

**EFFECT OF COMPETENCE, ON INTERNAL AUDIT PROFESSIONALS
SKEPTICISM, IMPLICATIONS ON REGIONAL HEAD OF CORRUPTION
PRACTICES (CASE STUDY DISTRICT / CITY IN WEST JAVA PROVINCE)**

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ABSTRACT: *This study aims to determine the professional competence of the Internal Audit, Corruption. The purpose of audit professionals is basically one of the spearheads in the fight against corruption. Because was never brought positive result but the consequences of Evil is constantly generated. Harmful consequences , among others, Decreased Quality of Public Services, Damaged Joints-Joints Principles of Financial Management System of State, Government occurrence Puppet, Rising Social Inequality, loss of investor confidence. Occurrence of Moral Degradation and Work Ethics. Internal auditors assist management in designing and maintaining the adequacy and effectiveness of the internal control structure. The internal auditor is also responsible for assessing the adequacy and effectiveness of each control system which guarantees the quality and integrity of the financial reporting process.*

KEYWORDS: Competence, Professional Internal Audit, Corruption

INTRODUCTION

Corruption in Indonesia has spread like a cancer that eats away at the body of the Indonesian nation. All levels of government, from the lowest level up to the level of high officials even all walks of life, almost nothing is free from corruption. In short as corruption has become a way of life in the everyday life of the Indonesian nation. This is not out of the level of consumerism everybody increasing from time to time. This consumerism has created a level of human hedonism. The nature of hedonism that has sparked everyone to earn income beyond a reasonable limit which most people have all kind of ways to get more revenue . This has led to rampant corruption everywhere. Therefore what its shape , corruption provides a profound negative impact for the nation. The corrupt lightly draining the wealth of the country is actually wealthy in order to satisfy people's desires and was inevitably become victims. The bad consequences of corruption to make the eradication of corruption have become the most popular discourse that is always discussed by any groups, both by government officials , businessmen, to ordinary people. As stated by Tuanakotta (2009 : 224) that many cases have been revealed. However , this is just the tip of the iceberg , there are still many unsolved . Commission hopes that APIP more powerless in disclosing cases of corruption in their respective institutions .

According to Perry et al. (1997) in Fullerton (2005: 5) internal auditors are in a better position to detect fraud symptoms asset theft or fraudulent financial statements. Internal auditors have a continuous presence in the company that gives them a better understanding of the organization and its control system.

So is the statement of the Fund et al. (2008: 14), said internal auditors are experts in governance, risk management and internal control. Internal audits are trying to improve an organization's

operations and to reduce the likelihood of negative things including financial reporting unreliable. Corruption is difficult to see the eyes, but it happens and is done by many people, as evidenced by the existence of elements of financial leakage state (Sudarmo and T. Sawandi, 2008: 18).

Based on information from LHP BPK-RI that the findings of the loss of the area above raised on the grounds of non-compliance with the provisions of perundangan law and also due to weak internal controls because, as stated under Government Regulation No. 60 of 2008 on Government Internal Control System (SPIP) Article 2 is declared that in order to achieve the management of state finances that are effective, efficient, transparent, and accountable, ministers / leaders of institutions, governors and regents / mayors shall exercise control over the implementation of the activities of government control over the implementation of the activities that government is guided by SPIP which aims to provide confidence adequate for achieving effectiveness and efficiency in achieving the purpose of state government, the reliability of financial reporting, security of state assets, and compliance with laws and regulations. Therefore, the absence or weakness of internal control is a symptom that the entity is possible a lot of corruption.

Nunuy Nur Afiah (2010: 79) reveals that if the inspectorate is optimized its role to improve the competence and the role of the task and functions it can overcome the crucial issues in the implementation of internal control and compliance issues in the legislation. Namely the problems related to financial management, causing financial loss area. As also stated Tjutju Yuniarsih and Suwatno (2011: 21) that his competence as a person's ability to *bekinerja* (the ability to perform). Disclosure of corruption is a problem that is unique to remember one of the axioms of corruption as stated by Tuanakotta (2010: 322) that is different from other crimes of corruption in which the nature of acts of corruption is hidden. The method or *modus operandi* contains a trick to hide a moderate occurrence of corruption. To combat corruption in addition to the necessary competence to expose the corrupt practices also required an attitude of professional skepticism. According Institute of Internal Auditors (IIA) in Practice Guide Internal Auditing and Fraud (2009: 14) reveals that professional skepticism is an attitude that includes the auditor's mind is always questioning and critically evaluating the audit evidence. Internal auditors applying professional skepticism attitude and focus on assessing the effectiveness of internal controls will enhance the ability to see the symptoms of fraud that occur so it is possible to be able to reveal fraudulent activity that may occur.

So the low level of professional skepticism can lead to failure in detecting fraud. This failure in addition to harming the public accounting firm economically, also led to the loss of reputation in the eyes of society and the public accounting loss of confidence of creditors and investors in the market modal. Merujuk of Inspectorate position is as an internal auditor who is the local government institutions under the authority of Regional Head and implementation findings and recommendations are no longer being *diwewenang* Inspectorate. As noted Gunariato (2012: 48) that the results of the audit process is the disclosure of the findings and recommendations of internal auditors are not yet in a position to command the actions to be taken to correct the conditions were not good. There was the problem appear as in Indonesia adheres to the mechanism of direct election system as proposed by Charles (2012) that the system of regional autonomy where the Head of the Regional elected directly by the people of the area then a Candidate Regional Head requires a very large cost to be elected, and this bring unhealthy effects when elected as Head of the Region, as the first and main priority works is how to restore the funds that have been issued so as not billed-bill-sponsors. As well as the

calculations performed by the Minister of Home Affairs Gamawan Fauzi require that a Regional Head of campaign funds 60-100 billion, while earnings Regional Head for five (5) year term of a maximum of only collected 6 billion.

Hence also according to Charles (2012) the cause of infertility Inspectorate in revealing incident of corruption is because corruption is its people Regional Head so on the results of the examination submitted to SKPD not going to be exposed for being defeated by the policy of the head of local and regional head of course would not intersect with the law, then usually ask the inspectors and the inspection team to find the best way in order not to embarrass the government and its officials. The regional head must have a commitment to serve their communities well. Most heads of regions have a political debt during the 2004-2009 Anti-Corruption were formulated about the obstacles in the eradication of an offense of corruption is one of them management barriers, that barrier that comes from neglect or failure to apply the principles of good management (commitment implemented in a fair, transparent and accountable), which makes the handling of corruption does not run properly. One of them is included in this group include, among others lack of management commitment (Government) in following up the results of supervision.

Competence Internal Auditor

Some definitions of competence that is pointed out by Hannon (2000 : 238) : " Competency a someone abilities in Exploiting or using skill and Also science of exist in its, to be utilized in work execution Become responsibility " . As Zemke in Tjutju Yuniarsih and Suwatno (2011 : 21) states that : " a competency is a capability of an individual roomates relates to superior performance in a role or job ." Based on some of these definitions can be concluded that competence means the auditor has the knowledge and skills that can be exploited or used in the execution of work under his responsibility so that the work can be done well .

Internal Auditor Qualification

According to I Gusti Agung Rai (2011: 63) that the competence of auditors is the qualifications required by the auditors to conduct the audit properly. The qualifications related to disclosure of corruption is as proposed by Albrecht et al. (2012: 136-137) states about how to be a fraud-fighting professionals. Someone who wants to prepare for a career in the fight against fraud usually choose subjects and courses that will provide the skills / knowledge that will make them become a successful eradication of fraud. As James A. Tackett et al. (2006) used the term fraud specialists who have expertise that is more appropriate in investigating fraud which normally does not have a regular auditor. Here are some of the knowledge / skills most important to be a professional fraud eradication.

First Albrecht et al. (2012: 136-79) suggests the fraud-related symptoms are: It is very important that fraud fighters exercise care when proactively detecting fraud. First, there are almost always alternative explanations for what looks like fraud symptoms. More Albrecht et al. (2012: 136-137) revealed that fraud is a crime that is rarely seen. The discovery of the corpse of a murder victim can not question that the crime has been committed. Accounting anomalies included notes accounting / bookkeeping and supporting documents are often manipulated or fabricated to conceal the fraud. such as missing documents, there are only document photocopying, document changes, handwriting dubious documents, conditions document that looks new, sales invoices created using word processing software, document the purchasing associated with a variety of payment, the document does not show important information such

as phone numbers, address or website of the company, including bookkeeping / accounting records show the inaccuracy of both the number and the information contained therein. Then the subsequent symptoms are weakness of internal controls commonly include lack of segregation of duties, lack of access is limited to the assets of the organization, authorization inadequate, documents and records were inadequate, the absence of checks independent of the performance, not implemented controls have been established and the system inadequate accounting.

Symptoms to watch out for the next fraud by the auditor is a lifestyle change where most people who commit fraud are people who have the financial pressure. Sometimes the pressure becomes inherently greedy / greedy when actors have fulfilled their financial problems, they will continue to commit theft again and use the funds to improve their lifestyle. Then the next symptom is cheating pemberian complaints and information from third parties which, according to Albrecht et al. (2012: 152) auditor is rarely present when the stolen funds or fraud do. Although auditors spent a few weeks in auditing and theft stopped during the period of the audit by the korean coworkers, managers and other employees are usually in the best position to detect fraud at the level of theft. Therefore, the company's accountant and even co-workers who may be in the best position to detect fraud in concealment. Similarly, the rate of change of auditor certainly not in the best position to detect fraud.

Then, as the final step is when it has gathered information about spending and lifestyle of public records and other sources, investigators usually want to know the extent to which funds are stolen. The most common way to make such determinations is through the calculation of net worth. An effective way and often useful to interrogate the suspect is to provide accurate information about the spending and lifestyle that they can not justify their of their income. When asked where the extra income derived, suspects often can not quickly think of an explanation which explains the large amount of money, cornered without reason then they are subsequently admitted. Fifth Albrecht et al. (2012: 16) revealed to be fraud-fighting professionally necessary communication skills are also useful for highlighting red flags as well as a technique in the investigation to obtain evidence of testimony and statements perpetrators of fraud, if it turns informant as perpetrators of fraud, as stated below: "fraud Considerable amounts of examiners spend time interviewing the witness and suspects and communicating Reviews those findings to Witnesses, courts and others. A good communicator will know how to push for evidence and confessions, how to structure questions and interviews, and how to write reports that are valued by the courts, lawyers, and others. It is imposible to be a good fraud examiner without refined communication skills".

The auditor should be able to get information from the employees working in the company because, although they are best positioned to uncover fraud, as argued by Albrecht et al. (2012: 153) sometimes even if they notice any symptoms of cheating they remain beryakinan that there is a good reason and right that explain these symptoms, in addition to this, there are feelings of fear because there are many horrifying stories of the man who became a whistle blower and intimidation the perpetrators of fraud, subsequent reluctance to reveal symptoms of fraud also occurs because early on there is a doctrine that is not good to express something to others even when they do something wrong let alone something wrong was done by someone near and ignorance of who they are they should report and how to report an obstacle them to disclose the occurrence of a fraud.

According to Albrecht (2012) software today a lot of data analysis that was developed for the purpose of investigators one of them is Microsoft Office Excel as an alternative for users who

want to see who is better known and less expensive than the ACL and IDEA. As also stated by Eko Julianto (37: 2012) that the spread sheet is very appropriate for the purposes of auditing because the audit activity often involves database processing. From the standpoint of TABK use a spread sheet to if the data can be categorized into types of data files interrogation (DFI). Similarly with Arens et al. (2012: 374), which also revealed the following, namely: "Auditors should be aware of unusual markings and alterations on documents and they should Rely on original rather than duplicate copies of documents ". Meanwhile, according to James A. Tackett et al. (2006: 65) reveals the following:

They understand the Legalities of gathering evidence of fraud. Legal issues regarding the chain of custody of documents, admissibility of evidence, etc. are understood. "As also stated by Agus Tri Prasetyo and R. Bramantyo (2008: 104) that the investigative auditors need to understand the laws of evidence in Indonesia, which includes among others authentication system, types of evidence, the level of reliability of the evidence at the trial court, as well as the characteristics of the evidence itself. Therefore, the element of the eighth to be fraud-fighting professionals as proposed by Albrecht et al. (2012: 16) is an understanding of the rules of evidence of corruption.

Professional Skepticism

According to the Dictionary of Indonesian accessed through (www.bahasa.kemendiknas.go.id) revealed that skepticism is the flow or ideologies that looks at things is always uncertain (dubious or suspicious). As according to the CPC Regulation No. 1 Year 2007 on SPKN defines professional skepticism as an attitude that includes a questioning mind always and evaluate evidence critically examination of evidence (SPKN 2007, PSP01, paragraph 30). While Arens et al. (2012: 361-362) revealed that: "Auditing Standards state that, in exercising professional Skepticism, an auditor" Neither assumes that management is dishonest nor assumes unquestioned honesty ".

Questioning Mind. Auditing Standards emphasize consideration of a client's susceptibility to fraud, Regardless of the auditor's beliefs about the likelihood of fraud and Managements honesty and integrity. During the audit planning for every audit, the engagement team must discuss the need to maintain a questioning mind throughout the audit to identify fraud risks and Critically Evaluate the audit evidence. There is always a risk that even an honest person can rationalize fraudulent actions when incentives or pressures Become extreme.

Critical Evaluation of Audit Evidence. Upon discovering information or other conditions that indicate a material due to fraud may have occurred, auditor should thoroughly probe the issues, acquire additional evidence as needed and consult with other team members. Auditors must be careful not to rationalize or assume a misstatement is an isolated incident. For example, say an auditors uncovers a current year sale that should properly be reflected as a sale in the following year. The auditor should evaluate the reasons for the misstatement, determine whether it was intentional or a fraud, and consider whether other such misstatements are likely to have occurred.

From the definition above can be argued that professional skepticism is an attitude (attitude) auditor that includes thoughts that constantly question and evaluate critically the evidence, information and statements obtained from the management. Auditors applying professional skepticism attitude when asking questions and running the audit procedures, with no easily satisfied with less than persuasive audit evidence based solely on a belief that management and

those related to being honest and having integrity (IFAC 2004, ISA 240.23-25) in Suzy Noviyanti (2008: 108). Auditor the discipline applying professional skepticism, not to be glued to the audit procedures listed in the audit program. Skepticism professionals will assist the auditor in assessing the critical risks facing and taking account of these risks in various decisions (such as accepting or rejecting a client, selecting methods and techniques appropriate audit; assessing audit evidence collected; and so on) (Tuanakotta 2011 : 77). Furthermore, according to Suzy Noviyanti (2008: 108) that skepticism is a manifestation of objectivity. Skepticism does not mean to be cynical, too much criticism, or contempt. Auditors who have sufficient professional skepticism will deal with the following questions: (1) What do I need to know ?; (2) How can I get that information well ?; and (3) Is the information I have obtained reasonable ?. The auditor's professional skepticism will lead to inquire any cues that indicate the possibility of fraud (Louwers et al., 2005) in (Suzy Noviyanti, 2008: 108).

Commitment Regional Head

Commitment by Adretti cited in Hill & Nigel (1996 : 393) states that : " the commitment of key desire to represent an motivation to pursue the targets searched by so that reaching success " . Things almost similar Creech expressed also in Hill & Nigel (1996 : 393) : "that 's commitment represent starting points from all strong desire Attainment " .Berdasarkan two statements above we can conclude the commitment is a key desire at the same starting point for a strong motivation to pursue the objectives sought in order to achieve success . As for employee commitment to the organization (organizational commitment) is a variable attitude (attitude) is quite popular in the discussion of the science of organizational behavior . The concept of employee commitment to the organization, which is also called the work commitment is an important dimension of behavior , which can be used to assess the propensity of employees to survive a member of an organization (Mowday , 1982) .Most of the concept of commitment is based on the research results Mowday , Steers and Porter , which defines that employee commitment to the organization is the relative power of the alignments and the involvement of a person to an organization (Newstroom , 1989) . It was also explained that conceptually , employee commitment is characterized by three factors :

- There is a strong sense of trust and acceptance of one's goals and values of the organization
- A person's desire to do business in earnest for the sake of the organization
- There is a strong desire to maintain membership in an organization

Specifically related to management commitment to follow-up the results of the audit, Nardiasyah (2008: 62) revealed that management commitment is seen as a confidence and strong support from the management to perform, execute and apply a policy that has been defined together so that the goal on the implementation of the policy can be achieved. The policy may be present financial statements in accordance with generally accepted accounting principles, following an external audit findings, and run an effective internal control to achieve its intended purpose. The rationale for this is the first, the audit findings are the heart of audit results (Raum and Morgan, 2001: 41) in (Nardiasyah, 2008: 62) that should be communicated or reported to management and the audit committee (Boynton and Johnson, 2006: 911) in (Nardiasyah, 2008: 62) and the management must have a commitment that the findings are followed up, thus improving the company's performance.

Second, running or not in the company's internal control is the responsibility of management. Thus it can be said that the support of the top management of external audit conducted as part

of its commitment to improve internal controls. In addition, communicating the audit findings and follow up on these findings in order to achieve better performance of the company is part of the commitment of the top management of audit findings. As according to Abdul Halim (2012 : 42) that the follow-up inspection findings fully operational in the hands of regional heads , head of the institution / work units and projects, where the Government Functional Supervisory Apparatus (APFP) carry out updates on the findings of the examination . When against an Audit Results Report (LHP) has not done a follow-up , the APFP obliged to ask why. As is the follow-up form:

- Administrative acts in accordance with the statutory provisions applicable in the field of employment law , including the application of discipline.
- Measures charges or civil lawsuits such as: claims for compensation or deposit back, the demands of the treasury, and civil suits include the imposition of fines, compensation, etc .
- The act of filing a criminal offense to submit his case in court.
- Action refinement government officials in the field of institutional staffing and governance.

Corruption

According Surachim and Suhandi (2011: 10) that corruption comes from the Latin meaning corruptus corruptio or damage or decay. In the Greek language, means the act of corruption is not good, the bad cheaters, incorruptible, immoral, perverted and purity, violating religious norms, material, mental and general. In the world of international understanding of corruption by the Black Law Dictionary in Surachim and Suhandi (2011: 10), namely: "corruption of an act done with an intent to give some advantage inconsistent with official duty and the rights of others. The act of an official or fiduciary person who unlawfully and wrongfully uses his station or character to procure some benefit for himself or for another person, duty ant Contrary to the rights of others ".Korupsi in a legal sense is a behavior that benefit themselves with harm others, committed by government officials, which directly violates the limits of the law (Lopez and Scott, 1993: 19) in (Sudarmo and T. Sawandi, 2008: 18).

Corruption Regional Financial Losses

As described above corruption associated with state losses based on an understanding of Article 2 and 3 of Law 31 of 1999 jo Law No.20 of 2001, constitute an unlawful act, with the intention of enriching himself / others (individuals or corporations something), which directly or indirectly detrimental to the finances and economy, which in terms of substantive action was seen as an act contrary to the values of justice. Finance area as stated in the explanation of Article 156 paragraph 1 of Law No. 32 of 2004 on Regional Government was all the rights and obligations of areas that can be valued in money and everything is in the form of money and goods which can be used belong to areas that relate to the implementation of rights and obligations. While in Regulation No. 21 Year 2011 regarding the Second Amendment Permedagri No. 13 Year 2006 regarding Guidelines for Financial Management stated that the area of financial rights and obligations are all areas in order of regional governance that can be valued in money, including all forms of wealth associated with the rights and obligations of the area.

While the state losses by CPC role in the Implementation Guidelines Demands Treasury and Demands Indemnity in Tuanakotta (2009 : 91) is the reduction of the good fortune of the

country caused by an unlawful act / omission a person and / or due to a situation beyond belief and beyond human ability (force major) . Under Article 2 lays out the contents of Article 1 number 1 one element of the state financial expenditure is expenditure areas where such areas as proposed Regulation of the Minister of Home Affairs (Regulation) No. 21 Year 2011 regarding the Second Amendment Permendagri 13 Year 2006 regarding Guidelines for Financial Management is composed of regional expenditure and financing areas therefore be declared areas of expenditure related to the chapter on corruption of financial loss state as described in Article 2 and Article 3 of Law 31 of 1999 jo Law No.20 of 2001 .

Type Shopping Area

According Mahmudi (2010: 87) shows the amount of expenditure incurred during the fiscal year. As according to Regulation No. 21 of 2011 that the shopping area is the obligation of local government that is recognized as a reduction to net asset value. Meanwhile, according to Government Regulation No. 24 of 2005 concerning Government Accounting Standards (SAP) shopping area covers all expenditure from the general treasury account areas that reduce equity fund, is the obligation of the area in one fiscal year and will not be earned back by the local payment. Shopping areas can be classified according to groups and types of shopping areas. Classification of regional spending based group and type of expenditure is divided into two, namely indirect expenditures and direct spending. Indirect spending is spending that is not directly related to programs and activities, which consists of:

- Employee Expenditure
- Flower Shop
- Subsidy
- Expenditure Grant
- Shopping Social Assistance
- Shopping For Basil
- Financial Aid Shopping
- Shopping Unexpected

Personnel expenditure as budgeted expenditure in respect of the organization in accordance with the legislation. Interest expenditure, subsidy, grant expenditures, social assistance spending, spending for the results, financial aid expenditures and unexpected expenditures can only be budgeted expenditure Regional Finance Management Task Force (SKPKD).

Selanjut second is direct expenditure is budgeted expenditure directly related to programs and activities. Group of shopping directly from an activity is divided according to the type of expenditure that consists of:

- Personnel expenditure
- Spending on Goods and Services
- Capex

Modus Corruption Regional Financial Losses Related to Shopping Area As for the mode of corruption of financial losses related areas shopping areas is as follows:

- The act of organizing activities that proved never implemented (fictitious). According to Nico and Ludy (2010: 133) the mode of financial corruption loss area of expenditure areas Organizing fictitious.
- Deeds pemahalan price (Mark Up) on goods / services
Nico and Ludy (2010: 140) reveals that one mode of corruption which Mark Up. High price of a project could be due to a mark-up.
- Deeds reduction in the volume of goods / services procurement

According to Nico and Ludy (2010 : 139) further irregularities implementation of activities that indicate corruption , namely the reduction of the volume of work in which these shortcomings may not affect the quality , but the " savings " that do associate the implementation of the detrimental area for work performed does not match the contract and ensuring that the implementing partner . Illustration of volume deficiency.

- The act of changing the specification of goods / services is lower than the specifications of the contract. According to Nico and Ludy (2010 : 139-140) further irregularities implementation of activities that indicate corruption is change the specification (spec), the change here is the change into a lower spec .

Framework

Influence of Competency and Internal Auditor Professional Skepticism against Corruption. One of the things that is very valuable from the decentralization or delegation of authority in decision-making is if a manager to delegate a decision to an employee, then the employee may take decisions that are not in accordance with his manager. This is consistent with agency theory where the theory is based on the assumption that both the agent (employee or manager is lower) and the principal (the owners or top management) is motivated by the interests of each, namely to maximize the benefits of subjectivity (Arfan Ikhsan Lubis, 2010: 193) ,

Further Arfan Ikhsan Lubis (2010: 330) states that in assigning employees, if it is realized entirely by the manager, then the manager will be controlling so that the employee does not make decisions that are not in line with expectations. Role of the Internal Auditor's refined lead to disclosure of corruption because, as has been stated before by Saywer et al. (2009: 349) that also requires the creation attitude of skepticism professionals according Tuanakotta (2011: 77) that by not having this attitude then it will dull the sensitivity auditor to fraud both real and of the potential for or against the danger signs (red flags , warning signs) that indicate errors (accounting errors) and fraud (fraud). As well as some of the research that has been previously noted, the internal auditor who has an attitude of professional skepticism would be able to reveal corrupt practices that may terjadi. Sama thing with elements in the fire triangle, the three elements of the fraud triangle also interact. Therefore, the implementation of recommendations would be able to close the opportunities for corruption because it will decide the interaction between the opportunity, pressure and rationalization.

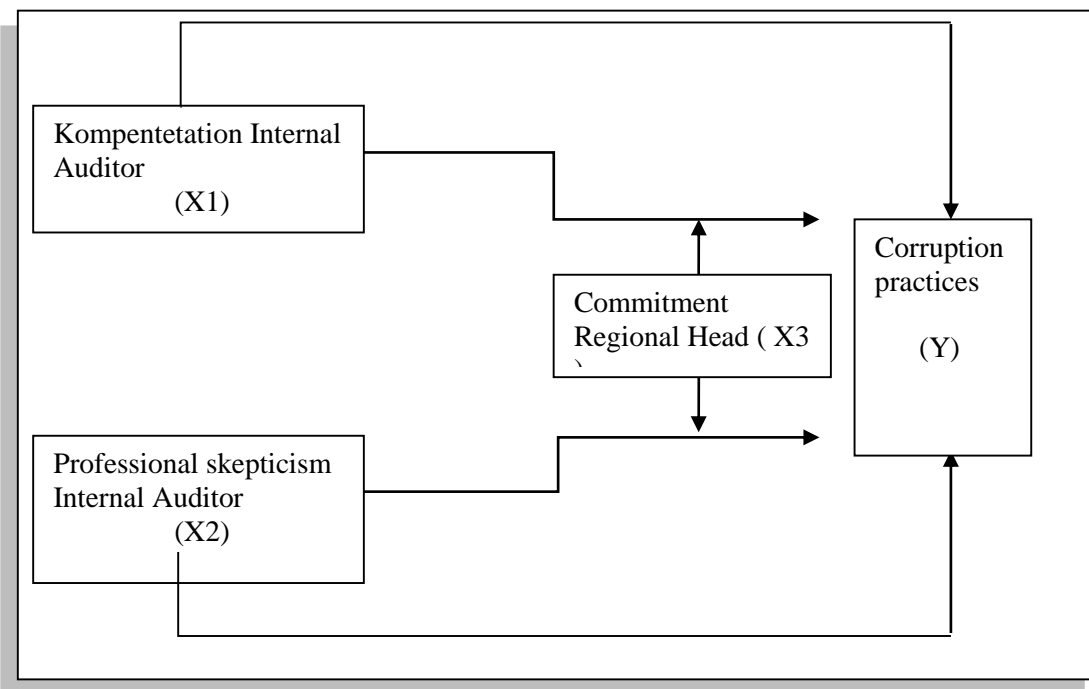
Influence of Competency and Internal Auditor Professional Skepticism against Corruption by Moderated Commitment Regional Head

Kartono (2005: 51) in Suwatno and Donni, (2011: 140) stated the leader is a person who has a certain superiority, so he has the authority and power to move others a concerted effort to

achieve a specific goal. More on Law Number 32 Year 2004 on Regional Government Article 24 paragraph 1 and 2 states that each region is led by the head of the local government called the head region. The regional head of the province called the governor, to the district called the regents, and for the city called the mayor. While the district / city is an element of regional head in the regional administration consisting of the regional secretariat, the secretariat of Parliament, local agencies, regional technical agencies, districts, and villages. Therefore the head of the region as a leader in the local government which has superiority and power to move others will be able to strengthen or weaken the implementation of one policy that is implementing the recommendations of internal auditors.

The following are the framework in the form of pictures of models of research to clarify the relationship variables were studied as follows:

Figure 1” Framework for Relations between Competence and Internal Auditor Professional Skepticism against Corruption with Commitment Moderated Regional Head



Hypothesis testing

Statistical hypothesis proposed in this study are as follows :

Hypothesis 1 :

$H_0 : \beta_1 \geq 0$: Internal Auditor Competence no significant negative effect on Corruption

$H_a : \beta_1 < 0$: Internal Auditor Competency significant negative effect on Corruption

To test the hypothesis that use the analysis model :

$$Y = \alpha + \beta_1 X_1 + \varepsilon$$

Hypothesis 2 :

H0 : $\beta_1 \geq 0$: Internal Auditor Professional Skepticism no significant negative effect on Corruption

Ha : $\beta_1 < 0$: Internal Auditor Professional Skepticism significant negative effect on Corruption

To test the hypothesis that use the analysis model :

$$Y = \alpha + \beta_1 X_2 + \varepsilon$$

Hypothesis 3 :

H0 : $\beta_2 \geq 0$: Commitment Regional Head does not moderate the influence of the Internal Auditor competence against Corruption

Ha : $\beta_2 < 0$: Commitment Regional Head moderating influence between the Internal Auditor competence against Corruption

To test the hypothesis that use the analysis model :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_1 X_3 + \varepsilon$$

Hypothesis 4 :

H0 : $\beta_2 \geq 0$: Commitment Regional Head does not moderate effect between Internal Auditor Professional skepticism against Corruption

Ha : $\beta_2 < 0$: Commitment Regional Head moderating influence between the Internal Auditor Professional skepticism against Corruption

To test the hypothesis that use the analysis model :

$$Y = \alpha + \beta_1 X_2 + \beta_2 X_2 X_3 + \varepsilon$$

Information:

Y = corruption

X1 = internal auditor competence

X2 = the internal auditor's professional skepticism

X3 = the commitment of regional heads

X1X3 = interaction internal auditor competence and commitment of regional heads

X2X3 = interaction of professional skepticism, the internal auditor and the commitment of regional heads

α = number constants

β = coefficient of regression

ε = error

Based on the results of data processing using software SPSS for windows obtained the following results :

Table 2: Effect Hypothesis Testing Competence Internal Auditor Against Corruption

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
	B	Std. Error	Beta			Zero-order	Partial	Part
1 (Constant)	9.303	2.955		3.148	.005			
kompetensi	-.119	.109	-.222	-1.090	.287	-.222	-.222	-.222

a. Dependent Variable: praktik korupsi

Based on test results as presented in Table 4.71 viewable competence variable t-test $-1.090 < t_{table} (5\% : 25) = -2.069$, and the value of probability (sig. = 0.287). This means. Ho received, so it can be concluded that the competence of the internal auditor does not significantly adversely corruption.

Second Hypothesis Testing The second model to be regressed in this study was to examine the influence of internal auditor's professional skepticism against corruption. The second statistical hypothesis proposed in this study are as follows :

H0 : $\beta_2 \geq 0$: Internal Auditor Professional Skepticism no significant negative effect on Corruption

Ha : $\beta_2 < 0$: Internal Auditor Professional Skepticism significant negative effect on Corruption

Based on the results of data processing using software SPSS for windows obtained the following results :

Table 3: Effect Hypothesis Testing Internal Auditor Professional Skepticism Against Corruption

Coefficients ^a								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
	B	Std. Error	Beta			Zero-order	Partial	Part
1 (Constant)	3.252	2.152		1.511	.144			
skeptisme profesional	-.309	.454	-.140	-.680	.503	-.140	-.140	-.140

a. Dependent Variable: praktik korupsi

Based on test results as presented in Table 4.72 viewable t-test variables professional skepticism -, 680 $< t_{table} (5\% : 25) = -2.069$, and the value of probability (sig. = 0.503). This

means that H_0 is accepted, so it can be concluded that the internal auditor's professional skepticism does not significantly negatively against corruption.

Third Hypothesis Testing

The third model to be regressed in this study was to examine whether the commitment of regional heads moderating influence internal auditor competence against corruption. The third statistical hypothesis proposed in this study are as follows:

$H_0: \beta_2 \geq 0$: Commitment Regional Head does not moderate the influence of the Internal Auditor competence against Corruption

$H_a: \beta_2 < 0$: Commitment Regional Head moderating influence between the Internal Auditor competence against Corruption

Based on the results of data processing using software SPSS for windows obtained the following results:

Table 5: Hypothesis Testing Commitments As Regional Head Moderation Effect Variable Internal Auditor Competence Against Corruption

Coefficients ^a									
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	10.679	2.300		4.642	.000			
	kompetensi	.006	.089	.012	.069	.945	-.222	.015	.011
	interaksi 1	-.006	.001	-.683	-4.097	.000	-.679	-.658	-.642

a. Dependent Variable: praktik korupsi

From the table above regression equation was found as follows :

$$Y = 10,679 + 0,06X_1 - 0,006X_1X_3$$

Based on the regression equation can be explained that when an increase in the interaction between the competence of internal auditors with the commitment of regional heads as much as 1 unit in conditions other factors constant, the corruption will decrease by -0.006. Then, based on test results as presented in table 4.73 can be seen t-test variable interaksi1 $-4.097 > t_{table} (5\%: 25) = -2.069$ and a probability value (sig. = 0.000) and a negative coefficient value parameter. This means that H_0 is rejected, so it can be concluded that the commitment of the regional head moderating influence internal auditor competence against corruption. Then to measure the interaction between the competence of internal auditors with the commitment of regional heads against corruption, namely by multiplying regression coefficients were standardized (standardized coefficient) interaction variable with zero orders for interaction variable of 0.679 and a regression coefficient of 0.683, then the influence of the competence of auditors moderated internally by the commitment of the head area against corruption is equal to 0.464 or 46.4%, while the rest of $100\% - 46.4\% = 53.6\%$ is the influence of other variables not examined.

Fourth Hypothesis Testing

The fourth model to be regressed in this study was to examine whether the commitment of regional heads moderating influence internal auditor professional skepticism against corruption. The fourth statistical hypothesis proposed in this study are as follows:

H0 : $\beta_2 \geq 0$: Commitment Regional Head does not moderate effect between Internal Auditor Professional skepticism against Corruption

Ha : $\beta_2 < 0$: Commitment Regional Head moderating influence between the Internal Auditor Professional skepticism against Corruption

Based on the results of data processing using software SPSS for windows obtained the following results:

Table 6: Hypothesis Testing Commitments As Regional Head Moderation Effect Variable Internal Auditor Professional Skepticism Against Corruption

Coefficients ^a									
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
		B	Std. Error	Beta			Zero-order	Partial	Part
1	(Constant)	7.336	1.772		4.139	.000			
	skeptisme profesional	.264	.348	.120	.758	.456	-.140	.160	.113
	interaksi 2	-.837	.177	-.750	-4.735	.000	-.708	-.710	-.703

a. Dependent Variable: praktik korupsi

From the table above regression equation was found as follows:

$$Y = 7,336 + 0,264X_2 - 0,837X_2X_3$$

Based on the regression equation can be explained that when an increase in the interaction between the internal auditor's professional skepticism by the commitment of the head area increase of 1 unit on the condition of the other factors constant, the corruption will decrease by -0.837. Then, based on test results as presented in table 4.74 can be seen t-test variable interaksi2 $-4.735 > t_{\text{tabel}}(5\%: 25) = -2.069$ and a probability value (sig. = 0.000) and a negative coefficient value parameter. This means that Ho is rejected, so it can be concluded that the commitment of the regional head moderating influence of professional skepticism towards korupsi. Kemudian practices for measuring how much influence the interaction between the internal auditor of professional skepticism by the commitment of the head area against corruption, by multiplying the standardized regression coefficients (standardized coefficient) interaction variable with zero orders for interaction variables of 0.708 and a regression coefficient of 0.710, then the magnitude of the effect of the interaction between the internal auditor of professional skepticism by the commitment of the head area against corruption is equal to 0.503 or 50.3%, while the rest of $100\% - 50.3\% = 49.7\%$ is the influence of other variables not examined.

Discussion

The results showed that the competence and skepticism professional internal auditors without moderated commitment of regional head can not bring down corruption, meaning that when competence and skepticism professional internal auditors high as a requirement to be able to

reveal the corruption but when the commitment of regional heads low to follow up on these findings it will not be can reduce corruption, as well as the results of hypothesis testing that demonstrates the commitment of regional heads moderating influence of regional heads of commitment and professional skepticism against corruption. In addition it is also because the task of auditors only disclose the findings and recommendation (I Gusti Agung Rai, 2011: 203).

Similarly, as stated by Gunarianto (2012: 48) auditor is not in a position to command the actions to be taken to correct the conditions were not good. Results were also consistent with the results of Asep Saprudin (2009) which states that the management's commitment to moderate the influence of the effectiveness of internal audit on the performance of higher education. As for the influence of the internal auditor competence interaction with the commitment of regional heads against corruption is by 46.4%. This shows that the competence of internal auditors to give effect to corrupt practices moderated by the commitment of the head area by 46.4%, while the remaining 53.6% is the influence of other variables not examined. While the magnitude of the effect of the interaction of professional skepticism internal auditor with the commitment of regional heads against corruption is of 50.3%. This shows that the internal auditor's professional skepticism to give effect to corrupt practices moderated by the commitment of the head area of 50.3%, while the remaining 49.7% is the influence of other variables not examined.

Similarly, when there is the intervention of the head of the region itself in order not to prosecute TP / SE or pengenaan administrative sanctions as well as the submission of findings to law enforcement, so as research Cressey in Tuanakotta (2010: 211) general information received by the actors who intend to do corrupt practices based on the experiences of others who engage in corruption is not applied sanctions, so that it becomes the impetus for corrupt practices. As for the perpetrators of corruption that long would repeat his behavior because, as stated by Albrecht (2012) that when the pressure element has met the perpetrators of corrupt practices will tend to continue to corruption in order to change his lifestyle for the better.

In line with the findings of the follow-up pemberian sanctions, as well as related to the implementation of recommendations on how to manage the risk of corruption. Commitment Regional Head also required to jointly implement the recommendations in order to preclude the recurrence of corruption, so expect also the head unit will also be determined to implement the recommendations so that the actors who intend to commit corrupt practices is expected to be very difficult to do so because control activities that are developed can close the opportunity to practice corruption. Thus, it can be a common thread that can affect the internal auditor competence corruption but relies on the interaction of the commitment shown by the head of the region to follow up on the results of the audit. So it is important for auditors to improve their competence is based on the analysis dekriptif already high, but for the elements of knowledge about search assets, skills use spreadsheet software to perform data interrogation , documentation suspicious recognize skills, communication skills and knowledge of the rules of evidence of corruption needs to be improved further, as well as the commitment of the regional head must still be improved further in following up on audit recommendations . It is hoped that this study be a reference for further research .

Conclusion

Based on the formulation of the problem as well as the results of research that has been described can be formulated the following conclusion:

- Competence internal auditor did not affect significantly negatively against corruption in the District / City in the province of West Java.
- Professional Skepticism internal auditor did not affect significantly negatively against corruption in the District / City in the province of West Java.
- Commitment regional head moderating influence internal auditor competence against corruption in the District / City in West Java province's commitment means the head of the region to strengthen the influence of the internal auditor competence against corruption.
- Commitment regional head moderating influence internal auditor's professional skepticism against corruption in the District / City in West Java province's commitment means the head of the region to strengthen the influence of the internal auditor professional skepticism against corruption.

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