



ISBN 978-602-08985-3-7

*Proceedings of the 1<sup>st</sup> International Conference on Innovative Pedagogy  
(ICIP 2017) STKIP Bina Bangsa Getsempena May 18-19, 2017  
Banda Aceh, Indonesia*



---

## **EFFECT OF ACCOUNTABILITY, AUDITING KNOWLEDGE ON THE QUALITY OF THE INTERNAL AUDITOR WORKING RESULTS**

**Aulia Afridzal<sup>1</sup>, Helminsyah<sup>2</sup>**

<sup>1,2</sup> STKIP Bina Bangsa Getsempena Banda Aceh

*auliaafridzal@skipgetsempena.co.id*

### **ABSTRACT**

This study examines the effect of accountability, audit knowledge on the quality of the work of internal auditors. The respondents in this study were auditors who worked for the Inspectorate of Banda Aceh Municipality and Aceh Besar District. The number of auditors who observed in this study were 37 auditors. The method of determining sample was sensus method, the data processing method that used by researcher were the multiple regression analysis. The result of this study showed that all variables (accountability, audit knowledge) simultaneously have positive influence on quality of work of internal auditors. The result partially of accountability variable have negative influence on quality of work internal auditors. But the result partially of audit knowledge variables that have positive influence on quality of work internal auditors. This is indicated by the  $R^2$  value if 0,129 or 12,9%. This is can be explained that the quality of internal auditors' work is influenced by accountability, auditing knowledge variable is 12,9% and the other 87,1% is influenced by other factors that are not defined in the model of this study.

**Key Words:** *accountability, audit knowledge, and quality of work internal auditors*

### **INTRODUCTION**

Internal government control is a management function which is important in organizing the government. Internal monitoring to assess government agencies in implementing programs and activities in accordance with its duties and functions effectively and efficiently, as well as in accordance with the plan, policies and regulations that have been established. Internal control over governance is needed to encourage its

realization of good governance, clean government and to support effective governance, efficient, transparent and accountable, clean and free from corrupt practices, collusion, and nepotism (PER/05/M.PAN/03/2008).

Internal government supervisory apparatus (internal auditors) at state ministries/agencies/local governments review above financial statements and performance in order to assure the reliability of the information presented prior to submission by ministers/heads of institutions/governors/regents /mayors to relevant parties as stated in article 33 paragraph 3 of Government Regulation number 8 of 2006 on Financial Reporting and Performance of Government Agencies. This indicates that the review process of financial statements should be reliable.

The quality of the work is accomplished, the performance shown and the ability to perform the task properly and appropriately (Riani 2008: 1). The quality of the auditor's work will be assessed by comparing the results achieved with predefined standards and criteria.

The quality of the auditor's work is viewed from the quality of the resulting audit judged by how many auditors provide the correct response of any completed audit work (Salsabila and Prayudiawan 2011: 3). Mardisar and Sari (2007: 2) stated that the quality of the auditor's work can be influenced by the sense of responsibility (accountability) that the auditor has in completing the audit work. Accountability is the impetus of the social psychology that a person has to accomplish his obligations that will be accountable to his environment. Previous studies have suggested that factors that may affect the quality of work of an internal auditor include accountability and audit knowledge.

Rasul (2002: 8) explains that accountability is the ability to give answers to higher authorities over the actions of a person / group of people to the wider community within an organization. Newell and Bellour (2002) adds that accountability is a necessity for public sector institutions to put more pressure on horizontal accountability (society) rather than just vertical accountability (higher authority). In how many accounting studies found the relationship and importance of a person's accountability role to audit quality (Halimah, et al., 2009; Enofe et al., 2013).

In the Standard Public Accounting Standards (SPAP) 2001 on general standards, explaining that in conducting audits, the auditor should have sufficient expertise and knowledge structure. Auditing knowledge can be obtained from a variety of formal and informal training. This is in

accordance with the opinion of Arens (2008 in Riani 2013) which states that the combination of formal education in auditing and accounting, with work experience is a common standard usually associated with auditor knowledge and professionalism.

From the above exposure, it can be concluded that the quality of an auditor's work is closely related to the accountability and the level of auditing knowledge. Therefore, this study is considered important to be done considering the magnitude of the influence of audit knowledge and accountability as a factor affecting audit quality, this will affect the trust of the community and users of the services of internal auditors.

### **Problem Formulation**

The formulation of problem in this research among others want to know:

- 1) Does accountability, auditing knowledge, together affect the quality of the work of internal auditors.
- 2) Does accountability affect the quality of the work of internal auditors.
- 3) Does the audit knowledge affect the quality of the work of internal auditors.

### **Research Objectives**

The purpose of this research are:

- 1) To examine the effect of accountability on the quality of the internal auditor's work.
- 2) To test the effect of audit on the quality of the work of internal auditors.
- 3) To test the effect of motivation on the quality of the work of internal auditors.

## **METHODS**

The research design is the planning done in terms of determining the process of collecting and analyzing data, all the plans, the framework for conceptualizing the relationship structure of variables of a research study (Kerlinger 1993: 532). Now (2006: 152) explains that the research design includes the purpose of study, location/study context, type of investigation, level of researcher intervention, temporal aspect, and level of data analysis.

### **Population and Sample Research**

The study was conducted at the Inspectorate Office of Kota Banda Aceh and Inspectorate of Aceh Besar District, located in Banda Aceh and

Aceh Besar. The population of this study is all the internal auditors who served in both areas, amounting to 40 people. This research uses census method because all of study population is taken as sample.

### **Sources and Data Collection Techniques**

The data used in this study is the primary data. Primary data collection techniques used questionnaires by using a list of statements given to respondents to obtain data. The data of this study were collected by giving direct questionnaire to the respondents, as well as the taking was taken directly from the respondent according to the promise. Respondents were asked to fill out a questionnaire containing statements to be chosen by the respondent as a form of his opinion.

### **Variable Operationalization**

Based on the framework that has been put forward previously selected two variables that need to be measured. The two variables are conceptually differentiated into independent variables ie Accountability variables (as measured by five indicators), Audit Knowledge variables (as measured by four indicators). While the dependent variable is the Quality of Auditor Work Result (as measured by seven indicators).

### **Method of Analysis and Design Model Hypothesis Testing**

Data analysis is done by using multiple linear regression which aims to test the relationship and influence of Accountability and Audit Knowledge on Internal Auditor Work Quality. The data obtained will be analyzed statistically using the SPSS (Statistical Package for Social Science) program.

## **RESULT AND DISCUSSION**

### **Descriptive Analysis**

Assessment of respondents to this variable measured by the lowest score of 1 for the answer strongly agree and the highest 5 for the answer strongly disagree. The variable of internal audit work quality score (Y) is measured using 7 statements, accountability variables (X1) measured by 5 statements, audit knowledge variable (X2) measured by 4 statements, to explain the respondent's answer to all statements in each variable is indicated by the mean value of the variable, which can be explained in the following description.

**a. Respondents' Response to Internal Auditor Work Quality Statement**

The quality of the auditor's work is the ability of the auditor to review the results of auditing financial statements of an entity unit, in this case the local government unit (SKPD) in accordance with standard operating procedures as predetermined.

Of all items statement of the quality of auditor work that tested showed that the responses of respondents obtained a total average value of 1.5. This shows that the average respondent answered agree and strongly agree to all statement of variable quality of work of auditor.

**b. Respondents' Response to Statement of Accountability**

Accountability can be defined as the level of responsibility for completing the work by mobilizing all existing capabilities.

All items statement of accountability tested showed that the responses of respondents obtained a total average value of 1.6. This shows that the average respondent answered strongly agree to all statements of variable accountability.

**c. Respondents' Response to Audit Knowledge Statement**

Audit knowledge is a science owned by every auditor based on educational background and also knowledge gained through education and training that has been followed.

Of all the items of audit knowledge statement tested there are several statements which indicate that the response of respondents has a total average value of 1.6. This shows that the average respondent answered strongly agree on all statements on the audit knowledge variable.

**Discussion**

**1) Influence of Accountability, Audit Knowledge on Internal Auditor Work Quality**

The level of accuracy of a regression line can be known from the size of the coefficient of determination or coefficient  $R_{\text{square}}$ . Coefficient value  $R_{\text{square}}$  In the regression analysis can be used as a measure to express the suitability of the regression line obtained. The greater the value  $R_{\text{square}}$  then the more strong ability of the regression model obtained to explain the actual conditions. The ability of the regression line to explain the variations that occur on the quality of the work of internal auditors shown in the

magnitude of the coefficient of determination or coefficient  $R_{\text{square}}$ . Based on the results of hypothesis testing, the correlation coefficient (R) of 0.359 indicating that the degree of correlation (correlation) between independent variables with dependent variable of 35.9%. Coefficient of determination ( $R_{\text{square}}$ ) of 0.129 or 12.9%. This shows that the variation that occurs on the internal audit quality variable of 12.9% is influenced or caused by changes that occur together on the variable accountability, audit knowledge. While 87.1% influenced by other variables that are not contained in this regression model.

## **2) Effect of Accountability on Quality of Internal Auditor Work Results**

The effect of this accountability is relatively high on the quality of internal auditors' work on local government work units (SKPD) within the district government of Aceh Besar and Banda Aceh.

The results of this test are consistent with the results of research conducted by Salsabila and Prayudiawan (2011: 102) which shows that accountability affects the quality of the auditor's work. The results of this test are also consistent with the results of research conducted by Mardiar and Sari (2007: 20), Riani (2013: 13) and Almahadi (2013: 79) indicating that accountability is positively related to the quality of the auditor's work. In the previous study used a test of significance, either t-test for partial influence, or F-test for simultaneous influence, which shows that accountability has a positive effect on the quality of the auditor's work. While this test shows that accountability has a negative effect on the quality of the auditor's work. This means that the relationship between accountability is not in line with the quality of the auditor's work.

## **3) Effect of Audit Knowledge on Internal Auditor Work Quality**

The test results show the regression coefficient  $\neq 0$ , so accept the hypothesis that auditing knowledge has an effect on the quality of audit work result. This research proves that the subsequent hypothesis about the influence of audit knowledge on the quality of internal auditor work that is equal to 25.7% positively. The influence of high audit knowledge on the quality of the auditor's work on local government work units (SKPD) within the district government of Aceh Besar and the city of Banda Aceh.

The results of this test are consistent with the results of research conducted by Salsabila and Prayudiawan (2011: 102) and Riani (2013: 13) which shows that audit knowledge has a positive effect on the quality of the auditor's work. This means the relationship between audit knowledge is in line with the quality of the auditor's work. The results of research conducted by Singgih and Bawono (2010: 21) which shows that audit knowledge does not significantly affect the quality of the work of auditors. In the previous study used the significance test, either t-test for partial effect, or F-test for simultaneous effect.

## **CONCLUSION**

The test results on the influence of accountability, auditing knowledge, and motivation on the quality of internal auditor work on Aceh Besar district government and Banda Aceh city, give the following conclusion:

- 1) Accountability, audit knowledge, and motivation together affect the quality of internal auditor work on Aceh Besar district government and Banda Aceh city.
- 2) Accountability affects the quality of internal auditor work on Aceh Besar district government and Banda Aceh city.
- 3) Audit knowledge affects the quality of work of internal auditors at Aceh Besar district government and Banda Aceh city.
- 4) Motivation affects the quality of internal auditor work on Aceh Besar district government and Banda Aceh city.

## **REFERENCES**

- Afifuddin, H.B., and A.K.S., Nabiha. 2010. Towards Good Accountability: The Role of Accounting in Islamic Religious Organizations. *World Academy of Sciece, Engineering and Technology*. Pg:1366-1367.
- Almahadi, A. 2013. Pengaruh Independensi, Pengalaman, Due Professional Care, Akuntabilitas, Compliance dan Komitmen Auditor terhadap Kualitas Audit (Studi Kasus pada Auditor KAP di Kota Semarang). Universitas Islam Sultan Agung, Semarang.

- Ardini, L. 2010. Pengaruh Kompetensi, Independensi, Akuntabilitas dan Motivasi terhadap Kualitas Audit. *Majalah Ekonomi* Tahun XX. 329-349.
- Bedard, J. and T.H.M. Chi. 1992. Expertise. *American Psychology Society*, Vol.1, No.4: 135-139.
- BPKP. 2007. Akuntabilitas Instansi Pemerintah. Edisi Kelima. Pusat Pendidikan dan Pelatihan Pengawasan Badan Pengawasan Keuangan dan Pembangunan, Jakarta.
- Buanasari, I.P. 2010. Pengaruh Akuntabilitas, Kompetensi, Independensi, Kecerdasan emosional terhadap kualitas hasil kerja auditor internal, Universitas Islam Negeri Syarif Hidayatullah, Jakarta.
- Dalmy, D. 2009. Pengaruh Sdm, Komitmen, Motivasi Terhadap Kinerja Auditor dan Reward Sebagai Variabel Moderating pada Inspektorat Provinsi Jambi. Tesis. Sekolah Pascasarjana Universitas Sumatera Utara, Medan.
- Enofe *et al.* 2013. The Role of Internal Audit in Effective Management in Public Sector. *Research Journal of Finance and Accounting*. Vol.4, No.6: 162-168.
- Ghozali, I. 2005. *Aplikasi Analisis Multivariate dengan program SPSS*. Badan Penerbit Universitas Diponegoro, Semarang.
- Gujarati, D. 1999. *Ekonometrika Dasar*, Terjemahan Sumarno Zain, Erlangga, Jakarta.
- Halimah *et al.* 2009. The effectiveness of internal audit in Malaysian public sector. *Journal of Modern Accounting and Auditing*. Vol.5, No.9: 53-62.
- Hudiwinarsih, G. 2009. Auditors, Experience, Competency, and Their Independency as the Influential Factors in Professionalism. *Journal of Economics, Business and Accountancy Ventura* Vol.13, No. 3: 253-364.



- Hutabarat, G. 2012. Pengaruh Pengalaman Time Budget Pressure dan Etika Auditor terhadap Kualitas Audit the Effect of Audit Experience Time Budget Pressure, and Auditors' Ethics On Audit Quality. *Jurnal Ilmiah ESAI* Vol. 6, No.1.
- Indrasti, A.W. 2011. Pengaruh Kompetensi, Independensi, Kompleksitas Tugas, Objektivitas Dan Integritas Auditor Terhadap Kualitas Hasil Audit (Studi Empirik Pada 25 Kantor Akuntan Publik Di Wilayah Jakarta Pusat Tahun 2011). <http://www.e-jurnal.com/2014/01/pengaruh-kompetensi-independensi.html>. Diakses pada tanggal 10 Mei 2014.
- Indriantoro, N. dan B.Supomo. 1999. *Metodologi Penelitian Bisnis untuk Akuntansi dan Manajemen. Edisi Pertama*. BPFE, Yogyakarta. Halaman 145-147.
- Ramos, M. 2003. Auditors' Responsibility for Fraud Detection. *Journal of accountancy*. <http://www.journalofaccountancy.com/issues/2003/jan/auditorsresponsibilityforfrauddetection.html>. Diakses pada 10 Mei 2014.
- Rasul, S. 2003. Pengintegrasian Sistem Akuntabilitas Kinerja dan Anggaran dalam Perspektif UU NO. 17/2003 Tentang Keuangan Negara. PNRI, Jakarta.
- Riani, F. 2013. Pengaruh Pengetahuan Audit, Akuntabilitas dan Independensi Terhadap Kualitas Hasil Kerja Auditor (Studi Empiris pada Auditor BPK-RI Perwakilan Wilayah Sumbar). *Jurnal Akuntansi* Vol. 1, No. 1. Halaman 2-22. [ejournal.unpac.id](http://ejournal.unpac.id). Diakses pada tanggal 10 Mei 2014.
- Salsabila, A dan H. Prayudiawan. 2011. Pengaruh Akuntabilitas, Pengetahuan Audit dan Gender Terhadap Kualitas Hasil Kerja Auditor Internal (Studi Empiris Pada Inspektorat Wilayah Provinsi DKI Jakarta). *Jurnal Telaah & Riset Akuntansi*. 4 (1): 151-175.

Sekaran, Uma. 2006. *Metode Penelitian untuk Bisnis*. Buku 1, Edisi ke-4  
Jakarta: Salemba Empat.

\_\_\_\_\_. 2006. *Metode Penelitian untuk Bisnis*. Buku 2, Edisi ke-4 Jakarta:  
Salemba Empat.

Singarimbun, Masri. 1999. *Metode dan Proses Penelitian dalam Metode  
Penelitian Survei*. LP3ES, Yogyakarta. Halaman 124.

Singgih, R.M dan I.B. Bawono. 2010. Pengaruh Independensi, Pengalaman,  
Due Professional Care Dan Akuntabilitas Terhadap Kualitas Audit  
(Studi pada Auditor di KAP “Big Four” di  
Indonesia). Universitas Jenderal Sudirman, Purwokerto. [http://asp.trunojoyo.ac.id/wp-content/uploads/2014/03/AUD\\_11.pdf](http://asp.trunojoyo.ac.id/wp-content/uploads/2014/03/AUD_11.pdf). diakses pada  
27 Desember 2014.

Sudarmanto, R. Gunawan 2005. Analisis Regresi Linear Ganda dengan  
SPSS, Graha Ilmu, Yogyakarta

Widyasari, M. 2010. Analisis Faktor–Faktor yang Mempengaruhi Kualitas  
Hasil Kerja Auditor Internal Dan Eksternal. *Jurnal Fakultas Ekonomi  
Universitas Diponegoro Semarang*. <http://eprints.undip.ac.id>.  
Diakses Pada 27 Desember 2014