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### Analysis of Competence and Independence of Internal Auditor on Internal Audit Quality

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#### ABSTRACT

Research is conducted with the aim of analyzing competencies and independence affecting the quality of audits in the company. The company's extensive scope restricts management and the board of directors from conducting direct oversight of internal and external activities in each of the company's operational activities. Therefore, management and the board of directors need a task force tasked with overseeing and examining the company's operational activities in order to improve internal control effectively and efficiently. There are still many problems of independence among internal auditors to date due to the position of internal Auditor working for management or working for the company. Research is carried out with a quantitative approach and with descriptive methods. The design of the research is a case study. Data collection techniques are carried out by questionnaire method and document inspection. Based on the results of the study concluded there is an influence of competence and independence on the quality of internal audits.

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#### INTRODUCTION

The Company needs reliable and accountable accounting information to support in the strategic decision-making process to achieve its objectives. Reliable accounting information is obtained from accountable and transparent financial statements. In order to produce good financial statements, the company is required to manage all its operational activities well. The company's extensive scope restricts management and the board of directors from conducting direct oversight of internal and external activities in each of the company's operational activities. Therefore, management and the board of directors need a task force tasked with overseeing and examining the company's operational activities in order to improve internal control effectively and efficiently.

In order for the company's activities to run effectively and efficiently, the company is required to be able to design control activities according to the needs of the company (Wahyu Hapsari, 2012).

Control activities in a company are determined based on the company's operational activities and business processes. Each company's operational activities must be supervised and inspected through an internal inspection process. The internal inspection process in a company is assigned to the internal audit section in the hope that the audit results provide information regarding the extent to which the company's policies and rules are properly applied by the management in a company. According to (Wahyu Hapsari, 2012) to achieve its goal in evaluating and improving the effectiveness of internal control of internal audit

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roles is urgently needed within the company. Internal audits can also increase management and audit committee confidence in the reliability of risk control and internal independently and objectively in the governance process. The implementation of internal audits within the company is carried out by an Internal Auditor. In order to support his professionalism, the Auditor has signs in carrying out his duties. Auditors can be qualified if they meet the auditing requirements and standards based on the Professional Standards of Public Accountants (SPAP). In the implementation of audit and report preparation, an auditor must meet auditing standards that include the professional qualities of independent auditors, judgement (Murti and Firmansyah, 2017).

The Indonesian Institute of Public Accountants (IAPI) regulates several standards in auditing including general standards, field work standards, and reporting standards. General standards govern general rules require an Auditor to have personal quality in expertise and adequate technical training in the implementation of audits. Field work standards and reporting standards govern technical issues such as data collection and other supporting activities during the audit (Tjun, Marpaung and Setiawan, 2012). In addition to auditing standards, an Auditor must also comply with the professional code of conduct. In order to perform the duties professionally, the Auditor must keep an eye on the code of conduct that governs the ideal of the conduct and attitude of an Auditor. Auditor's conduct and attitude stipulated in the professional code of conduct aims to distinguish the characteristics of the Auditor's profession from other professions (Silalahi, 2013).

In addition to supporting the task and performing its functions effectively, an internal Auditor is required to have adequate competencies. In the implementation of duties and responsibilities, internal audit functions must collectively possess or acquire knowledge, skills, and other competencies. Therefore, internal auditors must also be equipped with certain knowledge. Such knowledge can be obtained from experience and Education (Wahyu Hapsari, 2012). Competencies supported by the carefulness and prudence that an Auditor must have can make it easier for auditors to work, especially to detect internal violations. Therefore, in order to be able to live his profession an auditor must have a general standard in knowledge and expertise in the field of professional accountants (Kurnia, Khomsiyah and Sofie, 2014).

In addition to competence, auditors must have an attitude of independence. The implementation of internal audits should ideally be conducted independently without being

influenced by parties who have a personal interest in it. Internal auditors are expected to have an honest, firm and trusting attitude in carrying out the audit process (Kurnia, Khomsiyah and Sofie, 2014). The second common standard in PSA No.4 also states that if an auditor's mental attitude is reduced due to things that could interfere with an auditor's independence then public confidence will decline (Nandari and Latrini, 2015).

Over time there are still many problems of independence among internal auditors to date. The problem arises due to the position of the internal Auditor working for management or working for the company. Internal auditors are positioned as staff assigned to conduct checks on colleagues and even leaders of the company. Therefore it is often questioned the independence of an internal Auditor (Wahyu Hapsari, 2012). In fact, internal audits are independent activities that include the provision of objective assessments as well as consultations conducted to improve the organization's internal operations activities. However, to date there are still many parties who still doubt the performance and role of the internal Auditor. Internal examination is still many that have not been run effectively, given the position of internal Auditor whose independence to the board of directors is impaired because the internal Auditor is appointed and dismissed by the board of directors and must take responsibility to the board of directors. The weakness of the internal auditor's function is due to institutional and hr weaknesses (Wahyu Hapsari, 2012).

In the audit process the level of competency and attitude of independence that the Auditor must have will immediately affect the quality of the resulting audit (Nandari and Latrini, 2015). The quality of audits according to De Angelo (1981) is a condition of discovery and reporting of discrepancies in the principles that occur in financial statements by an Auditor (Ningsih and S, 2013). The quality of the audit will also affect the reliability of an accounting information that is accounted for to the management. Where the information will be useful for internal improvement and formulation of corrective and strategic actions in the company's decision-making.

PT. XYZ is a private company engaged in retail. The condition of the company whose main business process provides the needs of the community at a relatively affordable price. Because the scope of retail companies is so wide that an adequate internal audit process is required in order to improve efficiency and effectiveness and maintain the company's assets properly.

## MATERIALS AND METHODS

This type of research is descriptive research. Descriptive research is a type of research that explains and describes the results of research based on findings in the field. Descriptive research does not test hypotheses, but presents the findings and analyzes them. This research is a quantitative descriptive study that intends to match between the prevailing theories and related to the reality that occurs in the field. The design of this study is a case study. Case studies are chosen to make this study more focused on subjects or events found on research objects.

The primary data of this study is data obtained directly in the field or research objects through questionnaires and interviews. Secondary data of this research is data obtained indirectly, such as articles, journals and previous research.

This research data collection technique through questionnaires and interviews and documentation. The questionnaire shared contains a number of questions related to competency, independence and audit quality. The questionnaire is addressed to the internal auditors of PT. XYZ. The author uses semi-structured interview techniques. Semi-structured interview techniques are used because additional questions are possible. Documentation is used by authors to support data collection. The data collected is a record or agenda. This method of documentation as a reference for analyzing and evaluating based on the data that has been obtained in the field.

From the results of the research model that has been described previous forming factors of this study were:

1. Competency consists of several indicators namely: (1) The Number of Experiences work in conducting audits; (2) Interaction with both clients and fellow auditors; (3) Adequate knowledge, especially in the field of audit accounting; and (4) Understand SAK and SPAP as guidelines in carrying out their duties as auditors.
2. Independence consists of several indicators, namely: (1) Honest in work; (2) There is no additional Fee request for audit activities conducted; (3) Have high solidarity with fellow auditors; and (4) Be thorough in working and can produce accurate and objective reports.
3. The quality of the audit consists of the following indicators: (1) the Client is satisfied with the audit results; (2) The Office successfully conducts audits of large companies; (3) Be careful in making decisions; and (4) The audit results are understood to be auditee.

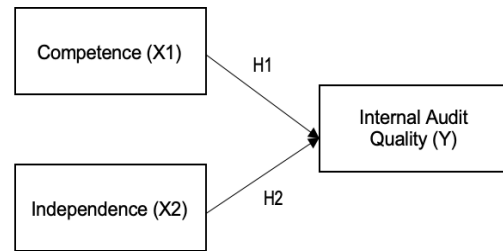


Figure 1. Conceptual Model

The population in this study is all internal auditors at PT. XYZ numbered 39 people. Meanwhile, sampling in this study using Purposive Sampling technique is saturated sampling. Non random sampling technique that determines sampling by setting specific characteristics in accordance with the research objectives so that it is expected to answer research problems.

In this study, Multiple Linear Regression Analysis was used to test validity and reliability. These tests are carried out to ensure the instruments used are accurate and trustworthy measuring instruments. In this study linear regression analysis doubled to predict how much influence independent variables had, in this case competencies as (X1) and independence as (X2) against variable quality audits (Y). Here's a double linear regression formula:

$$Y = a + b_1X_1 + b_2X_2$$

## RESULTS AND DISCUSSION

Characteristics of respondents by gender, education and age. The characteristics of the respondents can be seen below:

Table 1. Gender Characteristics

Gender	Amount	%
Male	28	71,80
Female	11	28,20
Total	39	100

Based on the table above shows that male respondents are 28 or 71.80% and female are 11 or 28.20%. This indicates that the respondents in this study were dominated by male respondents.

Table 2. Educational Characteristics

Characteristics	Amount	%
Graduate	38	97,44
Postgraduate	1	2,56
Total	39	100

Based on the table above that the education level of the majority of graduate respondents is 97.44% and 2.56% are postgraduate educated. This indicates that respondents are considered to have sufficient scientific and years of ability to assess this research based on their insights.

Table 3. Age Characteristics

Characteristics	Amount	%
25-30	33	84,62
30-40	6	15,38
Total	39	100

Based on the table above describes the characteristics of the age of 25-30 years of 33 people and the age of 30-40 years as many as 6 people. This indicates that all respondents have sufficient maturity in answering the questions asked.

Reliability testing methods are performed using the Cronbach Alpha method. If the Value of Cronbach Alpha is greater than 0.6 then the statement item is considered reliable, conversely if the Value of Cronbach Alpha is smaller than 0.6 then the statement item is considered un reliable. reliability test results seen in the table below:

Table 4. Reliability Statistics

Cronbach's Alpha	N of Items
.906	12

The coefisient value of cronbach alpha met the reliability test because the coefisient value of cronbach alpha exceeded 0.6, so the questionnaire was realible to be distributed to respondents to continue the research.

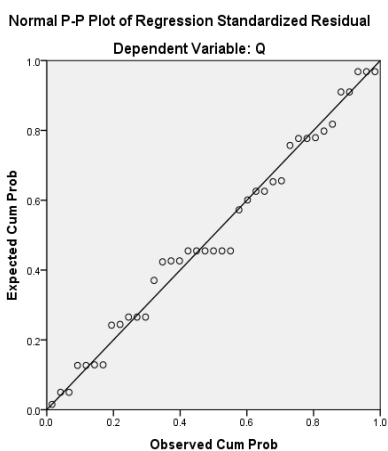


Figure 2. Heteroskedastisitas Test

Table 5. Descriptive Statistics

**Descriptive Statistics**

	Mean	Std. Deviation	N
Q	3.8718	.41307	39
K	3.8077	.46404	39
I	3.7949	.45114	39

Table 6. Correlations

**Correlations**

		Q	K	I
Pearson Correlation	Q	1.000	.820	.870
	K	.820	1.000	.867
	I	.870	.867	1.000
Sig. (1-tailed)	Q	.	.000	.000
	K	.000	.	.000
	I	.000	.000	.
N	Q	39	39	39
	K	39	39	39
	I	39	39	39

Based on the results of the above data, multiple linear regression equations were obtained in this study:

$$Y = a + b_1X_1 + b_2X_2$$

$$Y = 0,748 + 0,236X_1 + 0,586X_2$$

Based on the equation above obtained regression coefficient (b) for variable  $X_1$  is positive and  $X_2$  is positive meaning all variables in this direction indicate the increase or decline of variable X will affect variable Y positively. To see if each of the  $X_1$  (competence) independent variables,  $X_2$  (independence) affects dependent variable Y (internal audit quality) can be seen from the sig value:

1. A constant variable of 0.748 means that if another variable cateris paribus then the quality of the internal audit is 0.748%.
2. Independent variable Competence ( $X_1$ ) has a positive and direct effect on the quality of internal audit (Y) with a coefficient value of 0.236 this indicates that every  $X_1$  increase of 1% then the company's performance will also increase by 0.236% and otherwise.
3. Independent variable Independence ( $X_2$ ) has a positive and direct effect on the quality of internal audits (Y) with a coefficient value of 0.586 this indicates that each  $X_2$  increase of 1% then the company's performance will also increase by 0.586% and otherwise.

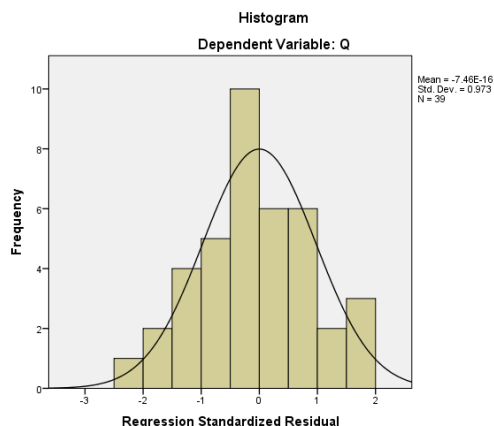


Figure 3. Histogram

Based on the table above explains that the amount of correlation (R), and the coefficient of determination (R<sup>2</sup>). The correlation coefficient of 0.880 indicates a strong relationship between independent variables with dependent variables and a determination coefficient of 0.775 indicates that competency and independence variables

(independence) have a significant influence on the quality of internal audits (Y). The results explain that the quality of internal audits is influenced by variables X<sub>1</sub> (competence) and X<sub>2</sub> (independence).

**CONCLUSIONS AND SUGGESTION**

Based on the results of research and data analysis, it can be concluded that there is an influence of competence and independence on the quality of internal audits. The results of research analysis through a statistical program generated very significant value in answering the hypothesis namely Sig. 0.000 where the value is < alpha 0.05 (the alpha standard that has been specified).

1. Ho<sub>1</sub> was rejected, Ha<sub>1</sub> was accepted which meant there was an influence of competence on the quality of the audit.
2. Ho<sub>2</sub> was rejected, Ha<sub>2</sub> was accepted which meant there was an effect of independence on the quality of the audit.
3. The correlation coefficient of 0.880 shows a

Table 7. Multiple Linear Regression

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.748	.283		2.643	.012
K	.236	.141	.265	1.670	.104
I	.586	.146	.640	4.027	.000

affect internal audit quality by 77% and the rest is influenced by other factors. Based on the table above explains it is known that: Sig F = 0.000 and Alpha = 0.05.

strong relationship between independent variables with dependent variables and a determination coefficient of 0.775 indicates that competency and independence

Table 8. Model Summary

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.880 <sup>a</sup>	.775	.762	.20148	.775	61.863	2	36	.000

a. Predictors: (Constant), I, K

Hypothetical testing is simultaneously conducted with statistical test Test F through ANNOVA test, provided if probability F calculates < table probability value then Ho is accepted and Ha is rejected and vice versa.

Because sig F (0.000) < alpha (0.05) then Ho accepted that received means that together variables X<sub>1</sub> (competence) and X<sub>2</sub>

variables affect the quality of internal audits by 77% and the rest are influenced by other factors not studied in this study.

4. The value of sig F (0.000) < alpha (0.05) then Ho is accepted which is accepted meaning that together variables X<sub>1</sub> (competence) and

Table 9. ANOVA Test

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5.023	2	2.511	61.863	.000 <sup>b</sup>
Residual	1.461	36	.041		
Total	6.484	38			

a. Dependent Variable: Q

b. Predictors: (Constant), I, K

X<sub>2</sub> (independence) have a significant influence on the quality of internal audits (Y).

To produce good audit quality, an auditor must improve his competence through formal education and training in the field of audit. In order to produce good audit quality, an auditor must be able to maintain and improve his independence in carrying out audit duties, one of which is by not having a particular interest with the client. To produce good audit quality, it is necessary to pay attention to the preparation of the audit time budget plan where the allocation of time to fit the audit assignment is carried out. The study used only three free variables: competence and independence. For further research, it is expected to use new variables that are perceived to have an influence on the quality of audits because there are still many possible variables that affect the quality of the audit. In addition, the scope of this research is only in Palembang city area and also uses limited samples and population, so for future research is expected to expand the research area and use more accurate samples to get better research results.

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