

THE INFLUENCE OF COMPETENCE, INDEPENDENCE AND ETHICS ON THE PERFORMANCE OF GOVERNMENT INTERNAL CONTROL APPARATUS (APIP) INSPECTORATE TOJO UNA-UNA REGENCY

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ABSTRACT

The aim and objective of this research is to determine simultaneously and partially how competence, independence, and ethics influence the performance of the Government Internal Audit Apparatus (APIP) of the Regional Inspectorate of Tojo Una-Una Regency. The research population was 32 respondents, using proportional techniques. The data analysis tool used in this research is multiple linear regression. The research results prove that simultaneously competency, independence, and ethics have a significant effect on the performance of the Government Internal Audit Apparatus (APIP) of the Regional Inspectorate of Tojo Una-una Regency, while the results of the partial test prove that competency, independence, and ethics have a significant effect on the performance of the Government Internal Oversight Apparatus (APIP) Tojo Una-una Regency Regional Inspectorate.

Keywords: Competence, Independence, and Ethics, on the Performance of Government Internal Control Apparatus (APIP).

INTRODUCTION

The increasing demands of the public for accountable, fair, clean and transparent government administration. The government's efforts in serving the demands of the community, what must be done at this time is to improve good governance, by setting targets to improve services to the community with the direction of a clean and authoritative governance policy. One of them is through an effective supervisory system, which is supported by increasing the function and role of the government's internal supervisory apparatus. Good governance is supported by several aspects including inspection, supervision and control. Examination has the meaning of an activity carried out by parties who have professional competence and independence with the aim of examining whether the results of government performance are in accordance with the provisions. (Andini, 2022; Ultasia, 2022)

Internal supervision is an important function in every organization, including in the government environment. The Government Internal Control Apparatus (APIP) is responsible for ensuring effectiveness, efficiency, and accountability in the management of public resources. To achieve this goal, it is important for APIP to have strong competence, independence, and ethics.

According to (Jasman; Mattulada, Andi & Iqbal, 2019) the performance of the Government Internal Control Apparatus (APIP) in question is the performance of the Government Internal Control Apparatus (APIP) based on compliance in carrying out supervision and examination procedures in accordance with what has been regulated in the Regulation of the State Minister for Administrative Reform (Per/04/M.PAN/03/2008, 2008). March 2008 concerning Government Internal Control Apparatus Audit Standards which include competence, independence and ethics.

As a Government Internal Control Apparatus (APIP), the Regional Inspectorate has a very strategic role and work unit both in terms of functions and responsibilities in management and in terms of achieving the vision and mission and programs of the Government. In terms of basic management functions, the Regional Inspectorate has a position equivalent to the planning function or implementation function.

The examiner is responsible for maintaining independence in mental attitude (independent in fact) and independence in behavioral appearance (independent in appearance) when carrying out the

examination. Being objective is a way of thinking that is impartial, intellectually honest, and free from conflicts of interest. Being independent means avoiding relationships that can interfere with the mental attitude and objective appearance of the examiner in carrying out the examination.

LITERATURE REVIEW

Public (IAI) explains that auditor competence / expertise is sufficient auditor knowledge and expertise and can conduct audits objectively, carefully and thoroughly. Measurement indicators of competence are personal quality, general knowledge, and special expertise (Storteboom et al., 2017)

Meanwhile, according to (Jasman; Mattulada, Andi & Iqbal, 2019) that the ability of APIP to carry out tasks is largely determined by their individual competencies. Individual competencies include; educational background, technical competence and job certification and continuing education and training.

Independence is a mental attitude that is free from influence that is not controlled by other parties, and does not depend on others. (Mulyadi, 2016: 8).

Independence is freedom from obligations or relationships with the subject being audited by employees, not controlled by the company that controls the internal audit activity, there is no influence arising from current or past relationships (Halim., 2016)

According to (Nuratni, M., & Sunarsih, 2021) an auditor must have ethics in carrying out his duties. (Ramadhan & Adhim, 2021) states Auditor Ethics as customs, habits, values, and norms that apply in a group or society and is the science of assessing good things and bad things, about moral rights and obligations (morals) and the implementation of audits must refer to auditing standards and comply with a code of ethics.

According to (Fachruzzaman et al., 2021) also expressed the opinion that ethics in a profession such as auditors can also affect the quality of an audit. Auditors who have good ethics are expected to produce quality audits. The rules of conduct for government functional apparatus regulate the behavior of auditors, including regulating the relationship between auditors and colleagues, superiors, objects of examination and the public.

APIP performance is an action or implementation carried out with the aim of achieving better work results (Oktapiyana et al., 2018) The demand for APIP to be able to provide good APIP performance is inseparable from the results of its performance, namely providing good audit quality in every examination.

RESEARCH METHODS

Quantitative methods can be defined as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, quantitative / statistical data analysis, with the aim of describing and testing predetermined hypotheses. The experimental method is one of the quantitative methods, used mainly when researchers want to conduct experiments to find the effect of certain independent variables/treatment/treatment/treatment on dependent variables/outcomes/outputs under controlled conditions.

The data used in clean water demand research is primary data. Primary data for this study were obtained from employees who work at the Inspectorate of Tojo Una-Una Regency.

Primary data from respondents, in this case APIP in the Regional Inspectorate of Tojo Una-Una Regency. The primary data is in the form of a questionnaire.

Data analysis In order to analyze the data, the authors used.

1. Multiple regression formula, to provide a clearer picture, it can be stated with the following formula

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + e$$

Where:

Y = APIP Performance at the Inspectorate of Tojo Una-una Regency

X1 = Competence

X2 = Independence

X3 = Ethics

a = Constant Value

- b1 = The Value of the coefficient of regression X1
- b2 = The Value of the coefficient of regression X2
- b3 = The Value of the coefficient of regression X3
- e = Error

Multiple linear regression analysis is a linear relationship between two or more independent variables and the dependent variable. This analysis is to determine the direction of the relationship between the independent variable and the dependent variable is positively or negatively related and to predict the value of the dependent variable if the independent variable increases or decreases.

The data analysis technique used by researchers in this study is a data analysis technique according to Miles & Huberman (Tjeng & Nopianti, 2020) When the data collection process is carried out simultaneously based on three components of action, namely data reduction, data presentation and reasoning (control).

2. Statistical Test

The statistical test in this study consists of the coefficient of determination R², simultaneous significance test (F test), and individual significance test (t statistical test).

3. Partial Test (t Test)

Misbahuddin and Hasan (2013: 57) explain that the t test is a statistical test for the regression coefficient with only one regression coefficient affecting the dependent variable (Y).

4. Simultaneous Test (F Test)

According to Misbahuddin and Hasan (2013: 69), the F test is a statistical test for regression coefficients that simultaneously or jointly affect the independent variable (Y).

5. Classic Assumption Test

The classic assumption test aims to determine whether the regression model is good or not if it is used for estimation. A model is said to be good if it is BLUE (Best Linear Unbiased Estimator), which fulfills classical assumptions or avoids problems of multicollinearity, heteroscedasticity, and autocorrelation.

6. Multicollinearity

Orgonal variables are independent variables whose correlation value between fellow independent variables is equal to zero (Ghozali, 2020)

7. Heteroscedasticity

Heteroscedaticity testing aims to determine whether in the regression model there is an inequality of variance and residual observations to other observations (Duwi 2010: 86):

8. Normality

Basically, for the number of observations less than 30, a normality test must be carried out, while the number of observations more than 30 does not require a normality test because the distribution of the sampling error term is close to normal (Ajija, 2011).

This research was conducted at the Regional Inspectorate Office of Tojo Una-Una Regency with the suitability of the objectives of this study and facilitating the data collection process which has a close relationship with human resources because HR is responsible for the management and development of employees in the organization. so that the location selection is in line with the research variables consisting of variables Competence (X1), Independence (X2) and ethics (X3) on APIP performance (Y).

RESULTS AND DISCUSSION

RESULTS

To obtain data, the researcher asked respondents to respond to the statements given and converted into data that could be studied further. The number of respondents used was 32 government internal

control apparatus (APIP) Inspectorate of Tojo Una-Una Regency. The characteristics of respondents, namely gender, age, position, education work experience are as follows:

1. Gender

In the following figure:

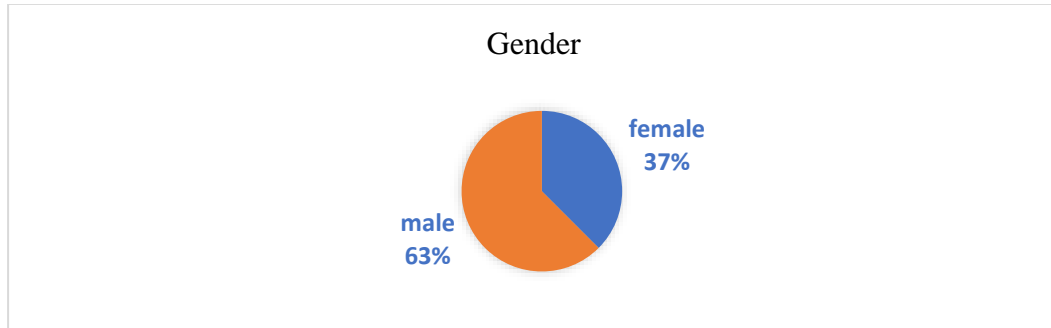


Figure
Respondent Gender

Based on the picture above, it shows that the largest number of respondents are male, namely 63% or 20 people and 37% or 12 female respondents.

2. Age

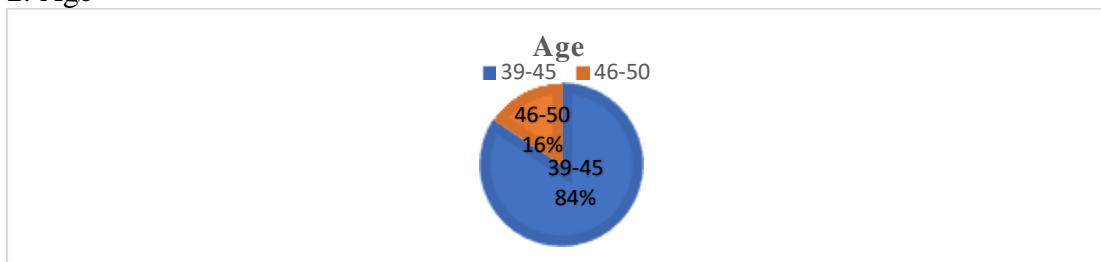


Figure
Respondent Age

Based on the picture above, it shows that respondents aged 39-45 years amounted to 16% or 27 people and 46-50 years old amounted to 84% or 5 people.

3. Position

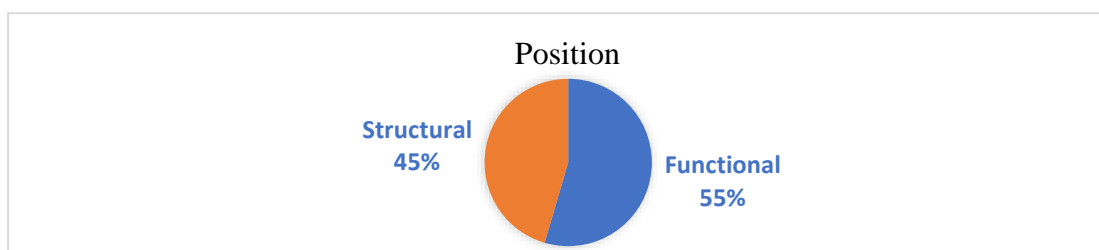


Figure
Respondent Position

Based on Figure 4.3, it shows that respondents have functional positions totaling 55% or 20 people and structural positions totaling 45% or 4 people.

4. Education

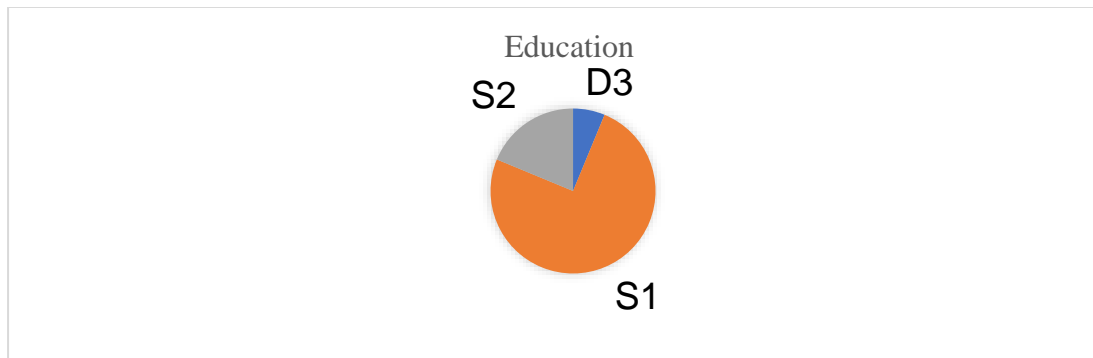


Figure
Respondent Education

Based on the figure above, it shows that the number of respondents with D3 education is 6% or 2 people, respondents with S1 education are 75% or 24 people and S2 is 19% or 6 people.

5. Work experience



Figure
Respondent Work experience

Based on the picture above, it shows that the number of respondents who have work experience > 5 years is 100% or 32 people.

Table of Multiple Linear Regression Analysis Results

Variable name l	Variable Coefficient	Significance Value
Constant	7,993	
Competence (X1)	,282	,000
Independence(X2)	,183	,028
Ethics (X3)	,370	,000

Source: SPSS processed data, 2024

$$Y = 7,993 + 0,282 X_1 + 0,183 X_2 + 0,370 X_3$$

Based on this equation, it can be stated that the independent variables (X1, X2 and X3) have a positive influence on the dependent variable (Y).

F TESTn

T test table

No	Variable	Significant Value	F Count Value
1	X1, X2, X3 towards (Y)	0,000	52,873

Source: SPSS processed data, 2024

Based on Table 2 above, the t_{count} value is greater than the f table value ($52.873 > 0.05$) while the t_{table} value is 3.34, which means that the t_{table} value is smaller than the t_{count} value. Which means that there is a significant influence on the variables of competence, independence and ethics on the performance of APIP in the Regional Inspectorate of Tojo Una-Una Regency.

Multicollinearity test

Multicollinearity Test Table

Independent Variabele	Tolerance	VIF	Ket
Competence	0,841	1,189	< 10
Indenpendence	0,965	1,036	< 10
Ethics	0,868	1,152	< 10

Source: SPSS processed data, 2024

Based on the table above, it can be seen that the test results show that all variables used as predictors of the regression model show a fairly small F value, where all variables have a value of < 10 with a tolerance value > 0.1 . So it can be concluded that the independent variables used in the study do not have multicollinearity symptoms and can be used for further analysis.

Hesteroscedasticity Test

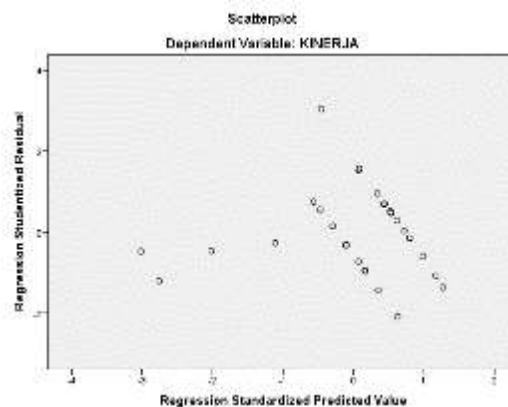


Figure
Hesteroscedasticity Test

The basis for analyzing the heteroscedasticity test with a plot graph is that if the points in the graph are scattered (not in the form of a pattern) then there is no heteroscedasticity. It appears in the diagram above, that the research model does not have heteroscedasticity disorder because there is no certain pattern on the graph.

Normality Test

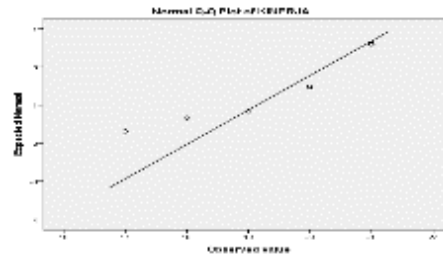


Figure
Normality Test

Based on Figure 4.7, it can be concluded that the data in this study meet the normal requirements, so it can be concluded that the data processed is normally distributed so that the normality test is fulfilled.

DISCUSSION

The results of hypothesis testing and data analysis that have been carried out previously regarding competence, independence and ethics on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency, the next stage is to discuss the research results. For more details, the discussion can be seen as follows:

1. Does competence individually have a positive and significant effect on the performance of APIP at the Inspectorate of Tojo Una-una Regency?

Based on the results of testing the first hypothesis, it proves that competence has a positive effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency with a significant value of $0.000 < 0.05$. Which means that there is an influence of competence on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency. The results of this study are in line with (Yazid & Suryanto, 2016) which states that competence partially has a positive and significant effect on auditor performance. The results of this study also strengthen the theory put forward by (Murwanto, 2012) which says that in order to provide quality audit services, auditors must have and maintain competence and diligence.

2. Does Independence partially have a positive and significant effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency?

on the results of hypothesis testing, it proves that independence has a positive effect on the performance of APIP in the Regional Inspectorate of Tojo Una-Una Regency with a significant value of $0.028 < 0.05$. This means that independence has a positive and significant effect on PIP performance at the Regional Inspectorate of Tojo Una-Una Regency. The results of this study are in line with research (Bolang et al., 2013) that independence partially has a significant effect on audit quality and has a positive or unidirectional relationship. This means that the increasing independence of an auditor will improve audit quality, meaning that audit quality can be achieved if the auditor has good independence.

3. Does Ethics partially have a positive and significant effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency?

The results of the study prove that ethics has a significant effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency with a significance value of $0.000 < 0.05$. This means

that ethics has a positive effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency. This research is in line with research conducted by Aini (2013) in his research concluded that there is an influence of professional ethics on audit quality. In line with that, Aini (2009) describes that applying auditor ethics will produce quality audits, so that audit reports can provide relevant to users.

4. How do competence, independence and ethics simultaneously affect the performance of APIP in the Regional Inspectorate of Tojo Una-Una Regency?

Based on the results of research conducted, the three variables of Competence, Independence and ethics have a significant value with the performance of APIP in the Regional Inspectorate of Tojo Una-Una Regency. This research is in line with research conducted by Aulia Saputra, 2016 " Compensation, Independence, and Professional Ethics of Internal Auditors on Audit Quality at the Inspectorate General of the Ministry of Manpower" with significant test results affecting Compensation, Independence, and Professional Ethics of Internal Auditors on Audit Quality at the Inspectorate General of the Ministry of Manpower. This means that the variables of Compensation, Independence, and Ethics have an influence on the performance of APIPI at the Regional Inspectorate of Tojo Una-Una Regency.

CONCLUSIONS AND SUGGESTIONS

Conclusion

From the results of research and discussion regarding the influence of Competence, Independence and ethics on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency, the researcher draws the following conclusions:

1. Competence, independence, and ethics simultaneously influence APIP's performance at the Tojo Una-una Regency Regional Inspectorate.
2. Competence has a positive effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency
3. Independence has a positive effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency
4. Ethics has a positive effect on APIP performance at the Regional Inspectorate of Tojo Una-Una Regency

Suggestion

Based on the above conclusions, the researchers convey that:

1. The mean value of the competency variable that needs to be improved is in the dimension, namely, I need knowledge obtained from courses in the field of auditing, so it is recommended to the Tojo Una-una Regency Inspectorate to further improve the competency of auditors by involving or carrying out training to increase the knowledge of the auditor team
2. It would be best for the Internal Supervisory Apparatus (APIP) at the Tojo Una-una Regency Inspectorate to continue coordinating with the Ministry of Finance regarding the training system to improve APIP's performance as a team of auditors. This is because the training that the audit team participated in was not fully supported by the Ministry of Finance.

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