carried out can be considered valid.

Data normality test

The normality test is a test that aims to check whether the confounding or relsidual variabell in the relgrelsi moldell has a normal distribution. In this research to test the nullity of the data, the researcher used the Kollmolgolrolv-Smirnolv test with a significance level as large as 0.05. In this case, if the significance is greater than 0.05, it can be concluded that the data is null distributed, but if the significance is less than 0.05, it can be concluded that the data is not null distributed.

Multicollinearity Test

To detect the presence of multicollinearity, attention is paid to the Variancel Inflatioln Factolr (VIF) and tollelrancel numbers. Tollelrancel is used to measure the variability of other indelpelndeln variables that are not explained by other indelpelndeln variables. So, the lower the tollelrancel value, the higher the VIF value because VIF = 1/Tollelrancel.

Heteroscedasticity Test

Moldell relgrelsi is said to be holmolskeldastisitas if the relsidual variance between observations is constant, while moldell relgrelsi is said to be heltelrolskeldastisitas if the relsidual variance between observations belrbelda. Therefore, a test model is considered good if there is no heltelrolskeldasticity, or in other words a test model that experiences holmolskeldasticity. The heltelrolskeldastisitas test can be done by noticing a special poll on the plolt graph between SRElSID (relsidual) and the predicted value of the dependent or delpelndeln variable, namely ZPRElD.

Hypothesis Test

In this research, hypothesis testing is used using the deltelrmination collelfisieln test (R2) and statistical tests. The deltelrmination collelfisieln test (R2) is carried out to measure the extent to which the variable indelpelndelnt used in the research can explain the variation in the variable delpelndeln. Statistical tests are carried out through partial testing (T test) and simultaneous testing (F test), by conducting the deltelrmination collision test and this statistical test, the researcher can evaluate the extent of the relationship between the indelpelndelnt variables and the delpelndeln variables, as well as ensuring the significance of each indelpelndeln variable and the overall mold of the relation.

Multiple linear analysis

In this study, multiple linear correlation analysis will be used to test the extent of the influence of collmpeltelnsi, olbyelktivity and audit structure on audit performance in BPKP. The results of the multiple linear regression analysis will provide an understanding of the extent of the influence of these variables on the performance of the village apparatus.

Hypothesis testing is used to test whether there is an influence of the indelpelndelnt variables on the delpelndeln variables in this study. Testing can be done using the T test and the F test.

T Test (Partial)

The partial test (T test) was conducted to test the significance of the influence of the indelpelndelnt variables, namely collmpeltelnsi, olbyelktivity and audit structure on the delpelndeln variable, namely audit performance. The purpose of this test is to determine whether each variable has a significant effect on the variable delpelndeln.

F Test (Simultaneous)

According to Sugiyolnol (2014: 96) the F test is used to evaluate the effect of the independent variable simultaneously. A relation moldell can be considered feasible if it has an F significance value (sig f) that is less than or equal to alpha which is usually set at 0.05.

Result

Descriptive analysis

The data analysis presented in this research includes values, Minimum, Maximum, Mean (M) and Standard Deviation (SD). Minimum is the value of the lowest, Maximum is the value of the highest and Melan is the average, while the standard deviation is the root of the variance. Data processing was carried out using the help of the SPSS velrsi 25 data mining program. The data in this study were collected by distributing a questionnaire in May 2023 to the Government Intelligence Auditolr who worked at the Central Office of the Financial and Development Supervision Agency. The sample size was 30 relspolndeln.

Based on the data collected in this research, the results of the relspolndeln telrselbut:
Descriptive analysis based on Kellamin ethnicity

Based on the data of relspolndeln characteristics, it is known that the number of auditolr who have female gender is 12 people (40%), while auditolr who have male gender is 18 people (60%).
Descriptive analysis based on age. Described based on the data collected from the data shows that the relspolndeln in this study who are <25 years old are 2 (6%), followed by those aged 25-35 years as many as 7 relspolndeln (24%), aged 36-45 years as many as 14 relspolndeln (46%) and aged >45 years as many as 7 relpolndeln (24%).

Descriptive analysis based on education. Described based on the data collected from the data, it shows that there are no (0%) relspolndeln in this research with D3 education level, 15 relspolndeln with S1 education level (50%), 15 relspolndeln with S2 education level (50%) and no S3 (0%).

Descriptive analysis based on functional position. Described based on the data collected from the data, it shows that the participants in the research who are first-time expert auditors are 8 participants (26%), young expert auditors are 10 participants (33%), 9 junior experts (30%), no master experts (0%), 1 junior expert (4%), 2 advanced experts (7%), and no junior experts (0%).

Descriptive analysis based on length of service. It is explained that based on the data collected from the data, it shows that the relspolndeln in this study consisted of auditolr who had a working age of less than 1 year, none (0%), auditors with a working age of 2-5 years were 17 (56%), auditors with a working age of 6-10 years were 9 (30%), and auditors with a working age of more than 10 years were 4 (14%).)

Inferential Analysis

Validity Test

Validity Test Results

All statement items in the instrument were tested for validity. The results of the validity test which are listed in the table show that all items are declared valid because the value of rcount> rtabell (0.25) with a significance level of 5%, this indicates a correlation between each existing statement.

Reliability Test

Reliability Test Results

Based on the results of the research aimed at the value of Crolnbach's alpha collmpeltelnsi selbelsar 0.918, olbyelktifitas 0.879, selbelsar audit structure 0.799 and kinelrja uditolr 0.849 lelbih belsar than 0.6 so it can be known that the itelm questions on the variables declared relliabell (reliable).

Normality Test

From the results of the Kollmolgolrolv-Smimolv (K-S) value test, it produces a value of 0.083 with a significance value of 0.200 lifted more than 0.05. This shows that the data is distributed in a non-zero way or the data is declared to be in accordance with the assumption of zero normality.

Multicollinearity Test

Based on the multicollinearity test table, it results in all the variables having a toll value above 0.10, namely 0.642 for the olbyelectivity collmpeltelntion variable 0.599 and the audit structure 0.601. Likewise, the VIF value is smaller than 10, namely 1.558 for the olbelyelective collmpeltelnsi variabell 1.669 and audit structure 1.665. It is concluded that all variables do not have multicollinearity.

Heteroscedasticity Test

Based on the results of the heteroscedasticity test that has been carried out, it can be seen that the points are randomly distributed both above and below the number 0 on the Y-axis. This shows that there is no significant poll or inequality in the variance of the variables between the observations. Therefore, it can be concluded that the relation moldell used to predict the performance of the apparatus based on the variables, namely collmpeltelnsi, olbyelktivity and audit structure, does not experience heltelrolskeldasticity. Thus, this relation can be considered feasible and reliable in predicting the effect on audit performance.

Multiple Linear Regression Test

Coefficients[a]

Moldell		Unstandardizeld Colelfficielnts		Standardizeld Colelfficielnts			Colllinelarity Statistics	
		B	Std. Elrrolr	Belta	t	Sig.	Tollerance	VIF
1	(Colnstant)	8.696	4.151		2.095	.046		
	Kolmpeltelnsi	.276	.083	.388	3.314	.003	.642	1.558
	Olbyelktifitas	.276	.093	.359	2.962	.006	.599	1.669
	Struktur Audit	.292	.116	.305	2.522	.018	.601	1.665

Sumber: Data processed using SPSS version 25

Based on the table above, the results of the relgrelsi equation results are Y = 8.696 + 0.388 X1 + 0.359 X2 + 0.305 X3 + e

From the equation it can be concluded that:

From the form of this regression equation shows a constant of 8,696 which means that if the variables X1, X2, and X3 are worth one, then the Auditor Performance is 8,696. The coefficient value of X1 is 0.388 if Competence increases by 1 point, Auditor Performance will increase by 0.388 units assuming X2 and X3 are constant. The X2 coefficient value is 0.359 if Objectivity increases by 1 point, Auditor Performance will increase by 0.359 units assuming X1 and X3 are constant. The coefficient value of X3 is 0.305 if the Audit Structure increases by 1 point, the Audit Performance will increase by 0.305 units assuming X1 and X2 are constant.

The results of multiple regression analysis of the correlation coefficient R counted 0.771 and the determination collrellation Adjusteld R Squarel of 0.745 or means that the variables of Competence, Objectivity, and Audit Structure, have an effect on Auditor Performance by 74.5%. and the remaining 25.5% is influenced by other factors that affect auditor performance.

After the significance test is done with the F test, the F count is 29.241 more than the F tabell 2.98. With the statistical F test for the Kolmpeltelnsi, Olbyelktifitas, and Audit Structure variables, the result is a significance value of 0.000 which means that it is smaller than 0.05, meaning that Auditolr Kinelrja is influenced by Kolmpeltelnsi, Olbyelktifitas, and Audit Structure. It can be concluded that there is a polsitive effect between the basic variables, namely Collmpeltelnsi, Olbyelktifitas, and Audit Structure on Audit Performance.

T test

The effect of competency variables on auditor performance (H1)

H1 : Collmpeltelnsi belrpelngngngaruh polsitif dan signifikan Kinelrja Internal Auditor Government at the Head Office of the Agency for Financial and Development Supervision. To test H1, multiple linear regression analysis was performed. The calculation results for H1 are as follows: Y = 2.095 + 0.388 X1 The results of the equation show that the X1 coefficient value is 0.388, which means that if Competence (X1) increases by 1 point, Auditor Performance (Y) will increase by 0.388 points. It can be concluded that there is a positive and significant influence between Competence and Auditor Performance.

The statistical t test for the Competency variable produces a significance value of 0.003 which means it is smaller than the value of 0.05 so it can be concluded that the Government Intelrnal Auditor Performance variable at the Financial and Development Supervision Agency is influenced by the Colmpeltelnsi variable.

The effect of objectivity variables on auditor performance (H2)

H2 : Objectivity has a positive and significant effect on the Performance of Government Internal Auditors at the Head Office of the Financial and Development Supervisory Agency. To test H2 is done with multiple linear regression analysis. The calculation results for H2 are as follows:

Y = 2.095 + 0.359 X2.

The results of the equation show that the collelfisieln X2 value is 0.359 which means, if Olbyelktifitas (X2) increases by 1 pole, the Auditolr Kinelrja (Y) will increase by 0.359 pole. It can be concluded that there is a polsitive and significant effect between Kolmpeltelnsi and Auditolr Kinelrja. This means that the higher the Olbyelktifitas, the higher the Auditolr Kinelrja.

The statistical t test for the Olbyelktifitas variabell results in a significance value of 0.006 which means that it is smaller than the value of 0.05 so it can be concluded that the variabell Auditolr Work Kinelrja Intelrnal Pelmelrintah in the Central Office of the Financial and Development Monitoring Agency is influenced by the Olbyelktifitas variabell.

The effect of audit structure variables on auditor performance (H3)

H2 : Audit structure has a polsitive and significant effect on the performance of the Government Intelrnal Auditolr in the Central Office of the Pelngawasan and Keluangan and Pelmbangunan Agency. To test H3, the analysis of multiple line correlation was carried out. The results of the calculation for H3 are as follows:

Y = 2.095 + 0.305 X3

The results of the equation show that the collelfisieln value of X3 is 0.305 which means, if the Audit Structure (X3) increases by 1 pole then the Audit Performance (Y) will increase by 0.305 pole. It can be concluded that there is a polsitive and significant influence between Audit Structure and Audit Performance. This means that the higher the Audit Structure, the higher the Audit Performance.

The statistical t test for the Audit Structure variable produces a significance value of 0.018 which means that it is smaller than the value of 0.05 so it can be concluded that the variabell of Audit Performance of the Government Intelrnal in the Central Office of the Financial and Development Supervision Agency is influenced by the Audit Structure variable.

F Test

F Test Results

ANOVA[a]

Moldell		Sum olf Squarels	df	Melan Squarel	F	Sig.
1	Relgrelssi oln	255.685	3	85.228	29.241	.000[b]
	Relsidual	75.782	26	2.915		
	Toltal	331.467	29			

a. Delpelndelnt Variablel: Kinelrja Auditolr
b. Preldictolrs: (Colnstant), Struktur Audit, Kolmpeltelnsi, Olbyelktifitas

Source: Data processed using SPSS version 25
In the table above, it can be seen that the significance value for the effect of Kolmpeltelnsi (X1) and Olbyelktifitas (X2) and Audit Structure (X3) is 0.000 <0.05 and fcount 29.241> ftabell value 2.98, this proves that hol is rejected and ha is accepted. This means that there is an effect of Collmpeltelnsi (X1) and Olbyelktifitas (X2) and Audit Structure (X3) on Auditolr Kinelrja (Y) significantly.

Conclusion

Based on the discussion and results of the research entitled "The Effect of Colmpeltelnsi, Olbyelktifitas, and Audit Structure on Auditolr Kinelrja: An Empirical Study at the BPKP Central Office", there are several conclusions as follows:

Comptenci belrpelngngngikan significant telrhadap Kinelrja Auditolr. The calculation results show that the t test (partial test) with a significance value of 0.003 <0.05, so that the alternative hypothesis (Ha) is accepted and the null hypothesis (Hol) is rejected. That is, there is a significant effect between Kolmpeltelnsi telrhadap Kinelrja Auditolr selcara partial.

Obyektifitas has a significant effect on Auditolr Performance. The results of the Multiple Regresi test calculation show a significance value of 0.006 <0.05, which means Ha is accepted and Hol is rejected. Thus, there is a significant effect between Olbyelktifitas telrhadap Kinelrja Auditolr selcara partial.

Audit structure has no significant effect on audit performance. The results of the Multiple Relgrelsi test calculation show a significance value of 0.018 <0.05, so Ha is accepted and Hol is rejected. This indicates a significant effect between the Audit Structure and Audit Performance partially.

Competence (X1), Objectivity (X2), and Audit Structure (X3) together have a significant effect on Auditor Performance (Y). The results of the Multiple Regression test calculation show a significance value of 0.00 <0.05, which indicates that Hal is accepted and Hal is rejected. Therefore, overall, there is a significant influence between Competence (X1), Objectivity (X2), and Audit Structure (X3) on Audit Performance (Y) in multiple regression models.

Thus, the results of this study conclude that Competence, Objectivity, and Audit Structure have a positive and significant effect on Auditor Performance partially and jointly.

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