



Female Auditor and Audit Quality Based on Internal Audit Capability Model (IACM) in the Public Sector

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ABSTRACT

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Keywords: Internal Audit Capability Model (IACM); Competency; Independence; Pressure of Obedience; Audit Quality; Partial Least Square (PLS), Public Sector.

The purpose of this study is to examine the influence of competence, Independence and Pressure of Obedience to Audit Quality based on Internal Audit Capability Model (IACM). This research contributes the theoretical and practical benefits as the form of adoption of agency theory and attribution theory and suggestions to improve the expertise of female auditors by taking into account the competence, independence, and pressure of obedience to produce quality inspection in the field of supervision.

This study uses a quantitative approach. The analysis technique used in this research is Partial Least Square (PLS) with the help of warpPLS software. The subject of this study is the Inspectorate of East Java Province with a sample of female auditors in the Inspectorate of East Java Province which amounted to 30 female auditors. The results of this study indicate that competence affects the Audit Quality based on Internal Audit Capability Model (IACM), while the independence and pressure of obedience do not effect the Audit Quality based on Internal Audit Capability Model (IACM).

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INTRODUCTION

Public sector audit is very important to be done in the form of public sector responsibility (central and local government) so that people can perform transparently in the midst of various criticisms that the existence of the public sector is not escaped from allegations as a den of corruption, collusion, nepotism, inefficiency and the source of the waste of the country. The complaint "bureaucrats cannot afford to do business" is intended to criticize the poor performance of public sector companies. The government as one of the public sector organizations did not escape from this accusation. Government public sector organizations are institutions that run the wheels of government whose source of legitim origin comes from the community. Therefore, the trust given by the community to the government organizers must be balanced by a clean government.

The demand for public sector accountability towards the realization of good governance in Indonesia is increasing. This demand is reasonable because some studies show that the economic crisis in Indonesia was caused by bad management (lousy governance) and horrible bureaucracy (Sunarsip, 2001). Government Auditing Standards (2011) describes the concept of accountability for the use of public resources and governmental authority as the key to the process of managing a nation. Management and officials with power over public funds are responsible for carrying out the public service function and providing services to the community effectively, efficiently, economically, ethically and fairly. Accountability requirements have led to a demand for more information about government programs and j hope. Public officials, legislators, and citizens want and need to know whether government funds are handled correctly and by laws and regulations. They also want and need to know whether government organizations, programs, and services achieve their goals and whether organizations, programs, and services operate economically and efficiently.

According to Mardiasmo (2005), three mains aspects that support the creation of good governance (good governance), namely supervision, control, and examination. Supervision is an activity carried out by parties outside the

executive, namely the community and the House of Representatives (DPRD) to oversee the performance of government. Control (control) is performed by an executive mechanism to ensure that the systems and management policies appropriately implemented so that organizational goals can be achieved. While the audit (audit) is an activity undertaken by parties who have independence and have professional competence to check whether the results of government performance has been by the standards set. In connection with the supervision and inspection of the management of state finances, in Indonesia the process is done by a government auditor, consisting of: Inspector General of the Department, within the State institutions and state / BUMD, Inspectorate of the Province, Inspek the Law Territory District / kot a, Financial and Development Supervisory Agency (BPK) and the Supreme Audit Agency (BPK), which is an independent external audit institutions.

The internal control system of the government is closely related to the state financial policy as regulated in Article 58 paragraph (1) of Law Number 1 Year 2004 on State Treasury which states that " in order to improve the performance, transparency, and accountability of state financial management, the President as Head of Government regulate and organize internal control systems within the government as a whole ". The Internal control system will be effective if supported by internal control over the implementation of duties and functions, as well as the guidance of the implementation of internal control system government agencies.

Regulation of the Minister of State for Administrative Reform No.Per / 05 / M.PAN / 03/2008 dated March 31, 2008 also regulates independence of members Government Internal Supervisory Auditor (APIP). The Leader of APIP is responsible to the highest leaders of the organization so that the responsibility for the implementation of the audit can be fulfilled. APIP's position is placed appropriately so that it is free from intervention, and obtains adequate support from top management of the organization to cooperate with the auditee and perform the work freely. Nevertheless, APIP should foster good working relationships with audits, especially in

mutual understanding between the roles of each institution.

Internal monitoring conducted by (APIP) contained in Government Internal Control System (SPIP) consists of an audit, review, evaluation, monitoring and other monitoring activities. Supervision serves to help the goals set by the organization can be achieved, in addition to supervision to detect early detection of implementation deviation, abuse of authority, waste and leakage (Sukriah, et al. 2009). The regional inspectorate must organize the general supervision activities of the local government and other tasks assigned by the regional head so that in his duties the inspectorate is the same as the internal auditor (Falah, 2005). Internal audits are audits conducted by inspection units that are part of a supervised organization (Mardiasmo, 2005).

Examination conducted APIP sometimes encountered obstacles in the implementation where the sense of kinship, togetherness and humane considerations stand out. Another problem faced in improving the quality of APIP is how to improve the attitude or behavior, the ability of the supervisory apparatus in conducting the examination, so that the supervision can run fairly, effectively and efficiently (Sukriah, et al. 2009).

APIP wants a clean, authoritative, orderly, and orderly supervisory body in carrying out its duties and functions by prevailing rules and norms. The norms and conditions applicable to internal auditors government consist of the Code of Conduct of APIP and APIP Audit Standards. Code of ethics is intended to maintain the behavior of APIP in carrying out its duties, while the Audit Standard is intended to maintain the quality of audit conducted by APIP. Given these rules, the public or users of the report can assess the extent to which government auditors have worked by predetermined standards and ethics.

Knechel, Krishnan, Pevzner, Shefchik, and Velury (2012) say that audit quality is often debatable but little understood. It has been more than 20 years since the research on the quality of the audit, but not much agreement has been reached on how to define quality but gives each party a better understanding of audit quality. Thus a "good" audit is a well-executed audit based on proper audit process planning by a trained and trained auditor

who understands the uncertainty of the audit process and can sense the unique circumstances of the auditee.

The phenomenon that occurs is the quality of audits conducted by auditors Inspectorate apparatus is still a public concern. This is because the audit findings are not detected by the Inspectorate apparatus as an internal auditor. However, found by the Supreme Audit Agency (BPK) as an external auditor, this indicates that the audit quality of the Inspectorate apparatus is still relatively poor. It is supported by a report from the Association of Indonesian Government Internal Auditors (AAIPI) which states that 94 percent of Government Internal Supervisory Officers (APIP) in central and regional levels cannot detect corruption. This is one of the results of mapping data of Government Internal Supervisory Apparatus (APIP) based on Internal Audit Capability Model (IACM) approach to 331 APIP. Of the five levels in the IACM approach, 93.96 percent of supervisors are at level only 5.74 percent in the second level while only one APIP is at level III. Level one cannot detect corruption. This ability is owned after level II upwards. This is very alarming given the government's internal supervisory function that is the vanguard for the prevention and eradication of corruption.

(source: <http://www.suarapembaruan.com/home/94-persen-a-uditor-pemerintah-tak-bisa-deteksi-korupsi/28413>). The same thing happened during this time found many cases of irregularities in the field indicated corruption, which escaped from the supervision Inspectorate. Many underlying factors, such as discipline, are also mental issues. (source: (sumber: <https://petajati.id/lemahnya-pengawasan-inspekto-rat-daerah-memicu-banyak-pertanyaan/>)). The following are some of the obstacles faced by the Inspectorate of East Java Province :

Table 1. Constraints that occurred in the Inspectorate of East Java Province

Problems	Human Resources (HR)	<ul style="list-style-type: none"> ● Limitations of Human Resources Examiner (auditor) ● Auditors are not graduates of accounting graduates ● Limitations of auditor's knowledge
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		number of participants attending the Examination Training is limited
Working Paper and Audit Finding Results		<ul style="list-style-type: none"> • The inadequacy of an instrument that serves as an audit guide in supervision tasks • Inadequate working paper audit • The inspection report (LHP) is not timely • Completeness & data readiness in SKPD which is still less valid
Advanced Findings of Audit Findings		<ul style="list-style-type: none"> • There is SKPD which ignores the recommendation of the examination result • Submission of late recommendation responses, resulting in the creation of a pending review report • The recommendation of the examination result is irrelevant to the findings.

Source: Data processed (2017)

The Regional Inspectorate in carrying out its main tasks and functions in the field of supervision / audit, should have been able to assess the efficiency, effectiveness, economical (3E) in conducting an audit of an activity and able to provide consultation on governance, risk management, and internal control so that accountability will manifest public compliance with applicable laws and regulations. Wibowo (2010) argued that the implementation of supervisory tasks undertaken by APIP is strongly influenced by two factors: internal factors and external factors. Faizah and Zuhdi (2013) put forward efforts to obtain quality examination results, an auditor in carrying out its supervisory task is strongly influenced by the characteristics of each of the auditor's personnel.

Characteristics of an auditor derived from internal factors (dispositional attributions) that refers to the behavior of individuals that exist within a person, and external factors (situational

attributions) refers to the surrounding environment that affects the behavior of someone who encourages a person (auditor) to act. This is in line with the statement of Zulfahmi (2005) which suggests that the factors that influence one's behavior include: (1) internal factors (personal), factors that come from within the individual, (2) external factors (situational) comes from outside the human self that can lead to a person tend to behave according to the characteristics of the group or organization in which he participated in it.

According to Salsabila and Prayudiawan (2011) the quality of auditors work is strongly influenced by individual characteristics of each accountant. Individual characteristics are one of them is the gender that has distinguished the individual as the basic nature of human nature. The existence of gender inequality is caused by structural and institutional discrimination. The composition of male and female auditors is very much different. Although the competencies required for this profession have nothing to do with gender, according to the facts and data available, the existence of women in this profession is very minimal. In contrast to the results of Kris et al. (2011) research that in generating audit reporting, differences (women and men) can affect audit quality. One of the reasons is that female auditors are better and experienced in handling conflict than male auditors. Kusumayanti et al., (2014) mentions that women are suspected to be more efficient and effective in processing information when there is a complexity of tasks in decision making than men.

This study will examine the internal factors of competence and independence, and the external factor is the pressure of obedience that affects the quality of audit results generated by government auditors (APIP). In addition to the personal characteristics of an auditor derived from internal factors, as a determinant of the quality of the results of the examination is very influenced also by external factors (situational). External factors (situational) in this case is the pressure (pressure) that comes from the boss or auditee (client) is audited. The pressure of obedience arises from the existence of the command given by the individual who is in the position of authority.

This study explores novelty in addition to the research time aspect; this study will examine

the influence of internal and external factors simultaneously, besides this research will use bigger sample by using different analytical tool that is using Partial Least Square (PLS) with the help of WarpPLS program. The usual pressure on the government environment is more focused on obedience pressure because government auditors work on the orders for and on behalf of APIP as an institution under the control or authorization. This study is an interesting study because it not only examines the internal factors of an auditor but also wants to see how far the external factors, in this case, the pressure of obedience in the work environment of APIP (Inspectorate) can affect the quality of audit results based on internal audit capability model (IACM).

The contribution of the results of this study is expected to provide theoretical benefits, especially in the field of Public Sector Accounting for further studies, especially in the field of audit as a form of adoption of agency theory and attribution theory. Both theories are related to adverse selection and moral hazard, as well as dispositional attributions and situational attributions. Practical benefits are expected to be used as input materials for APIP institutions as internal stakeholders to always use and improve the expertise of the auditor by taking into account the competence of the auditors in APIP institutions and internal controls in it to obtain the results of the quality inspection.

The policy benefit is expected to give input to Local Government in East Java Province to make policy in the field of supervision especially about placement and assignment of personnel (auditor) at APIP institution by considering competence that is knowledge / educational background, as PERMENPAN No: PER / 05 / M.PAN / 03/2008 on educational background, APIP Auditors, have a minimum level of formal education (S-1) or equivalent, and also consider the expertise and experience of personnel to be placed at APIP (Inspectorate). Based on the above description then the main issues of this study are as follows :

1. Does the competence affect the quality of audit results?
2. Does independence affect the quality of audit results?
3. Does pressure of obedience affect the quality of audit results?

The research objectives to be achieved in this study to determine the effect of competence, Independence and Pressure of Obedience to Audit Quality Based on Audit Capability Model (IACM).

LITERATURE REVIEW

2.1. Agency Theory

Based on agency theory, Jensen and Meckling (1976) argue that agency relationships can occur in all entities that rely on contracts, either explicitly or implicitly, as a reference to participant behavioral behavior. Therefore it can be said that an agency relationship occurs in every entity. The application of agency theory to public sector organizations can be realized in work contracts that regulate the proportion of the rights and obligations of each party while taking into account the overall benefit (Arifah, 2012).

Public sector organizations through local government, especially APIP (Inspectorate) institutions as internal stakeholders always strive to increase public trust (community) and auditee as external stakeholders through the implementation of quality internal supervision function, to realize clean, fair, transparent and accountable administration. Implementation of internal oversight function implemented by APIP as an institution that performs duty and responsible to a regional leader, in this relation is as principal delegate authority to the auditor to perform inspection task to local governance. As a result, auditors who act as agents have access to more information and authority in the audit process. The imbalance (asymmetry) of information held between the internal auditor and the government represented by the supervisory body (APIP) in the conduct of the audit can cause problems.

2.2. Attribution Theory

Attribution theory there are behaviors that relate to the attitudes and characteristics of individuals, in other words, see the behavior will be known attitudes or characteristics of the person and can also predict the behavior of a person in the face of certain situations. A person will form ideas about other people, and situations in the surrounding environment that cause a person's behavior in social perception is called the dispositional attributions and situational attribution on. Dispositional

attribution refers to the individual behavior that exists within a person (internal factors) such as competence, and independence possessed by an auditor, and the site attributions refer to the surrounding environment that affects behavior (external factors) such as pressure and rules (in this case the application SPI).

Robbins (2006) stresses that attribution theory deals with the cognitive process in which an individual interprets a person's behavior about a particular part of the relevant environment. Attribution theory which is characteristic of attribution theory explains that humans are rational and are encouraged to identify and understand the structural causes of their environments. It explains that the behavior is related to the attitude and characteristics of the individual, so that attitudes and characteristics can deal with situations in certain environments such as when conducting surveillance and inspection in government institutions, so that APIP behavior in acting should be in accordance with the ability, rules, and rules of relevant procedures in the environment.

2.3. Quality of Examination Results

The Government Accountability Office (GAO) defines audit quality as adherence to professional standards and contractual ties during audits (Lowenshon et al., 2005). Auditing standards serve as guidance and measures of auditor performance quality (Messier et al., 2005). According to the Regulation of the State Minister for Administrative Reforms PER / 05 / M.PAN / 03/2008, the quality of audit on financial statements, done by APIP shall use State Auditing Standards (SPKN).

State Audit Standards (SPKN) that the conduct of inspections based on inspection standards will increase the credibility of reported information (obtained) from entities examined through the collection and testing of evidence objectively. The quality elements of the inspection report must be timely, complete, accurate, objective, convincing, and clear, and as concise as possible. Therefore, the quality of the examination result is the quality of the auditor's work which is indicated by a reliable result report.

2.4. Government Internal Supervisory Apparatus (APIP)

Internal Audit The Government or better known as the Government Internal Supervisory Apparatus (APIP) performs functional oversight of state finance management to be efficient and effective to assist government management in the framework of control over the activities of its work unit (quality assurance function). The contribution of APIP is expected to give input to the leaders of the government regarding the outcomes, obstacles, and deviations that occur on the course of government and development which is the responsibility of the leaders of the government organizers. Institutions / bodies/units within the government body (Internal Government Controller), which has the duty and function of functional oversight is APIP, which consists of: The Financial and Development Supervisory Board (BPKP) Inspectorate General Department Main Inspectorate / Inspectorate of Non Departmental Government Institution (LPND) / Ministry Regional Supervisory Agency or Provincial / Regency / City Bawasda.

The main activities of APIP include audit, review, monitoring, evaluation and other supervisory activities, in the form of socialization, assistance, and consultation , but on the APIP Audit Standards have been regulated by the Regulation of the State Minister for Administrative Reforms Number PER / 05 / M.PAN / 03 / 2008 Date: March 31, 2008. The audit activities that can be done by APIP can be grouped into the following three types of audits:

1. Audit of financial statements aimed at giving an opinion on the fairness of the presentation of financial statements by generally accepted accounting principles.
2. Performance audit that aims to provide conclusions and recommendations on the management of government agencies economically, efficiently and effectively.
3. Audit with a specific purpose of audit that aims to provide a conclusion on an audit. Included in this category are investigative audits, audit of issues that are the focus of attention of typical organization and audit leaders.

Mulyadi (2005) asserted that the task of an internal auditor is "investigating and assessing

internal control and efficiency of the implementation of the functions of various organizational units." The role of the auditor in the Standards of Field Work stipulates that the role of APIP is set in is to detect weaknesses of the internal control system and the non-compliance of laws, fraud, and abuse. Also, the auditor should consider the risk of fraud which significantly affects against audit objectives.

Factors of the occurrence of fraud that must be considered by the auditor is the desire or pressure experienced by someone to commit fraud, opportunity which allows the occurrence of cheating, and the nature or reason of someone to commit fraud. Nothing patrimony (abuse) can occur, but there is no violation of legislation. The auditor should consider the risk of occurrence of abuse (abuse) which significantly affects the audit objectives. However, the auditor should consider carefully because the occurrence of this abuse is subjective. The auditor should use professional judgment to detect the possibility of non-compliance with laws, fraud, and non-compliance (PER / 05 / M.PAN / 03/2008).

To create an effective internal control structure internal auditors are required at a government institution called APIP. APIP has full responsibility in carrying out internal examination tasks that detect any weaknesses of the internal control system and the existence of the lack of compliance with laws and regulations, cheating and lacking patent (PER / 05 / M.PAN / 03/2008).

The internal examination is an activity used to assess whether the policy set by the organization has been implemented properly and if there are deviations, the supervisor intern must immediately take corrective action so that organization aim can be achieved. To facilitate the monitoring, APIP is required to have an understanding of the control system internal audit and consider whether the procedures internal control systems have been adequately designed and implemented. Understanding the design of an internal control system is used to determine the time and duration as well as the determination of the necessary procedures in conducting the audit. Therefore, the auditor should include testing of the internal control system of the auditee in its audit procedures. Understanding of the system internal control can be

done through inquiry, observation, inspection of records and documents (PER / 05 / M.PAN / 03/2008).

2.5. Competence

In the Regulation of Supreme Audit Board of the Republic of Indonesia Number 01 Year 2007 regarding State Auditing Standards. The first general statement of SPKN standard is: "The examiner must collectively have sufficient professional skills to carry out the examination task."

With this Standard Inspection Standard, all audit organizations are responsible for ensuring that each examination is conducted by inspectors who collectively possess the knowledge, expertise, and experience required to carry out the task. Therefore, the examining organization should have recruitment, appointment, continuous development, and evaluation procedures for the examiner to assist the examining organization in maintaining an appropriately qualified examiner.

2.6. Independence

Auditor independence is necessary because the auditor is often referred to as the first party and holds a leading role in performing a performance audit, since the auditor may access financial information and management information from the audited, professional and independent organization. Although in reality, this independent principle is difficult to be fully implemented, between auditors and auditors should strive to maintain such independence so that the objectives of the audit can be achieved.

Mulyadi (2005) defines independence as "a state free of influence, not controlled by others, independent of others "and an independent public accountant must be a public accountant unaffected and unaffected by forces outside the accountant's self in considering the facts he or she encounters in the examination. Arens et al. (2000) defines independence in auditing as "the use of unbiased views in the conduct of audit testing, evaluation of test results, and reporting of audit findings." While Deis and Groux (1992) in Alim et al. (2007) explains that the probability of finding violations depends on the auditor's technical ability and the

probability of reporting violations depending on the auditor's independence.

Regulation of the Supreme Audit Board of the Republic of Indonesia No. 01 the Year 2007 on State Audit Standards stated in all matters relating to inspection work, examining organizations and inspectors, should be free in the mental attitude and appearance of personal, external, and organizational disturbances that may affect its independence. So to improve the attitude of the independence of the public sector auditor, the position of the public sector auditor, both personally and institutionally, must be free from influence and interference and separated from the government. An independent auditor may report to all parties neutrally.

2.7. Pressure of Obedience

Mangkunegara (2005) states that the pressure of obedience is a condition of tension that creates a physical and psychological imbalance that affects the emotions, thinking processes, and conditions of an employee, in this case, the pressure is caused by the work environment in which he works. In the government environment, the pressure is usually more focused on the pressure that comes from the leadership in this case as a principal to subordinates (auditor) as an agent.

Based on the assumptions of human nature explained that each more priority self-interest so that this can lead to the conflict of interest between principal and agent. The Principal may force the auditor (agent) to make a deviation based on his / her proximity to the client (audit) and by other considerations. Meanwhile, the auditor (agent) in carrying out its duties always adhere to a rule of control that can be a foothold and guidance for the implementation of the audit can run effectively. On the other hand, it is also required to comply with the orders of the examined entity and its superiors. Therefore this situation brings the auditor in a situation of conflict/dilemma that may lead to problems such as moral hazard and adverse selection.

2.3. Hypothesis

The proposed research hypothesis is as follows:

1. Competency affects the audit quality
2. Independence affects the audit quality

3. The pressure of obedience affects the audit quality

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3.1. Operational Definition of Variables

Competence is the qualification required by the auditor to perform the audit correctly.

Independence is the freedom of the auditor's position both in attitudes and appearances about other parties related to the audit duties it carries out. The pressure of obedience is a condition of tension that creates a physical and psychological imbalance that affects the emotion, thought process and condition of an auditor caused by the work environment in which he works.

The quality of the audit result is the quality of the auditor's work which is indicated by a reliable report of the result of examination based on the established standard.

3.2. Population and Data

The subject of this study is the Inspectorate of East Java Province with the study population are all female auditors Inspectorate of East Java Province, amounting to 30 people auditor (source: Inspectorate of East Java Province). Sampling using sampling census. So the number of samples of this study is 30 female auditors who are in each level of the examiner in Inspectorate of East Java Province.

Data collection techniques used in this study is to use a questionnaire by making a list of questions written about the items of the indicator of research variables to get the goal to be achieved. Questions in this research questionnaire have been developed and adapted by researchers from previous studies.

3.3. Analysis Technique

The analytical technique used in this research is Partial Least Square (PLS) with the help of WarpPLS software. PLS is a powerful analytical method because it is not based on many assumptions. PLS because PLS method has its advantages such as the data do not have to be multivariate normal distribution (indicator by category scale, ordinal, interval until the ratio can be used on the same model) and the sample size is not necessarily big. Although PLS is used to confirm the theory, it can also be used to explain

whether or not the relationship exists between latent variables. PLS can analyze as well as constructs formed with reflexive indicators and formative indicators, and this is impossible to run within Structural Equation Model (SEM) Testing goodness of fit outer model include:

Convergent validity is intended to test whether each of the indicators present in the latent variable can explain the latent variable. An indicator is said to be valid if it has a loading factor value above 0.5.

Discriminant Validity describes the magnitude of the variance that items can be explained in comparison with the variance caused by the measuring error. An indicator is said to have discriminant validity, which is good if it has a value AVE (Average Variance Extracted) more of 0,6.

Composite Reliability aimed viewed reliability (reliability) of a construct. The existing indicators of each latent variable have reliability if they have a composite reliability value greater than 0,5

RESULT AND DISCUSSION

4.1. Description of Research Object

Based on the method serve i in collecting data, the percentage rate of return on a questionnaire responses den that can be processed by 100 % from 3 0 questionnaires were distributed, and all data is processed. D ata research were processed comes from the respondents' answers as much as 26% came from junior auditor with an average age of fewer than 35 years with tenure of fewer than 10 years old and 74% comes from the se nior auditor with an average age of more than 35 years with working period of more than 10 years of female auditor at East Java Provincial Inspectorate . The average education level of respondents shows at the level of Strata one (S1) of 33% and Strata two (S2) of 67 %.

4.2 Description of Research Results

Based on data processing of 30 by using Warp PLS, then the validity test of each indicator variable can be seen in appendix 2 shows the value of factor loading above 0.5, so it can be said all

indicators are valid. The next test is to test the level of reliability, can be seen in the following table:

**Table 1
Test Reliability**

	AVE
Competence	0,736
Independence	0,738
Pressure of obedience	0,603

Source: Appendix 1

The table 1 shows all the variables can be said reliable. Reliabilitytestis seen from the value of composite reliability generated above 0, 6 0. C omposite reliability is a static technique ti ka to test the reliability of the same with a Cronbach's alpha. However, composite reliability measures the true reliability value of one variable while Cronbach's alpha measures the lower bound of the reliability of a variable so that the composite reliability value is always higher than the value Cronbach's alpha. According to Werts et al. (1974) in Salisbury et al. (2002), composite reliability is better used in PLS techniques. Next, test the structural model. This test has a purpose to answer the hypothesis by looking at the results of p-value is as follows:

**Table 2
Hypothesis Test Results**

	P-value	Keterangan
Competence □ Audit Quality	0,001	Accepted
Independence □ Audit Quality	0,222	Rejected
Pressure of obedience □ Audit Quality	0,280	Rejected

Source: Appendix 1

Based on Table 2 show that hypothesis one supported is shown with a value of p equal to 0.001. Internal Audit Government or better known as Government Internal Supervisory Apparatus (APIP) is investigating and assessing internal control and efficiency of the implementation of the functions of various organizational units for assist government management in order to control the activities of the work unit led by its (the function of

quality assurance) and consider the risk of fraud affecting significant towards audit objectives. The contribution of APIP is expected to give input to the leaders of the government regarding the outcomes, obstacles, and deviations that occur on the course of government and development which is the responsibility of the leaders of the government organizers.

However, the auditor should consider carefully because the occurrence of this abuse is subjective. Regulation of the Supreme Audit Board of the Republic of Indonesia Number 01 the Year 2007 concerning State Financial Reporting Standards states that the Statement of the first general standard of SPKN is: "Collective examiner must have sufficient professional skills to carry out examination task." This means that all examining organizations are responsible for ensuring that each examination is carried out by inspectors who collectively possess the knowledge, expertise, and experience required to carry out the task. Therefore, the examining organization should have recruitment, appointment, continuous development, and evaluation procedures for the examiner to assist the examining organization in maintaining an examiner who has sufficient competence to produce quality audit results.

The second and third hypotheses not supported are shown with p values of 0.222 and 0.280. This is because in conducting the examination, this female auditor often encounters obstacles in the implementation where the sense of kinship, togetherness and humanity's performance that stands out to interfere with the independence and pressure of obedience that will ultimately lead to reduced audit quality. The usual pressure on the government environment is more focused on obedience pressure because government auditors work on the orders for and on behalf of internal auditors as an institution that is under control or authorization. Auditor independence is necessary because the auditor is often referred to as the first party and holds a leading role in performing a performance audit, since the auditor may access financial information and management information

from the audited, professional and independent organization. Although in reality, this independent principle is difficult to be fully implemented, between the auditor and the auditee should strive to maintain the independence so that the objectives of the audit can be achieved. This study does not support research conducted by Kris et al., (2011) that in generating audit reporting, differences (women and men) may affect audit quality. One reason is that female auditors are better equipped and experienced in handling conflict than male auditors and also do not support research. Kusumayanti et al. (2014) say that women are thought to be more efficient and effective in processing information when there is a complexity of tasks in decision making than with men.

So to improve the attitude of the independence of the public sector auditor, the position of the public sector auditor, both personally and institutionally, must be free from influence and intervention and separated from the government. An independent auditor can report to all parties neutrally, and there is a government environment. Pressures that arise are usually more focused on the pressure that comes from the leadership in this case as principal to the boss (auditor) as an agent according to the assumptions of human nature is explained that each - individuals prefer self-interest so that this can lead to a conflict of interest between the principal and the agent. The Principal may force the auditor (agent) to make a deviation based on his / her proximity to the client (audit) and by other considerations. Meanwhile, the auditor (agent) in carrying out its duties always adhere to a rule of control that can be a foothold and guidance for the implementation of the audit can run effectively. On the other hand, it is also required to comply with the orders of the examined entity and its superiors. Therefore this situation brings the auditor in a conflict/dilemma situation which can lead to problems such as moral hazard and adverse selection.

CONCLUSION

Based on the results of research and discussion conducted it can be concluded that pentest affect the quality of audit results. This means that all examining organizations are responsible for ensuring that each examination is carried out by inspectors who collectively have the knowledge, expertise, and experience required to perform their duties to produce quality audit results. The independence and pressure of obedience do not affect the quality of audit results. This means that auditors often encounter obstacles in the implementation where the sense of kinship, togetherness, and parts to disrupt the independence and pressure of obedience which will ultimately lead to diminished audit quality. The usual pressure on government environments is more focused on obedience pressure because government auditors work on the orders for and on behalf of internal auditors as an institution under the control or authorization.

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