The Effect of Competence and Accountability on the Performance of Government Auditors

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ABSTRAK:

Penelitian ini bertujuan untuk menganalisis kompetensi, akuntabilitas kinerja APIP dengan mengambil lokasi penelitian di Inspektorat Daerah Kabupaten Tapanuli Selatan dengan mengambil sampel sebanyak 65 orang auditor dan P2UPD yang bekerja di lingkungan Pemerintah Daerah Kabupaten/Kota Tapanuli Selatan. Data dalam penelitian ini diperoleh dari hasil pengisian kuesioner. Data penelitian kemudian dianalisis menggunakan teknik analisis Partial Least Square (PLS) dengan bantuan program SmartPLS versi 3.0 for windows. Berdasarkan hasil analisis dalam penelitian ini, kinerja APIP secara simultan dipengaruhi oleh variabel kompetensi dan akuntabilitas APIP. Hasil analisis menunjukkan bahwa 64% kinerja APIP dipengaruhi oleh kompetensi dan akuntabilitas APIP.

Kata Kunci: Kompetensi; Akuntabilitas; Kinerja Apip; Partial Least Squares.

ABSTRACT:

The purpose of this study was to utilize the research site of the South Tapanuri Regency Regional Regulatory Authority by taking a sample of 65 auditors and P2UPDs based on the work of the South Tapanuri Regency Regional Government/Municipality to assess APIP performance. is to analyze the capacity and accountability of Data for this study were obtained from the results of questionnaire responses. The survey data were then analyzed using the Partial Least Squares (PLS) analysis technique using the SmartPLS version 3.0 program for Windows. Based on the analytical results of this study, APIP's performance was influenced simultaneously by APIP's ability and responsibility variables. Analysis results show that 64% of APIP's performance is influenced by APIP's competence and accountability.

Keywords: Competence; Accountability; Apip Performance; Partial Least Squares.

JEL Classification: H11; D91; G18.

INTRODUCTION

The public demand for clean and KKN-free national administration requires the implementation of supervisory functions and the implementation of good internal control systems for the implementation of government and national financial management. This can create transparency so that the implementation of activities is targeted and orderly. to a pre-determined plan (Suryadi & Wahyono, 2015). The internal control system is continuously implemented by the management and all employees to provide sufficient assurance for the achievement of the company's objectives through effective, efficient and reliable financial reporting, national protection. It is a process that cannot be separated from measures and activities. / Protect government assets and provide compliance with laws and regulations (Maya Sari, 2015).

To achieve this goal, government agencies (APIPs) and government internal auditors were established with the task of enforcing internal controls within central and/or local governments. Its role and performance are highly strategic. APIP is a government agency and provincial internal auditor formed with the task of conducting internal oversight within the central and/or local governments, the Financial Development Inspectorate (BPKP), the Provincial Inspector General, It consists of inspectors/internal monitoring agencies. Provincial Units, Chief Inspectors/Inspectors of Non-Ministry Government Agencies, Inspectors/Internal Monitoring Units of State Universities and Secretariat of State Agencies, State/District/Municipal Inspectors.

The problem phenomena related to APIP's performance in inspectorates throughout the Southern Part of Tapanuli Regency are (1) The number of planned audit implementation activities in 2019 was 830 activities, and the realization of the audit implementation activities was as many as 775 activities. There were 55 activities that could not be completed or 6.6%. (2). There are 21 auditors/P2UPD who have an educational background in Accounting and Law, and the remaining 44 people have education other than Accounting and Law, meaning that around 67.7% of the Auditors/P2UPD do not comply with the competency requirements for educational background set by the Government Auditor Standards. (3). Opinion results on the Audit Results Report (LHP) submitted by the BPK to the Regional Government in the Southern Tapanuli Regency starting in 2014-2019 the majority still received Fair with Exceptions (WDP), meaning that the Regional Inspectorate which has a role as supervisor or internal auditor of the Regional Government needs to improve Its APIP performance.

Many factors affect APIP's performance including competence and accountability. APIP in carrying out supervisory duties as stated in the APIP code of ethics (AAIPI, 2014), namely: APIP competence is required in the implementation of internal control services to apply knowledge, expertise and skills and experience. APIP is accountable, obliged to submit accountability for performance and actions to parties who have the right or authority to request information or accountability. The author conducted this research due to differences in the results of research conducted by previous researchers. One of these studies was conducted by Juwita Tarigan *et al* (2019) that partially tested the Integrity, Objectivity, Confidentiality and Competence Variables had a positive and significant effect on Auditor Performance at the Financial and Development Supervisory Agency in Medan City. The results of this study are different from the research of Sri Ayem *et al* (2018) on the Yogyakarta BPKP auditors with the conclusion that partial testing proves that the Integrity, Objectivity and Confidentiality variables do not affect the performance of the Yogyakarta BPKP Government auditors. While the Partial Test of Competency Variables has a significant positive effect on the Performance of the BPKP Government Auditor.

Based on the phenomena that have been found and the real conditions that exist in the Government Internal Supervisory Apparatus (APIP), the authors are interested in conducting research on competence and accountability that affect the Performance of Government Internal Auditors in the Southern District of Tapanuli Regency. With a research object that is different from previous researchers, namely all Auditors and P2UPD who already have a Decree (SK) from the Regent/Mayor in Se-Tapanuli Regency, the Southern Part of North Sumatra Province. Therefore, based on the background above, the researcher took the research title "The Influence of Competence and Accountability for APIP Performance in Inspectorates throughout the South Tapanuli Regency.

LITERATURE REVIEW

Government Internal Supervisory Apparatus (APIP)

The Government Internal Supervisory Apparatus (APIP) is a government agency formed to carry out government internal supervision or as an internal auditor within the central government or regional government. According to the Association of Indonesian Government Internal Auditors (AAIPI) the definition of APIP is a

government agency formed with the task of carrying out internal supervision within the central government and/or regional government, consisting of the Financial and Development Supervisory Agency (BPKP), the Inspectorate General/Inspectorate/Supervision Unit Interns at Ministries/Ministries of State, Main Inspectorates/Inspectorates of Non-Ministerial Government Agencies, Inspectorates/Internal Supervision Units at the Secretariat of State Higher Institutions and State Institutions, Provincial/District/City Inspectorates, and the Internal Control Unit in other Government Legal Entities in accordance with laws and regulations (AAIPI, 2014). This explanation is contained in article 1 paragraph (3) of the Regulation of the State Minister for Administrative Reform Number: PER/220/M.PAN/7/2008 concerning Functional Positions of Auditors and Credit Scores.

1) *APIP Types*

In accordance with article 49 paragraph (1) of Government Regulation Number 60 of 2008, the Government's Internal Supervisory Apparatus consists of:

a) Financial and Development Supervisory Agency (BPKP)

BPKP is the Government's Internal Supervisory Apparatus that is directly responsible to the President. BPKP conducts internal supervision of state financial accountability for certain activities, including:

1. Activities that are cross-sectoral;
2. The activities of the state general treasury are based on a stipulation by the Minister of Finance as the State General Treasurer; and
3. Other activities based on assignments from the president.

b) Inspectorate General of Ministries, Inspectorate/Internal Oversight Unit at State Ministries, Main Inspectorate/Inspectorate of Non-Ministry Government Institutions, Inspectorate/Internal Oversight Unit at Secretariat of State High Institutions and State Institutions;The Inspectorate General or another name that functionally carries out internal supervision is the Government Internal Supervisory Apparatus who is directly responsible to the minister/head of institution. The Inspectorate General or another name that functionally carries out internal supervision supervises all activities in the framework of carrying out the duties and functions of state ministries/institutions funded by the State Revenue and Expenditure Budget.

c) Provincial Inspectorate;

The Provincial Inspectorate is the Government's Internal Supervisory Apparatus directly responsible to the Governor. The Provincial Inspectorate supervises all activities in the context of carrying out the tasks and functions of the provincial regional apparatus work units which are funded by the Provincial Revenue and Expenditure Budget.

d) Regency/City Inspectorate

Regency/Municipal Inspectorate is the government's internal supervisory apparatus directly responsible to the regent/mayor. Regency/Municipal Inspectorate supervises all activities in the context of carrying out the duties and functions of the regency/city regional work units funded by the regency/municipality Regional Revenue and Expenditure Budget. city.

e) Internal Control Unit in Other Government Legal Entities in accordance with laws and regulations.

2) *APIP roles and functions*

The role of the Government Internal Oversight Apparatus in government agencies is to carry out the function of being an internal auditor. According to the Indonesian Government Internal Audit Standards (2014), states that the Government Internal Supervisory Apparatus, is a government agency that has the right to carry out internal control duties which include: Audit, review, evaluation, monitoring, consultation, assistance and other supervisory activities, in order to provide added value for organizational effectiveness and efficiency. The role of the internal auditor is also very influential, especially in producing quality financial reports (Siti Irafah *et al*., 2020*), for*realize good governance (good governance) as part of the national task. The main focus of the role of internal auditors in the past according to Deputy Head of BPKP for Polhukam PMK, DR. Binsar H. Simanjuntak in the 2015 National Coordination Meeting of Government Internal Supervision at the BPKP building, 2nd Floor, on Wednesday 13 May 2015 is a 'watchdog' within the company whereas in the present and the future, the internal audit process has shifted to becoming an internal consultant who provides input in the form of thoughts -thought of improvement over the existing system and acts as a catalyst whose mindset is not to find fault but to act professionally to provide recommendations for improvement through supervision starting from the planning and supervision stages, (BPKP, 2015). Even though supervision is still not effective in practice because there is still coaching that has not reached the set targets (Maya Sari, 2015). Internal auditors are often seen as fault-finding parties, so they are less liked by

other organizational units. The audit activity seems to only aim to find as many findings as possible. In addition, in matters of control and compliance, the auditor is considered an expert, but in matters relating to the organization's business, he is not, so he is always considered to provide recommendations concerning issues that have passed and have no connection with the future (Pramono, 2003).

Performance of Government Internal Supervisory Apparatus (APIP)

Etymologically, performance comes from the word performance. The term performance comes from the word job performance, namely the results of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities and main tasks and functions assigned to him. performance according to the Big Indonesian Dictionary (KBBI) is something that is achieved, the achievements shown, the ability to work (about equipment). The definition of performance according to Mangkunegara (2011), namely: Performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.Meanwhile, according to the Decree of the Institute of State Administration of the Republic of Indonesia Number 239/IX/6/8/2003, namely Performance is a description of the level of achievement of goals or objectives of government agencies as an elaboration of the vision, mission and strategy of government agencies which indicates the level of success and failure of the implementation of activities activities in accordance with established programs and policies (LAN, 2003:3). The definition of auditor performance according to Goldwesser (1993) is auditor performance is the embodiment of work done in order to achieve better or more prominent work results towards achieving organizational goals. The achievement of better auditor performance must be in accordance with certain standards and timeframes, namely: (1) quality of work, namely the quality of work completion by working based on all capabilities and skills, as well as knowledge possessed by the auditor; (2) Quality of work, namely the amount of work that can be completed with targets that are the responsibility of the auditor's work, which is based on accuracy, speed, and the ability to utilize facilities and infrastructure to support work; (3) Timeliness, namely the accuracy of completing work in accordance with the time available. From some of the definitions of performance above, it can be concluded that performance is the level of achievement of the implementation of activities as measured by the quality and quantity achieved by an APIP in accordance with the timeliness.

APIP Performance Indicator

The internal auditor performance indicators according to Golwasser (1993) are:
1) Work quality;
   That is the level at which the final results achieved are close to perfect in the sense of meeting the goals expected by the company. The quality of work completion by working is based on all abilities and skills, as well as the knowledge possessed by the auditor
2) Working quantity;
   Namely the amount of work that can be completed with targets that are the responsibility of the auditor's work, the quantity of work based on accuracy, speed, and supporting facilities.
3) Punctuality;
   Namely the accuracy of completing work in accordance with the time available without forgetting the quality and quantity specified. Timeliness is based on being on time.

Factors affecting APIP

There are several opinions regarding the factors that affect APIP performance. According to AAIPI (2014) the factors that affect the performance of an organization can be explained through the application of ethical principles as follows:
1) Competence

The definition of competence according to the Code of Ethics and Internal Auditing Standards states that competency is the ability and characteristics possessed by a person, in the form of knowledge, skills, and behavioral attitudes required in carrying out his/her duties (AAIPI, 2014). Government internal auditors apply the knowledge, expertise and skills, as well as experience required in the implementation of internal control services. The competence of an auditor/P2UPD is needed because it influences audit quality (*Eka Nurmala Sari, Sapta Lestari. 2018), and audit quality are good indicators of APIP's new performance.*The qualifications needed by the auditor to carry out the audit properly are having knowledge in understanding the object being audited, the ability to analyze

problems and work together in a team (Ayuningtyas *et al*, 2012). Tubbs (1992) and Brown, *et al* (2007) state that the higher the experience and knowledge of the auditor, the more sensitive the auditor will be to the existence of errors in the presentation of financial statements and the impact on performance is getting better. Pusdiklawas (BPKP, 2014) APIP must have certain criteria of formal auditor education qualifications required for internal audit assignments so that they are in accordance with the circumstances and conditions of the auditee. Rules regarding the minimum level of formal education and the required qualifications must be evaluated periodically to suit the situation and conditions of the auditee. The minimum competency of an auditor is cumulative, meaning that competence at a higher level or position level of the auditor is cumulative of the competence at the level or level of position of the auditor below him plus the specific competence in his position. Qualifications or standards that must be owned by an APIP include:

a) General qualifications, which consist of risk management, internal control, audit activities, reporting, professional attitude, communication, government environment, supervisory management.
b) Internal audit technical competence, namely having a JFA certificate.
c) Cumulative competence, namely having knowledge of actual information, continuing professional education through non-formal education and participating in research projects in the field of supervision.

Competence is a person's expertise that plays an ongoing role as mentioned by Dreyfus (1986), where he is in the process of acquiring expertise divided into five stages consisting of:

a) Introduction stage
b) The stage where APIP depends on the rules
c) The stage where APIP has enough experience
d) The stage where APIP everything becomes routine so that work depends on past experience.
e) The stage where APIP has maturity and understanding of existing practices.

According to Amin Widjaja Tunggal, in the main internal audit guidebook (2012) mentions several competency principles, including:

a) Internal auditors will only provide services that they impart knowledge, skills and experience to the service.
b) Internal auditors must carry out internal audit services in accordance with the standards for the professional practice of internal auditing (Standards for The Professional Practice of Internal Auditing).
c) Internal auditors must continually improve their proficiency and the effectiveness and quality of their services

2) Accountable

Accountable in general can be interpreted as a demand for accountability for the fulfillment of the responsibilities assigned to him. In their duties to audit financial statements, auditors are required to work with high accountability and in a professional manner. This is to meet the demands of clients who want high performance. The definition of Accountable according to the Code of Ethics and Internal Audit Standards is the ability to convey one's accountability and actions to parties who have the right and authority to hold accountable (AAIPI, 2014). Meanwhile, according to the Decree of the Head of the State Administration Agency (LAN) Number: 239/IX/6/8/2003, Accountability is the obligation to convey accountability or to answer and explain the performance and actions of a person/legal entity/collective leadership of an organization to parties who have rights or has the authority to ask for information or accountability. Mentioned by Budi (2014) accountability includes the expectations or behavior of the relationship between the giver and recipient of the mandate. Meanwhile, what was mentioned by Mardiasmo (2014) is the obligation of the recipient of the mandate to provide accountability for all activities and activities that are the responsibility of the trustee.

APIP's responsibility lies in finding misstatements whether due to errors or fraud and providing an opinion on audit evidence provided by the client. Not only responsible to the client, but the auditor also has a responsibility to the profession. APIP must comply with established professional standards in order to carry out their duties properly. According to SPAP (2011: 110.3) Auditors are responsible for their profession, the responsibility to comply with standards accepted by practitioners of their professional colleagues. Accountability can be interpreted as an obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives through a medium of accountability that is carried out periodically (Stanbury, 2003). Measuring accountability can be seen from motivation, dedication to the profession, and social obligations

(Singgih and Bawono, 2010). According to Mulyadi (2015: 42) there are three indicators of accountability, namely: motivation, dedication to the profession, and social obligations.

To apply the principle of accountability, government internal auditors are required to convey accountability or answers and information on their performance and actions individually or collectively to parties who have the right or authority to request information or accountability. Public accountability is the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are their responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability (Mardiasmo, 2014). According to UNDP, accountability is an evaluation of the process of implementing organizational activities/performance to be accountable and as feedback for organizational leaders to be able to further improve organizational performance in the future. Accountability can be obtained through:

a) Efforts to make government officials able to be responsible for every government behavior and responsive to the identity in which they obtain authority,

b) Determination of criteria to measure the performance of government officials and establishment of mechanisms to ensure that standards have been met.

An accountable Government Auditor, must have an awareness of the value of responsibility for his work. This means that the higher the awareness of responsibility for their work, the more credible the quality of the audit will be and avoid manipulation, which indicates that the auditor's performance is getting better.

Thinking/Conceptual Framework
The Effect of Competence on the Performance of Government Auditors

A Government Auditor is required to have competence or expertise in his professional services. Because it will affect the quality of the examination results which is one of the assessments of the auditor's performance. To obtain good audit performance results, Government Auditors must have competence with certain criteria, including being able to plan audits, identify the professional needs of auditors and to develop audit techniques and methodologies to suit the situations and conditions at hand. Government Internal Auditors must apply the knowledge, expertise and skills, as well as experience required in the implementation of internal control services. The competence of a government auditor is also regulated in the First General Standard. The relationship between competence and government auditor performance was carried out by several previous studies, one of which was research conducted by Arini (2010) where competence had a significant effect on the performance of BPKP Yogyakarta internal auditors. The same research was also conducted by Reni, *et al* (2014) which proved that competence has a significant effect on the performance of government auditors.

Accountable Influence on Government Auditor Performance

An accountable Government Auditor, must have an awareness of the value of responsibility for his work. This means that the higher the awareness of responsibility for their work, the more credible the quality of the audit will be and avoid manipulation, which indicates that the auditor's performance is getting better. Government internal auditors are required to convey accountability for their performance and actions to parties who have the right or obligation to request information or accountability. The relationship between accountability and the performance of government auditors has been carried out by several previous researchers, namely research conducted by Salsabila and Prayudiawan (2011) proving that accountability has a significant effect on the quality of the work of internal auditors. In line with the research that has been conducted by Rosy, *et al* (2017) also proves that Accountability has a significant effect on the performance of government internal auditors in South Sumatra Province.

Hypothesis

The definition of the hypothesis according to Sugiyono (2013: 93) is as follows:
"Hypotheses are temporary answers to research problem formulations, therefore research problem formulations are usually arranged in the form of a question sentence. It is said temporarily, because the answers given are only based on relevant theories, not yet based on empirical facts obtained through data collection". So based on the theoretical basis and framework that has been previously described in this study, the formulation of the research hypothesis proposed by the author is as follows:

1) There is an influence of the competence of the Auditor/P2UPD on the performance of APIP in Inspectorates throughout the Tabagsel Regency.
2) There is an influence of Accountable Auditor/P2UPD on APIP Performance in Inspectorates throughout Tabagsel Regency.
3) There is an influence of Competence and Accountability on APIP Performance in Inspectors throughout the Tabagsel Regency.

METHODOLOGY

The research method provides an overview of the research design which includes research procedures and steps that must be carried out, time of research, sources of research data and with the steps how the data is obtained then the results are processed and analyzed. In this study, the authors used a quantitative method with an associative research approach, because the variables to be studied are related to it and the aim is to present a structured factual description of the facts of the relationship between the variables studied. Quantitative research methods use numerical data and emphasize the research process in measuring objective results using statistical analysis. The focus of quantitative methods is to collect data sets and make generalizations to explain specific phenomena experienced by the population. According to (Sugiyono, 2014) the notion of associative research is "Research to find out the relationship between two or more variables". This associative approach is used to examine the effect of integrity and objectivity on APIP performance. This research was conducted within the scope of the Regional Inspectorate in South Tapanuli Regency, namely South Tapanuli Regency, Padangsidimpuan Municipality, Mandailing Natal Regency, Padang Lawas Regency and North Padang Lawas Regency.

The data used in this study is primary data where the data obtained and must be reprocessed is a questionnaire. In collecting data related to the issues to be discussed, it is carried out directly by the questionnaire method. The questionnaire method is a data collection technique through a form containing written questions to a person or group of people to get answers or responses as well as the necessary information. The scale used in preparing the questionnaire is an interval scale. The data analysis technique used in this study is the Partial Least Square (PLS) based Structural Equation Model (SEM) approach. This data will be analyzed using the Partial Least Square (PLS) based Structural Equation Model (SEM) approach which aims to perform path analysis with latent variables. This analysis is often referred to as the second generation multivariate analysis (Ghozali, 2014). The tool used is Smart Pls ver 3 for windows.

RESEARCH RESULTS AND DISCUSSION

Analysis Requirements Test Results

In this study, the analysis of the factors that influence APIP performance will be analyzed using the Structural Equation Model Partial Least Square (SEM-PLS) analysis technique. As an alternative to covariance based SEM, the variance based or component based approach with PLS is analysis oriented from testing the causality model/ theory to component based predictive models (Ghozali, 2014, p. 7). The PLS program is easier to use because it is not based on many assumptions and the data does not have to be multivariate normal distribution. Structural model testing in PLS is carried out with the help of Smart PLS ver. 3 for Windows.

Outer Model Testing

The measurement model testing phase includes testing for Convergent Validity, Discriminant Validity and Composite Reliability. The results of the PLS analysis can be used to test the research hypothesis if all indicators in the PLS model meet the requirements of convergent validity, discriminant validity and composite reliability.
1) Convergent Validity Testing (Convergent Validity)

Convergent validity test is done by looking at the value of the loading factor of each indicator against the construct. For confirmatory research, the loading factor limit used is 0.7, while for exploratory research the loading factor limit used is 0.6 and for development research, the loading factor limit used is 0.5. Because this research is a confirmatory study, the loading factor limit used is 0.7. The complete AVE value of each construct can be seen in the following table:

Table 1. Loading Factor Value and AVE Value

Variable	Indicator	Loading Factor	AVE	Convergent Validity
Competence	COMP1	0.921		Valid
	COMP2	0.944	0.773	Valid
	COMP3	0.702		Valid
	COMP4	0.928		Valid
Accountable	AK1	0.955		Valid
	AK2	0.856	0.844	Valid
	AK3	0.942		Valid
APIP performance	KIN1	0.791		Valid
	KIN2	0.900		Valid
	KIN3	0.940	0.750	Valid
	KIN4	0.702		Valid
	KIN5	0.942		Valid
	KIN6	0.894		Valid

Source: Data processed.

Based on the results of the PLS analysis in the table above, the AVE values of all constructs, both in the form of dimensions and variables, have exceeded 0.5 which indicates that all indicators in each construct have met the required convergent validity criteria.

2) Discriminant Validity Testing (discriminant validity)

*Discriminant validity*carried out to ensure that each concept of each latent variable is different from the other variables. The model has good discriminant validity if the AVE squared value of each exogenous construct (values on the diagonal) exceeds the correlation between that construct and other constructs (values below the diagonal). The results of discriminant validity testing were obtained as follows.

Table 2. Decriminant Validity Test Results

	AK	KIN	COMP
AK	**0.919**		
KIN	-0.364	**0.866**	
COMP	-0.724	0.673	**0.879**

Source: Questionnaire Answers, data processed.

Discriminant validity test resultsThe table above shows that all constructs have an AVE square root value above the correlation value with other latent constructs so that it can be concluded that the model meets discriminant validity. Discriminant validity can also be seen from the cross loading value of each indicator to its construct, an indicator is declared to meet the discriminant validity criteria if the indicator's cross loading to the construct is higher than the indicator's cross loading value to the other constructs.

Table 3. Cross Loading Indicators

	AK	KIN	COMP
AK1	0.955	-0.367	-0.670
AK2	0.856	-0.270	-0.700
AK3	0.942	-0.355	-0.642
KIN1	-0.346	0.791	0.544
KIN2	-0.331	0.900	0.689
KIN3	-0.351	0.940	0.630
KIN4	-0.109	0.702	0.246

KIN5	-0.321	0.942	0.622
KIN6	-0.394	0.894	0.683
COMP1	-0.634	0.655	0921
COMP2	-0.685	0.608	0.944
COMP3	-0.535	0.464	0.702
COMP4	-0.684	0.621	0.928

Source: Questionnaire Answers, data processed.

3) Composite Reliability Testing

Construct reliability can be assessed from crombachs Alpha value and Composite Reliability value of each construct. The recommended composite reliability and cronbachs alpha values are more than 0.7, but in development research, because the loading factor limit used is low (0.5), low composite reliability and crombachs alpha values can still be accepted as long as the validity requirements converge and discriminant validity has been met.

Table 4. Composite Reliability Test Results

Construct	Cronbach's Alpha	Composite reliability	Reliability Composite
Accountable	0.907	0.942	0.844
APIP performance	0931	0947	0.750
Competence	0898	0931	0.773

The reliability test results in the table above show that all constructs have a composite reliability value of > 0.7 and Cronbachs alpha > 0.7 which indicates that all constructs have met the required reliability.

4) Testing the Goodness of fit Model

After fulfilling the validity and reliability of the constructs at the outer model testing stage, the test continued with testing the goodness of fit model. The fit of the PLS model can be seen from the value of the SMRM model. The PLS model is declared to have fulfilled the goodness of fit model criteria if the SRMR value is <0.10 and the model is declared perfect fit if the SRMR value is <0.08.

Table 5. Goodness of fit Model

GOF criteria	Saturated Model	Estimated Model
SRMR	0.068	0.068

The results of the goodness of fit test for the PLS model in table 4.19 below show that the SRMR value in the estimated model is 0.068. Because the value of the SRMR model is good for the estimated model below 0.10, the PLS model estimated in this study is declared perfect fit so that it is feasible to use to test the research hypothesis.

Inner Model Testing

Testing the inner model includes testing the significance of the direct effect, testing the indirect effect and measuring the influence of each exogenous variable on the endogenous variable. All of these tests will be used to test the research hypothesis.

a. Partial Effect Testing

The direct effect significance test is used to test the effect of exogenous variables on endogenous variables. The hypothesis used in this test is as follows:

Ho: exogenous variables do not have a positive effect on endogenous variables Ha: exogenous variables have a positive effect on endogenous variables

Because the research hypothesis is a 2-way hypothesis, then Ho is rejected and it is concluded that exogenous variables have a significant effect on endogenous variables if the P value <0.05 and t count > 1.96,

whereas if the p value > 0.05 and t count < 1.65 then Ho is not rejected and it is concluded that exogenous variables have no effect on endogenous variables. From the results of the significance test, it can also be seen the direction of the relationship between the influence of exogenous and endogenous variables. The direction of the relationship can be known from the original sample value of each influence relationship. If the direction of the influence relationship is positive, then the influence of exogenous variables on endogenous variables is positive/unidirectional, while if the original sample is negative, then the direction of the relationship between the influence of exogenous variables on endogenous variables is opposite. The full significance test results for this direct influence can be seen in the following table.

Table 6. Partial Influence Test Results

	Original Sample (O)	Sample Means (M)	Standard Deviation (STDEV)	T Statistics(|O/STDEV|)	P Values
AK -> KIN	0.443	0.436	0.105	4,210	**0.000**
KOMP -> KIN	0.503	0.503	0.139	3,629	**0.000**

Based on the results of testing the hypothesis above, the following test results are obtained:

1) MarkThe p value of the influence of competency variables on APIP performance is 0.000 with a T statistic of 3.629 and a positive path coefficient of 0.503. Because the p value <0.05, T statistic > 1.96 and the path coefficient is positive, it can be concluded that the competence of the auditor/P2UPD affects the performance of APIP, this shows that the higher the competence possessed by APIP, the better the performance of APIP and vice versa, the contribution made by integrity to APIP's performance is 50.3%.

2) MarkThe p value of the effect of the accountable variable on APIP performance is 0.000 with a T statistic of 4.210 and a positive path coefficient of 0.443. Because the p value <0.05, T statistic > 1.96 and the path coefficient is positive, it can be concluded that Auditor/P2UPD accountability has an effect on APIP performance, this shows that the higher APIP accountability, the better APIP performance and vice versa, the greater the contribution made by auditor accountability to APIP performance is 44.3%.

b. Simultaneous Influence Testing

In PLS analysis, simultaneous effect testing is done by looking at the calculated F value. The testing hypothesis in testing the simultaneous effect is as follows:

Ho: competence and accountability owned by APIP simultaneously have no effect on APIP performance

Ha: competence and accountability owned by APIP simultaneously affect APIP performance

Discussion
The Effect of Competence on APIP Performance

The results of the analysis of hypothesis 1 in this study show that the competence of the Auditor/P2UPD has an effect on APIP performance, assessed by a path coefficient of 0.503, the probability value obtained is 0.000 <0.05 and a statistical value of 3.629 > 1.96, this shows that the more the higher the competence possessed by APIP, the better APIP's performance and vice versa, the contribution given by competence to APIP's performance is 50.3%. The results of the descriptive analysis in this study indicate that most of the respondents in this study have competencies that tend to be high, especially in meeting the qualifications of personnel according to the APIP Competency Standards. However, in terms of having general knowledge about Auditing and Accounting which helps in managing data, 24 respondents answered doubtfully and 4 of them answered disagree, this means that even though the competence of the auditor and P2UPD is good, the auditor still needs to improve his general knowledge about Auditing and Accounting which helps in managing data. Apart from that, the auditors and P2UPD still need to improve their competency in terms of expertise in IT equipment. This is because based on the results of the analysis of 6 respondents as many as 29 auditors and P2UPD answered doubtfully in terms of IT skills, in addition to that in terms of communication skills as a result of the Audit assignment, as many as 16 respondents answered in doubt and 3 answered disagree which indicated that they still many auditors and P2UPD still have low communication skills in audit assignment results, thus in order to increase competence, auditors and P2UPD need to improve their expertise in terms of IT expertise and communication regarding audit assignment results. Thus, in order for APIP's performance to increase, the auditor's competence must be increased.

The results of the Hypothesis Test on the Effect of Competence on APIP performance from several previous researchers can be concluded, if the competence of the Auditor/P2UPD is good in the sense that an auditor has worked with qualified personnel in accordance with the APIP Competency Standards, general knowledge of Auditing and Accounting which assists in managing data, have expertise in the field of IT equipment and have communication skills on the results of audit assignments, then the performance of the Auditor/P2UPD will be good. The relationship between competence and the performance of government auditors was carried out by several previous studies. The results of this study corroborate some of the results of previous research, one of the studies conducted by Arini (2010) where competence has a significant effect on the performance of the Yogyakarta BPKP internal auditors. It also strengthens the same research conducted by Reni, *et al* (2014) which proves that competence has a significant effect on the performance of government auditors. The results of this study are also in line with the results of research by Ulfah (2018) which shows that competence has an effect on auditor performance. The results of Indrayani's research (2019) show that competence is a factor that influences performance. Indrayani's research (2018) also shows that individual competence influences the performance of the Government Internal Supervisory Apparatus (APIP) at the Regional Inspectorate of Buleleng Regency. Juwita's research (2019) also shows that auditor competence influences APIP performance. Pradipta (2018) in his research also shows that competency is a factor that influences APIP performance. Hidayat (2018) in his research also shows that competency affects APIP performance.

Accountable Influence on APIP Performance

The results of the analysis of hypothesis 2 in this study show that the Accountable Auditor/P2UPD has an effect on APIP performance, assessed by a path coefficient of 0.443, the probability value obtained is 0.000 <0.05 and a statistical value of 4.210 > 1.96, this shows that the more the higher the accountability of the Auditor/P2UPD, the better the performance of APIP and vice versa. The relationship between accountability and the performance of government auditors has been carried out by several previous researchers, namely research conducted by Salsabila, *et al* (2011) proving that accountability has a significant effect on the quality of the work of internal auditors. In line with the research conducted by Rosy, *et al* (2017) also proved that Accountability has a significant effect on the performance of government internal auditors in South Sumatra Province.

The results of the descriptive analysis in this study indicate that most of the respondents in this study have high accountability, especially indicated by the high confidence of the auditors every time they do work that their work is inspected by superiors, thereby producing quality performance and an attitude of auditors who always think objectively. and good analysis in making a decision to complete the work, however, in terms of mobilizing all the potential and abilities when completing the work, it still needs to be improved because of the 65 auditors and P2UPD, 14 of them cannot always exert their full potential and abilities when completing work. Thus, in order for the APIP auditor's performance to increase, the auditor's accountability must be increased.

The results of this study are in line with the results of Suharyanto's research (2016) which shows that accountability affects APIP performance. The results of Tahir's research (2016) also show that accountability is a factor that influences APIP performance. The effect of Accountability on APIP performance from this study concluded, if Accountable Auditor/P2UPD is good in the sense that an auditor has worked with confidence that his work is inspected by superiors, has high accountability, thinks objectively and completes a job accountability tends to be more important, then accountability will affect APIP performance.

CONCLUSION

Based on the results of the research and discussion that have been put forward above regarding the factors that affect APIP performance, the following conclusions can be obtained:

1) The competence of the Auditor/P2UPD affects the performance of APIP in the Regional Inspectorates of the South Tapanuli Regency, this shows that the higher the competence possessed by APIP, the higher the performance of APIP and vice versa.

2) Auditor/P2UPD Accountability has an effect on APIP performance at Regional Inspectorates throughout the South Tapanuli Regency, meaning that the higher the Accountability held by the Auditor/P2UPD, the better the APIP performance and vice versa.

3) Simultaneously competence and accountability and those owned by the Auditor/P2UPD affect the performance of APIP. APIP's performance which is influenced by competence and accountability is 64%, while the remaining 36% of APIP's performance variance is influenced by other factors besides competence and accountability.

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