



Original Article

The Influence of Relationships, Training, and Professionalism on Auditor Competence at Inspektorat Daerah Kota Pangkalpinang

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Abstract:

This study aims to analyze the Influence of Relationship, Training, and Professionalism on Auditor Competence in Inspektorat Daerah Kota Pangkalpinang. This type of research is Quantitative which is causal (experimental). The population of the study was Auditors of the Inspektorat Daerah Kota Pangkalpinang with a sample of 20 samples selected using the Simple Random Sampling Selection Technique. The data collection technique used a questionnaire in the form of a Likert scale. Data processing in this study used SPSS Software version 29. The results of this study indicate that 1) Relationships do not have a positive and significant effect on Auditor Competence. 2) Training has a positive and significant effect on Auditor Competence. 3) Professionalism has a positive and significant effect on Auditor Competence.

Keywords: Relationship, Training, Professionalism, Competence

Introduction

Based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 220 of 2008, APIP is a Government Agency formed with the task of implementing internal supervision within the central government and/or regional government, consisting of BPKP, Inspectorate General/Inspectorate/Internal Supervision Unit at K/L/D and Internal Supervision Unit at other Government Legal Entities in accordance with laws and regulations. Based on the Regulation of the Financial and Development Supervisory Agency of the Republic of Indonesia Number 8 of 2021 concerning the Assessment of the Capability of Government Internal Supervisory Apparatus at Ministries/Institutions/Regional Governments, APIP is expected to play an



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effective role in encouraging the achievement of K/L/D organizational goals through (a) adequate assurance of obedience, economy, efficiency and effectiveness in achieving the objectives of government agency tasks and functions; (b) early warning and effectiveness of risk management in the tasks and functions of government agencies; (c) improving the quality of governance of government agency tasks and functions.

Based on the Indonesian Government Internal Audit Standards, an effective APIP role can be realized if supported by professional and competent auditors with increasingly quality internal audit results. Based on the BPK Audit Result Report from 2019 to 2023, the BPK still found weaknesses in internal control and non-compliance with the provisions of laws and regulations in the audit of the Pangkalpinang City Government Financial Report. This illustrates that the role of APIP in carrying out supervision and coaching in the Pangkalpinang City Government Environment is still weak. The weak role of APIP in carrying out supervision and coaching can be influenced by the competence of its auditors. Based on the Code of Ethics (KE) and the Indonesian Government Internal Audit Standards (SAIPI), Competence is the ability and characteristics possessed by a person, namely in the form of knowledge, skills, and behavioral attitudes needed in carrying out their job duties.

Auditors are required to have the education, expertise, knowledge, skills, experience, and competencies needed to carry out their duties and responsibilities. These are collective in nature and refer to the professional abilities required by auditors to effectively carry out their professional duties and responsibilities.

Based on the Letter of the Minister of Home Affairs of the Republic of Indonesia Number: 700.1.1/8737/SJ dated December 9, 2022 concerning Strengthening Regional Inspectorates in the Implementation of Regional Government that in order to strengthen human resources for supervision, Regional Heads must allocate a budget for ongoing training for Auditors and PPUPD of at least 120 hours per year. However, based on the 2023 ASN IP Form, there are still Auditors who have not met 120 hours per year.

In addition to having competence, government internal auditors should maintain professional behavior by acting in an attitude consistent with a good professional reputation and refraining from any behavior that might diminish trust in the internal audit profession or organization. Researchers are auditors, in carrying out their duties it is not uncommon for the public and agencies to still doubt the auditor profession. In addition, many problems that are not examined further are due to kinship, friendship or co-workers.

To maintain the level of professionalism of the Government Internal Supervisory Apparatus (APIP), one of the ways is through auditor certification education and training

(diklat) which aims to improve knowledge, skills, and changes in auditor attitudes/behavior at a certain level of competence according to their role in accordance with the joint decision of the Head of the Auditor Functional Position Development Center and the Head of the Center for Supervision Education and Training of the Financial and Development Supervisory Agency Number KEP-82/JF/1/2014 and KEP Number-168/DL/2/2014 concerning the Curriculum for Functional Auditor Education and Training.

Based on the background description, the researcher is interested in conducting research on "The Influence of Relationships and Training on the Professionalism and Competence of Auditors in Inspektorat Daerah Kota Pangkalpinang".

Research Methods

The method of writing a Literature Review article uses the Literature Research method and Systematic Literature Review (SLR), qualitative analysis is carried out using online applications such as Google Scholar, Mendeley and other online applications.

Systematic Literature Review (SLR) as a process of identifying, assessing and interpreting all available research evidence with the aim of providing answers to specific research questions. ([Kitchenham et al., 2009](#)).

In qualitative analysis, literature review must be used consistently with methodological assumptions. One reason for conducting qualitative analysis is that the research is exploratory. ([Ali, H., & Limakrisna, 2013](#)).

Results and Discussion

Results

Based on the background, objectives and methods, the results of this article are as follows:

Professionalism

According to the Big Indonesian Dictionary (2002:897), professionalism is the quality, standard and behavior that are characteristics of a profession or professional person.

Tait's opinion (2006) defines professionalism as follows: "Professionalism is the ability to demonstrate the qualities and competencies of one's profession with commitment and skill". This means: Professionalism is the ability to demonstrate the qualities and competencies of one's profession with commitment and skill.

Maister's opinion (2007) states that professionalism is not just knowledge of technology and management, but more of an attitude, the development of professionalism is more than just a technician having high skills but also having the required behavior.

So it can be concluded that professionalism is an ability to behave and act as required in a profession to demonstrate a person's quality and competence with commitment and expertise.

This professionalism has been widely studied by previous researchers, including

(Ing, BP, Halim, A., & Hariani, LS, 2020), (Nainggolan, A., & Sianturi, H., 2020) and (Afifah, B., 2015).

Relation

Relation means connection, namely a certain activity that has an impact on another activity. ([WJS Poerwadarminta, 2022](#)).

According to the Big Indonesian Dictionary, Language Center of the Ministry of National Education (2002:943), relation means relationship, connection, connection.

Meanwhile, in the Popular Scientific Dictionary: Relation, means a relationship of relatives; connection; subscription; relationship.

This relationship has been widely studied by previous researchers, including (Indah, SN, & Pamudji, S., 2010) and (Dalimunthe, 2016).

Training

Gomes (2003:197) states that training is any effort to improve worker performance in a particular job for which they are responsible. ([Gomes, 2003](#)).

Rae in Sofyandi (2008:113) training is an effort to improve employee knowledge and abilities in carrying out their work more effectively and efficiently.

Training is an effort to develop human resources, especially to develop human intellectual and personality abilities. ([Notoatmodjo. S, 2009](#)).

According to Dessler, Gary (2006:280) training is the process of teaching new employees the skills they need to do their jobs. ([Dessler, Gary, 2006](#)).

Training is a systematic process of changing employee behavior to achieve organizational goals. Training is related to employee skills and abilities in carrying out current work, training has a current orientation and helps employees to achieve certain skills and abilities to successfully carry out their work. ([Veithzal Rivai, 2004](#)).

This training has been widely studied by previous researchers, including (Tourism, 2016) and (Nursiah, 2023).

Competence

Based on the Regulation of the Head of the Financial and Development Supervisory Agency (BPKP) Number: PER-211/K/JF/2010 dated April 13, 2010 concerning Auditor Competency Standards, Article 1 number 3, that competency is the ability and characteristics possessed by a Civil Servant in the form of knowledge, expertise, and behavioral attitudes required in carrying out his/her job duties.

Competence is an ability based on skills and knowledge supported by work attitudes and their application in carrying out tasks and work in the workplace that refers to the work requirements that have been set. ([Sutrisno & Zuhri, 2019](#)).

Meanwhile, according to Spencer & Spencer in Triastuti (2019), competence is more defined as the underlying characteristics of a person that are related to the effectiveness of an individual's work in their job.

This competency has been widely studied by previous researchers, including (Yuliarti, L., & Istiningrum, F, 2023) And (Indah, SN, & Pamudji, S., 2010).

Relevant Article Review

Reviewing relevant articles as a basis for establishing research hypotheses by explaining the results of previous research, explaining similarities and differences with the research plan, from relevant previous research such as table 1 below.

Table 1: Relevant Research Results

No	Author, Year	Research Results	Similarities with this research	Differences with this research	Hypothesis Basis
1	Saputra, RE (2018)	training variable (X) has a significant effect on competency variable (Y1) on tax auditors in Batam City. The results of the analysis explain that if training is applied and implemented properly, competency will increase.	The Influence of Training on Competence	Performance	H2
2	Munawaroh, N., Mas, N., & Hermawati, A. (2022)	Better education and training can encourage increased competence of the Inspectorate Auditors of Pasuruan City and Regency.	Training for Competence	Analysis of the Effects of Education and Compensation on Auditor Performance	H2
3	Yuliarti, L., & Istiningrum, F. (2023)	Auditor training has a positive and significant influence on an auditor's competence, where the training can be in the form of training, non-formal training or	Auditor Competence.	Factors Affecting Auditor Competence.	H2

		courses in order to improve auditor skills.			
4	Indah, SN, & Pamudji, S. (2010)	Length of relationship with client does not affect audit quality. This study shows that auditors feel that length of relationship with client does not damage their independence, and may even improve audit quality.	The influence of auditor competence and independence on audit quality	The influence of auditor independence on audit quality (an empirical study on auditors in Semarang	H1
5	Travel (2016)	training variables simultaneously have a significant effect on employee competence	Training, Competence	Employees of PT Len Industri (Persero) Bandung	H2
6	The Last Supper (2016)	Social capital and teacher competence have a significant influence on the professionalism of social studies teachers in Yogyakarta City.	Social Capital, Competence, Professionalism	Intensity	H3

Discussion

Influence Between Variables

The Influence of Relationships on Competence

X1 has an effect on Y2 based on previous research: Indah, SN, & Pamudji, S. (2010) stated that the length of the relationship with the client does not have an effect on audit

quality.

The Influence of Training on Competence

X2 has an effect on Y2 based on previous research: Wisastra (2016) stated that training variables simultaneously have a significant effect on employee competence.

Saputra, RE (2018) that the results of the study showed that the training variable (X) had a significant effect on the competency variable (Y1) on tax auditors in Batam City. The results of the analysis explained that if training is applied and implemented properly, competency will increase.

Munawaroh, N., Mas, N., & Hermawati, A. (2022) that better education and training can encourage increased competence of the Inspectorate Auditors of Pasuruan City and Regency.

Yuliarti, L., & Istiningrum, F. (2023) stated that auditor training has a positive and significant influence on an auditor's competence, where the training can be in the form of training, non-formal training or courses in order to improve auditor skills.

The Influence of Professionalism on Competence

Y1 influences Y2 based on previous research: Dalimunthe (2016) in his research on the Influence of Social Capital, Teacher Competence and Intensity of MGMP Activities on the Professionalism of Junior High School Teachers, the results of the study showed that social capital and teacher competence had a significant influence on the professionalism of junior high school social studies teachers in Yogyakarta City.

Conceptual Framework

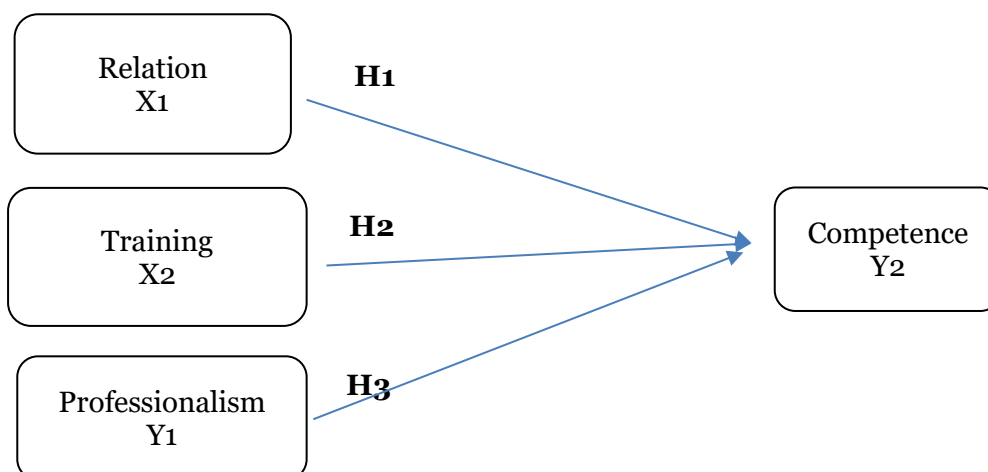


Figure 1 Conceptual Framework

Conclusion

The conclusion of this article is to formulate hypotheses for future research based on the objectives, results, and discussion:

1. Relationships have a positive and significant effect on Auditor Competence.
2. Training has a positive and significant effect on Auditor Competence.
3. Professionalism has a positive and significant influence on Auditor Competence.

Suggestion

Based on the conclusions obtained in this study, the following suggestions are proposed:

as follows:

1. In carrying out their duties, auditors must have competence and act professionally;
2. For further researchers, other variables can be added such as independence, objectivity, integrity, and accountability.
3. For further researchers, it would be better to increase research samples, either by expanding the area and so on.

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