

# The Effect of Competence, Objectivity, Independence on The Effectiveness of Internal Audit with Management Support as Moderating Variable

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**Abstract:- This study aims to examine the effect of competence, objectivity, independence on the effectiveness of internal audit with management support as moderating variable. The research object in this study was the auditor of The Inspectorate of Makassar city, The Inspectorate of Gowa Regency and The Inspectorate of Maros Regency. The total population was 105 auditors. The technique of determining the sample uses a census method, that was, the entire populations were used as a research sample. In this study the method used was explanatory research. Data collection used a questionnaire instrument. Data were analyzed using moderated regression analysis processed with SPSS. The result show that competence, objectivity, and independence significantly affect on the effectiveness of the audit internal. Management support moderates the effect of competence, objectivity, independence on the effectiveness of internal audit.**

**Keywords:-** Competence; Objectivity; Independence; Management support; Effectiveness of Internal Audit.

## I. INTRODUCTION

Internal supervision of public sector organizations is carried out by the Inspectorate General in an effort to monitor the performance of organizational units under its control. The implementation of the functions of the Inspectorate General is not limited to the audit function but also the function of fostering the management of state finances. In accordance with Government Regulation no. 20/2008 concerning "Government Internal Control System (SPIP)" states that the position of the Inspectorate General is as a member of the Government Internal Supervisory Apparatus (APIP) in charge of carrying out internal supervision. Internal control is an activity to provide independent and objective assurance and consulting to add value and improve the organization's operations.

The good and bad performance of auditors is reflected in the activities carried out on Regional Work Units (SKPD). This is not something easy because there are various problems that exist and often arise, both from within the supervisory apparatus itself and institutions within the government environment in general.

The rise of corrupt practices in public sector organizations, the increasing demands of the public for accountability and transparency of public sector organizations, has resulted in obstruction of public services. The relationship between corruption and public services, corruption undermines public services, and depletes the state budget by diverting it into the hands of corrupt political elites. Research on the Corruption Patterns of Regional Government conducted by the Research Team from the University of Indonesia (2018), produced some preliminary findings on the Corruption Patterns of Regional Government in 2010-2018 and their relation to obstacles to the provision of public services to the local community. Weak supervision carried out by the Inspectorate also led to the occurrence of several cases carried out by state civil servants.

In 2017, the Sulawesi Anti Corruption Committee (ACC) highlighted that the performance of the Makassar Inspectorate needed to be evaluated. This is because within two years a number of suspected corruption cases took place in the Makassar City Government. One of the cases of the Inspectorate's negligence was the investigation of the state land lease case in Buloa, Tallo District, Makassar City. The Buloa case is an evaluation record for the Inspectorate in carrying out its functions and supervision.

The existence of this phenomenon raises questions about the extent to which the effectiveness of the internal audit performance of public sector organizations given the importance of the role of internal audit or in this case the Inspectorate General in public sector organizations, but there are still corrupt practices and a mismatch between people's expectations of good governance and clean government. With an effective internal audit, criminal acts of corruption can be detected as early as possible, even prevented.

The results of research conducted by Tahajuddin and Kertali (2018) state that independence has an effect on the effectiveness of internal audit. This suggests that the independence of internal audit is considered one of the important elements for the success of the internal audit function. Without independence, the internal audit function may lose its ability to provide new perspectives and become part of the management team. This is in line with research conducted by George et al. (2015) and Arles et al. (2017)

which shows the results of independence have an effect on the effectiveness of internal audit. However, it is different from research conducted by Alzeban (2014) where the results obtained explain that independence has no influence on the effectiveness of internal audit. Alzeban explained that the interaction between audit staff and top management is necessary to determine the independence and objectivity of the internal auditors. In other words, top management is the basis of the effectiveness of internal audit.

This study also uses moderating variables with the consideration that these variables can strengthen and weaken the influence of competence, objectivity and independence on the effectiveness of internal audit. The moderating variable is management support. Alzeban (2014) explains that management support is an activity that has the impact of directing and maintaining human behavior shown by directors, presidents, division heads and the like in organizations. Top management's support for internal audit is an important determinant of the independence and objectivity of internal audit and determines whether or not internal audit is effective.

Based on several previous studies, the researcher wants to test and re-analyze the factors of internal audit competence, independence, objectivity and management support for internal audit on the effectiveness of internal audit. The research objects are the Inspectorate of Makassar City, the Inspectorate of Gowa Regency and the Inspectorate of Maros Regency. This study is a development of the research of Sirajuddin and Merlin (2019) which examined the influence of competency, objectivity and moral courage variables on the effectiveness of internal audit with the support of senior management as a moderating variable. As for what distinguishes this research from previous research is the variables to be tested, where this research focuses more on individual factors (competence, objectivity and independence) so that the variable moral courage (psychological factors) is replaced with the independent variable. The reason for choosing this variable is due to the independence variable itself, where the position of the internal auditor plays a very important role in relation to auditor independence.

## II. LITERATURE REVIEW

### A. Theory of Planned Behaviour

Theory of planned behavior (TPB) is an extension of the theory of reasoned action (TRA). Icek Ajzen developed this TPB theory in 1985 by adding a construct known as perceived behavioral control, which regulates individual control behavior with deficiencies and limitations from the lack of resources used to behave (Ajzen, 1991). This concept proposed by Ajzen (1985) aims to improve the predictive power of TRA theory by incorporating perceived control. The purpose and benefit of this theory is to predict and understand the motivational influences of behavior, both the will of the individual itself and not the will of the individual.

Theory of planned behavior (TPB) by Ajzen is designed to deal with behaviors where people have a high level of volitional control and assume that all behavior is the domains of personality and social psychology (Ajzen, 1991).

### B. Theory Competence

Competence is the basic foundation of people's characteristics and indicates how to behave or think, level the situation and support it for a considerable period of time. According to Boyatzis (1982), competence is the characteristics associated with superior and / or effective performance on the job. According to Spencer & Spencer (1993), "competence is a basic characteristic of individual behavior related to the criteria for effective reference and / or superior performance in a job or situation.

### C. Audit

Arens et al (2008) argued that auditing is "the collection and evaluation of evidence regarding information to determine and report the degree of conformity between the information and predetermined criteria. The audit must be carried out by a competent and independent person.

### D. Internal Audit

According to Amrizal (2004) internal auditing is an assessment carried out by trained company employees regarding accuracy, reliability, efficiency, and usefulness of company records (accounting) as well as internal control contained within the company. The aim is to assist the company's leadership (management) in carrying out their responsibilities by providing analysis, assessment, suggestions and comments regarding the activities being audited.

Amrizal (2004) states that the main role of the internal auditor in accordance with its function in fraud prevention is to try to eliminate the causes of fraud. Because preventing cheating will be easier to do than overcoming fraud.

### E. Effectiveness of Internal Audit

The definition of effectiveness is a measure of the success of an activity associated with the goals set. Subagio (2012) explains that effectiveness is the achievement of the desired goals or results regardless of the energy, time, cost, thoughts and others used. It can be concluded that what is meant by effectiveness is the ability of a unit to achieve the expected goals and objectives. Effectiveness is needed because it is the key to the success of an organization, because before we carry out activities with efficiency we must be sure that we have found the right thing to do (Siahaan, 2014). Meanwhile, the definition of the effectiveness of internal audit is the application of elements of internal control and the achievement of its objectives in a company (Rozali and Alfian, 2014). It can be concluded that the effectiveness of internal audit is the achievement of the audit objectives carried out by the auditors so that they can then achieve the objectives expected by the work unit.

#### F. Competence

Staff competence is a key element in the effectiveness of the internal audit activity (Alzeban and Gwiliam, 2014). Standard setters consistently underline the importance of internal auditors who have the knowledge, skills and other competencies needed to do work as an internal auditor (Alzeban and Gwiliam, 2014). Furthermore, Alzeban and Gwiliam (2014) said that competence has been identified as an indicator so that external auditors can depend on the work of internal auditors.

Trotter (1986) as quoted by Saifuddin (2014) defines that a competent person is a person who with his skills does work easily, quickly, intuitively, and very rarely or never makes mistakes. Lee and Stone (1995) define competence as sufficient expertise that can explicitly be used to carry out an audit objectively.

#### G. Independence

Wahyuningsih (2010) states that independence in auditing means an impartial perspective in the implementation of tests, evaluation of examination results, and preparation of audit reports. An auditor must have the ability to understand the criteria used and be able to determine the amount of evidence needed to support the conclusions to be drawn. The auditor must have an independent mental attitude. Even if he is an expert, if he does not have an independent attitude in gathering information it will be useless, because the information used to make decisions must be unbiased.

The 2014 Indonesian Government Internal Audit Standard in Basic Principles section 1100 describes independence as freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities objectively. According to the BPKP Pusdiklatwas (2008) independence is basically a state of mind or something that is felt by each according to what is believed to be taking place. Auditor independence can be reviewed and evaluated from two sides, the independence of the practitioner and the independence of the profession.

#### H. Objectivity

Objectivity according to the fourth principle in the Professional Ethical Principles of the Indonesian Accountants Association which was decided at the VIII congress in 1998 as cited by Mulyadi (2002) is a quality that provides value for services provided by members. This principle of objectivity requires members to be fair, impartial, intellectually honest, not prejudiced or biased, and free from conflicts of interest or being under the influence of other parties.

#### I. Manager Support for The Internal Audit

With the support from management, the internal audit department can get competent staff and sufficient budgets, so that the internal audit department can carry out its duties and responsibilities properly in order to achieve departmental goals and organizational goals.

Alzeban and Gwiliam (2014) found that management support is the second factor determining the effectiveness of internal audit in public sector organizations in Malaysia after the auditing staff sufficiency factor. This research indicates that with the support of management, recommendations from internal audit will be implemented. Apart from this, with the support of management, the internal audit department will have a good staff and budget.

#### J. Hypothesis Development

Competency theory (Spencer & Spencer, 1993) which states that competence is a basic characteristic of individual behavior related to the criteria for effective reference and / or superior performance in a job or situation. Competence can be related to the effectiveness of internal audit because the characteristics consisting of nature, self-concept and knowledge will produce competencies which then create effective and efficient performance. Competence is needed so that auditors have knowledge, expertise, experience and skills in carrying out audits (Maharany, 2016). Based on a theoretical study and several previous research results, this study states the first hypothesis as follows:

H1: Competence has a positive effect on the effectiveness of internal audit.

Theory of planned behavior (TPB) developed by Ajzen (1985) explains that a person's behavior is directed by several things or beliefs. Likewise with auditors, the behavior of an auditor must be in an objective position where the auditor must be neutral and unbiased and avoid conflicts of interest. Gamayuni (2016) explains that internal auditors can be effective if they have an objective attitude in carrying out their work. However, objectivity partially does not affect the effectiveness of the internal audit function because the objectivity of the internal auditors must be accompanied by their competence in order to create an effective internal audit function. Based on theoretical studies and some of the results of previous research, this study states the second hypothesis as follows:

H2: Objectivity has a positive effect on the effectiveness of internal audit

Theory of planned behavior (TPB) developed by Ajzen (1985) explains that a person's behavior is directed by several things or beliefs. Behavioral beliefs, these beliefs are attitudes held by individuals that influence their behavior. Generally, independence shows a significant positive relationship with the effectiveness of internal audit. Without independence, the internal audit function may lose its ability to provide new perspectives and become part of the management team. George et al. (2015) and Arles et al. (2017) which shows that the results of independence have an effect on the effectiveness of internal audit. However, it is different from research conducted by Alzeban (2014) where the results obtained explain that independence has no influence on the effectiveness of internal audit. Alzeban explained that the interaction between audit staff and top management is necessary to determine the independence and objectivity of the internal auditors. In other words, top

management is the basis of the effectiveness of internal audit. Based on theoretical studies and some of the results of previous research, this study states the third hypothesis as follows:

H3: Independence has a positive effect on the effectiveness of internal audit.

In the theory of planned behavior (TPB), there are three beliefs, including control beliefs, namely beliefs about the existence of factors that will facilitate or hinder the performance of the actors and the perceived strength of the factors that support or hinder their behavior. Management support that can support internal auditors will result in constant behavioral control actions or perceptions. Management support can also be a facilitator for an auditor in providing the effectiveness of internal audit.

The research results of Endaya and Hanefa (2016) and Novranggi and Sunardi (2019) show that the management support variable is a significant moderating variable on the effectiveness of internal audit. Novranggi and Sunardi (2019) explain that internal auditors must have the competencies required by internal auditors in the audit process so that auditors receive support from senior management to have a positive influence on the effectiveness of internal audit. Sirajuddin and Merlin (2019) state that management support can moderate the relationship between internal audit characteristics (competence, objectivity and independence) and the effectiveness of internal audit. Based on theoretical studies and some of the results of previous research, this study states the fourth hypothesis as follows:

H4: Management support moderates the influence of competence, objectivity and independence on the effectiveness of internal audit.

**III. RESULT**

The object of this research is the auditors of the Inspectorate of Makassar City, the Inspectorate of Gowa Regency and the Inspectorate of Maros Regency as the part that carries out the inspection of the Regional Government Financial Statements. As for the population in the scope of this study, the Auditor is the one who carries out the examination. The number of questionnaires distributed was 105 questionnaires, adjusted to the total population of the Auditor Inspectorate of Makassar City, the Inspectorate of Gowa Regency and the Inspectorate of Maros Regency.

*A. Regression Model 1*

In this regression analysis model 1 calculated the value of the effect of competence (X1), objectivity (X2), and independence (X3) on effectivity internal audit (Y) without moderating variable.

Independent Variable	coefficient	t	Sig.	Information
Constant	0,129	1,975		
X1	0,127	2,017	0,002	Significant
X2	0,997	61,477	0,001	Significant
X3	0,183	2,553	0,014	Significant
$\alpha = 5\% = 0,05$ R Square = 0,986				

Table 1:- Model Summary Regression 1

Based on the results of the regression test above, a mathematical equation can be shown below:

$$Y = 0,129 + 0,127X1 - 0,997X2 + 0,183X3 + e \dots (1)$$

From the equation shows that the coefficient value for all independent variables is positive. This indicates that the influence of the competence, objectivity, and independence variables is directly proportional to the effectivity internal audit variable.

The table above also shows that the competence, objectivity and independence variables show a significant effect on effectivity internal audit. This can be seen from the probability value that is smaller than 0.05, where the probability value for competence is 0.047, objektivity is 0.000, and independence is 0.012. These results prove that all independent variables have a significant effect on the dependent variable.

*B. Regression Model 2*

In this regression analysis model 1 calculated the value of the effect of competence (X1), Objectivity (X2), and independence (X3) on effectivity audit internal (Y) with management support as moderating variable (Z).

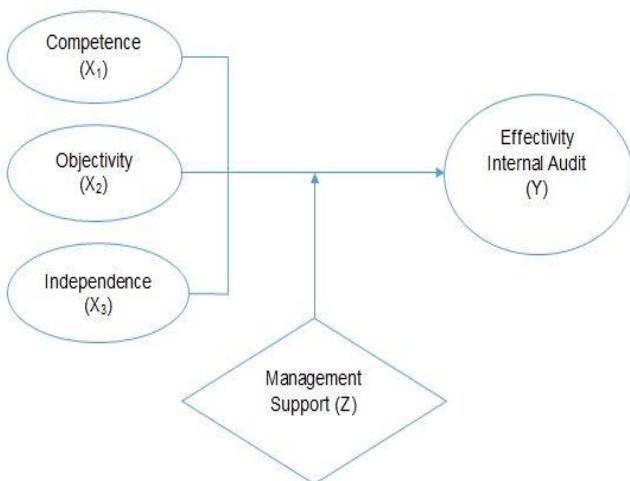


Fig 1:- Conceptual Framework



Independent Variable	Coefissien	t	Sig.	Information
Constant	2,011	15,579	0,000	
X1* Z	0,053	0,526	0,600	Not Significant
X2* Z	0,384	13,017	0,000	Significant
X3*Z	0,339	-2,909	0,005	Significant
$\alpha = 5\% = 0,05$				
R Square = 0,806				

Table 2:-Model Summary Regression 2

The coefficient of determination R square in the test results above shows a value of 0,806 or 80,6%. These results indicate that the effectivity internal audit variable is influenced by 80,6% by competence (X1), objectivity (X2), and independence (X3) after being moderated by the auditor management support variable. The remaining 19,4% is influenced by other variables outside the independent variables studied in this study.

Based on the results of the regression test with moderating variable above, a mathematical equation can be shown below:

$$Y = 2,011 + 0,053X1.Z + 0,384X2.Z - 0,339X3.Z + e \dots (2)$$

From the table above, it is known that after the competence variable interacts with the effectivity internal audit (moderation) it has a probability value of 0.600 below the standard significance value of 0.005. This shows that management support cannot moderate the influence of competence with management support. The coefficient for the interaction of the competency and management support variables is positive 0.053, which means that the management support variable weakens the influence of competence on the effectiveness of internal audit.

The interaction of the objectivity variable with management support (moderation) has a probability value of 0.000 under the standard significance value of 0.05. This suggests that management support can moderate the effect of objectivity on the effectiveness of internal audit. The coefficient for the interaction of the objectivity variable is 0.384 which means that the management support variable strengthens the effect of objectivity on the effectiveness of internal audit.

In addition, the interaction of the independence variable interacting with management support (moderation) has a probability value of 0.005 under the standard significance value of 0.05. This shows that management support can moderate the effect of independence on the effectiveness of internal audit. The coefficient for the interaction of the independence variable and the effectiveness of internal audit is -0.339, which means that the management support variable strengthens the influence of independence on the effectiveness of internal audit.

#### IV. CONCLUSION

Based on the results of hypothesis testing and discussion of the effect of competence, objectivity, and independensi on effectivity internal audit with management support as moderating variables. Then the following conclusions can be drawn:

1. Competence affects the effectiveness of internal auditors. It can be interpreted that the higher the competence of an auditor, the higher the effectiveness of the internal audit. This is in line with the competency theory which explains that competence is a basic characteristic of individual behavior related to effective reference criteria and / or superior performance in a job or situation. Competence can be related to the effectiveness of the implementation of internal audit because the characteristics consisting of nature, self-concept and knowledge will produce competencies which then create effective and efficient performance.
2. Objectivity affects the effectiveness of internal audit. It can be interpreted that the higher the level of objectivity of an auditor, the higher the level of effectiveness of the internal audit. Objectivity allows the auditor to avoid conflicts of interest that can burden one party and can carry out the internal audit function appropriately. This is in line with behavior planning theory (TPB), one of its dimensions is called behavioral trust. Behavioral trust is proxied as objectivity and independence, which means that management and users of the report have confidence in the auditor in the effectiveness of the audit and the results are objective and have no interest in it.
3. Independence affects the effectiveness of internal audit. It can be interpreted that the higher the independence of an auditor will increase the effectiveness of internal audiences. Independence is an attitude that must be possessed by auditors in carrying out audit tasks. Independence means that a person cannot be influenced or can not be controlled by others. This is in line with behavior planning theory (TPB), one of its dimensions is called behavioral trust. Behavioral trust is proxied as independence, which means that management and users of the report have confidence in the auditor in the effectiveness of the audit implementation and the result is that there is no intervention in it.
4. Management support acts as two types of moderation. First, management support for the competency variable acts as a predictor of moderation (moderate variable predictor). This is based on the MRA criteria where equation 1 differs significantly from equation 2. The moderating predictor means that this moderating variable only acts as a (independent) predictor variable in the established relationship model. Second, management support for the objectivity and independence variables acts as a quasi moderator. This is based on the MRA criteria, where equations 1 and 2 are not significantly different then the management support variable interacts significantly with the objectivity and independence variables and affects the effectiveness of internal audit.

This research was conducted due to several limitations that could reduce the quality of the research data. These limitations are that the questionnaire given cannot be separated from the possibility of bias, because statements can generate perceptual bias from each respondent. And it is possible that there are still some variables that have not been included in this study that affect the performance of auditors.

Based on the research conclusions, some suggestions are recommended to the next researchers related to increasing the effectiveness of the implementation of internal audit, namely adding or considering other variables that can be used to review that can affect the effectiveness of internal audit. And the next researcher who wants to use primary data for sampling can use an open questionnaire or an open close question where the information obtained can be rich and broad.

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