

# DETERMINANT OF QUALITY AUDIT FOR THE CORRUPTION'S PREVENTION ON THE GOVERNMENT AUDIT INSTITUTE IN CENTRAL JAVA, INDONESIA

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## ABSTRACT

Corruption ranking of Indonesian's country is still in the poor's category in Asia, Its raise of major question concerning on monitoring accountability in government's institution. The predicate indicates the lack of a functioning accountants, auditors and law enforcement professionals which categorized of cooperation technical systematic to prevent and corruption reveal cases in Indonesia which completely (Arif, 2002). the first causes that is probably can be caused of weaknesses audit in Indonesian's government.

The purpose of this study is to analyze of the quality's audit in order to prevent on Indonesian's government audit. It is an empirical study by using convenience sampling technique in collecting data. the data is taken from conducting of auditor research survey who works in BPK, Jawa Tengah's BPKP representative, Jawa Tengah Supervising regional Inspectorat province, Semarang supervising Inspectorate. The researcher choses Jawa Tengah as an object its caused Jawa Tengah is the most rank in 2014. ([www.google.com/Indeks Korupsi: Peringkat](http://www.google.com/Indeks_Korupsi_Peringkat)). The research uses descriptive analysys to know the factors that can be influenced quality of Indonesians government audit in Central Java.

The results shows that the main factor for increasing the quality of audits which is in order to prevent corruption is to improve auditor personal factors that include of (education, competence, independence, professional commitment, organizational commitment, etc.). While main factors that causing of corruption is not detected by the government internal auditors (APIP) did not play optimally as a supervisor in the implementation of financial management as well as in reviewing the financial statement report of local governments (LKPD).

Keywords : Audit quality, prevention of corruption, and government auditing institutions

## I. Introduction

Indonesian corruption index is stiiil get poor ratings. it is reported of International Transparency Corruption Organization when released of Corruption Perception Index (CPI) in Berlin, Germany in the 2014 year. Coming from of 28 countries in Asia-Pacific region are mostly received poor ratings, that are of 18 countries received below score of 40 that is 34., thus it is stiiil of bad category ([www.google.com/Indeks Korupsi: Peringkat](http://www.google.com/Indeks_Korupsi_Peringkat)). The predicate indicates that lack of accountants' function, auditors and law professional enforcement who are cooperation systematic to prevent and reveal corruption cases in Indonesia thoroughly (Arif, 2002). The main factors that is probably caused Indonesian government audit weaknesses in Indonesia.

Practical and audit policies that is runned by the the government has important rolein order to create a clean government of corruption, collusion, and nepotism. The problem is that there are many agencies audit that is overlapping one another, it affects to inefficiency and ineffectiveness of auditing implementation. For Indonesian country with the title of corrupt in Asia, the government audit institution role is actually has to get a major concern due to cutting edge of eradication of corruptionn is the ability of government audit institution to improve the quality of audit in order to detect corruption when the audit running process.

Mardiamo (2000) explains that there are some of weaknesses in the Indonesian government audit. The weaknesses include are : the first is unavalability of adequate performance indicators as the basis for

measuring government performance both of central and local government. It is commonly experienced by public organizations because of produced output in public service form are not measured easily. Secondly, with regard of structure problem of audits institution are overlapping each other which causes inefficiency and ineffectiveness of the auditing implementation.

In Indonesia that is carry out function of inspection broadly divided in part of two they are external auditor and internal auditor. External government auditors of implemented by the Supreme Audit Agency (BPK), which was formed as the embodiment's of 23E article of 1945 constitution of internal supervisory apparatus government who is formed with the task of carry out internal within central and local government, which consists of the supervisory Board Development Finance Controller (BPKP), Inspectorate Regional Supervisor (IPDA) and regulatory bodies internal inspectorate general (IG) in each department, non departments, ministries, state agencies, inspectorates provincial/districts, towns, and units of supervisor intern legal at the other government in a legislative accordance.

Supreme audit agency (BPK) which helped by regulator that is called as government internal auditor begun in 2006 had doing checked the use of provinces budget, district, and towns. Its main role is to examine the financial management state responsibility in order to promote the establishment of accountability and transparency of finance state as well as an active role in order to make a great government. (S.K CPC No. 10 / SK / VIII.3 / 8/2005 of the CPC Strategic Plan FY of 2006 through 2010). Therefore, an audit conducted by a government audit agency must be qualified.

Audit quality is the probability of an auditor to find out and reporting of violations system client. (Dangelo 1981 in Ahmad, 2005). In order to have competent evidence sufficient to reports filed or audit opinion can be justified. To obtain sufficient competent evidence, the auditor should perform audit necessary procedures to correct. (Herningsih 2001 in Maryanti, 2005).

Attention to increase of audit quality becomes primary focus in the SEC which led by Arthur Lewitt. SEC looks encourage improvement quality in the quality audit process and the auditor's profession. At that time Arthur urged to SEC to establish AICPA who have responsibility to examine of the quality audit issue. The result is found that indicating an auditor has dysfunctional behavior both internal and external audit to continue and expanding of the current precession auditor (Donnelly, et al., 2003).

Dysfunctional audit behavior is associated with decreased of quality audits (Public Oversight Board, 2000 in Donnelly et al., 2003). This behavior may have an effect to a direct and indirect on audit quality. Behaviors which have an influence direct including premature sign-off, evidence lacking obtained (Otley & Pierce, 1995; Donnelly et al. 2003), processing which is not accurate (Mc daniel, 1990) and errors of audit trails (Margheim & Pany, 1986), altering / replacing of audit procedure (Donnelly, et al., 2003) and conducting audits that is have an indirect effect on audit quality is under reporting of time (Donnelly et al. 2003).

Previous literature had identified environmental factors (such as time pressure, model or style of supervision) and personal factors significantly affected to the dysfunctional behavior's auditor (Kelly & Margheim, 1990; Otley & Pierce, 1996). The level of dysfunctional behavior (Dysfunctional Behavior) is very disturbing relating to the auditing profession (Otley & Pierce, 1995). According to Jansen & Glinow (1985) in Malone and Roberts (1996), individual behavior is a personality reflection whereas situational factors that are occur when it will encourage someone to make a decision. From these opinions, it can be concluded that the audit dysfunctional behavior can be caused by some factors of personal characteristics of auditors (internal factors) as well as situational factors when performing on audits (external factors).

Based on the background of study, the purpose of study is to identify the main factors which is determine the quality audits for the prevention of corruption government institution audit. Results of identification will be developed for further research to establish the dominant variable to determinant of the quality of audits in order to prevent corruption.

## **II. Review of Literature**

### **Public Sector Audit**

Public sector audit is different from private sector audit. Public sector audit is conducted on the government for non-profit organizations, such as local government sector (local government), state enterprises, and other institutions related to state assets. Types of audit carried out on all government activities are reflected in the state budget, the regional budget, regional enterprises, state-owned enterprises, as well as all activities of the foundation or other legal entity that is set up by the government or receives assistance from the government. Audit which is held on an activity includes financial audit, performance audit and investigations audit. (Indra Bastian, 2007).

Financial audit includes the financial audit report of statements and some matters related to finance include determining whether financial information presented in accordance to predetermined criteria, whether the entity has complied with the requirements of compliance regulatory financial certain, whether the system internal control relevant institution was designed and implemented adequately in relation to the financial statements as well as to the security to achieve certain goals. Audit of financial statements aimed at providing assurance whether the financial statements of the audited entity has been presented the financial position fairly, results of business operations, and cash flows in accordance which is accepted accounting principles as general (Indra Bastian, 2007).

Performance audit is a systematic objective examination of the some various of evidence to be able to conduct an independent assessment of the government performance which is entity or program is being audited. A performance audit includes an audit of economy, efficiency and program. Economy and efficiency audits to determine whether the entity has obtained, protect and use the resources (such as employees, buildings, office equipment) economically and efficiently. Audit program includes the determination on the level of achievement of the desired program or benefit set by law or other authorized body. (Indra Bastian, 2007).

Audit investigation is the examination with the certain scope activities that is not restricted period, and more specifically in the areas of accountability suspected to contain an indication of inefficiency or abuse of authority, with the audit results in the form of options proposed to be followed, depends on the degree of deviation authority found. The purpose of the audit investigation is to looking further findings on the findings of previous audits, carry out an audit to prove the truth based on complaints from public information, as well as the request of the board or the Representatives house because of alleged fraud by officials management. The audit report will be submitted to the prosecutor's investigation. The audit report contains of the audit findings consisting of: modus operandi, the cause of the deviation, the evidence obtained and the losses incurred (Indra Bastian, 2007).

### **Audit Quality**

Audit quality is the auditor probability to find out and deviations report from the accounting standards (Otley & Pierce, 1996). Auditor reputation is often used as a proxy of audit quality, however in some competence research independence are still rarely used to see how the big actual quality of audit (Ruiz Barbadillo et al, 2004). Auditor reputation is based on the trust of service user's auditor that has the power monitoring that cannot be observed generally. Deangelo (1981) states that large-scale auditor has incentives avoid damage to the reputation of criticism compared to the small scale of auditors. Auditor's large scale is also likely to reveal problems exist -Problem because they are stronger to face the risk of litigation. The argument means that auditors large-scale have more incentive to detect and going problems concern clients report.

In the study from Creswell et al (1995) in Setyarno (2006), audit quality is measured using auditor specialization size. Crasswell shows that auditor in a particular specialization field is another dimension of the quality of the audit. Research results show that specialist' salary audit is higher than non-specialist auditors. The previous study conducted by Mayangsari (2003) the effect of specialization auditor industry as another proxy of audit quality the integrity statements financial.

### **Auditor Personal Factor**

Personal characteristics that affect the acceptance of dysfunctional behavior among locus of control (Donnelly et al., 2003), organizational commitment (Otley and Pierce, 1996; Donnelly et al. 2003), professional commitment (Otley & Pierce, 1996), Turnover intention (Donnelly et al. 2003). (Employee performance) (Gable & De Angelo, 1994; Donnelly et al. 2003).

### ***Locus of control (LOC)***

Locus of control theory classifies individuals where they included in the internal or external locus. Rotter (1990) in (Hyatt & Prawitt, 2001) stated that the locus of control both of internally and externally is the degree in which an individual expects that reinforcement or the results of their behavior depending on their own behavior or personal characteristics, they or the degree which one's hope who reinforcement or the result is a function of chance, luck or destiny is in the control of the unpredictable other.

Brownell (1981) defines that the locus of control as the degree where is a person accepts personnel responsibility for what is happened to them. Some people believe that they control on their own destiny. While there are also others that is see from themselves as points of fate. This point of view believes that what happened to them in their lives caused by getting of lucky or chance. The first type, they has confident they can control purposes such as internal (have an internal locus of control), whereas the second of which saw their lives are controlled by outside forces are called external or have an external locus of control (Robbins, 1996).

### **Organizational Commitment**

Organizational commitment is a state that is an favor employee a particular organization and its objectives, and intend to maintain membership in the organization (Harrell et al. 1986 in Otley & Pierce, 1996). Mowday et al. 1979 in Otley & Pierce, 1996) states that the commitment the organization divided to three characteristic factors, they are : 1) a strong desire for someone to maintain membership in an organization, 2) a willingness to increase efforts for the better part of the organization, and 3) beliefs and acceptance of the values and goals of the organization. High organizational commitment to the someone who is need their performance.

Choo (1986 in Maryanti, 2005) noted that the individual commitments are reflected in the persistent work even under stressful conditions. The result study indicated that individuals that is have organizational commitment will work better than those who are not have committed (Ferris & Lacker, 1983; Ferris 1981 in Puji, 2005). This discovery will tend to have a high influence on the behavior that is reduces the quality of the audit (Malone and Robert, 1996).

### **Profession Ethic**

Each profession which provides of services in the community should have a code of ethics, which is a set of moral principles that govern the professional conduct (Agoes 2004). Without ethics, the accounting profession would not exist as an accountant function is as a provider of information for business decision-making process by the businessProfessional ethics is characteristic of a profession that distinguishes a profession with other professions that is served to regulate the behavior of its members (Murtanto and Marini 2003).

In terms of ethics, a profession should have a high moral commitment that is manifested in a special regulation. This rule is a rule in the running of process to carry out the profession, that is commonly referred to as the code of conduct. Code of conduct must be obey and adhered by every profession that is provide services to the community and is a tool for the public trust. It can be concluded that every professional has to comply with the ethics of the profession associated with the services provided when the public interest.

### **Auditor Independence**

Mulyadi (2002) said that independence means mental free attitude from other influence people, not controlled by the other party, doesn't depend on others". Independent means that there is honesty in the auditor in considering the facts objectively. Auditor dispassionate is in formulating and expressing of his opinion. Arrens and Lobbeck (2002) said that independence as an impartial view in the examination process".

Taylor (1982) auditor independence is divided into two aspects, there are the independence of mental attitude and appearance of independence. Independence of mental attitude is independence in reality determined by the honesty of mind and the ability of auditors to maintain their independence in the implementation of the examination of financial statements. Whereas the appearance of independence is determined by people's impressions and interpretations to auditor's independence individually or as a whole and to maintain its independence, the auditor should avoid condition that make people doubt of their liberty.

### **Professional Commitment**

Accounting part has made real effort to get the "professional" label. Profession and professionalism can be distinguished conceptually. Profession is kind of work which meet of some criteria, while professionalism is an important individual attributes without seeing a work is a profession or not. Professionalism when is viewed from understanding the language can be have some meanings (Tjiptohadi dalam Khikmah, 2005). First, professionalism means a skill qualification certain have, experience is relevant to their expertise. The second is the sense of professionalism refers to the standard of work which has some moral principles and professional ethics. Third, professional means moral.

Professional commitment is reflected in the dedication of professionalism by using the knowledge and owned skills. The determination is to continue implementing the job despite lacking extrinsic rewards. This attitude is an expression of the total self-outpouring of job. Job is defined as the destination, is not only as a tools to achieve goals. This attitude is associated with the expression of surrender as a whole to work and have a personal strong commitment. This totality has become a personal commitment, therefore, the main compensation expected from the work is spiritual satisfaction, and the last is material.

### **Audit Factor Environment**

Previous literature has identified environmental factors (such as pressure of time, supervision model style). According to Jansen & Glinow (1985) in Malone & Roberts (1996), individual behavior is a reflection of the personality while the situational factors that occur when it will encourage someone to make a decision. From its opinion it can be concluded that the audit dysfunctional behavior can be caused by some factors of personal characteristics of the auditors (internal factors) as well as situational factors when performing audits(external factors).

External factors or environmental systems audits that affect the audit dysfunctional behavior are: control system management, organizational culture, Time Budget Pressure, Time Budget (Soobaroyen, Teeroven dan Chelven Chengabroyan, 2005), auditors participation (Otley & Pierce, 1996).

### III. Data and Methodology

This research is an empirical study uses convenience sampling technique in collecting the data. Data is obtained by conducting survey of government auditors who work in BPK, BPKP Central Java representatives, Central Java Regional Supervisory inspectorate, Semarang Supervisory Inspectorate. The researcher chooses Central Java as an object of study because it's got the highest corruption rank in 2014 year. This study uses descriptive analysis to know the factors that influence to the quality of auditing government institution in Central Java.

### IV. Finding and Discussion

The research data was used by distributing of 300 questionnaires to the auditor respondents of BPK, and in BPKP office representative in central java, auditor supervisory inspectorate in Central Java province and some towns in central java province. Delivery of time on May 2015, the total numbers of questionnaires returned as many as 167 questionnaires. From total number of questionnaire that was full of completes' answer can be used for data result as many as 150 questionnaire. It means that the actual response rate is higher than previously response predicted was 30% rate.

#### Respondent demographic

The respondents total that is used in the data processing in this study as many as 150 peoples. General overview of the respondent profile can be seen in Table 1 below.

**TABLE 1**  
**RESPONDENTS PROFILE (N=150)**

No	Explanation	Total	Percentage	
1	<b>Gender</b>	Woman	70	46,7%
		Male	70	46,7%
		No mention of the gender	10	6,7%
		Total	150	100%
2	<b>Educational</b>	D3	8	8 %
		SI	96	64 %
		S2	33	22 %
		S3	1	0,7%
		No mention of education	8	5,3 %
		Total	150	100%
		3	<b>Position of</b>	Medium expert auditors
Young expert auditors	63			42 %
Primary Expert Auditors	39			26 %
Providing Auditor	9			6%
Excecotor Advanced Auditor	2			1,3%
Advanced Auditor	4			2.7 %
No mention of their position	20			13,3 %
Total	150			100%
4	Respondent details	BPK of Central Java	69	46 %
		BPKP of Central Java	44	29,3 %
		IPDA of Central Java Province	25	16,7 %
		IPDA of Semarang	12	8%
		The respondent total that can be analyzed	150	100%

Source : Primary data processed in 2015 year

## Data Analysis

In this study, the researchers use descriptive analysis technique. Descriptive statically test's result show that the main factor that increasing of quality audit in order to corruption prevent are:

1. Improvement of personal auditor factor (education, competence, independence, professional, and organizational commitment) with frequency auditor response of 77.3%.
2. Increasing of government audit institution authority and managing of management system control from audit institution with frequency audit response as many as 55.3%.
3. Increasing of each audit institution synergy with frequency response as many as 48%.
4. Facilitating of the auditors of LKPD report preparation with the frequency audit response as many as 17.3%.

The main factors cause of corruption that is not detected:

1. Human resources competence in the finance field is not appropriate (there are 56% respondents are agree)
2. The government Internal auditors (APIP) do not play optimal as a supervisor in implementation of financial management as well in reviewing of local financial government statements (LKPD). (There are 68% respondents are agree).
3. Regulation legislation factors that are not really complete and did not stay longer trigger on instability regional implementation financial reform. (There are 42.7% respondents are agree).
4. Lack of factor that is caused of effectiveness of the follow-up from examination's result by representative institution that is having of supervisor's function. (There are 28% respondents are agree).
5. Audit procedural factor which is not implemented completely. (There are 39.3% respondents are agree).

## V. Conclusion and Recommendation

The result shows that determine the factor of quality audits for the corruption prevention through government audit institution audit is the personal improvement factor, such as Educational, competence, independence, professional and organizational commitment which a frequency response auditors as much as 77.3%. While the main corruption factor that is not detected by the government internal auditors (APIP) do not play optimally as a supervisor in the implementation of the management of financial as well as in reviewing the financial statements of the local government (LKPD), (as much as 68% respondents agreed).

Based on the result of the study indicates that personal internal government auditor factor and government external auditors has important factor in order to develop of audit quality. Thus, it require special attention from the government to build government of human resources system strength with a structure and measurable program in order to have achievement competence auditor. The next study can be analyzing determinants audit quality that comes from personal auditor characteristic control for locus control instance, professional commitment, organizational commitment, professional ethics, independence auditor, employee spiritual auditor performance. The result shows significant that is became of formulation basis in the standard of competence government auditor.

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