

Internal Auditor Performance of Minahasa Regency Government in Terms of Competence and Independence

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Abstract

There are three main aspects to had a good governance, namely supervision, control, and inspection. Supervision is carried out by parties outside the executive branch, namely the community and the DPR to oversee the government's performance. Control is a mechanism carried out by the executive to ensure that systems and policies are implemented properly, while inspection is an activity carried out by parties who have independence and professional competence to check whether the results of government performance are in accordance with standards. This research was conducted at the Minahasa Regency Inspectorate. The purpose of this study was to determine whether there is an influence of competence on the performance of internal auditors and whether there is an influence of independence on the performance of internal auditors in Minahasa Regency. The research method uses a quantitative approach. The sample is 46 auditors and data collection is done by giving questionnaires to respondents. The data that has been collected is then analyzed using multiple regression analysis techniques. The results showed that competence had a positive effect on the performance of internal auditors, as well as independence had a positive effect on the performance of internal auditors at the Minahasa inspectorate.

Keywords

competence; independence; auditor performance; minahasa regency



I. Introduction

Financial reports are a form of accountability or accountability of local governments. Financial reports are very important because they are evidence of performance every year that the government submits to stakeholders as users of financial statements. Examination of financial statements aims to assess the fairness of financial statements based on applicable accounting principles (Pardede et al, 2015). The data contained in financial statements is very important for (Purba, 2016). Audited financial statements will be more reliable than unaudited or unaudited financial statements. In the public sector, Article 6 paragraph (1) of Law Number 15 of 2006 concerning the Supreme Audit Agency (BPK). The financial audit body is in charge of examining financial management carried out by the central government, regional governments and other state institutions. As a state institution in charge of carrying out audits of financial statements, good and competent auditor performance is required. The expectation of users of audit reports is to realize quality financial reports. The goal is that the audited financial statements can produce an opinion that is free from material misstatement, so that the truth can be trusted. This can be achieved if the person conducting the audit has a good auditor performance. Financial statements are basically a source of information for investors as one of the basic considerations in making capital market investment decisions and also as a means of management responsibility for the resources entrusted to them (Prayoga and Afrizal 2021) . Financial performance is a measuring instrument to know the process of implementing

the company's financial resources. It sees how much management of the company succeeds, and provides benefits to the community. Sharia banking is contained in the Law of the Republic of Indonesia No.21 of 2008 article 5, in which the Financial Services Authority is assigned to supervise and supervise banks. (Ichsan, R. et al. 2021)

The performance of government auditors has been regulated in Government Regulation No.60 of 2008 concerning the government's internal control system (SPIP). The implementation of internal control is carried out by the Supreme Audit Agency (BPK) and the inspectorate at both the central and regional governments. The Inspectorate as one of the government's internal control tasks has the task of supervising the implementation of finance and development in accordance with the applicable laws and regulations.

Supervision of the performance of the inspectorate is assessed by the Ministry of internal Affairs. The Ministry of internal affairs considers that until now the performance of regional inspectorate supervision has not been optimal. This can be seen from the detection of many irregularities in regional financial management and corrupt practices at the local government level. The existence of detection carried out by the inspectorate in the regions is not necessarily able to prevent the practice of corruption in the local government environment. According to the Minister of internal affairs, this is a reflection of the weak independence of the regional inspectorate (<https://news.detik.com>).

As a Government Internal Supervisory Apparatus (APIP), regional inspectorates have very strategic roles and work units both in terms of functions and responsibilities in management as well as in terms of achieving the vision and mission as well as government programs. In terms of basic management functions, the Regional Inspectorate has an equal position with the planning function or the implementation function. Meanwhile, in terms of achieving the government's vision, mission and programs, the Regional Inspectorate is the pillar in charge of supervising the implementation of guidance on the administration of Regency/City government and the implementation of Regency/City government affairs, based on the principles of decentralization, deconcentration, and co-administration.

Competence relates to adequate education and experience possessed by an accountant in the field of auditing in carrying out auditing. (Christiawan, 2002). The same thing is shown by Musa Yosep Musa (2016) that the competency function has an important role in decision making for internal auditors, this can be seen from the role of internal auditors in providing opinions on the assessment of the quality of a company's financial statements.

Independence is a mental attitude that is free, unaffected, does not depend on others, as well as the existence of honesty in the auditor in considering the facts and being impartial in expressing his opinion (Tjun et al, 2012). Independence is one of the ethical components that must be maintained by public accountants.

The results of previous research conducted by Kasogi, et al (2019) showed that the performance conditions of the regional inspectorate in North Sumatra were quite good, but there were still several obstacles that needed to be overcome, including the limited competence of human resources (Kasogi, et al, 2019). The results of research by Thuweba (2014) who conducted research at Mombasa University concluded that the independence of internal audit is very important for institutions to help improve institutional accountability and performance. Hayuningtyas Pramesti Dewi (2020) found that the respective competence and independence variables partially affect the performance of auditors at public accounting firms in East Jakarta. Wahyu Hapsari & Erny Suryandari Fathmaningrum. 2020, who conducted research on the special regional inspectorate of Yogyakarta, found that independence had a positive effect on the performance of government auditors. Likewise, Rachmanandra and Mathius conducted research on public

accountants with at least 2 years of experience in the city of Bandung. The results of the study indicate that to produce a quality audit, it is necessary to have adequate competence and independence from an auditor.

Several cases of violations in Indonesia caused the auditor's assessment of his work to be considered not optimal, this made the Indonesian people restless with several cases that occurred, especially in the part of governance in development and state supervision. Several factors that caused the violation of the case were independence, competence, objectivity, and a lack of understanding of good governance.

Data on the performance report of the Financial and Development Supervisory Agency (BPKP) of North Sulawesi in 2019 shows that the percentage of the provincial government internal supervisory apparatus (APIP) with Capability Level 3 "is a performance target to make APIP Capability have adequate capabilities so that they can realize APIP's role effectively. in carrying out supervisory duties. The realization of the main performance indicators (KPI) in 2019 of 0% has not moved when compared to the realization in 2018 of 0%. This achievement has not met the planned 2019 target of 100%.

Significant inhibiting factors for achieving APIP's performance targets include: lack of understanding of regional leaders and inspectors regarding the importance of increasing APIP's capabilities. Lack of human resources, lack of competence and professionalism of APIP's HR, there is no supervisory mechanism for APIP by Regional Leadership Management (Independ'ense). When compared to the target at the end of the Strategic Plan period in 2019 of 100%, the realization of the KPI in 2019 reached 0%. This shows that the performance in 2019 needs to be improved. From the description of the problem above, the formulation of the problem is:

1. Is there any influence of competence on the performance of internal auditors in Minahasa Regency?
2. Is there any influence of independence on the performance of internal auditors in Minahasa Regency.

The purpose of this research is to find out whether there is a partial influence of competence and independence on the performance of internal auditors in the Minahasa Regency government.

II. Review of Literature

2.1 Auditor Performance

The term performance is often used to refer to the achievement or level of success of individuals or groups (Aprimulki, 2017). The audit task completed by the auditor within a certain period of time with a predetermined time is the definition of the auditor's performance. Performance auditor is a public accountant who is called an auditor in carrying out an objective examination assignment on the financial statements of a company or other organization with the aim of determining the presentation of financial statements fairly in accordance with applicable accounting principles, with all material matters, position financial and operating results of the company have been achieved.

Alim et al 2012 stated that audit performance is determined by 2 things, namely competence and independence. Auditors are required by parties with an interest in the company to provide an opinion on the fairness of financial reporting presented by the company's management and to carry out their obligations there are 3 components that must be owned by the auditor, namely competence, independence and due professional care.

According to Anwar Prabu Mangkunegara (2015) the notion of performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. While the auditor is a public accountant who provides services to auditees to examine financial statements so that they are free from misstatements (Mulyadi 2013). The results of research by Elizabeth Hanna and Friska Firnanti (2013) show that many factors affect auditor performance, including role ambiguity, leadership style, and organizational culture that affect auditor performance. Factors that have no effect are good governance and organizational commitment.

Based on the description above, it can be said that the performance of the internal auditor is the result achieved by the auditor based on the skills, experience, and sincerity of time in carrying out company duties in order to meet the needs of the leadership assigned to him within a certain period of time. Arens (2014) defines audit quality performance as the collection and evaluation of evidence about information to determine and report on the level of conformity between that information and established criteria. The audit must be carried out by an auditor who has competence and independence. Meanwhile, according to Sukrisno Agoes (2013:4) audit quality is an examination carried out critically and systematically by an independent person or party on the financial statements that have been prepared by management as well as bookkeeping records and supporting evidence. It aims to provide an opinion regarding the fairness of the financial statements. From a different point of view regarding the internal audit function, Van Gansberghe (2005) suggests that other factors that can influence the internal audit function are ownership, organizational and governance framework, regulation, professionalism, conceptual framework, and human resources (competence).

2.2 Auditor Competence

The first general standard of SA section in SPAP (SPAP 2011) states that the audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor, while the third general standard (SA section 230 in SPAP, 2011) states that in conducting audits and In preparing the report, the auditor is required to use his professional skills carefully and thoroughly (due professional care). Arens et.al (2012) said that knowledge will affect audit expertise which in turn will determine audit performance. Experienced auditors according to (Arens et.al 2012) are auditors who have advantages in terms of detecting errors, understanding errors accurately, and looking for causes of errors.

The Institute of Internal Auditors (IIA) 2012, No. 1210.A2 suggests Internal auditors should have sufficient knowledge to evaluate fraud risk but are not expected to have the expertise of someone whose primary responsibility is detecting fraud. In particular, the standard requires internal auditors to evaluate or assess fraud risk and control in order to provide advice to reduce risk and improve control. Risk assessment as an audit plan preparation and internal control testing. Internal audit also performs detection and prevention measures.

According to Amir Abadi Jusuf (2017:42) competencies are as follows: Competence as a necessity for auditors to have formal auditing and accounting education, adequate practical experience for the work being carried out, and attend continuing professional education. Fitrawansyah (2014:46) competence means that the auditor must have an auditing field and have sufficient knowledge about the field being audited (Fitrawansyah, 2014:46). According to Al Haryono Jusup (2014: 11) competencies are as follows: In carrying out an audit to arrive at a statement of opinion, the auditor must always act as an expert in the field of accounting and auditing. The acquisition of this expertise begins with

his formal education which is expanded through subsequent experiences in auditing practice. To qualify as a professional, the auditor must undergo sufficient technical training. This training should cover both technical and general education aspects.

While in IAPI (2016:5) the competencies are as follows: The professional ability of individual auditors in applying knowledge to complete an engagement either jointly in a team or independently based on the Professional Standards of Public Accountants, codes of ethics and applicable legal provisions. Auditor competence can be obtained through education at universities in the field of accounting, professional development and training activities in the workplace, which is then proven through the application of practical work experience. Professional certification is a form of IAPI's acknowledgment of auditor competence.

From some of the definitions above, it can be concluded that competence is the professional ability of the individual auditor as a necessity to have formal auditing and accounting education, professional development and training in the workplace as well as practical experience in the criteria for determining the amount of evidence needed to support the conclusions to be drawn.

The competency indicators in this study using the rationale of Siti Kurnia Rahayu and Ely Suhayati in Ahmad and Ely (2017) are 1) Knowledge 2) Ability (Skill) 3) Experience 4) Training. According to Cheng et al.(2002) competence is someone who has knowledge (education, expertise and experience) and ethical behavior at work. Attitude and behavior theory is a theory that explains the performance of auditors as measured by the auditor's personal characteristics in carrying out their assignments. (Aprimulki, 2017)

2.3 Auditor Independence

Auditor Independence Independence according to Arens et al (2012) can be defined as follows: "Independence means taking an unbiased point of view. Auditors must not only be independent in fact, but must also be independent in appearance. Independence in fact exists when the auditor is truly able to maintain an unbiased attitude throughout the audit, while independence in appearance is the result of other interpretations of this independence.

Arens et al., (2012), independence can be classified into three aspects, namely: 1) Independence in fact. Independence in fact is independent in the auditor, namely the auditor's ability to be free, honest, and objective in perform audit assignments. 2) Independent in appearance Independent in appearance is independent from the parties interested in the company being audited who know the relationship between the auditor and his client. 3) Independent of expertise or competence (independence in competence). Independence from the point of view of expertise is closely related to the competence or ability of the auditors in carrying out and completing their duties.

III. Research Method

This study uses a quantitative approach because it uses the measurement of research variables with numbers and data analysis and uses statistical tools. This research is a causal research, explanatory research is research that aims to explain the relationship between variables (Cooper & Schindler, 2014). The object of this research is government employees in the Minahasa Regency Inspectorate, North Sulawesi Province. Data collection was carried out by distributing questionnaires directly to government employees within the Minahasa inspectorate office. The type of data is primary data obtained by giving questionnaires and direct interviews.

The independent variable consists of two variables, namely competence and independence, and the dependent variable is auditor performance. The research population is state civil servants who have performed auditing tasks at district/city local governments. Because the population is below 100, the entire population is sampled. The number of respondents as many as 46 but who returned only 38 with a rate of return of 82%. Then the hypothesis was tested with a partial test (t test) to determine the effect of each independent variable on the dependent variable with a significance level of 5%, and a simultaneous test (F test) to determine the effect of the independent variables on the dependent variable together with a significance level of 5%. The data that has been collected is then analyzed using regression analysis with SPSS 21, to determine the magnitude of the influence of the independent variable on the dependent variable.

IV. Result and Discussion

One of the conditions underlying the multiple regression model is the fulfillment of all classical assumptions, so that the test results in the study are unbiased and efficient. Classical assumption testing in this study includes normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test.

4.1 Normality Test Result

**Table 1. Hasil Uji Kolmogrov-Smirnov
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		38
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	1,55836783
Most Extreme Differences	Absolute	,099
	Positive	,099
	Negative	-,094
Test Statistic		,099
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

Table 1 shows that all data are normally distributed. Based on the results of the tests that have been carried out above, using the Kolmogrov-Smirnov approach, the test results show a significance level of > 0.05 , which is 0.200. So it can be said to be normally distributed.

4.2 Multicollinearity Detection Result

The next test that must be done is to see the assumption of non-multicollinearity. The VIF (Variance Inflation Factor) multicollinearity test of each independent variable contained the next variable. If the Tolerance value is greater than 0.10 and the VIF value is less than 10, then there is no multicollinearity. Multicollinearity test results can be seen in the following table this:

Table 2. Multicollinearity Test Results

		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
Model		B	Std. Error	Beta				
1	(Constant)	16,802	5,620		2,990	,005		
	Competence	,142	,181	,131	,782	,439	,998	1,002
	Independence	,072	,202	,060	,356	,724	,998	1,002

a. Dependent Variable: Auditor Performance(Y)

Table 2 shows that there is no multicollinearity.

1. In the Competency Variable (X1) the Variance Influence Factor (VIF) value is 1.002 which is smaller than ten and the tolerance value is 0.998 which is greater than 0.05.
2. In the Independent Variable (X2), the Variance Influence Factor (VIF) value is 1.002 less than ten and the tolerance value is 0.998 greater than 0.05.

4.3 Heteroscedasticity Test Result

It can be seen in Figure 1, the scatterplot output where the points are spread out and do not form a certain clear pattern. So, it can be concluded that there is no heteroscedasticity.

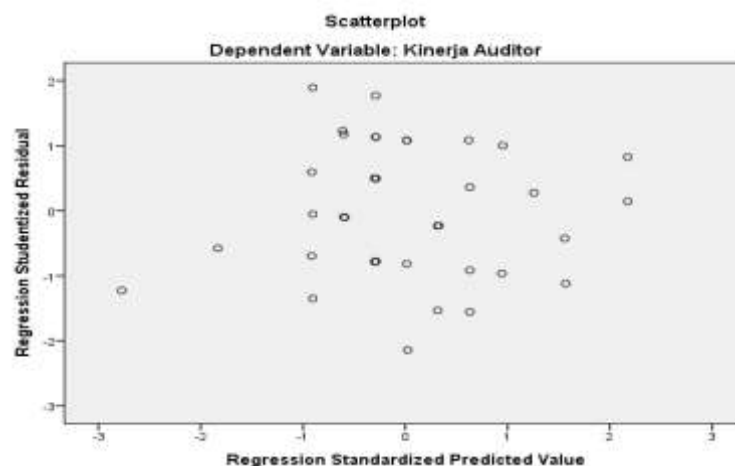


Figure 1. Heteroskedasticity Test Result

Heteroscedasticity test is carried out to detect the presence or absence of a certain pattern on the scatter plot graph. If the scatter plot graph does not form or describe a certain pattern, it means that the regression model is free from heteroscedasticity and can be tested for hypotheses.

4.4 Hypothesis Testing, Multiple Regression Analysis

Multiple regression analysis aims to determine how the influence of the independent variable on the dependent variable, namely how the influence of competence and independence variables on auditor performance. In the following table, it can be seen the results of the calculations for the multiple regression coefficients of each independent variable on the dependent variable.

Table 3. Multiple Regression Analysis Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	16,802	5,620		2,990	,001	
	Competence	,142	,181	,131	,782	,002	,998
	Independence	,072	,202	,060	,356	,001	,998

a. Dependent Variable: Auditor Performance

From table 3, the following equation is obtained: $Y = 16,802 + 0.142X_1 + 0.072X_2$

It can be seen in the regression equation where the constant value of 16,802 means that Competence (X1), and Independence (X2) are considered constant, so the auditor's performance is constant at 16,802. The regression coefficient for the Competency variable (X1) is 0.142, meaning that if the audit competence has increased by 1%, the Auditor Performance (Y) will have increased by 0.142 with the assumption that the other independent variables have a fixed value. The regression coefficient of the independence variable (X2) is 0.072, meaning that if the independence increases by 1%, the auditor's performance (Y) will increase by 0.072 with the assumption that the other independent variables have a fixed value.

4.5 T Test Results (Partial)

Partial regression testing (t test) aims to test the effect of each independent variable in a partial manner on the dependent variable. To find out how the influence of each independent variable on the dependent variable can be seen at the level of significance. If sig is less than 0.05 then this indicates that the independent variables partially have a significant effect on the dependent variable.

Table 4. T Test Result Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	16,802	5,620	2,990	,001
	Competence (X1)	,142	,181	,131	,782
	Independence (X2)	,072	,202	,060	,356

a. Dependent Variable: Auditor Performance (Y)

Table 4 is the result of testing between the independent variables on the dependent variable individually (partial) which was carried out with the t test as follows:

1. Hypothesis one states that competence has an effect on auditor performance. Auditor competence has a t value of 0.782, a B coefficient value of 0.142, and a significant level of 0.002. This shows that the coefficient of competence variable has a positive effect of 0.142 on auditor performance. This means that the higher the competence, the higher the auditor's performance.
2. The second hypothesis states that independence has an effect on auditor performance. Independence has a t-value of 0.356, a B coefficient of 0.060, and a significant level of 0.001. This shows that the coefficient of the independent variable has a positive effect

of 0.060 on the auditor's performance. This means that the higher the independence of the auditor, the higher the audit quality.

This test was conducted to measure the ability of the independent variables, namely competence and independence on auditor performance. The results of the coefficient of determination can be seen in column R Square, which is shown in the following table.

Table 5. Coeficien Determination Test Result (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,728 ^a	,641	,621	4,60227

a. Predictors: (Constant), Independence (X2), Competence (X1)

Table 5 shows the Adjusted R Square value of 0.621, which means that variations in auditor performance can be explained by the competence and independence variables of 62.1% while the remaining 37.9% is explained by other factors that have not been studied. The correlation coefficient (R) in the table above is 0.728, indicating that the relationship between competence and independence on audit quality is strong.

4.6 Discussion

a. The Influence Competence on the Performance of Local Government Internal Auditors

The results of hypothesis testing indicate that competence has a significant positive effect on auditor performance, which can be seen from the value of sig. 0.025 (less than = 0.05). The results of the regression analysis show that the competency variable has a regression coefficient of 0.142 units, which means that if the auditor's competence increases by one unit, it will increase audit performance by 0.142 units. This means that the auditor's performance can be achieved if the auditor has good competence. Competence consists of indicators of knowledge, ability (Skill), experience and training. This can be interpreted that in order for the auditor's performance to be better, the knowledge, skills, experience and training must continue to be improved. Likewise, auditors should be given the opportunity to take part in training courses held either at the local government or from the central government.

Competence relates to adequate education and experience possessed by an accountant in the field of auditing in carrying out auditing. (Christiawan, 2002). The results of this study support the research conducted by Musa Yosep Musa (2016) that the competency function has an important role in decision making for internal auditors. Likewise, Hayuningtyas Pramesti Dewi (2020) found that the respective competence and independence variables partially affect the performance of auditors at public accounting firms in East Jakarta and research by Rachmanandra and Mathius (2020) that in order to produce a quality audit, it is necessary to have high competence and independence. adequate from an auditor.

b. The Influence Independence on the Performance of Local Government Internal Auditors

The results of hypothesis testing indicate that independence has a significant positive effect on auditor performance. This can be seen at the significance level of less than 0.05, which is 0.01. The results of the regression analysis showed that the independent variable

had a positive regression coefficient of 0.072. In the second hypothesis (H2) the independence variable has a significance value of 0.01 which is smaller than the alpha value of 0.05, which means that independence has a positive and significant effect on audit quality. Also based on regression analysis shows that the coefficient of the independent variable is positive 0.072. The results show that if independence is increased by one unit, the tendency of audit quality will increase by 0.072. Independent means acting honestly, impartially, and reporting findings only based on the evidence obtained.

The results of this study are in line with research conducted by Thuweba (2014) who conducted research at Mombasa University which concluded that internal audit independence is very important for institutions to help improve institutional accountability and performance. Also in line with the results of Hayuningtyas Pramesti Dewi's research (2020) found that the competence and independence variables each partially affect the performance of auditors at public accounting firms in East Jakarta. Wahyu Hapsari & Erny Suryandari Fathmaningrum. 2020, who conducted research on the special regional inspectorate of Yogyakarta, found that independence had a positive effect on the performance of government auditors. Likewise, Rachmanandra and Mathius conducted research on public accountants who had at least 2 years of experience in the city of Bandung (2020). The results of the study indicate that to produce a quality audit, it is necessary to have adequate competence and independence from an auditor.

V. Conclusion

The results of the research and hypothesis testing show that the competence of civil servants in the inspectorate office has a positive and significant effect on the performance of the Minahasa local government auditors. This means that good performance can be achieved if local government auditors have: good competence. Competence in question is knowledge, ability (Skill), experience and training. Likewise, the independence of internal auditors has a positive and significant effect on the performance of the local government auditors in Minahasa Regency. The higher the level of honesty, impartiality, and reporting of findings based solely on the evidence obtained, the better the auditor's performance will be.

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