

The Influence of Independence and Competence of Auditor on the Performance of Inspectorate Auditors District MAROS

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Abstract: *Performance of auditor is a part of behavioral model of the auditor in making decision. The purpose of this research is analyze the behavior of the auditor in making decisions. The method used in this research is descriptive. This study examines the effect of the independence and competence of auditors on the performance of auditors. The study population was all auditors in Maros District Inspectorate Office. The sampling method is purposive sampling, so that the overall sample used in this study were 25 auditors. The analytical tool used is regression. The data used is primary data, while data collection technique using interviews and questionnaires. Result of research showed that the independence and competence of auditor affect the performance, the value of independence have significance of $0.001 > 0.05$ and the value of competence have significance $0.005 > 0.05$. This proves that the auditor's performance depends heavily on the level of independence and competence of the Internal Auditor in the Inspectorate of Maros.*

Keywords: Independence, Competence, Auditors, Performance

1. Introduction

The function of internal auditor is carrying out internal audit which is an independent appraisal function within an organization to examine and evaluate the activities of organizations that do Boynton (in Rohman, 2007). In addition, the internal auditor is also expected to be contributed to the improvement of efficiency and effectiveness in order to improve organizational performance.

In carrying out the role of the audit, the auditor is responsible to plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. With the support of competence and techniques of auditing and other competencies of formal and informal education as well as practical experience in audit, the auditor should be able to collect and evaluate the evidence used to support judgment given.

Until now there has been throughout APIPs (Government Internal Supervisory Apparatus) have a standard, for it was in this study using the Regulation of the Minister of State for Administrative Reform No. PER / 05 / M.PAN / 03/2008 dated March 31, 2008 on Auditing Standards Officers Government Internal Audit. In the ministerial regulation standards of government auditing internal control apparatus, including standards relating to the characteristics of organizations and individuals, which audits. On the General Standard of expertise, broadly stated that membership of the inspectors should have the educational background, technical competency, certification and education and training positions. APIPs educational background have a minimum level of formal education degree. APIPs must have certain criteria in planning the audit, to identify the needs of auditors and develop techniques and audit methodology to fit the situation and the conditions faced by the unit served by APIPs.

Technical competency is the competence must be owned by the examiner who had an education on auditing, accounting, administration and communications. Besides the required expertise on auditing standards, policies, procedures and practices of the audit, the auditor should have adequate expertise on governance environment in accordance with their duties and functions of the unit served by APIPs.

To improve the competence, a APIPs positions are required to follow certification and continuing education training, among others, as follows: The examiner must have a functional certification auditor (JFA) and follow continuous professional education and training (*continuing professional education*). For that inspectors must follow the education and training of auditors functional certification in accordance with hierarchically.

One of the key success factors of the organization in carrying out the organization's mission is the quality of its human resources (Asih, 2004). This is consistent with the opinion of Neo, et al. (2000) which says that human resources plays an important role in determining the success of the organization when faced with challenges. The behavior of individuals who are in the organization would greatly affect the organization, either directly or indirectly, this is caused because of the ability of different individuals in the face of tasks or activities that have an impact on the resulting performance. Tangkilisan (2002: 25) states that the human element is an important element, because humans always so active and dominant role in every organization. Humans are planners, perpetrators at once decisive realization of organizational goals. Referring to the opinion of the above, it can be concluded that the quality of the local government auditor to be very strategic to the success of the Inspectorate in undertaking the legislation.

Kalbers and Forgatty (1995) suggests that the performance of auditors as an evaluation of the work done by superiors, peers, self, and direct reports. In measuring the performance of the auditor, according to Larkin (1990) there are four

personality dimensions, namely: 1) The ability (*ability*), that person's proficiency in completing the work. This is influenced by the level of education, work experience, field work and age. 2) Professional Commitment, namely the level of individual loyalty to his profession. 3) Motivation, which is the state in the person of someone who encourages the desire of individuals to perform certain to achieve a goal. 4) Job Satisfaction, namely the level of individual satisfaction with the position in the organization. Based on some understanding of the above, it can be concluded that the performance of the auditor is a work that is achieved by an auditor in carrying out the tasks assigned to them based on skill, experience, and sincerity the time measured by considering the quantity, quality, and punctuality.

In addition to the above factors that affect the performance of auditors, auditor independence factor also plays a crucial role. The auditor's independence in conducting the examination will affect the quality of the examination results. According Harahap (1991), the auditor must be free from the interests of the company and the financial statements were made. Based on the CPC regulation No. 1 of 2007 on State Financial Inspection Standards set common standards regarding the examination are: 1) Terms of ability / expertise; 2) Independence; 3) The use of professional skills of careful and thorough.

By giving full attention to the employees and make employees believe in the organization will obtain employee commitment. If the employee's commitment has been obtained we will get loyal employees, working as well as possible for the benefit of the organization. The situation is very good for the achievement of the objectives of the organization, because organizations have the full support of its members so that it can concentrate fully on priority objectives.

Some researchers have tested the factors that may affect the performance of a person or organization of which, results of research Samad (2005) states that the relationship between job satisfaction and employee performance is quite positive. Masrukhin & Waridin research results (2006) showed that job satisfaction increases, the performance of employees is also likely to increase. Masrukhin and Waridin (2006) variables that can affect the performance of employees is work motivation, job satisfaction, organizational culture and leadership, while according to research Yuwalliatin (2006) variables that can affect the performance and competitive advantage is the culture of the organization, motivation and commitment. According to Kadir (2003), the variables that can affect job satisfaction is organizational commitment. Samad (2005) The performance of employees affected by job satisfaction, organizational commitment, by adding health variables and motivation as moderator variables.

2. Materials and Methods

2.1. Time and Location research

This will be conducted in the year 2017 began in January until November. The research location is Maros South of Sulawesi.

2.2. Sources of Data

The data used in this research is primary data, data obtained through observation, interviews and questionnaires. The data source is an internal auditor at the Office of the Inspectorate of Maros.

2.3. Data Collection

Data collection techniques in this research observation of the behavior of auditors, interviews with auditors and distributing questionnaires to the auditor who becomes the target sample.

2.4. Population and Sample

The population in this study were all employees of the auditor in Maros District Inspectorate Office. While the sampling technique used in this research is *purposive* sampling. Using technique, *purposive sampling* it is necessary to determine the criteria for entering the sample.

The criteria for the samples are as follows:

- 1) Background of respondents' education is the degree
- 2) Duration of working respondents are not less than three (3) years
- 3) Respondents worked as an auditor in the Office of the Inspectorate Maros

Based on predetermined criteria, then the samples will be used in study of 25 people auditor.

2.5. Analysis

Processing data used in this study is *SPSS for windows version 21*. While the analysis of data using *regression* multiple equation as follows:

$$y = a + b_1x_1 + b_2x_2 + \varepsilon$$

3. Results and Discussion

Based on the coefficient of linear regression between the independence and competence of the performance auditor with SPSS program obtained as follows:

Table 1: Regression coefficients

Model	coefficients ^a				T	Sig.
	unstandardized coefficients		Standardized coefficients	Beta		
	B	Std. Error				
1	.396	.857	.462			(Constant)
		.649				
	Independence	.188		.187	3,994	.001
		.182				
	Competence	.225		.695	3,095	.005
		.568				

a. Dependent Variable: Performance Auditor

Result of multiple regression equation:

$$Y = 0.396 + 0,187X_1 + 0,695X_2 + e$$

The value of independence variable is 0.187 with a T value is 3.994 and a probability level of 0.001. The coefficient indicates that the variable Independence positive and

significant effect on the Performance Auditor. This means that the increase will be followed by increased independence of the Auditor-performance, otherwise the decline will be followed by a decrease Independence Auditor Performance.

The value of Competence variable is 0.695 with a T value of 3.095 and a probability level of 0.005. The coefficient indicates that the variable Competence positive and significant effect on the Performance Auditor. This means that the increase in competence will be followed by an increase in Performance Auditor, otherwise decline will be followed by a decrease Competence Performance Auditor, assuming other factors that affect the size of Auditors considered constant performance.

Effect of Independence on the Performance Auditor

The result of the research showed that the Independence of the auditor indicates that a have positive and significant effect on the Performance Auditor. The result of the study are not in line with Cristiawan (2002) and Elfarini (2007) stated that the independence of the factors that determine the quality of audits, it can be understood as if the auditor is completely independent so will not be affected by its clients, the quality of good audit indicates that the auditor has a good performance. The study are in line Trisnaningsih (2007) and Awaluddin (2013) proved that the independence of the auditor significant effect on the performance of auditors. An auditor who has a greater degree of independence then the performance will be better.

Competence Influence on Performance Auditor

The result of the research showed that the variable competency have a positive and significant effect on the Performance Auditor. The results of this study are supported by research conducted by Efendy (2010) and Awaluddin (2013) stating that the competence of a significant effect on the performance of auditors.

4. Conclusion

The independence and competence have contributed positively to the performance of auditors whereby if the independence and competence of auditors upgraded it will impact on the performance of auditors. The independence has a significance level of $0.001 > 0.05$. It means independence significant effect on the performance of auditors. Competence has a significance level of $0.005 > 0.05$. That is the competence of a significant effect on the performance of auditors.

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