

The Effect of Competence on Performance Auditor of Financial and Development Supervision Agency of North Sumatera Province

Wan Fachruddin¹, Ivone Denada P Panggabean²

^{1,2} Universitas Pembangunan Pancabudi wanfachruddin@dosen.pancabudi.ac.id

ARTICLE INFO

Keywords:

Competence;
Performance Auditor

Article history:

Received 2023-12-05
Revised 2023-12-08
Accepted 2023-12-09

ABSTRACT

This research aims to determine the effect of competence on Performance Auditor. This study uses a hypothesis testing approach (hypotheses testing). This approach is used to partially test the effect of each independent variable on the dependent variable. This type of research is a correlational study. The setting of this research is a field study (field research). Field studies are research conducted by direct observation of the object under study. The population of this study was 38 Auditors whom all of them work at Division of Investigation and them work at Divison of APD on BPKP Office Representative of North Sumatera Province. The research sample was determined using purposive sampling. This research questionnaire was measured using a Likert scale. Data were analyzed using multiple linear regression analysis and tested with data quality test, classical assumption test, and data hypothesis testing using SPSS 26 software. The purpose of this research is to identify the affect Competence on Performance Auditor. The results of this research show that: Competence affects Performance Auditor. It is shown by its coefficient of determination score which is Sig. 0.003 < 0.05 dan value t hitung 3.232 > 2.030. It is shown by its coefficient of determination score which is Sig. 0.002 < 0.05 dan value t hitung 3.407 > 2.030.

This is an open access article under the [CC BY-NC-SA](https://creativecommons.org/licenses/by-nc-sa/4.0/) license.



Corresponding Author:

Wan Fachruddin

Universitas Pembangunan Pancabudi; wanfachruddin@dosen.pancabudi.ac.id

1. INTRODUCTION

The continuing rise in corruption cases has become a global problem, not only national or regional, especially in North Sumatera Province. he impact of corruption cases can not only be detrimental to state finances, but can also have a broader impact

on violations of the social rights of citizens. The mass media also places corruption cases among government officials *headline* news.

Interestingly, in the majority of cases *fraud* This actually happens in government agencies. This increasingly raises questions regarding the role of government internal auditors. Internal auditors must act as a bulwark and take action against irregularities within government institutions. There are 7 (seven) types corruption groups according to Law Number 20 of 2001 concerning Eradication of Corruption Crimes. The seven groups consist of (1) unlawful acts that harm state finances; (2) bribery; (3) embezzlement in office; (4) extortion; (5) fraudulent acts (in procurement); (6) conflict of interest (in procurement); and (7) gratification.

This makes society increasingly demand that the government carry out good and clean governance. So the public needs the role of government internal auditors as a third party to supervise the running of the government's internal control system and supervise matters relating to state finances (Khairiyah, 2020). Public demands for clean government administration and the implementation of supervisory functions and the establishment of a good internal control system for government implementation and national financial management. The aim is to ensure that activities are carried out in accordance with established policies and plans and that objectives are achieved economically, efficiently and effectively to achieve the expected results and in accordance with applicable policies, regulations and laws (Dwiyanto & Rufaedah, 2020).

As mandated in Article 59 Paragraph 2 of Government Regulation Number 60 of 2008 concerning the Government Internal Control System, the Financial and Development Supervisory Agency (BPKP) is declared as the supervisor of the implementation of the Government Internal Control System (SPIP). Therefore, to achieve good governance in Indonesia, there is a growing need to implement accountability in the public sector. This is directly proportional to the economic crisis that occurred in developing countries, especially Indonesia. This crisis was caused by management and bureaucratic errors. Mardiasmo in (Istiariani, 2018) there are three main aspects that support the creation of good governance (*good governance*), namely supervision, control and inspection. An audit is an activity carried out by a party who has independence and professional competence to check whether the government's performance results are in accordance with established standards.

BPKP as mandated in Presidential Regulation Number 192 2014 concerning the Financial and Development Supervisory Agency (BPKP) which is an inter-governmental supervisory agency (APIP) which is directly responsible to the President and focuses on development aspects, state budget. transparent, accountable and free of corruption. The President needs a reliable internal oversight function and

an appropriate internal control system. In terms of improving the governance system, BPKP provides risk management, internal control and governance consultations to commercial institutions/entities/other institutions and government strategic programs/policies, socialization of implementation guidelines, and consultations on the implementation of the central control system. government agencies, regional governments and other institutions, as well as increasing APIP capacity. Therefore, in carrying out its duties and functions, BPKP needs to be supported by competent independent auditors. BPKP as the President's APIP is required to act as a component *early warning system, trusted advisor, and quality assurance* for the President/Government in overseeing the implementation of national development and management of state finances (Anggraini & Syofyan, 2020).

BPKP needs to be supported by the performance of its auditors. Auditor performance is the action or implementation of audit tasks that have been completed by the auditor within a certain period of time. According to Kasmir (2019:182) The definition of performance is the result of work and work behavior that has been achieved in completing the tasks and responsibilities given in a certain period.

APIP plays a role in examining and supervising regional revenue and expenditure budgets (APBD) and non-fiscal financial activities of regional governments. APIP plays a strategic role in supporting and improving the effectiveness of the internal control system to prevent or detect fraud and providing added value in all aspects by providing advice/recommendations and consulting services to create effective, efficient and accountable government. Therefore, APIP performance depends on the auditor's performance (Fauziah & Yanthi, 2021).

One of the problems with APIP's performance is the slow performance of BPKP in conducting audits, which hampers the process of several corruption cases carried out by the District Attorney's Office (Kejari). Such as the alleged corruption case in the handling of the alleged corruption case committed by the suspect, the Chairman of the South Nias DPRD. In the North Sumatra article, Antara news stated that "The North Sumatra Prosecutor's Office is still waiting for the results of the BPKP audit regarding state financial losses committed by the suspect, Chairman of the South Nias DPRD," (<https://sumut.antaranews.com/berita/142628/kejati-tunggu-audit-bpkp-kasus-chairman-of-parliament>).

Public trust in government performance depends on the professional practices of government auditors as government supervisors. The smooth implementation of supervisory responsibilities is very dependent on human resource factors, independently to increase the credibility of the results of their work. As part of APIP, the position of government internal auditor is vulnerable to pressure, especially political pressure. As auditors who have an important role in efforts to eradicate

corruption, auditors want to create good governance. However, on the other hand, auditors must face dangerous risks that can affect the independence of their audit. The second problem, in order to optimize performance, competence is very important for an auditor to have. Competency is an aspect of a person's ability which includes knowledge, skills, attitudes, values or personal characteristics that enable a person to achieve success in completing work (Pratiwi & Srimindarti, 2021).

BPKP performance can be seen by comparing BPKP performance realization with performance determination documents. In measuring BPKP performance accountability, it is necessary to pay attention to performance indicators which are both qualitative and quantitative measures to describe the achievement of a predetermined target or objective. The indicators used by BPKP as a benchmark for performance achievement consist of six groups of performance indicators, namely input indicators (*inputs*), process (*process*), output (*outputs*), results (*outcomes*), benefit (*benefits*), and impact (*impacts*).

In improving the performance of auditors, especially in the government apparatus sector, President Jokowi is intensifying the performance indicator targets for the state apparatus sector set out in the 2015-2019 National Medium Term Development Plan (RPJM). In 2016, Government Internal Audit Apparatus (APIP) was required to assess the maturity of the Government Internal Control System (SPIP) in their respective agencies. The performance indicator in the form of "SPIP implementation maturity level" is targeted to reach level 3 on a scale of 1-5 in 2019.

Measuring the success of SPIP implementation is done through assessing the maturity level of SPIP implementation. The maturity level of SPIP implementation is the level of maturity/perfection of SPIP implementation in achieving internal control objectives in accordance with PP 60 of the Year 2008 regarding SPIP. The higher the SPIP maturity level value, the better the SPIP implementation. Characteristics of SPIP maturity levels divided into six levels of maturity, namely: not yet (level 0), pilot (level 1), developing (level 2), defined (level 3), managed and measurable (level 4) and optimum (level 5).

2. METHODS

This research is a field study (*field research*). Field studies are research carried out by means of direct observation of the object being studied. Data collection from the field was carried out to obtain primary data. This research was conducted by means of a questionnaire survey distributed to the Representative Office of the North Sumatra Province Financial and Development Supervisory Agency (BPKP) on Jl. Gatot Subroto Km 5.5 Medan.

Population is a generalized area consisting of objects or subjects that have certain specified qualities and characteristics researchers to study and then draw conclusions (Sugiyono, 2019). The target research population was government internal auditors at the North Sumatra Province BPKP Representative, totaling 162 people.

The sample is a part of the population that represents all the characteristics of the population. The sample selection method used was nonprobability sampling with the Slovin technique. The sample used in this research was 38 people with certain criteria: Auditor in the area of regional government accountability perform tasks related to the government's internal control system and The investigative sector auditor who carries out the audit calculation of state financial losses. The hypothesis test in this research will be tested using t test.

3. FINDINGS AND DISCUSSION

Funding

Results (T Test)

Partial regression testing (t test) is useful in testing the influence of each independent variable partially on the dependent variable. In order to find out whether there is an influence of each independent variable on the dependent variable, it can be seen by comparing the probability value (p-value) of each variable with the value level. The significance used is 5% or 0.05. If the p-value <0.05 then it can be said that the independent variables partially have a significant influence on the dependent variable.

The results of the partial regression test (t test) can be seen in the following table:

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,352	4,784		2,164	0,037
	Kompetensi	0,575	0,178	0,437	3,232	0,003

a. Dependent Variable: Kinerja Auditor

The statistical t test results in the table above are:

Competency (X1): Sig value. 0.003 < 0.05 and the calculated t value is 3.232 > 2.030, so H1 is accepted, which means there is an influence of the Competency variable on Auditor Performance.

Results Coefficient of Determination Test (*Adjusted R²*)

Coefficient of Determination (*Adjusted R²*) used to find out how much the independent variable can explain the dependent variable. The results of the Determination test (*Adjusted R²*) can be seen in the following table:

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.833 ^a	.694	.676	2.798
a. Predictors: (Constant), Total_I, Total_K				

Based on table above, it can be seen that the coefficient value R^2 is 0.694 with a Determination Coefficient value (*Adjusted R²*) of 0.676 or 67.6%. This means that the independent variable in this study can explain the dependent variable simultaneously by 67.6%, whereas the remaining 32.4% is explained by other variables not included in this study.

Discussion

Competence has a positive effect on auditor performance, because the t test results show that the Sig. $0.003 < 0.05$ and the calculated t value is $3.232 > 2.030$, so H1 is accepted, which means there is an influence of the Competency variable on Auditor Performance. Thus, it can be concluded that the auditor's performance is partially influenced by the competence of an auditor. This can be connected to attribution theory, where competence is an internal strength (*internal forces*) in assessing auditor behavior. This is in accordance with research conducted by Mentari Ashri Putri Setiawati (2018), where competency partially has a positive effect on Auditor Performance.

4. CONCLUSION

Based on data testing that has been carried out, especially regarding the influence of competence and independence on auditor performance (case study of the North Sumatra Province BPKP Representative), the following conclusions can be drawn: Auditor competency has a positive effect on auditor performance, which means that there is an influence of the competency variable on auditor performance.

REFERENCES

- Anggraini, R. D. P., & Syofyan, E. (2020). Pengaruh Independensi, Profesionalisme, Dan Kompetensi Terhadap Kinerja Auditor BPKP. *Jurnal Eksplorasi Akuntansi*, 2(2), 2772–2785. <https://doi.org/10.24036/jea.v2i2.247>
- Dwiyanto, A., & Rufaedah, Y. (2020). Pengaruh Kompetensi, Independensi, dan

- Profesionalisme Auditor Internal terhadap Kinerja Auditor Internal (Studi Kasus pada Inspektorat Pemerintah Kabupaten Bandung Barat). *Prosiding The 11th Industrial Research Workshop and National Seminar*, 11(1), 936–942.
- Fauziah, K., & Yanthi, M. D. (2021). Pengaruh Fee Audit, Independensi, Pengalaman Auditor Dan Kompetensi Auditor Terhadap Kualitas Audit (Studi Kasus Kap Di Jawa Timur). *Jae (Jurnal Akuntansi Dan Ekonomi)*, 6(2), 61–70.
- Istiariani, I. (2018). Pengaruh Independensi, Profesionalisme, dan Kompetensi Terhadap Kinerja Auditor BPKP (studi Kasus pada Auditor BPKP Jateng). *Jurnal Pemikiran Islam*, 2(2), 2772–2785.
- Kasmir. (2019). *Manajemen Sumber Daya Manusia (Teori dan Praktik)* (Edisi Pert). Jakarta: PT Raja Grafindo Persada.
- Khairiyah, L. (2020). *Pengaruh Independensi, Kompetensi Dan Fee Audit Terhadap Kualitas Audit (Studi Kasus Pada Auditor di Kantor Akuntan Publik Kota Medan)*. Universitas Islam Negeri Sumatera Utara.
- Pratiwi, H., & Srimindarti, C. (2021). Pengaruh Kompetensi, Independensi Dan Gaya Kepentingan Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Kota Semarang. *Jurnal Ilmiah Mea (Manajemen, Ekonomi, Dan Akuntansi)*, 5(3), 494–512.
- Setiawati, M. A. P. (2018). *Pengaruh Konflik Peran, Ambiguitas Peran, Kompetensi, dan Independensi Terhadap Kinerja Auditor dengan Kecerdasan Emosional (Studi Empiris Pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan D.I Yogyakarta) sebagai Variabel Moderasi*. Universitas Muhammadiyah Magelang.
- Sugiyono. (2019). *Penelitian Kualitatif Kuantitatif*. Bandung: Alfabeta.