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ANALYSIS OF THE INFLUENCE OF APIP BEHAVIOR PRINCIPLES ON AUDIT QUALITY (STUDY CASE OF THE INSPECTORATE JENDERAL OF THE MINISTRY OF COMMUNICATION AND INFORMATION)

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Abstract: The purpose of this study is to obtain empirical evidence about the Analysis of the Effect of the APIP Behavior Principles (Integrity, Objectivity, Confidentiality, and Competence) on Audit Quality. This research was conducted at the Inspectorate General of Communication and Information. The independent variable in this study is the principles of APIP behavior (Integrity, Objectivity, Confidentiality, and Competence), and the dependent variable is Audit quality. The results of this study prove that the principles of APIP behavior affect audit quality.

Keywords: Integrity, Objectivity, Confidentiality, Competence and Audit Quality

INTRODUCTION

Auditing Standards for Government Internal Control Apparatuses, which are quoted in Regulation of the Minister of Administrative Reform Number 5 of 2008 concerning Government Internal Oversight, namely the management function in the administration of government. Through internal supervision can illustrate whether a government agency has carried out activities in accordance with their duties and functions effectively and efficiently, as well as in accordance with what policies and plans that have been set.

In the Indonesian Government's Internal Audit Standards, the Indonesian Government's Internal Audit Association (2013), APIP (Government Internal Control Apparatus) as the government's internal auditor is an important element of government management in efforts to achieve good governance and provide goals to create clean government (clean government). Then, in realizing these objectives, an effective role of APIP is needed. The role of APIP can run effectively if it is supported by internal auditors who support

professionalism and have competence so that the results of internal audit are more qualified. Therefore, quality internal audit results are a reflection of good and responsible oversight and management of government finances. Conversely, if the quality of internal audits produced is low, it can lead to various kinds of fraudulent practices and budget users within a government institution and can result in lawsuits for the apparatus that does so (Sudirno, 2016)

Following this, there are still practices of KKN (Corruption, Collusion, and Nepotism) that are often faced by the Central Government, Regional Governments, and BUMN. Based on the results of the BPK examination, from the 2018 Semester Examination Results (IHPS) II it can be seen that the BPK revealed 4,376 findings that contained a problem of 6,076. From these problems, there were problems of internal control system weakness of 1,203 (20%), problems of non-compliance with applicable laws and regulations amounting to 2,161 (35%) which was valued at Rp. 4.79 trillion. In addition, there are still problems of inefficiencies and inefficiencies of 2,721 (45%), which is valued at Rp. 1.50 trillion. This, resulting in non-compliance losses of 855 (55%), which was valued at 782.15 billion. The potential for this loss is 344 (22%) worth 414.43 billion. There is a shortage of revenue of 371 (23%) worth Rp. 3.30 trillion. Then, there were still non-compliance issues which resulted in administrative deviations of 561 (56%). From these problems, the BPK recommends that the leaders of the related entities be able to make the compilation and stipulate the Standard Operating Procedure (SOP) and technical guidelines (technical guidelines) needed. The Chairperson must be able to act decisively in providing sanctions or penalties in accordance with the provisions in force for officials / officers who are negligent in collecting losses and are obliged to collect the deficit of revenue / income that occurs which will then be returned to the State / regional treasury (www.bpk.go.id).

According to the Minister of Communication and Information Ministry Regulation of the Republic of Indonesia, Number: 1 of 2016 concerning the Organization and Work Procedure of the Ministry of Communication and Information Technology. As an APIP, the Inspectorate General has the duty and responsibility to carry out internal oversight within the Ministry of Communication and Information Technology, namely working on the preparation of internal supervision technical policies, conducting internal supervision through; audit, review, evaluation, monitoring and other supervisory activities with specific objectives for the assignment of the Minister, as well as carrying out the implementation of other functions given by the Minister.

LITERATURE REVIEW

Definition of Integrity

According to the Regulation of the Minister of State Administrative Reform Number: PER / 04 / M.PAN / 03/2018 of 2008, auditor integrity is a form of confidence that is the basis of trust in the consideration of internal auditors. In its integrity, the examiner must comply with applicable regulations even if he is not being supervised, the examiner does not consider a person's condition, has a sense of responsibility, and the examiner may not accept everything in any form from the auditee.

Auditor integrity according to Hendry Cloud (2012: 114), namely the integrity of internal auditors is closely related to wholeness and effectiveness in presenting audit facts in the company.

Definition of Objectivity

According to the Regulation of the Minister of State for Administrative Reform Number: PER / 04 / M.PAN / 03/2008 of 2008, the auditor stated that professional objectivity is at the highest level in evaluating, obtaining, and communicating information about the activity or process being tested. In the objectivity of the examiner can act fairly without being influenced by pressure from others, not easily influenced by other parties, the examiner can act decisively in taking actions and making decisions that use logical thinking, the examiner must be able to maintain official policy criteria and must be trustworthy .

According to BPKP (2008) cited in the Code of Ethics and Audit Standards Module, the understanding of objectivity is that auditors act decisively in conducting supervision, must be able to uphold professional impartiality in conducting the process of collecting, evaluating, and processing data / information related to the auditee, and can make a balanced assessment of all relevant situations.

Definition of Confidentiality

According to the Regulation of the Minister of State for Administrative Reform Number: PER / 04 / M.PAN / 03/2008 of 2008, the examiner must be careful in using all information obtained, the examiner can be trusted in guarding all information obtained, the examiner cannot be allowed to use information for personal gain, the examiner can show the information obtained if obtaining adequate approval and the examiner is not allowed to use the information obtained in a way that is contrary to the laws and regulations.

According to BPKP (2008) cited in the Code of Ethics and Audit Standards Module, the definition of confidentiality is where the auditor is required to respect the quality and ownership of information to be received and not disclose information without adequate authority unless required by applicable regulations. From this information, it can only be stated to those who have rights in accordance with applicable regulations.

Definition of Competency

According to the Regulation of the Minister of State for Administrative Reform Number: PER / 04 / M.PAN / 03/2008 of 2008, competency means practicing on personal quality, general knowledge and special expertise needed in providing internal audit services. Then, the personal quality of the examiner can work together in a team that is formed, has a great curiosity, as an examiner can be able and has sufficient qualifications of examining personnel, must be able to analyze quickly in conducting audits on the object of the examiner, and can improve the quality of services as an examiner.

In general knowledge the examiner must conduct a good audit, the examiner must be able to understand the Public Accountant Professional Standards (SPAP), and be required to conduct analytical review. Then, special expertise requires examiners who are able to

understand statistics, have competent skills in using computers, are able to make reports on audit results, and have a lot of experience in auditing audits, and have training certificates in their competencies.

Definition of Audit Quality

The definition of audit quality, according to the Regulation of the Minister of State for Administrative Reform Number: PER05 / M.PAN / 03/2008 dated March 31, 2008, is that the auditor carries out an effective audit task by preparing an inspection working paper, carrying out planning, coordinating and evaluating the effectiveness of audit follow-up, and audit report consistency.

According to the Professional Standards of Public Accountants (SPAP), the notion of audit quality, namely audits conducted by auditors, is said to be of quality if they meet auditing standards and quality control standards (Agusti et al, 2013).

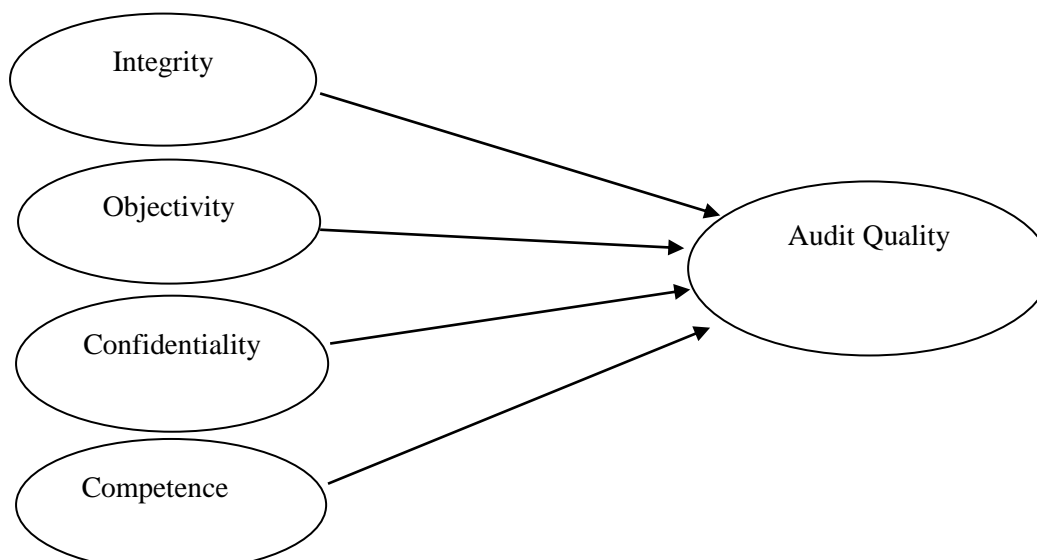
RESEARCH METHODS

Understanding causal research, according to Sugiyono (2016: 37) is research that aims to find out about the causal relationship with the presence of independent variables (independent variables) and dependent variables (dependent variables).

Population and Sample

The population of this study is all APIP in the Ministry of Communication and Information totaling 90 people. Then, researchers used a purposive sampling technique. The sampling method is based on certain criteria, so the number of drinking samples obtained is 51 samples.

The framework of thought in Figure I can be seen as follows:



According to Rizky Pasca Baisary (2013), in his research entitled the effect of integrity, objectivity, confidentiality, and commitment to audit quality in BPKP Central Sulawesi Province. From the results of his research stated integrity, objectivity, confidentiality, competence and commitment affect audit quality.

HA1: There is an influence of integrity on audit quality.

Jaka Winarna and Havidz Mabruhi (2015) in their study entitled the analysis of factors affecting the quality of audit results in the Local Government environment. From the results of his research stated objectivity, work experience, knowledge and integrity affect audit quality.

HA2: There is an effect of objectivity on audit quality.

Adi Juniarso and Widodo (2015) in their study entitled the principles of APIP behavior and audit quality. the results of this study state that integrity, confidentiality and competence affect audit quality.

HA3: There is an effect of confidentiality on audit quality.

Sri Purwaningsih (2018) in her study entitled the effect of professional skepticism, audit time limits, the code of ethics of the public accountant profession and competence on audit quality (case studies on KAP in Tangerang and Tangerang Selatan). From the results of his research stated competence affects audit quality.

FINDINGS AND DISCUSSION

Profile of respondents from male sex more than female respondents, namely male respondents as many as 26 people (64.10%), while women as many as 14 people (35.90%). Whereas, from the working period, respondents with 1-5 years of service were the least filled in the questionnaire as many as 4 people (10.26%), the respondents who filled out the most questionnaires were those who worked for more than 10 years, as many as 20 people (48.72%), and respondents with a tenure of 5-10 years are in the middle, as many as 16 people (41.03%). From these data it can be concluded that almost all respondents surveyed had sufficient experience.

Data Analysis Statistics Description

Variable Description of the Effect of Auditor Integrity

Auditor integrity is measured by 4 dimensions that are reflective, which are described in the table as follows:

No.	Dimension	Score	Standart Deviation
1.	Honesty Auditor	4.510	0,347
2.	Auditor Courage	3.500	1.711
3.	Wise Attitude of Auditors	4.216	0,442
4.	Auditor's Responsibility	4.284	0,847
Total		16.510	3.347
Average		4.128	0.837

Table 1 Variable Description Auditor Integrity

Seen from the table above the integrity of the auditor consists of 4 dimensions of research with the lowest average value in the auditors' courage dimension of 3,500 with a standard deviation of 1,711, which means auditors' audacity is considered good enough to carry out its duties and functions. From each auditor, the highest average value of the auditor's honesty dimension is 4,510 with a standard deviation of 0.347 which means that APIP is good in APIP's ability to carry out its duties and functions to provide public servants to the public (professional) professionally, honestly and responsibly answer.

Description of Auditor Objectivity Variables

The objectivity of auditors is measured by 1 dimension which is reflective, which is described in the table as follows:

No.	Dimension	Score	Standart Deviation
1.	Free from the influence of the subjective views of other parties	3,702	0,736
Total		3,702	0,736
Average		3,702	0,736

Table 2 Variable Description Auditor Objectivity

In the table above it can be seen that the auditor's objectivity consists of 1 research dimension with an average value in the dimension Free from the influence of the other party's subjective views of 3.702 with a standard deviation of 0.736 which means that the average APIP is quite good at being free from the influence of subjective views other party.

Description of Auditor Confidentiality Variables

Auditor's secrecy with 2 reflective dimensions, which are described in the following table:

Table 3 Variable Description Confidentiality of Auditors

No.	Dimension	Score	Standard Deviation
1.	Be careful of the information obtained	3.745	1.711
2.	Use and disclosure information	3.275	0.917
Total		7.020	2.628
Average		3.510	1.314

Based on the above table, it can be seen that auditor confidentiality consists of 2 dimensions with the lowest average value in the disclosure and use of the information dimension which has an average score of 3,275 with a standard deviation of 0.917 so that it

can be interpreted that APIP is adequate in the use and disclosure of information. The highest average value in the precautionary dimension of information obtained is 3,745 with a standard deviation of 1,711 which means that APIP is good at maintaining the information obtained.

Description of Auditor Competency Variables

Auditor competency is measured by 3 dimensions that are reflective, which are described in the table as follows:

Table 4 Variable Description Auditor Competency

No.	Dimension	Score	Standard Deviation
1.	Personal quality	3.569	1.675
2.	General knowledge	4.118	1.837
3.	Special skills	4.085	0.658
Total		11.771	4.170
Average		3.924	1.390

Based on the table above, it can be seen that the auditor's competence consists of 3 dimensions with the lowest average value in the comparable dimension, which is 3.569 with a standard deviation of 1.675, meaning that the apparatus is quite good at fully understanding the personal quality of carrying out tasks, the highest score on the dimension general knowledge with an average of 4,118 with a standard deviation of 1,837, it can be interpreted that the APIP apparatus already has good general knowledge in carrying out the duties and responsibilities of APIP.

Description of Audit Quality Variables

Audit quality is measured by 6 dimensions that are reflective, which are described in the following table:

Table 5 Variable Description Audit Quality

No.	Dimension	Score	Standard Deviation
1.	On time	3.981	1.491
2.	Complete	3.909	1.880
3.	Accurate	4.294	0,317
4.	Objective	4.118	0,381
5.	Convincing	3.755	1.323
6.	Clear	4.188	1.221
Total		24.265	5.916
Average		4.061	0.986

From the table above, it can be seen that audit quality consists of 6 dimensions with the lowest average value in the convincing dimension of 3.755 with a standard deviation of

1.323 which means that the apparatus is quite good at understanding and convincing in carrying out their role as APIP. Research that has the highest score on an accurate dimension of an average of 4,294 with a standard deviation of 0.317 can be interpreted as meaning that the apparatus understands well that an accurate audit report is presented in a timely, complete and fair manner, verifiable and not favored by anyone's interests.

Validity test

Based on the output from PLS, the loading factor for the second order has fulfilled convergent validity that is the indicator value is above 0.5. All loading factors both on the second and first orders are significant at the 5% level.

Reliability Test

Based on the output reliability results from PLS, all variables have Cronbach's Alpha above 0.6 and Composite Reliability above 0.7. So, it can be concluded that the indicators used in each dimension have good reliability or are able to measure the construct.

Evaluation of Structural Goodnes of Fit Models can be seen by measuring the value of predictive - relevance (Q²). This value is calculated using the formula, as follows:

$$Q^2 = 1 - (1 - R^2) (1 - R^2)$$

$$Q^2 = 1 - (1 - 0,785)$$

$$Q^2 = 1 - (0.785)$$

$$Q^2 = 0.785$$

Understanding the coefficient of determination (R²) is the acquisition of a total variation of the dependent variable which is explained in the variation in the independent variable. In the following, in table 6 the results of the analysis of the coefficient of determination are explained, as follows:

Table 6 R Square

Variable	R Square
Audit Quality (Y)	0,785
Predictive-Relevance (Q ²)	0,785

From the table above, an R² value of 0.785 can be obtained, which means that audit quality variables can be explained by auditor integrity, objectivity, and confidentiality, auditor competence, by 78.50% while the rest is by 21.50% influenced by other variables. not in the research model. Inner evaluation of the model is good enough to explain the variable quality of the audit report. The predictive-relevance value in the structural model in this study is 0.785 or 78.50% meaning that the model is able to explain the audit quality variable.

Hypothesis testing

Table 7 Path Coefficients

Relationship Between Variables	Parameter Coefficient	T Statistic	P Values	Descriptions
Integrity APIP=> Audit Quality	0,221	2,349	0,000	Significant

Ket.: Significant on level 5%

Meanwhile, to test the relationship between variables (hypothesis testing), the Tstatistic value of the Smart PLS output is used which is compared with the Ttable value. Testing the complete hypothesis can be explained as follows:

The Influence of APIP Integrity on Audit Quality

To find out the significance of the influence of APIP integrity on audit quality, see table 7 as follows: The path coefficient value obtained from the effect of the APIP interagency variable on audit quality is 0.221 with a T statistic value of 2,349 > 1,660 at a significance level of $\alpha = 0.05$ (5%). This shows that APIP integrity has an influence on audit quality. The parameter coefficient value is 0.221. This means that the higher the integrity of the auditor, the better the quality of the audit. The results of this study support the first hypothesis (HA1), where there is an effect of auditor integrity on audit quality.

The Effect of APIP Objectivity on Audit Quality

To find out the significance of the Effect of APIP Objectives on Audit Quality, see table 8 as follows:

Tabel 8 Path Coefficients

Relationship Between Variables	Parameter Coefficient	T Statistic	P Values	Descriptions
APIP Objectivity => Audit Quality	0,295	2,777	0.000	Significan

Ket.: Significant on level 5%

The path parameter coefficient value of the influence of the objectivity variable APIP on audit quality is 0.295. The statistical value of 2.777 > 1.660 at the significance level $\alpha = 0.05$ (5%) which indicates that there is an influence of the APIP hypothesis on the audit quality. The parameter coefficient value is 0.295. This shows that the better the application of APIP's objectivity, the better the audit quality. The results of the study, then to support the second hypothesis (HA2), that the influence of APIP objectivity on audit quality.

Tabel 9 Path Coefficients

Relationship Between Variables	Parameter Coefficient	T Statistic	P Values	Descriptions
Confidentiality => Audit Quality	0,220	2,389	0,017	Significant

Ket. Significant on level 5%

Effect of Confidentiality on Audit Quality

To find out the significance of the effect of confidentiality on audit quality by looking at table 9 as follows:

The path parameter coefficient value obtained from the effect of APIP's confidentiality variable on audit quality is 0.220 with a statistical value, $2.389 < 1.660$ with a significance level of 0.05 (5%). This proves that there is an effect of confidentiality on audit quality. The parameter coefficient value of 0.220 means the better maintaining confidentiality, the better the audit quality. The results of this study, supporting the third research hypothesis (HA3), have the effect of confidentiality on audit quality.

Tabel 10 Path Coefficients

Relationship Between Variables	Koefisien Parameter	T Statistic	P Values	Description
Auditor Competency => Audit Quality	0,324	3,285	0,001	Significant

Ket.: Signifikan pada level 5%**Effect of Auditor Competence on Audit Quality**

To find out the significance of the effect of auditor competence on audit quality by looking at table 10 as follows:

The path parameter coefficient value obtained from the effect of the APIP competency variable on audit quality is 0.324 with a Tstatistic value, $3.285 > 1.660$ at a significance level of 0.05 (5%). This shows that there is an influence of APIP competence on audit quality. The parameter coefficient value of 0.324 means that the better the competency of APIP, the better the audit quality. The results of this study support the third research hypothesis (HA4), that there is an influence of APIP competence on audit quality.

CONCLUSION AND SUGESTION**Effect of Auditor Integrity on Audit Quality**

Based on the results of statistical tests and significance shows that auditor integrity affects audit quality. This proves that the better the integrity of the auditor will make the audit quality better. In producing a valuable information, it involves two main elements, namely the information produced and the resources that produce it.

Arif Satriyo Nugroho, Pudji Muljono, Heti Mulyati (2017) show that integrity, objectivity, competence and independence can simultaneously influence the quality of internal audit. Supported by the results of research by Adi Juniarso and Widodo (2015), it

shows that integrity, confidentiality and competence have a positive effect on the quality of APIP audits.

Effect of Auditor Objectivity on Audit Quality

Based on the results of statistical tests and significance states the application of auditor objectivity affects audit quality. This proves that the higher the auditor's objectivity, the better the quality of the audit results. Work experience variable significantly influences the quality of audit results in the government environment, meaning that the second hypothesis in this study is accepted. The results of the study, states that the more work experience of an auditor, the more the quality of the results of audits is improved. Empirically the results of this study are in line with research conducted by Jaka Winarna and Havidz Maburi (2015) proving the objectivity, work experience, knowledge, and integrity of auditors have a positive effect on the quality of audit results.

Effect of Confidentiality on Audit Quality

Based on the results of statistical tests and the significance of confidentiality affect audit quality. That is, the more APIP maintains confidentiality, the better the audit quality. The results of this study agree with research conducted by Yuni Ningsih and Kiswanto (2019) which states that confidentiality affects audit quality.

Effect of Auditor Competence on Audit Quality

Based on the results of statistical tests and significance states the auditor's competence affects audit quality. This proves that the better the auditor's competence in conducting the audit, the better the quality of the audit. APIP is expected to routinely improve its competence, among others improving the Internal Audit Apparatus Audit Standards The government is able to make audit reports well, improve internal supervision training and have auditor training certificates so that the competencies are good and can produce quality audits. These results are in line with the research of Sri Purwaningsih (2018), showing that shows that professional skepticism influences audit quality. Audit time limits do not affect audit quality. The code of ethics of the public accounting profession influences audit quality. Auditor competence influences audit quality.

Based on the results of the discussion presented in the previous chapters, it can be concluded that:

1. Integrity influences audit quality. This means that the better the integrity of an APIP in carrying out supervisory duties, the better the quality of the audits produced. In order to realize the Clean Government, APIP is needed who has integrity in internal supervision that is able to prevent and act on deviations that exist within government agencies.

2. Objectivity influences audit quality. This means that the better the objectivity in carrying out its duties to maintain public confidence in the profession and agency, the better the quality of the resulting audit. The maximum objectivity of APIP in determining audit findings based on existing data and facts, will be able to improve the quality of recommendations which ultimately results in quality audits.

3. Confidentiality influences audit quality. This means that the better APIP is in maintaining audit confidentiality, the better the quality of audits produced. This shows that

APIP has been maximized in safeguarding sensitive information obtained by APIP and maintaining maximum confidentiality is considered an inseparable part that indicates loyalty in internal control.

4. Competence influences the quality of APIP audits. This means that the better the competency of APIP in carrying out its internal supervision duties, the better the quality of the audits produced. Adequate APIP competency allows for the achievement of quality audit report so that it can be used as a report of quality finding recommendations. This may be achieved because competence is directly related to the expertise needed in carrying out tasks and internal control.

Suggestion

1. APIP must continue to improve integrity in carrying out audit tasks in order to improve audit quality. To support this, it is necessary to increase the attitude of courage and responsible attitude in carrying out internal supervision.
2. APIP must continue to improve objectivity in carrying out audit tasks. To support this objective internal oversight is required when APIP discloses the facts of the audit findings and provides recommendations to the auditees so that the quality of the resulting audit is better.
3. APIP must continue to maintain the confidentiality of using and safeguarding information obtained from audits so that audit quality becomes better.
4. The quality of competencies must continue to be improved continuously by following intensive education and training in the field of auditing so that audit quality is getting better.

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