

THE EFFECT OF INTERNAL AUDITOR COMPETENCE, INTERNAL AUDITOR INDEPENDENCE, AND MANAGEMENT SUPPORT TOWARD INTERNAL AUDIT EFFECTIVENESS (An empirical study at Badan Pengawasan Keuangan and Pembangunan Daerah Istimewa Yogyakarta)

PENGARUH KOMPETENSI AUDITOR INTERNAL, INDEPENDENSI AUDITOR INTERNAL DAN DUKUNGAN MANAJEMEN TERHADAP EFEKTIVITAS AUDIT INTERNAL (Studi Empiris di Badan Pengawasan Keuangan dan Pembangunan Daerah Istimewa Yogyakarta)

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Abstract : The Effect Of Internal Auditor Competence, Internal Auditor Independence, and Management Support Toward Internal Audit Effectiveness. Therefore this study aims to determine the effect of (1) Internal Auditor Competence on the Effectiveness of Internal Audit, (2) Internal Auditor Independence on the Effectiveness of Internal Audit, and (3) Management Support on the Effectiveness of Internal Audit. This research was comparative causal research, used a random sampling method, and used multiple linear regression technique. The results of this research indicate that Internal Auditor Competence, Internal Auditor Independence has no positive effect, and Management Support has positive effect toward Internal Audit Effectiveness.

Keywords : Competence, Independence, Management Support, Internal Audit Effectiveness.

Abstrak : *Pengaruh Kompetensi Auditor Internal, Independensi Auditor Internal, Dan Dukungan Manajemen Terhadap Efektivitas Audit Internal.* penelitian ini bertujuan untuk mengetahui pengaruh (1) Kompetensi Auditor Internal terhadap Efektivitas Audit Internal, (2) Independensi Auditor Internal terhadap Efektivitas Audit Internal, dan (3) Dukungan Manajemen terhadap Efektivitas Audit Internal. Penelitian ini adalah penelitian kausal komparatif, menggunakan metode random sampling dan menggunakan teknik analisis regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa Kompetensi Auditor Internal dan Independensi Auditor Internal tidak berpengaruh positif, dan Dukungan Manajemen berpengaruh positif terhadap Efektivitas Audit Internal.

Kata kunci : *Kompetensi, Independensi, Dukungan Manajemen, Efektivitas Audit Internal.*

PROBLEM BACKGROUND

Growing and complex business systems and government, does not allow the executive to supervise all activities that are their responsibility. The Indonesian government has taken prominent steps to implementation of decentralisation and deconcentration. One of the concrete steps of the Indonesian government to realise the reform system by stipulated Undang-Undang Number 23 2014 concerning Regional Government. Change of the system based on the principles of deconcentration, decentralisation and duty assistance. To accomplish good governance need system order such as the professionalism principles, accountability, transparency, excellent service, democracy, efficiency, effectiveness, and the rule of law which accepted by all society (Rahaditya, 2015).

Indonesia is still having difficulties in achieving good governance system. It showed from high rates of corruption, collusion, and nepotism in Indonesia. The corruption is pervasive almost all levels of society, both in the public and private sectors. Indonesia Corruption Watch (ICW) data categorised corruption area into two areas such as institutions, and sectors. This case indicates an increase in corruption cases from 2016 to 2017 from 482 to 576 cases. There is

also a phenomenon that few financial reports of local governments (LKPD) which an unqualified opinion from the Badan Pemeriksa Keuangan (BPK). Based on data from the Ikhtisar Hasil Pemeriksaan (IHPS) issued by BPK in the second semester. In 2013, only 6% of LKPDs received an unqualified opinion.

They show that internal audits of local governments in Indonesia have not been effective. The government is succeeded when able to realise good governance. It achieved when the supervision system can function effectively and efficiently so that the monitoring system has a central role in the administration of the government (Rahaditya, 2015). Aikins (2012) argues that the function of internal audit in government is to assess the effectiveness of the use of financial resources through identification of leaks, ineffectiveness, and fraudulent budgets and provide recommendations to improve operational efficiency and increase agency performance. Also, the existence of an effective internal audit function can assist in achieving organisational goals (Badara and Saidin, 2014). Therefore internal audit is required to be effective so that it can produce valid and reliable recommendations and provide added value to auditing (Mihret et al., 2010).

Competence is one of the factors that influence the effectiveness of the internal audit. According to the Standar Pemeriksaan Keuangan Negara (SKPN) contained in the Badan Pemeriksa Keuangan Republik Indonesia Regulation No. 01 of 2007, in the first general standard statement, "Collective examiners must have adequate professional skills to carry out audit tasks". Badara Saidin (2014) argued that researchers consider the essential factor of experience the audit's when testing the effectiveness of internal audit. It allows auditors to provide better audit results so they can produce quality recommendations.

The competence of internal auditors cannot be achieved only with education and experience but also requires the participation of internal auditors in maintaining knowledge and skills owned. Sari and Haryanto (2016) stated that training is one factor in determining components of auditor competency. Internal audit staff who have minimal education and training qualifications are expected to improve their skills (Mihret and Yismaw, 2007). Alzeban and Gwilliam (2014) suggest that the lack of audit staff qualifications is one of the factors that limits the internal audit function.

Internal auditors must also have independence in order to maintain public

trust. Independence in the audit is a situation where the auditor is in a free position, not bound by interests of any party, and there is no intervention from any party in carrying out its work (Anto et al., 2016). This is not easy, because there will be difficulties for an internal auditor to keep it independent because internal auditors are basically part of the organization as employees (Mihret et al., 2010). According to Sari and Haryanto (2016) the independence and objectivity of an internal auditor by performing accountability freely by avoiding other parties interference, opposition, direct contact with senior management, and does not carry out non-audit work.

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opposition, direct contact with senior management, and does not carry out non-audit work.

Mihret and Yismaw (2007) examined several factors that influence the effectiveness of internal audits in the Ethiopian public sector stating that management support is one of the crucial elements Also to the quality of internal audit to realise the effectiveness of internal audits. Support from management, especially top management is essential for reaching goals and success in every organisation (Badara and Saidin, 2014). Management support is a significant factor that influences the effectiveness of internal audits and emphasises the level of responsiveness to the findings and recommendations given by the Badan Pemeriksaan Keuangan dan Pembangunan (Rahaditya, 2016). When employees at all levels assume that top management gives importance to the internal audit function, they will work together and support this process (Cohen & Sayag, 2010).

Research conducted by Mihret and Yismaw (2007) identified several factors that have a significant impact on the effectiveness of internal auditing in the Ethiopian public sector. Some of these factors are the quality of internal audit, management support, organisational arrangements, and the auditee

attributes. The results showed that only internal audit quality and top management support have a significant influence on the effectiveness of internal audits. The results of this study accordance with Cohen and Sayag (2010) who found the quality of internal audit work, management support, and independent organisations significantly influence the effectiveness of internal audits.

Based on the background and the phenomena, the researcher are interested in executing research with the title "**The Effect of Internal Auditor Competence, Internal Auditor Independence, and Management Support toward Effectiveness of Internal Audit**" (An Empirical Study on the Badan Pemeriksaan Keuangan dan Pembangunan of the Special Region of Yogyakarta).

RESEARCH METHOD

Type of Research

This research is a quantitative research because it uses data in the form of numbers and processed statistically. The type of research is causal comparative with the characteristics of a similar problem causal relationship between two or more variables (Indrianto and Supomo, 2002). The method used is a survey. Surveys can provide benefits to compare existing conditions with

predetermined criteria. The purpose of this study was to determine the effect of internal auditor competence, internal auditor independence, and management support toward internal audit effectiveness.

Place and Time Research

The place of research was in Badan Pengawasan Keuangan and Pembangunan Special Region of Yogyakarta. The time of research was from January to April 2019.

Research Subject

The population were all auditors who worked in the BPKP DIY, amounting to 92 auditors. The sample taken is the examining staff and internal auditors who work at BPKP DIY. The sampling technique used a random sampling. There are 73 internal auditor was collected in this research.

Techniques and Instruments Data Collection

The data collection technique is obtained directly from the source, not through an intermediary. Primary data collection by collecting questionnaires for internal auditors in BPKP DIY. The researcher collected the questionnaires for three weeks.

Sugiyono (2011) defines research instrument is a tool used to measure natural

and social phenomena observed. The questionnaires contains variables are Competency, Independence, Management Support, and Internal Audit Effectiveness. First, the questionnaire from the variable Internal Audit Effectiveness are adapted from Mahmudah (2016) with modifications. Second, the questionnaire the variable Competence are adapted from Dian Herlambang Putra (2012). Third, the questionnaire the variable Independence are adapted from Nurjannah (2008). And fourth, the questionnaire from variable Management Support from Hailemariam (2014) with modification.

The scale used in collecting this research data is the modified four-scale Linkert Scale. The researcher does not expect a neutral response from respondent because respondent's answer can uncertain and give multiple meanings. The questionnaire contains positive variables for calculating the most dominant variable.

Validity and Reliability of Instruments

Validity test is a test to measure the validity of the questionnaire. According to Ghozali (2013), a questionnaire was said to be valid if the question in the questionnaire was able to express something that would be measured by the questionnaire. Test the validity of this study using Bivariate Pearson.

The validity test was carried out on the variables of Competence, Independence, Management Support, and Internal Audit Effectiveness. With the guideline if the r count $>$ r table at the significance level of 5%, then the item is valid, and if r count $<$ r table, the item is invalid. The results of the instrument validity test using the Bivariate Pearson method shows in the following

table:

| No | Variable | Total Item | Invalid Item | Total Valid Item |
|--------------|------------------------------|------------|--------------|------------------|
| 1 | Audit Internal Effectiveness | 41 | 20 | 21 |
| 2 | Competence | 11 | 0 | 11 |
| 3 | Independence | 13 | 2 | 11 |
| 4 | Management Support | 7 | 0 | 7 |
| Total | | 72 | 22 | 50 |

Reliability is a tool for measuring a questionnaire which is an indicator of a variable (Ghozali, 2013). A reliable instrument is an instrument which, when used several times to measure the same object, will produce the same data (Sugiyono, 2008). Test reliability using the Cronbach Alpha formula. If the Alpha value is equal to or bigger than 0.6 the variable question is reliable then if less than 0.6 the variable question is not reliable. The table below consist of the reliability test results on 50 valid questions.

| No | Variable | Alpha Value | Explanation |
|----|------------------------------|-------------|-------------|
| 1 | Audit Internal Effectiveness | 0,86 | Reliable |
| 2 | Competence | 0,82 | Reliable |
| 3 | Independence | 0,74 | Reliable |
| 4 | Management Support | 0,68 | Reliable |

Based on the results of the reliability test that all variables have Cronbach Alpha values $>$ 0.60, it can conclude that the variables are reliable so further research can use the questionnaire.

RESULT AND DISCUSSION

Data Analysis Techniques

Normality Test

The normality test is carried out by looking at the value of Asymp. Sig. (2-tailed) using the Kolmogorov-Smirnov non-parametric statistical test. The variable is distributed normally if the significance value is higher than 0.05. The result of the normality test is as follows:

| Variable | Sig | Asym Sig. (2-tailed) | Conclusion |
|--------------------------------|------|----------------------|------------|
| <i>Unstandardized residual</i> | 0,05 | 0,200 | Normal |

From the table above, shows that the significance value of Kolmogorov-Smirnov is 0.200. Data distribution will be normal if the residual value is more than 0.05.

Linearity Test

| Variable | Sig | Explanation |
|--------------------|-------|-------------|
| Competence | 0,051 | Linear |
| Independence | 0,296 | Linear |
| Management Support | 0,084 | Linear |

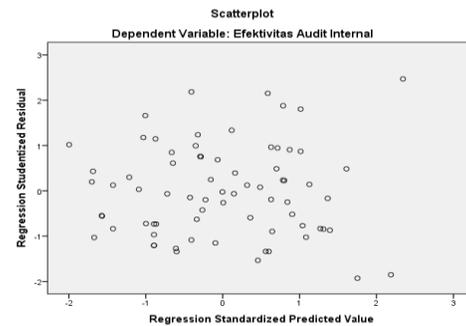
Based on the table above, the result of linearity tests shows that all independent variables have a significant value of more than 0.05. It concluded that the variables of competence, independence, and management support have a linearity relationship to the dependent variable.

Multicollinearity Test

| Variable | Tolerance | VIF |
|--------------------|-----------|-------|
| Competence | 0,950 | 1,053 |
| Independence | 0,991 | 1,051 |
| Management Support | 0,995 | 1,005 |

Based on the table above, shows that the tolerance value of Competence is 0,950 and VIF value is 1,053, Independence is 0,991, and VIF value is 1,051, and Management Support is 0,995, and VIF Value is 1,005. The tolerance value of all independent variables is bigger than 10% and the VIF value less than 10, so it concluded that the regression model has not multicollinearity.

Heteroscedasticity Test



Based on the graph of the results of heteroscedasticity tests using scatterplot it can be concluded that heteroscedasticity does not occur because the points do not form a pattern and are scattered.

Result of Hypothesis

Multiple linear regression test is used to find out the effect of three independent variables namely Competence, Independence and management support simultaneously with one variable dependent is Internal Audit Effectiveness. The calculation results from multiple linear regression tests are the following table:

| Variable | Const | Coefficient | Sig | Value of r | |
|----------------|----------|-------------|-------|------------|---------------------|
| | | | | R | Adj. r ² |
| X ₁ | Y 55,770 | -0,129 | 0,441 | 0,26 | 0,66 |
| X ₂ | | 0,163 | 0,440 | | |
| X ₃ | | 0,534 | 0,045 | | |

The table above shows the equation of multiple linear regression analysis for the third hypothesis, as follows:

$$Y = 55,770 - 0,129X_1 + 0,163X_2 + 0,534X_3 + e$$

The regression equation shows that:

- (1) The constant value of 55,770, it indicates if the independent variable included Competence, Independence, and Management Support are constant then the Effectiveness of Internal Audit value is 55,770 point.
- (2) The coefficient regression value of Competence (X_1) is -0,129, indicates that the increase of Competence of 1 unit then the Internal Audit Effectiveness will decrease by -0,129 points with the assumption other factors are constant. The significance value of Competence is 0,441, bigger than 0,05. It concludes the variable of Competence has no positive effect on Internal Audit Effectiveness, so H1 is rejected.
- (3) The coefficient regression value of Independence (X_2) is 0,163, indicates that the increase of Independence by 1 unit then the Internal Audit Effectiveness will increase by 0,163 points with the assumption other factors are constant. The significance value of Independence is 0,534, bigger than 0,05. It concludes the variable of Independence has no positive effect on Internal Audit Effectiveness, so H2 is rejected.
- (4) The coefficient regression value of Management Support (X_3) is 0,534, indicates that the increase of Management Support by 1 unit then the Internal Audit Effectiveness will increase by 0,534 points with the assumption other factors are constant. The significance value of Management Support is 0,045, smaller than 0,05. It concludes the variable of Independence has a positive effect on Internal Audit Effectiveness, so H3 is accepted.

Discussion

The first hypothesis in this research is the Competence has a positive effect on Internal Audit Effectiveness. The hypothesis testing is conducted by multiple linear regression, a value of t table is -0,775 which is smaller than t count 1,994. These results indicate that Competence has no positively affect Internal Audit Effectiveness. The variable has no positive effect because several things that can be seen from the demographic distribution data of respondents. It can be seen from the results of the demographic data of respondents only 2.74% of internal auditors who have attended the accounting profession education so that a lack of understanding of the functions of the internal audit can affect the effectiveness of internal audit.

The second hypothesis in this research is Independence has a positive effect on Internal Audit Effectiveness. The hypothesis testing is conducted by multiple linear regression, a value of t table is 0,777 which is smaller than t count 1,994. The result of this study has no positive effect on Internal Audit Effectiveness. It is because the results of respondents' work length data table indicate the highest result in the range 1 to 5 years and the percentage is 54,79%. It indicates that respondents do not get enough experience that can increase their independence so that it can affect the effectiveness of internal audits. The result of this research the same as the previous researchers done by Naufal (2015) states that low auditor independence is related to binding rules and regulations. The auditor understands and how the work as a result if it violates existing rules and laws, the auditor will always try to work as he is assigned.

The third hypothesis in this research is Management Support has a positive effect on Internal Audit Effectiveness. Hypothesis testing uses multiple linear regression. The value of t table is 2,041 which is bigger than t count 1,994, and the significance value is 0,045 smaller than the significance value set 5% or 0,05. The result indicates that Management Support has positively affected

Internal Audit Effectiveness. From respondent's answer, it shows that the existence of good management support in the form of full collaboration to access information, facilities needed, and the introduction new policies or procedures that implement can increase the effectiveness of the internal audit. The research results are supported by Mahmudah (2016) which states that audit recommendations by management are the strength for the internal audit function and preventive actions.

CLOSING

Conclusions

Based on the results and discussion in the previous chapter can be concluded as follows:

1. Competence has no positive effect on Internal Audit Effectiveness. It showed from the results of the significance level of 0.441.
2. Independence has no positive effect on Internal Audit Effectiveness. It showed from the results of a significance level of 0.440.
3. Management support has a positive effect on the Internal Audit Effectiveness. It showed from the result of a significance value of 0,045.

Suggestion

Based on the conclusions, the following recommendation for research and auditors, are as follows:

1. For BPKP DIY

It is necessary to improve internal auditor competence and internal auditor independence by attended training, seminar, and accounting professional education continuously.

2. For future research

a) For further research, researchers must choose the right time, right questions in the questionnaire, and add interview methods to relevant parties to produce accurate results.

b) For further research is should expand the object of research by adding several other independent variables such as audit perception, management perception, relationship between internal auditor and external auditor. Due to the value adjusted r square of 0.26 that shows only 26% of variable variation dependent used in research that can be explained by variables independent.

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