

Internal Audit Performance With Internal Audit Quality Office Of West Java Province

Nur Zeina Maya Sari; R. Nana Hadiana

Abstract: The Study were employees of West Java Province, describe Internal Audit Performance with effect internal audit quality Department of Environment of West Java Province. The method used in this study is descriptive and verification method. Sampling 40 respondents, with data collection technique in this study was using a questionnaire. Using the SPSS version 24 program. The results Internal audit Performance make Professional standar has an effect on the internal audit quality .

Index Terms: Internal Audit Performance, Internal Auditor Quality

1 INTRODUCTION

Roles and functions of the Provincial, Regency / City Inspectorates are generally regulated in article 4 of the Minister of Home Affairs Regulation No. 64 of 2007 Government internal auditors is encouraged to help the Regional Head present accountable and generally acceptable financial reports. (Indra Bastian, 2104: 36). Government Internal Auditors play a very important role in the process of creating financial management accountability and transparency in the region. Every company will always improve its performance to maintain the sustainability of its company and to get optimal results. . In the regulation, it is stated that in carrying out the task of supervising government affairs, the Provincial, Regency / City Inspectorate has a function as a planning of supervision programs, formulation of policies and facilities supervision, inspection, investigation, testing and assessment of supervisory duties. The measure of the success of company activities can be seen from the performance of the company. The purpose of this performance measurement is to make a comparison between the results currently achieved with the previous year or the results achieved by its competitors. After knowing its performance, the company will evaluate every policy that is not right so that it will get better results in the future. (Sucipto. A, 2015). Assessment of the performance of internal auditors can be done with various kinds of indicators in measuring the success of the company, but usually focused on performance information obtained from financial statements.

II THEORITICAL

Internal Audit Performance

According to Agoes. S (2017; 218) the definition of internal audit is as follows: Internal Audit is an independent and objective assurance and consultant activity, designed to provide added value and improve the activities of the organization's operations.

Internal audit helps the organization to achieve its objectives, through a systematic and regular approach to evaluating and increasing the effectiveness risk management, control, and governance processes. Mattala (2018: 1) "performance is the result of work in quality and quantity achieved by an employee in carrying out his duties with the responsibilities given to him. Today the role of internal auditors is increasingly relied upon in developing and maintaining the effectiveness of internal control systems, risk management, and corporate governance. In order to develop greater trust and play a good role, internal auditors need the Internal Audit Professional Standards. (Hery, 73: 2010). 1) Independent Internal audit must obtain full moral support from all levels of senior management and the board (the board of directors and audit committee) in order to complete their work independently of various other parties' interference. 2) Professional Ability Internal audit must be carried out expertly and with professional accuracy. Professional capability must be owned by each internal auditor. In each implementation, the head of the internal audit is required to assign people who are together or as a whole possess knowledge and abilities from various disciplines, such as accounting, economics, finance, electronic data processing statistics, taxation appropriately and appropriately. 3) Scope of Work The scope of the internal audit work includes testing and evaluating the adequacy and effectiveness of the internal control system owned by the organization. the purpose of the review on the adequacy and effectiveness of an internal control system is to determine whether the established system can provide reasonable assurance that the goals and objectives of the organization can be achieved efficiently and economically, and to ascertain whether the system has functioned as implemented. 4) Examination Activities Examination activities include planning examinations, testing and evaluating information, submitting examination results, and following up on the results of examinations. Internal auditors are responsible for planning and carrying out inspection tasks. The purpose and procedure of the examination must be aimed at various risks related to the area (area) to be examined. The purpose of this examination is what you want to achieve in carrying out the examination. The objectives and inspection procedures will jointly state the scope of the internal inspection work. Framework According to Surjaweni (2015: 66) that the framework of thinking is: Basically the framework is derived from several theories and concepts that are appropriate to the problems under study, so as to bring up assumptions in the form of a flowchart of thought, which may be formulated into operational hypotheses or hypotheses that can be tested.

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III. RESEARCH METHODS

large population and researchers are not likely to learn all that is in the population, for example due to limited funds, energy and time, then researchers can use samples taken from that population. what is learned from the sample, the conclusions can be applied to the population. for that samples taken from the population must be truly representative (represent). By using a sample size determination technique, a sample of 40 employees can be sampled in the study at the Department of Environment of West Java Province. III. In descriptive research to get an overview of each variable and verification to test the hypothesis that states a variable relationship. Research in the Finance and Accounting Unit of the Environmental Office of West Java Province. In Financial units 25 and Accounting units 20. The research methods used are descriptive and verification According to Sugiyono (2018: 149) the sample can be defined as follows: "the sample is part of the number and characteristics possessed by the population."

IV RESULT

Data profesional standar of 40 respondents measured through 5 dimensions, namely: Skills, Knowledge, Experience, Responsibility, Accountability into 7 indicators Respondents on 7 statements regarding the Competency variable (X2) as a whole the results of the processing presented in the table above, can be seen that the total score for Profesionalisme auditor is 1052. The number of scores is then entered into the continuum line, the measurement is determined in the following way: Validity test Validity testing is done to ascertain how well an instrument is used to measure the concept under study. In this study, the technique used was using the Coefficient Corelation Person technique. Each statement is said to be valid by comparing the values in r count with rabel where r

count must be greater than r table. Rhitung can be seen in the Product table = 75.14% Verification Research Results Classic assumption test 1. Normality Test In this normality testing study using histogram display and normal plot graph contained in the attachment. From the results of the histogram graph, it can be seen that the graph shows the normal distribution pattern, and can also be seen in the P-Plot graph of its normality. In this study the normality statistical test was carried out by carrying out the Kolmogorov-Smirnov (K-S) non-parametric statistical test. From the results obtained it can be seen that the significance value of the Kolmogorov-Smirnov test is 0.765 which means above the standard value of 0.05. Then it can be done that in this study both independent variables and dependent variables have a normal distribution. A model of equality (linear regression) can be said to be free or does not experience heteroscedasticity if the points on the scatterplot graph spread evenly and do not form a specific pattern or gather at a certain point.

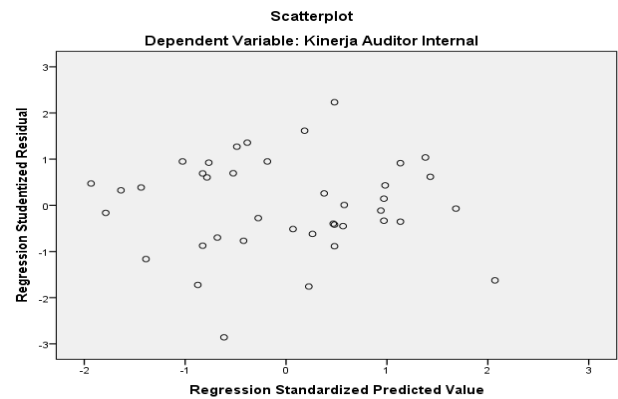


Figure 4.1
heteroscedasticity

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	T	Sig.	Collinearity Statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	.998	9.521		.917	.105		
GCG	.082	.412	.019	.199	.029	.649	1.540
KOMPETENSI	2.092	.228	.873	9.154	.000	.649	1.540

Hypothesis Test (t-test) To find out the significance of the relationship between Profesional standar auditor and Profesionalisme auditor towards the performance of internal auditors, hypothesis testing was conducted. The hypotheses tested are: Based on the values presented in the table above, it can be seen that t-count (4,398) is greater than t-table (2,032), so the test conclusion is obtained Ho is rejected and H1 is accepted. Then the competency variable has a significant effect on the performance of internal auditors. Discussion This section discusses the test results for the formulation of problems and hypotheses. Based on the results of descriptive and verification analysis which is then compared with the theory and results of previous studies. In addition to using the results of the questionnaire answers, in response to the problems in this study, open information from respondents' responses is needed as an addition to support suggestions that will be proposed as problem solvers. This test is a test (confirmation) theory used to construct hypotheses. For this study the hypothesis is built on the theory of logical explanations and the results of previous studies that were

tested with facts that exist empirically. Effect of Profesional standar auditor on Internal Auditor Performance Based on the results of the study of the effect of Profesional standar auditor on the performance of internal auditors the results of t-table test amounted to 2.032 smaller than t-count of 4.560, so the testing conclusions were obtained Ho were rejected and H1 was accepted at the West Java Provincial Environmental Service. which is reflected by independence, leadership style, organizational commitment. this is because the leadership style factor contributes more because the leadership company is prioritized to create a good governance system and subsequently commit to the organization in the company, to ensure that all can carry out their duties in accordance with their respective professions, and then carry out their duties has been done to improve the performance of internal auditors. Based on the results of testing the hypothesis above shows that Profesional standar auditor in the Office of Environment of West Java Province can affect the performance of internal auditors. This is as big as the results of this study supported by the research conducted by Ristina

Sitio (2014), Rina (2011), Setyawati, Erma (2018), Sri Pancawati (2018), Saputro i Nugroho (2010). The influence that is generated is positive, that is, the higher or the lower the Profesional standar auditor, it can increase or lower the performance of internal auditors. So, the results of this study of Profesional standar auditor have an effect on the performance of internal auditors. Based on the results of the study of the influence of competency on the performance of internal auditors obtained the results of t-table test amounted to 4.398 greater than t-count of 2.032, so the test conclusions obtained Ho rejected and H1 accepted. Based on the results of testing the hypothesis above, it shows that Profesionalisme auditor in the Office of Environment of West Java Province can affect the performance of internal auditors. The results of this study are supported by research conducted by Fredy (2014), I Gusti Ayu Tria (2016), Edy (2013), Rizwan (2012), Alnoprika (2015). The resulting positive effect so that the higher or the lower the competency can increase or lower the performance of internal auditors. internal auditor at the Environmental Office of West Java Province.

V CONCLUSION

Performance of internal auditors in the Office of Environment of West Java Province. This is because motivation, and perceptions of the suitability of roles that have been applied are useful for improving the performance of internal auditors. Suggestion 1. It is expected that the company revisits internal control over controlling employee acceptance so that competencies can be seen by employees to improve performance in the company. 3. Organizations must be more open in the process of implementing decision making and suggest information relating to sensitive matters must be relevant.

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