

**AN ANALYSIS ON THE INFLUENCE OF SELF-EFFICACY, PROFESSIONAL
TDEVELOPMENT, UNDERSTANDING RISK-BASED INTERNAL AUDIT ON AUDIT
QUALITY WITH ORGANIZATIONAL COMMITMENT AS MODERATING
VARIABLE AT THE INSPECTORATE OF NORTH SUMATERA PROVINCE**

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Abstrak

The objective of the research was to find out 1) the influence of Self-Efficacy, Professional Development, and Understanding Risk-Based Internal Audit on Audit Quality at the Inspectorate of North Sumatera Province, and 2) Organizational Commitment in modernizing the influence of Self-Efficacy, Professional Development, and Understanding Risk-Based Internal Audit at the Inspectorate of North Sumatera Province, The population used causality method. The population was 85 APIPs (Government Internal Controllers) at the Inspectorate of North Sumatera Province, and all of them were used as the samples (total population/census sampling). Primary data were gathered by using survey technique by distributing questionnaires to all respondents and analyzed by using measurement model (outer model) and structural model (inner model), and effect size for moderating variable. The result of the research showed that 1) Self-Efficacy, Professional Development, and Understanding Risk-Based Internal Audit on Audit Quality had positive and significant influence on Audit Quality at the Inspectorate of North Sumatera Province, and 2) Organizational Commitment could moderate the influence of Understanding Risk-Based Internal Audit on Audit on Audit Quality at the Inspectorate of North Sumatera Province.

Keywords: Self-Efficacy, Professional Development, Understanding Risk-Based Internal Audit, Audit Quality, Organizational Commitment

Introduction

Republic of Indonesia Government Regulation No. 60 of 2008 concerning the government's internal control system (SPIP) explains that internal supervision is the entire process of audit activities, reviews, evaluations, monitoring, and other supervisory activities on the organization of duties and functions in order to provide adequate assurance that activities have been carried out in accordance with benchmarks which has been determined effectively and efficiently for the benefit of the leadership in realizing good governance.

The realization of the role of effective government internal control apparatus as referred to in the government's internal control system (SPIP) must have three important points, namely: first, to provide adequate confidence in the obedience, efficiency, efficiency and effectiveness of the achievement of the objectives of carrying out the tasks and functions of Government Agencies; second, provide early warning and improve the effectiveness of risk management in the implementation of tasks and functions of Government Agencies; and thirdly maintain and improve the quality of the governance of the tasks and functions of government agencies.

The quality of APIP as a government internal supervisor is one of the important elements of government management in order to realize good governance and a clean

government that is to support effective, efficient, transparent, accountable and clean and free governance. the practice of corruption, collusion and nepotism.

Based on the location of the study in the province of North Sumatra, in this study will focus more on studying the condition of government supervision covering the scope of the province of North Sumatra carried out by the Inspectorate of North Sumatra Province. This Inspectorate is often seen as the right hand of the Governor who is given the mandate to carry out its duties and functions in accordance with the applicable regulations, their role becomes important is not merely preparation for inspection by external parties who are independent but truly aware that their performance will determine the achievement of government good and clean bureaucracy nationally and at the provincial level. In addition to this, the provincial inspectorate has a large responsibility as a supervisor for the regency / city inspectorate, it is a moral responsibility for them to first become examples and role models in carrying out coaching tasks, so as to gain trust from the district / city inspectorate in particular and the central government in general.

Based on the results of an assessment conducted by the Ministry of Home Affairs and the Development Finance Supervisory Agency at the end of December 2015, nationally the capability of 417 APIP regions by using the Internal Audit Capability Model shows that 50 APIP (11.99%) are at Level II (infrastructure), and as many as 367 APIP (88.015%) are at Level I. Based on the survey results, it can be concluded that most internal auditors are still at the level of beginner's expertise with the available resources to become internal government auditors are still lacking. Supporting this, conditions in North Sumatra Province are also not much different. The Head of BPKP Sumut Mulyana explained that until the beginning of 2016 the North Sumatra APIP level was at level I so that it was targeting through various North Sumatra level programs to increase to level II in 2017. With various efforts and hard work finally at the end of December 2017, there was an increase in percentage terms; Level I (47.06%) Level II (47.06%) and Level III (5.88%).

APIP supervision conducted through audit activities as a routine task and is urgent is always an interesting topic to discuss, as evidenced by several previous studies to date. From sharing the point of view of trying to be explored what exactly is the influencing factor and can be implemented in obtaining a quality audit. Researchers are interested in reviewing audit quality from several factors that are thought to influence it such as Self Efficacy, Professional Development and Understanding of Risk Based Internal Audit. These factors that will be used as independent variables that have not been studied in previous studies, however, these factors are expected to improve audit quality and the most important of this research is that the independent variables can be implemented in each agency that carries out the task in the audit in the field.

Methods.

This research is causality research. The object of the research was carried out at the Inspectorate of North Sumatra Province. The data used in this study is primary data and data collection is done using the survey method by distributing questionnaires.

The population in this study were all Government Internal Supervisory Apparatus (APIP) at the Inspectorate of North Sumatra Province consisting of 33 ASN Auditors, and 52 P2UPD Functional Officials so that the total population in this study were 85 people.

Dependent variable

Audit quality is the probability of the auditor to find and report violations in the government audit system based on applicable standards and regulations. Audit quality uses interval scale

Independent variable

Self-efficacy is an individual's belief in his ability to succeed in carrying out a job. Self Efficacy uses interval scale

Professional development is the willingness and effort to improve competence through training and self-development to support professionalism in work. Professional Development uses interval scale

Risk Based Internal Audit is a methodology in carrying out audits that provide assurance that the risks faced by the organization have been managed and controlled properly. Understanding Risk Based Internal Audit using interval scale.

Moderating variable

Organizational Commitment is a pride as a member of the organization, always trying to maintain membership in organizations with high loyalty and able to make changes to achieve the organization's vision.

The data analysis method used in this research is Partial Least Square (PLS) approach. PLS is an equation model for Structural Equation Modeling (SEM) based on components or variants. PLS-SEM analysis uses two sub models, namely measurement model or outer model and structural model or inner model.

Result

Descriptive statistical analysis is used to determine the description of a data that is seen from the maximum value, minimum value, mean value, and standard deviation value.

Table 1. Descriptive Statistics

Variabel	N	Minimum	Maximum	Mean	Std. Deviation	Kategori
Self Efficacy (X_1)	85	5.00	25.00	19.51	4.59	Prover
Professional Development (X_2)	85	6.00	30.00	23.09	4.83	Prover
Understanding Risk Based Internal Audit (X_3)	85	12.00	30.00	23.24	4.80	Prover
Audit Quality (Y)	85	8.00	40.00	31.84	6.52	Prover
Organizational Commitment (Z)	85	16.00	45.00	35.60	7.02	Prover
Valid N (listwise)	85					

Outer Model Test results consist of convergent validity test by observing factor loading and numerical values of AVE, discriminant validity test by observing cross loading value, and reliability test by observing the cornbach alpha value and composite reability value has been fulfilled. Inner Model Test results which consist of R-Square determination coefficients have been fulfilled and pay attention to Coeficient Path to determine the positive / negative direction.

Hypothesis testing

Hypothesis testing is done by looking at the t-statistics value generated from the bootstrapping process. The hypothesis is accepted (supported) if the t-statistic value is greater than 1.96 with a significance level of 5% (two tailed).

Tabel 2 T-statistics

Eksogen	-->	Endogen	Path Analysis	T Statistik	P Values	Coclusion
<i>Self Efficacy (X1)</i>	-->	Audit Quality(Y)	0.286	3.869	0.000	Accepted
<i>Professional Development (X2)</i>	-->	Audit Quality(Y)	0.227	2.285	0.006	Accepted
Understanding RBIA (X3)	-->	Audit Quality(Y)	0.295	4.114	0.000	Accepted
Organizational Commitment (Z)	-->	Audit Quality(Y)	0.324	2.579	0,010	Accepted
Organizational Commitment* <i>Self Efficacy</i>	-->	Audit Quality(Y)	0.083	0.927	0.355	Rejected
Organizational Commitment * <i>Professional Development</i>	-->	Audit Quality(Y)	0.041	0.509	0.611	Rejected
Organizational Commitment* Understanding RBIA	-->	Audit Quality(Y)	0.183	2.230	0.026	Accepted

Self Efficacy, Professional Development, Understanding Risk Based Internal Audit has a significant positive effect on Audit Quality because it has a t-statistic value above 1.96 and a p-value <0.05. Organizational Commitment is able to moderate the understanding of Risk Based Internal Audit on Audit Quality because because the statistic value is more than 1.96 and p-value is <0.05. Organizational Commitment cannot moderate Self Efficacy, Professional Development, to Audit Quality.

Discussion

The results of hypothesis testing show that Self Efficacy has a significant positive effect on audit quality in the Inspectorate of North Sumatra Province. This means that the higher the level of Self Efficacy that an auditor has, the greater the Quality of Audit. Based on the respondent's answer to the Self Efficacy indicator, it can be seen that the capabilities and characteristics of an Auditor that are related to a strong belief in achieving a goal determine the quality of the audit. Auditors who have a high Self Efficacy will be able to accept any risks that may occur during the audit process and provide challenges that have a good impact on the auditor in completing the work targets or targets that have been set in order to achieve a quality audit in accordance with applicable rules and regulations. In connection with the characteristics of respondents in the Inspectorate of North Sumatra Province in terms of age classified as dominated by productive age as explained by Salehi (2010) in his research on a group of young auditors, meaning a high level of self-efficacy produces fighting spirit that leads to positive ambitions in achieving a goal that has been determined and will not give up despite the many risks that will

be faced. This is also supported by confidence in each auditor, as indicators in high self efficacy are religious, meaning that awareness that work is a noble responsibility as the highest creature becomes a solid basis for staying afloat in achieving goals in this case is the auditor's responsibility in producing quality audits, so that recommendations are beneficial for the organization and beneficial for parties who will use audit outputs.

The results of research related to the Self Efficacy of Audit Quality are still few that researchers can examine. In the previous research, the Self Efficacy variable was focused more on seeing the influence on Audit Judgment and Audit Performance. Research conducted by Ulfa (2015) states that Self Efficacy has a significant positive effect on Audit Performance, this is done in the Public Accounting Firm in the city of Yogyakarta. Ulfa's opinion states that the high Self Efficacy of the auditor improves its performance in the audit process carried out with more workloads, and this is a challenge for the auditor to complete thoroughly each audit plan prepared, supported by the auditor's competence. then it is ensured that overall audit performance will increase.

The same research was also carried out by Lestari (2015) entitled the influence of Skepticism, Auditor Experience and Self Efficacy on Audit Judgment. This research was conducted on auditors in the Public Accounting Firm in the Jakarta area. Based on this study, the experience of Auditor and Self Efficacy has a positive effect on Audit Judgment because the higher the level of Self Efficacy that an auditor has, the better the Audit Judgment will be. An individual with a high Self Efficacy tends to consider, evaluate, and combine the abilities he knows before finally determining a choice. The ability of the individual concerned in considering a choice will make the individual confident in his or her own ability to make a decision.

A different opinion was expressed by Dewi (2017) in her research that saw Self Efficacy towards Audit Judgment at the South Sulawesi City Government Inspectorate, stating that Self Efficacy had no effect on Audit Judgment. This is supported by testing hypotheses which show no significant effect. Although it is known that audit judgments are related to an auditor's perception of the assessment to be given on the audit report, there are many other factors that support the Audit Judgments both technical and non-technical, especially with regard to Task Completeness and Auditor Competence.

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The results of testing the hypothesis of the influence of Professional Development on Audit Quality shows that Professional Development has a significant positive effect on the Quality of Audit at the Inspectorate of North Sumatra Province. This means that the auditor's intensity in developing the level of professionalism will improve the Quality of Audit. Respondents' answers to Professional development indicators, it can be seen that by taking formal and non-formal training, willing to invest time and money is needed to improve the quality of audit work. Based on education, the majority of respondents have the final education of strata one and two, which affects the open nature of the rules, knowledge and new technical training to improve their capabilities as auditors to achieve the ultimate goal of producing quality audits and useful recommendations for users of the report.

Researchers see that technological developments at this time indirectly require the Auditor to be able to design audit work patterns in the audit process that is more effective and efficient by utilizing various IT-based programs. This has begun to be implemented with the sharing of training and socialization organized by the government to equip APIP. Personal auditors are also expected to be able to fill themselves by sharing information that is easily treated in sharing internet sites to learn the development and changes in regulations and laws

regarding SPIP. Regulation of the State Minister for Administrative Reform No. 05 / M.Pan / 03/2008 dated March 31, 2008 concerning the APIP Audit Standard in Standard 1230 states that Internal Auditors must improve their knowledge, skills and other competencies through continuous professional development to improve quality audits.

Research conducted by Gutierrez (2017) states that QIA Certification which is part of Professional Development has a significant effect on Audit Quality. This was done at APIP who worked in the Timor Leste Ministry of Justice. This means that Professional Development has a real impact when looking at the output of the audit results conducted by the APIP. The same opinion was also expressed by Syamsidah (2016) that continuous education that is closely related to Professional Development has a significant effect on Audit Quality.

The results of testing the influence of Understanding Risk Based Internal Audit on Audit Quality shows that Understanding Risk Based Internal Audit has a significant positive effect on the Quality of Audit in the Inspectorate of North Sumatra Province. This can mean that the auditor's understanding of risk-based audits will improve audit quality.

Based on data from the Regional Government Financial Supervisory Agency (2018) that the level of maturity of the Inspectorate of North Sumatra Province is at level II, this is in the spotlight that as a coach should have been at least at level III. The internal auditor's paradigm is no longer just a watchdog, but even more so how internal auditors play a role in helping the organization achieve its objectives. For that evaluation of the risk management process, control and governance must be the basis for the role of the internal auditor, as a very important paradigm shift. Risk-based audit methodology is one of BPKP's flagship products in line with the new paradigm of BPKP as a governmental internal auditor that is proactive and trustworthy in transforming government management towards good and clean governance.

Based on respondents' answers to the North Sumatra Province Inspectorate that APIP understands the definition of risk-based audits, researchers also limit their understanding because in accordance with the level of maturity it is still at level II. In the sphere of government, especially regional governments, the risk-based audit topic is relatively new, so there is no denying that few have done research on this topic and no one has researched to see the relationship between risk-based auditing and audit quality. Based on the indicators and answers of respondents in the Inspectorate of North Sumatra Province that Understanding Risk Based Internal Audit affects the Quality of Audit. Great expectations from the central government that nationally 85% of APIP in 2019 must be at level III, meaning not only at the stage of understanding again but on implementation and evaluation

The test results show that Organizational Commitment cannot moderate the relationship between Self Efficacy and Audit Quality in the Inspectorate of North Sumatra Province. This can be observed based on respondents' answers, there are still some respondents who do not agree with the questions that are adjusted from the indicators of Organizational Commitment. According to researchers based on respondents' answers that there are still differences in motivation and values of each auditor with the vision of the Inspectorate. This means that the auditor's commitment has not yet arrived at affective commitment alias is still normative with a variety of personal goals or ambitions that are not relevant to the organization's vision and mission objectives.

The results of this study are different from the research conducted by Wati, et al (2010), Trisnaningsih (2007) and Wibowo (2009) which state that organizational commitment positively influences auditor performance which indirectly affects audit quality. Auditors who are committed will maintain and be responsible for their membership and side with the goals that the organization will achieve. An auditor who has a high commitment to the organization where he works causes a sense of ownership of the organization. The auditor will feel happy in working and racing to complete the work thoroughly and survive the challenges. The existence of high self-efficacy supported by high organizational commitment will strengthen the auditor's performance to achieve a common goal of quality audits.

The test results show that Organizational Commitment cannot moderate Professional Development with audit quality in the North Sumatra Province Inspectorate. This is because

there are still respondents who answered very low and low for indicators of Professional Development. Based on respondents' answers that Professional Development is still a personal commitment, meaning awareness of the importance of self-development is often motivated for career and job needs only. So that organizational commitment does not give effect to the auditor to improve audit quality for the sake of the organization's vision and mission.

Regulation of the State Minister for Administrative Reform No. 05 / M.Pan / 03/2008 dated March 31, 2008 concerning the APIP Audit Standard in Standard 1230 states that Internal Auditors must improve their knowledge, skills and other competencies through continuous professional development to improve quality audits. In this regulation it is clearly stated that the professional development of the auditor's self is for the achievement of organizational goals so that it is expected that there will be ongoing evaluations from each agency to follow up on its members every time they attend training or formal or non-formal studies.

The test results show that Organizational Commitment can moderate the understanding of Risk Based Internal Audit with audit quality at the Inspectorate of North Sumatra Province. This is supported by high respondents' answers with indicators of Understanding Risk Based Internal Audit. This is relevant to each indicator in the form of questions submitted by researchers, that risk-based audits that are still relatively new to APIP are joint responsibility of the organization in understanding risk-based examination methodologies. Support from the central government through training and outreach conducted by BPKP to all provincial / district and city APIP supports the results of this study that organizational commitment influences auditors in understanding risk-based audits and will eventually be applied to new audit methods in the North Sumatra Province Inspectorate.

Conclusion

Self Efficacy, Professional Development, and Understanding of Risk Based Internal Audit have a significant positive effect on the Quality of Audit in the Inspectorate of North Sumatra Province.

The Organizational Commitment variable is able to moderate the relationship between the variable Understanding Risk Based Internal Audit and the Quality of Audit in the Inspectorate of North Sumatra Province. While the Organizational Commitment is not able to moderate Self Efficacy, Professional Development on Audit Quality in the Inspectorate of North Sumatra Province.

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