
ANALYZE THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND PROFESSIONALISM TO INTERNAL AUDITOR QUALITY OF NAHDLATUL ULAMA UNIVERSITY SURABAYA

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Abstract

The purpose of this research is to analyze the influence of Competence, Independence, and Professionalism to Internal Auditor Quality of Nahdlatul Ulama University Surabaya. The data used in this study is primary data, obtained by questionnaires to respondents Internal Auditor as the University of Nahdlatul Ulama Surabaya, using the population as a sample. The sample consist of 35 internal auditor's of Nahdlatul Ulama University Surabaya. And then, analysis tool to test the hypothesis is a multiple linear regression analysis using SPSS 20 with a significance level of 0.05. The result of this study indicate that Competence, Independence, and Professionalism simultaneously have affects to the Quality of Internal Auditor's of Nahdlatul Ulama University Surabaya. The competence and professionalism partially have affects to the quality of internal auditor of University of Surabaya. Meanwhile, independence doesn't partially have affect affects to the quality of internal auditor of Nahdlatul Ulama University Surabaya.

Keywords: Competence, Independence, Professionalism, Quality of Internal Auditor

Introduction

Demands university to have governance good organization or of public quality be part assessment borang accrediting agency accrediting national college indonesia .University when it should be dapatmenerapkan the concept of good university governance (GUG) , by which a higher education institutions must be able to manages an organization lead to the goal. Institution of education higher eperience various changes management model, leads to new public management , that emphasizes on judgment work strong , monitoring , and management system , by the support of growing the auditing system (ferlie and ongaro , 2015).

Institutions that are engaged in education such as the Nahdlatul Ulama University of Surabaya, which began in 2013 if it develops, will increase and complex its management activities, so that the Nahdlatul Ulama University of Surabaya must have good planning, control and supervision. Management is also required to maintain the security of university assets and prevent possible errors. The management has full responsibility from the beginning of the planning process to ensure that everything goes according to plan and conduct good supervision and control.

The increase in economic activities, both in scale and in type, causes increased risk in each business entity, including higher education institutions, and this can threaten the process of achieving goals. Increasing risks in achieving organizational goals causes each institution to ultimately make self-improvement and performance improvements (Vijayakumar and Nagaraja 2012). The need for continuous improvement in every organization and institution raises the need for a control mechanism. Internal audit is a control mechanism that cannot be released to move towards Good Governance (Cohen and Sayag, 2010; Florea and Florea, 2013).

Demands for transparency and accountability from stakeholders encourage management to produce quality reports that are free from fraud. The higher the cost of education at the tertiary level causes the costs to be managed by the University to be small. Stricter supervision needs to be carried out in an effort to prevent the occurrence of irregularities by improving the internal control system.

Government Regulation (PP) No 19 of 2005 concerning National Education Standards (SNP), in article 4 of the regulation it is explained that SNP aims to guarantee the quality of national education. The existence of the quality assurance institution is a must as the efforts of each university to provide quality assurance of the process and results of education to stakeholders both internal and external to the university. Some universities besides having a part of Quality Assurance Unit, Higher Education also has an Internal Control Unit or Internal Auditor who has the task of conducting audits in the areas of financial management, academic, and resources. This is due to overlapping functional and structural positions.

The low level of internal control also occurs in public companies in Indonesia, based on the results of the 2006 Bapenam study, the internal audit function in Indonesia is still in an inadequate category, the results of this study are still relevant and in line with Anwar Nasution's statement in his speech as Chairman of the Examining Agency Finance (BPK) in submitting the Overview of the 1st Semester Examination Results for the 2009 fiscal year to the House of Representatives, Tuesday, September 15, 2009 stated that the internal audit function in Indonesia was still not effective.

The ineffectiveness of internal control in Indonesia, especially in universities, is evidenced by the emergence of allegations of corruption cases. During 2012 there were at least 5 (five) Universities which were allegedly involved in fraud. However, this is still in the form of an allegation, so the principle of presumption of innocence must be upheld. Fraud actions that occur in the College can be anticipated earlier by the leaders of the Higher Education by identifying the types of fraud that are carried out so that symptoms that may occur for these actions can be identified (Rozmita and Apandi, 2012).

Improving the quality of internal auditors, the Auditor must have sufficient competence to carry out his work. Competence is manifested in performance. So, competence can be linked to things related to certain types of contextual tasks, namely with regard to what must be done, and how well the work is done (Sawyer's, 2009). Then an auditor is independent, which means that an auditor is not easily influenced, because his work is in the public interest. The general public's trust in the independence of the attitude of independent auditors is very important for the development of the public accounting profession. To be independent, an auditor must be intellectually honest. Independence is intrinsically a matter of personal quality, not a rule that is formulated to be objectively tested.

Being professional means that the auditor is obliged to carry out his duties with sincerity and accuracy. As a professional, auditors must avoid negligence and dishonesty. As a professional, the auditor recognizes his responsibilities to the community, to the client, and to colleagues, including for respectable behavior, even though this is a personal sacrifice.

Nahdlatul Ulama University of Surabaya for this year is only carrying out internal quality audits twice, namely the period of 2016 and 2017. The ranks of Unusa's internal auditors are from the ranks of vice chancellors, Heads of Study Programs and Lecturers who work permanently within the Nahdlatul Ulama University. Most of the unusa internal auditors are graduates outside the Faculty of Economics or the minimal Accounting Study Program with basic auditing. In measuring the competencies of Unusa's internal auditors, Unusa held a Workshop on internal audits for Unusa's internal auditors, the purpose of the workshop was held namely internal auditors capable of managing governance, risk management and internal controls in Unusa.

Lately, auditor attention has been directed primarily to detect errors and fraudulent transactions. Through the establishment of policies, and their function is more to detect and protect, there is no formal standard established to determine the responsibility of an internal auditor to prevent and detect fraud. In preventing and detecting fraud, an internal auditor must have a high degree of independence and professionalism in carrying out his duties as an internal auditor, moreover, most of the internal auditors of Nahdlatul Ulama University are professional colleagues, therefore it requires high independence and professionalism when carrying out the process audit.

Based on the previous description, this research is expected to obtain a clear picture of the analysis of the impact of competence, independence and professionalism on the quality of the internal auditors of the Nahdlatul Ulama University of Surabaya and the researchers attempt to provide information on the importance of competence, independence and professionalism in relation to the quality of the internal auditor of the Nahdlatul Ulama University Surabaya. The objectives that can be identified are:

1. To investigate the influence of competencies on the quality of the internal auditors of the Nahdlatul Ulama University in Surabaya.
2. To investigate the effect of independence on the quality of the internal auditors of the Nahdlatul Ulama

University in Surabaya.

To investigate the effect of professionalism on the quality of the internal auditors of the Nahdlatul Ulama University in Surabaya.

Research Methods

This type of research is quantitative descriptive research that aims to explain something that uses research with numbers and data analysis with statistical procedures. The population in this study were internal auditors working at the Nahdlatul Ulama University of Surabaya. Samples in this study internal auditors who work at Nahdlatul Ulama University Surabaya in the period of 2017. Based on the Decree of the Rector of the Nahdlatul Ulama University Surabaya Number: 119 / UNUSA / Adm-SK / VIII / 2017 the number of internal auditors at Nahdlatul Ulama University Surabaya is currently 35 people.

The sampling technique used in this study is the population. Instrument in this study is using a questionnaire or questionnaire. Questionnaires or questionnaires in the form of a collection of several statements regarding competence, independence and professionalism aimed at respondents, namely the internal auditor of Surabaya's Nahdlatul Ulama University. The data that has been obtained from respondents was processed by the Statistical Package For Social Science (SPSS) application program with multiple linear regression analysis. In this study data analysis was obtained using multiple linear regression test because there are more than one independent variable. Multiple linear regression test is used to examine the effect of independent variables on the dependent variable. In this research linear regression formula is used:

$$KA = \alpha + \beta_1KOM + \beta_2IND + \beta_3PROF + \varepsilon$$

Research Results and Discussion

Simultaneous Regression Test

Provisions in the F test if the significance value is $f < 0.05$, then H_0 is rejected, meaning that there is a significant effect between all independent variables on dependent variable, and vice versa if the value of $f > 0.05$, then H_0 is accepted, meaning all independent variables have no effect on variables dependent.

In table ANOVA shows that the value of $f < 0.05$, f value of $0.000 < 0.05$ then H_0 is rejected, meaning that there is a significant influence between competence, independence and professionalism on the quality of internal auditors.

T Test

The t test is used to find the most dominant influence between each independent variable to explain the dependent variable with a significance level of 5%. Based on the results of the T test above the regression statement is stated as follows:

$$y = -3,143 + 0,303x_1 + 0,142x_2 + 0,213x_3 + \varepsilon$$

Independence, and professionalism on the quality of internal auditors has the following significant values:

Competence has a significant value of 0.0357 which indicates that there is an influence on the quality of internal auditors. This is like in the research of Yunita and Gede (2016) stating that the competence of internal auditors has a positive effect on the detection of fraud. The better the competence of internal auditors, the better the ability to detect fraud. This is the higher the competence of an internal auditor, the better the audit quality will be.

Independence has a significant value of 0.256 which indicates that there is no influence on the quality of internal auditors. This is like in the study of Efendy (2010) which states that independence does not affect audit quality. However, the results of Efendy's research are in line with Samelson et al. (2006) which concluded that independence has no relationship with audit quality. Hypothesis 2 of this study was not proven.

Professionalism has a significant value of 0.031 which indicates that there is an influence on the quality of internal auditors. This is like in the research of Yunita and Gede (2016) that professionalism has a positive effect on the detection of fraud. Professionalism of an auditor is needed in preventing and detecting fraud because the higher the professionalism of an auditor, the more guaranteed the quality of the audit results. A professional, the auditor must undergo sufficient training and other skills support activities. Through the training program the auditors also experience a process of socialization in order to adjust to changes in the situation that will be encountered. Professionalism also becomes the main requirement for someone who wants to become an auditor because with high professionalism the freedom of auditors will be guaranteed. To carry out its role that demands broader responsibilities, an auditor must have broad insight into the complexity of modern organizations.

Determination Test

The coefficient of determination (R²) essentially measures how far the ability of the model in explaining the variation of the dependent variable. The coefficient of determination is between zero and one. A small R² value means that the ability of independent variables in explaining the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable. From the results of the determination test (R²) shows the Adjusted R value of 0.571, this can be explained that 57.1% of internal auditor quality variables can be explained by the variables of competence, independence, and professionalism while the rest can be explained by other factors not examined in this research

Conclusions

From the explanation above there are several that can be concluded, namely;

1. Application of Rubber Throwing Games on mathematics learning.
Rubber throwing games are one of the traditional games that use rubber band media. The application of rubber throwing games to mathematics learning is translated into preliminary activities, core activities and closing activities. The rules of the rules in the game of rubber throwing are used as a strategy in teaching mathematical concepts in which all the rules of the game are described in the learning core activities.
2. The introduction of the multiplication concept can be done when students do the calculation of rubber acquisition from each time throwing. The amount of rubber obtained by students is the multiplication of the amount of rubber thrown with the numbers printed on the throwing area box.
3. From the statistical test conducted it can be concluded that there are significant differences from the mathematics learning outcomes between pretest and posttest. Which means that traditional rubber sheet games can improve student learning outcomes related to the multiplication concept for elementary school students.

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