

Determinant of Quality of Internal Audit Results with Work Experience As A Moderation

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ABSTRACT: *The purpose of this study was to analyze and test the influence of competence, independence, integrity, auditors on the results of internal audit. To analyze and test the moderation significance of the auditor's work experience on the competence of independence, integrity, auditors on the results of the internal audit. The sampling technique in this study was carried out by saturated sampling which was included in the nonprobability sampling category with the consideration that the population was relatively small. The sampling technique used in this study is a census in which the entire population is sampled, so that in this study the sample used was 74 respondents. The data analysis used by the author is the Structural Equation Model (SEM). Hypothesis testing is carried out by multivariate analysis which is run through the SmartPLS program. Data analysis through partial Least Square (PLS) was carried out in two stages, namely: First, assessing the outer model or measurement model. Second, assessing the inner model or structural model. The results show that competence has a negative and insignificant effect on the quality of audit results, independence has a negative and insignificant effect on the quality of audit results, integrity has a positive and significant effect on the quality of audit results, competence on the quality of audit results with work experience as a moderating variable has a negative effect and insignificant, independence on the quality of audit results with work experience as a moderating variable has a positive and insignificant effect, integrity on the quality of audit results with work experience as a moderating variable has a positive and insignificant effect.*

KEY WORD: *Independence, Integrity, Auditor on the Quality of Audit Results, Work Experience*

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I. INTRODUCTION

In order to effectively carry out the duties of supervision and inspection in the Inspectorate of Supervision, the National Police described in several regulations related to supervision, among others, Police Regulation No. 18 of 2011 on Supervision and routine inspection in the Police, Police Regulation No. 6 of 2014 on Supervision and special examination in the Police, and Police Chief Regulation No. 11 of 2014 on Supervision of Police Operations.

The old paradigm considers that internal supervision is an activity to find mismanagement (watchdog) and only in the form of compliance audits, but currently the role of internal supervision is emphasized as a guarantee activity (assurance), consulting (consulting), to improve operations and provide added value of an organization. Apip's effective role can be realized if supported by professional and competent auditors with increasingly qualified internal audit results.

North Kalimantan Police (Kaltara) as one of the regional units of the National Police in North Kalimantan Province is the 34th Police Force that was established by the Decree of the Chief of Police Number Kep/12/I/2018 dated January 9, 2018 concerning the Establishment of the North Kalimantan Regional Police signed by the Head of the National Police of the Republic of Indonesia (Kapolri) at that time, namely Police General Prof. Drs. H. Muhammad Tito Karnavian, M.A., Ph.D. Through the Regulation of the State Police of the Republic of Indonesia Number 14 of 2018 concerning the Organization and Working Procedure (SOTK) of the Regional Police (Polda), and the decision of the Head of the National Police of the Republic of Indonesia Number: Kep/676/III/2020 on March 23, 2020 there is an element of supervisors and assistant leaders called the Inspectorate of Regional Supervision (Itwasda) and the functional position of auditors who have the task of conducting supervision in the Polda environment to provide quality assurance and provide consultation and assistance of supervision activities from external agencies.

Audit as one of the professional services that have been commonly implemented in the private sector (private sector) and public sector (government sector) is an activity related to financial information, economy, and resources of organizations or other entities. The development of audit practices continues to grow following the demands and needs of private sector organizations or entities as well as the government sector. The term audit in Indonesia is commonly used in the private sector, government, professional environment, academic and

other sectors. Although there is a term "examination" or "supervision" even "supervision and examination (wasrik)" commonly used by the National Police, the term has the same meaning as "audit".

The ethical principles as outlined in the Internal Auditor Code of Conduct by the Indonesian Government Internal Auditors Association (AAIPI) consist of integrity, confidentiality, competence, accountability, professional behavior, objective and independent (AAIPI, 2018:9). This research is supported by several previous studies that support this research. Previous research or can also be explained as empirical studies become the basis of gaps between variable relationships.

Research conducted by Zahmatkesh & Rezazadeh (2017), Wardayati (2016), Pandoyo (2016), Furiady & Kurnia (2015), Marwa et al. (2019), Halim et al. (2014), Ramlah & Dara (2018), Usman et al. (2014), Haryanto & Susilawati (2018), Prihartono, et al. (2018), Ulfah & Lukiastuti (2018), Widyanto et al. (2018), Agustina & Sulardi (2018) stated that the competence of auditors has a significant impact on the quality of audit results, in contrast to research conducted by Mansouri et al. (2009), Asmara (2016) stated that the competence of auditors has no significant effect on the quality of audit results.

The influence of auditor independence on the quality of internal audit results can be known through empirical Gap, research conducted by Wardayati (2016), Pandoyo (2016), Rahmina & Agoes (2014), Sarwoko & Agoes (2014), Syamsudin, et al. (2018), Halim et al. (2014), Kusuma & Sukirman (2017), Ramlah & Dara (2018), Usman et al. (2014), Syamsuddin (2017), Haryanto & Susilawati (2018), Ulfah & Lukiastuti (2018), Agustina & Sulardi (2018), Wahyuni et al. (2019) states that the independence of auditors has a significant effect on the quality of internal audit results, in contrast to research conducted by Patrick et al. (2017), Tepalagul & Lin (2014) stated that the independence of auditors had no significant effect on the quality of internal audit results.

The relationship of the influence of auditor integrity on the quality of internal audit results can be known through empirical studies conducted by Wardayati (2016), Marwa et al. (2019), Mohammed et al. (2019), Prihartono, et al. (2018) states that the integrity of auditors has a significant impact on the quality of internal audit results, in contrast to research conducted by Sauqi & Akram (2017), Agus & Ghozali (2019), Serly & Helmayunita (2018) which states that the integrity of auditors has an insignificant effect on the quality of internal audit results.

The relationship between the competence of auditors, the independence of auditors and the integrity of auditors to the quality of audits, there is experience that is able to give a moderation impact on the quality of audits. The experience is able to provide a positive impact on the quality of the audit, this is evidenced through several empirical studies conducted by Amran & Selvia (2019), Zahmatkesh & Rezazadeh (2017), Wardayati (2016), Pandoyo (2016), Kusuma & Sukirman (2017), Putra et al. (2019), Ardhani, et al. (2019), Setiawan & Sanulika (2019), Widyanto et al. (2018) states that experience has a significant impact on audit quality. Based on the formulation of the above problems, the purpose of this research can be described as follows: 1) To analyze and test the influence of auditor competence on the results of internal audits. 2) To analyze and test the effect of auditor independence on internal audit results. 3) To analyze and test the influence of auditor integrity on internal audit results. 4) To analyze and test the significance of moderation of auditor's work experience on auditor competence to the results of internal audits. 5) To analyze and test the significance of moderation of auditor's work experience on the independence of auditors to the results of internal audits. 6) To analyze and test the significance of the moderation of auditors' work experience on the integrity of auditors to the results of internal audits.

II. LITERATURE REVIEW

Competency Relationship to The Quality of Audit Results

The influence of competence on the audit quality of an auditor to support his/her duties must have good personal quality, have adequate knowledge, and have special expertise in their field so that the information submitted by the auditor does not deviate from the reality. Experience is the process of learning and developing potential auditors from both formal and non-formal education. Research conducted by Zahmatkesh & Rezazadeh (2017), Wardayati (2016), Pandoyo (2016), Furiady & Kurnia (2015), Marwa et al. (2019), Halim et al. (2014), Ramlah & Dara (2018), Usman et al. (2014), Haryanto & Susilawati (2018), Prihartono, et al. (2018), Ulfah & Lukiastuti (2018), Widyanto et al. (2018), Agustina & Sulardi (2018) stated that the competence of auditors has a significant impact on the quality of audit results, in contrast to research conducted by Mansouri et al. (2009), Asmara (2016) stated that the competence of auditors has no significant effect on the quality of audit results

Hypothesis 1: Auditor competence has a positive and significant effect on the quality of audit results.

Hypothesis 4: Work experience has a positive and significant effect on the moderator relationship between auditor competence and audit quality.

Independent Relationship to The Quality of Audit Results

The effect of independence on the quality of independent audit is an act of honesty in the auditor who considers facts and objective considerations that are impartial in giving opinions and formulating them, then the audit results will be in accordance with the facts and without any outside influence. The influence of auditor independence on the quality of internal audit results can be known through empirical Gap, research conducted by Wardayati (2016), Pandoyo (2016), Rahmina & Agoes (2014), Sarwoko & Agoes (2014), Syamsudin, et al. (2018), Halim et al. (2014), Kusuma & Sukirman (2017), Ramlah & Dara (2018), Usman et al. (2014), Syamsuddin (2017), Haryanto & Susilawati (2018), Ulfah & Lukiastuti (2018), Agustina & Sulardi (2018), Wahyuni et al. (2019) states that the independence of auditors has a significant effect on the quality of internal audit results, in contrast to research conducted by Patrick et al. (2017), Tepalagul & Lin (2014) stated that the independence of auditors had no significant effect on the quality of internal audit results.

Hypothesis 2: Independence of auditors has a positive and significant effect on the quality of audit results.

Hypothesis 5: Work experience has a positive and significant effect on moderating the relationship between auditor independence and the quality of audit results.

Integrity Relationship to The Quality of Audit Results

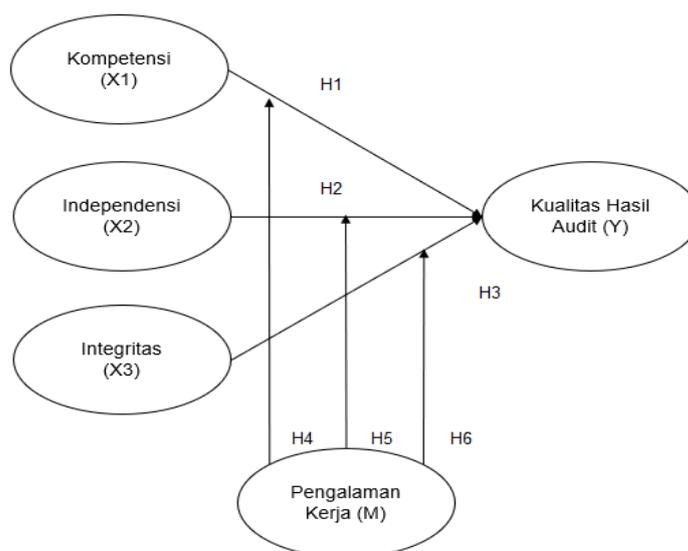
Integrity is an element of character that underlies the onset of professional recognition. Integrity is the underlying quality of public trust and is the benchmark for members to test all decisions they make. Integrity requires a member to be honest and forthright without having to sacrifice the secrets of the recipient of services, services and public trust should not be defeated by personal gain. Integrity can accept unintentional errors and honest dissent, but it can accept cheating or the elimination of principles. The relationship of the influence of auditor integrity on the quality of internal audit results can be known through empirical studies conducted by Wardayati (2016), Marwa et al. (2019), Mohammed et al. (2019), Prihartono, et al. (2018) states that the integrity of auditors has a significant impact on the quality of internal audit results, in contrast to research conducted by Sauqi & Akram (2017), Agus & Ghazali (2019), Serly & Helmayunita (2018) which states that the integrity of auditors has an insignificant effect on the quality of internal audit results.

Hypothesis 3: Integrity of auditors has a positive and significant effect on the quality of audit results.

Hypothesis 6: Work experience has a positive and significant effect on moderating the relationship between auditor integrity and audit quality.

Based on the formulation of hypotheses, the research model proposed by the authors is as shown in Figure 1.

Figure 1: Conceptual Framework



Source: Result of author's analysis, 2021

III. RESEARCH METHODOLOGY

this research includes explanatory research, which is research that seeks to explain the causal relationship between research variables through hypothesis testing that has been formulated. The causal relationships that will be described in this study are the influence between variables X1 (Auditor Competency), X2 (Auditor Independence), X3 (Auditor Integrity), moderation variable M (Work Experience) and variable Y (Quality of Audit Results). The population in this study is all Kaltara Police Itwasda Personnel and auditee in Kaltara Police Department which is directly related to the implementation of audits. Sampling techniques in this study were conducted with saturated sampling that belongs to the category of nonprobability sampling with consideration of a small number of relative populations. Data analysis is the process of simplifying data into a form that is easier to read and interpret. In this process statistics are often used. One of the main functions of statistics is to simplify a very large amount of research data into simpler and easier to understand information. The data analysis used by the author is structural equation model (SEM). Hypothesis testing is conducted with multivariate analysis run through the SmartPLS program. Data analysis through partial Least Square (PLS)

IV. RESULT AND DISCUSSION

Data Analysis

The first-stage model evaluation focuses on the measurement model. Examination of the PLS-SEM estimation for the measurement model allows the researcher to evaluate the reliability and validity of the constructs. In particular, multivariate measurement involves using multiple variables to measure a concept indirectly. Evaluation of the measurement model includes tests of internal consistency reliability, indicator reliability, convergent validity and discriminant validity as shown in Table 1. There are two methods can be used to measure reliability of a construct, namely Cronbach's alpha or composite reliability. However, the use of Cronbach's alpha tends to provide a lower estimated value so that PLS-SEM is recommended to use composite reliability. Indicator reliability on PLS-SEM is measured from the outer loading value which shows the correlation between the indicator and its construct. Convergent validity in constructs can be measured using AVE. Discriminant validity can be measured from cross loading or the loading value of other constructs is a comparison to the value of the outer loading indicator associated with a construct where the required loading indicator value must be more than the cross loading value.

Table 1: Evaluation of Measurement Model

Variable	Indicators	Loadings	Composite Reliability	AVE	Cross Loading
Competence (X1)	General formal education and Police education_X1.1	0,859	0,943	0,676	Yes
	Understanding the main duties and functions of auditors_X1.2	0,861			
	Understanding internal audit implementation techniques_X1.3	0,871			
	Understanding the basics of governmental organizations_X1.4	0,859			
	Understanding organizational structure, Relationship of Working Procedures within the Police_X1.5	0,825			
	Self-development_X1.6	0,734			
	Achievement Orientation_X1.7	0,686			
	Creative, Proactive and Innovative_X1.8	0,862			
Independesi (X2)	Motivation to work consistently_X2.1	0,826	0,938	0,717	Yes
	Work according to actual circumstances, does not increase / decrease facts_X2.2	0,857			
	Cannot be intimidated_X2.4	0,840			
	Free of conflicts of interest_X2.5	0,779			
	Paying attention to reality and ideal conditions_X2.7	0,852			
	Revealing known facts_X2.8	0,922			
Integrity (X3)	Supporting the vision and mission of the organization and contributing to legitimate and ethical organizational goals in accordance with prevailing laws and norms_X3.6	0,786	0,895	0,680	Yes
	Providing recommendations on audit findings to increase organizational added value_X3.7	0,852			
	Keeping job secrets, secrets state, the secrets of the parties under investigation and only disclose on the orders of the authorized official in accordance with the provisions and ethics_X3.8	0,824			
	Using maximum power and efforts to prevent mistakes that can cause state losses_X3.9	0,835			
Quality of Audit Results (Y)	Able to find even the slightest fraud_Y1	0,767	0,918	0,586	Yes
	Audit results are based on actual facts and findings_Y2	0,793			
	Recommendations on findings can correct causes and eliminate consequences_Y3	0,596			

Variable	Indicators	Loadings	Composite Reliability	AVE	Cross Loading
	Provide follow-up recommendations according to the classification of findings_Y4	0,831			
	Audit results can be understood by the auditee / object being audited_Y5	0,802			
	Reporting to stakeholders is completed on time_Y6	0,684			
	Audit results can be followed up by the auditee / object being examined_Y8	0,841			
	Monitoring follow-up audits_Y9	0,781			
Work Experience (M)	Length of service as an auditor_M2	0,658	0,921	0,662	Yes
	Length of service in the field that is in accordance with the object of the audit / examination_M3	0,859			
	Actively involved in the audit_M4	0,852			
	Actively involved in other supervisory tasks_M5	0,843			
	Total material findings that have the potential to cause state losses_M7	0,790			

Source: Calculated using SmartPLS, 2021

Hypothesis Test

After ensuring that the measurement model of the construct is reliable and valid, then hypothesis testing is carried out. Hypothesis testing in this study is carried out on a structural model or inner model which shows a direct or indirect relationship between exogenous and endogenous latent variables. Hypothesis testing is based on the significance value of the path coefficient after resampling or bootstrapping 5,000 times. The statistical test used is the t test with a confidence level of 95% or a significance level of 5%. The hypothesis is accepted if the t value is more than the t-table value for the two-tailed test, namely 1,96. The results of bootstrapping procedur as shown in Table 2.

Based on Table 2, the results of hypothesis testing can be interpreted as follows:

1. Competence has a negative and insignificant effect on the quality of audit results, this can be proven through coefficient values of -0.103 and T-Statistic values of 1,000 < 1.96 and P Values of 0.318 > 0.05.
2. Independence has a negative and insignificant effect on the quality of audit results, this can be proven through coefficient values of -0.003 and T-Statistic values of 0.022 < 1.96 and P Values of 0.982 > 0.05.
3. Integrity has a positive and significant effect on the quality of audit results, this can be proven through a coefficient value of 0.387 and a T-Statistic value of 3.466 > 1.96 and P Values of 0.001 < 0.05.
4. *Moderating Effect 1*: competence to the quality of audit results with work experience as moderation variables negatively and insignificantly, this can be proven through a coefficient value of -0.069 and a T-Statistic value of 0.572 < 1.96 and P Values of 0.568 > 0.05.
5. *Moderating Effect 2*: independence to the quality of audit results with work experience as moderation variables have a positive and insignificant effect, this can be proven through a coefficient value of 0.020 and a T-Statistic value of 0.142 < 1.96 and P Values of 0.888 > 0.05.
6. *Moderating Effect 3*: integrity to the quality of audit results with work experience as moderating variables positive and insignificant effect, this can be proven through the coefficient value of 0.015 and T-Statistic value of 0.398 < 1.96 and P Values 0.691 > 0.05.

Table 2. Bootstrapping Results

Path Coefficients				
Variable	Original Sample	t Statistics	p Values	5% Significance Level
Competency Quality → Quality Audit Results	-0,103	1,000	0,318	Not Significant
Quality Independence → Quality Audit Results	-0,003	0,022	0,982	Not Significant
Quality Integrity → Quality Audit Results	0,387	3,466	0,001	Significant
Moderating Effect 1 → Quality Audit Results	-0,069	0,572	0,568	Not Significant
Moderating Effect 2 → Quality Audit Results	0,020	0,142	0,888	Not Significant
Moderating Effect 3 → Quality Audit Results	0,015	0,398	0,691	Not Significant

Source: Calculated using SmartPLS, 2021

Discussion

The influence of competence on the audit quality of an auditor to support his duties must have good personal quality, have adequate knowledge, and have special expertise in the field so that the information conveyed by the auditor does not deviate from the reality. Experience is a process of learning and developing potential auditors from both formal and non-formal education. Research conducted by Zahmatkesh &

Rezazadeh (2017), Wardayati (2016), Pandoyo (2016), Furiady & Kurnia (2015), Marwa et al. (2019), Halim et al. (2014), Ramlah & Dara (2018), Usman et al. (2014), Haryanto & Susilawati (2018), Prihartono, et al. (2018), Ulfah & Lukiastuti (2018), Widyanto et al. (2018), Agustina & Sulardi (2018) state that auditor competence has a significant effect on the quality of audit results, in contrast to research conducted by Mansouri et al. (2009), Asmara (2016) states that auditor competence does not have a significant effect on the quality of the audit results.

The effect of independence on audit quality independence is an act of honesty within the auditor who takes into account facts and objective considerations that are impartial in giving opinions and formulating them, then the audit results will be in accordance with the facts and without any outside influence. The effect of auditor independence on the quality of internal audit results can be seen through the empirical gap, research conducted by Wardayati (2016), Pandoyo (2016), Rahmina & Agoes (2014), Sarwoko & Agoes (2014), Syamsudin, et al. (2018), Halim et al. (2014), Kusuma & Sukirman (2017), Ramlah & Dara (2018), Usman et al. (2014), Syamsuddin (2017), Haryanto & Susilawati (2018), Ulfah & Lukiastuti (2018), Agustina & Sulardi (2018), Wahyuni et al. (2019) stated that auditor independence has a significant effect on the quality of internal audit results, in contrast to research conducted by Patrick et al. (2017), Tepalagul & Lin (2014) state that auditor independence has no significant effect on the quality of internal audit results.

Integrity is an element of character that underlies professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members to test all decisions they make. Integrity requires a member to be honest and straightforward without sacrificing the confidentiality of the recipient. Service and public trust cannot be defeated by personal gain. Integrity can accept unintended mistakes and honest differences of opinion, but can accept fraud or disregard of principle. The relationship between the effect of auditor integrity on the quality of internal audit results can be seen through an empirical study conducted by Wardayati (2016), Marwa et al. (2019), Mohammed et al. (2019), Prihartono, et al. (2018) stated that auditor integrity has a significant effect on the quality of internal audit results, in contrast to research conducted by Sauqi & Akram (2017), Agus & Ghozali (2019), Serly & Helmayunita (2018) which states that auditor integrity has no significant effect. on the quality of internal audit results.

Work experience variables are measured through service time with the following indicators: Length of service as a member of the Old Police as an auditor, Length of service in a field that is in accordance with the object of the audit / examination Number of audits or supervision with the following indicators: Actively involved in audits, actively involved in Other supervisory tasks, the number of findings with the following indicators: Number of audit findings, The number of material findings that have the potential to cause state losses has been able to be a moderating variable between the competency variable and the quality of the audit results, because it has a positive efficiency value.

The role of work experience as a moderating variable in its effect on integrity and quality of audit results has a positive and insignificant effect Moderating Effect 3: integrity on the quality of audit results with work experience as a moderating variable has a positive and insignificant effect, this can be proven by a coefficient value of 0.015 and The T-Statistic value is 0.398 < 1.96 and P values 0.691 > 0.05. When compared with the direct effect without using work experience as a moderating variable, it can be seen that competence has a negative and insignificant effect on the quality of the audit results.

Based on this explanation, it can be seen that the work experience variable is measured through service time with the following indicators: Length of service as a member of the Old Police as an auditor, Length of service in the field that is in accordance with the object of the audit / examination The number of audits or supervision is carried out with the following indicators: Actively involved in audits, actively involved in other supervisory tasks, The number of findings with the following indicators: The number of audit findings, the number of material findings that have the potential to cause state losses has been able to be a moderating variable between the competency variable and the quality of the audit results, because it has a positive efficiency value.

V. CONCLUSION, LIMITATION AND FUTURE RESEARCH

Competency has a negative and insignificant effect on the quality of audit results, this means that any improvement of competence has not been able to encourage the improvement of the quality of audit results. Independence has a negative and insignificant effect on the quality of audit results, this means that any increase in independence has not been able to encourage the improvement of the quality of audit results. Integrity has a positive and significant effect on the quality of audit results, this means that any improvement in integrity has been able to encourage the improvement of the quality of audit results. Competency on the quality of audit results with work experience as a moderation variable has a negative and insignificant effect, when compared to direct influence without using work experience as a moderation variable, it can be known that competence also has a negative and insignificant effect on the quality of audit results. Independence to the quality of audit results with work experience as moderating variables has a positive and insignificant effect, when compared to direct

influence without using work experience as a moderation variable, it can be known that competence has a negative and insignificant effect on the quality of audit results. Integrity of the quality of audit results with work experience as moderating variables has a positive and insignificant effect, when compared to direct influence without using work experience as a moderation variable, it can be known that competence has a negative and insignificant effect on the quality of audit results.

The results of quality work should be auditors should improve their competence, by always conveying all findings, information and data obtained in conducting audits to the leadership and the parties examined. So with this, the audit process they do produces a good quality of audit report results because it is supported by their competence. The independence of the auditor should be enhanced so that in carrying out its duties the auditor must be fair and impartial to any interests, especially in terms of maintaining the criteria and wisdom of official discretion. Because if the auditor ignores this, he will lose the impartiality that is most important to maintain his freedom of opinion. This is very important considering that the auditor carries out his work for the benefit of other parties. The integrity that an auditor has will affect the outcome of work or performance. Therefore, auditors are expected to have high integrity so as to encourage auditors to carry out their work better, especially in the event that the auditor is able to take actions consistent with his values and beliefs as an auditor. Experience as a moderation variable has a different impact depending on the variables that affect it, should further improve the audit work experience to better know the problems and solutions offered in order to achieve reliable audit results. This research can be continued to be able to find out how far other variables affect the quality of audits. In this case, these variables include accountability, and professional prudence that auditors desperately need to provide a proper opinion without mistakes and so on. It is expected that in the next study in adopting the questionnaire researchers are expected to develop lists of statements in this study. As well as paying attention to other factors that may affect variables in this study.

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