Proceedings Series on Proceedings of Multidisciplinary Sciences, Volume 1, No. 1
International Conference of Business, Education, Health, and Scien-Tech (ICBENS)
ISSN:

The Influence Of Competence, Independence And Integrity On The Performance Of Auditors Of The Inspectorate Of East Luwu District

Nadia[1], Indah Pratiwi[2], Rifqa Ayu Dasila[3]

[1]Accounting, Muhammadiyah University of Palopo, 91922, Indonesia
[2] Accounting, Muhammadiyah University of Palopo, 91922, Indonesia
[3] Accounting, Muhammadiyah University of Palopo, 91922, Indonesia

Corresponding Author Email: nadia@student.umpalopo.ac.id

Abstract

Company management needs internal auditors to obtain reliable and trustworthy financial reports. Auditors are required by interested parties to provide an opinion on the fairness of financial reporting, but auditors are often in a dilemma with their work so that auditor performance is questioned. This study aims to analyze the effect of internal audit in improving performance. This research approach is quantitative research. The research was conducted at the east luwu inspectorate office jln. Sam Ratulangi KM2 beautiful peak malili. The sample in this study were 32 respondents as government auditors and the data source was primary data by distributing questionnaires. The data collection technique in this study is a list of statements (questioner) while the data analysis techniques used are descriptive analysis test, validity test, reliability test, classical assumption test, multiple linear regression, t test, and F test and coefficient of determination. The results showed that competence, independence and integrity had a positive effect on the performance of the inspectorate auditors of East Luwu Regency.

Keywords: Competence, Independence, Integrity, auditor performance

1. Introduction

In PP No. 60 of 2008 concerning (SPIP), the inspectorate is a government agency that has the function of responsibility for supervising and examining, various aspects of a government agency. The inspectorate element to support the Regional Government in the field of supervision is led by the Head of the Agency which is under and responsible to the Regional Head (Regent) through the Regional Secretary.

In local government, the inspectorate functions as an internal auditor to carry out supervision of government implementation in the province. To carry out the audit function, the inspectorate is supported by an auditor. Auditors have an important role in carrying out the function of controlling and examining local government activities including the effectiveness of internal control standards and assessing whether operational activities have been carried out in accordance with applicable government accounting standards. [1]. In carrying out an examination, an auditor is able to combine competence, independence and integrity to obtain quality audit results.

The performance of regional inspectorates has begun to decline as it can be seen from the many detected irregularities in regional financial management and corrupt practices at the local government level. Based on the KPK's 2018 annual report throughout 2004-2019, the anti-rasuah commission has criminally processed 114 regional heads, namely 17 governors, 74 regents, and 23 mayors. This is further emphasized by the results of the KPK's annual financial report in 2018 which states that the total evidence of corruption findings reached Rp 24.4 billion. The overview of the first semester examination results (IHPS) of BPK in 2019 made the results of the examination of 542 Local Government Reports (LKPD). Of the 542

LKPDs in 2018, BPK gave an unqualified opinion, 86 an unqualified opinion, and 13 an opinion. Regarding 99 LKPDs that have not received an Unqualified opinion because there are accounts in the financial statements that state that they are not in accordance with SAP and are not supported by evidence. This indicates the weak supervisory performance of the regional inspectorate over the preparation of financial reports prepared by local governments.

The performance of auditors in East Luwu Regency can be said to be good if the implementation of audit services is in accordance with the Public Accountant Professional Standards (APAP), in this case auditing standards. Improving the performance of an auditor in the face of competition must be carried out continuously, with good performance, the resulting performance results will have good quality and quantity as well. The competence and independence of auditors in their application will be related to ethics. [2] (Salju et al., 2016) suggest that accountants have an obligation to maintain their highest standards of ethical behavior to the organization or government of Kab. East Luwu where they are based, the role / duties of auditors carry out planning, organizing, implementing technical control, and evaluating the supervision of regional funds considering that in Kab. East Luwu in 2022 cases of non-transparent use of village funds.

Therefore, to create auditors who have high audit performance in performing audit tasks, an auditor must be required to comply with the following rules of the code of ethical behavior: First competence, an auditor must have qualifications in carrying out his duties such as knowledge, expertise, skills and experience that are indispensable in carrying out his duties. As for the research results [3], [4], [5] and [6] suggest that competence affects auditor performance. Meanwhile, research conducted by [2] states that competence has no effect on audit quality, and where audit quality is an indicator in assessing auditor performance.

Second, independence, an auditor must have an independent attitude that is not easily influenced by other parties in order to obtain the credibility of reliable and trustworthy financial reports as a basis for producing, it will increase public trust in auditors. In the research results [3], [7], [4], [5], [8] suggest that independence affects auditor performance. Meanwhile, research conducted by [9], and [10] state that independence has no effect on audit quality, and where audit quality is an indicator in assessing auditor performance.

Third, integrity, an auditor must have traits and behavior based on honesty, courage, wisdom and responsibility to build public trust for reliable decision making. In the research results [11], [6] Lilis Yulianti (2020) and [6], [12] suggest that integrity affects auditor performance. Meanwhile, the research produced by [13] states that integrity has no effect on audit quality, and where audit quality is an indicator in assessing auditor performance.

The purpose of this study was carried out considering the importance of quality audit results, because the results of quality auditor performance will produce reliable and reliable financial reports as a basis for decision making. The increasing audit performance produced will increase public trust in auditors. Based on the description of the problems above, namely the differences in research results which state that competence, independence and integrity on auditor performance have a positive and negative effect on auditor performance. Results from research [11] and [4] show simultaneously and partially that competence, independence and integrity have a positive effect on auditor performance. While the results of research conducted [2], [9] and [13] shows partially that competence, independence and integrity have

Proceedings Series on Proceedings of Multidisciplinary Sciences, Volume 1, No. 1
International Conference of Business, Education, Health, and Scien-Tech (ICBENS)
ISSN:

a negative effect on auditor performance, thus making researchers to examine; Do competence, independence and integrity affect the performance of auditors at the inspectorate of East Luwu Regency.

2. Methodology

This research was conducted at the Inspectorate Office of the East Luwu Regency Government. Which is located on Jln. Sam Ratulangi KM2 Puncak Indah Malili South Sulawesi.

The population in this study were all auditors at the inspectorate office of East Luwu Regency, totaling 32 people (general subdivision of the East Luwu Inspectorate 2023). Auditors here mean all inspectorate officials who carry out financial audits, at the East Luwu inspectorate. The sample in this study is the entire population (census). The reason for using a census is because there are relatively few population elements.

Table 1: Number of Auditor Staff

Aditor Tier	Length of Service	Age	Total
Associate Auditor	14-35	43-56	10
Junior Auditor	9-21	36-48	15
First Auditor	9-15	33-42	6
Skilled Auditor	14	34	1

The type of data used in this research is quantitative data. Then the data source in this study is primary data. The data source in this study is a questionnaire which was then distributed by researchers to internal auditors at the East Luwu inspectorate. This data collection technique is used in research in a closed questionnaire technique, namely by giving several questions or written statements to respondents to answer by giving answer choices for all statements or statements. The analysis method used to test is to use multiple linear regression with the help of SPSS for windows software, after all the data in this study is collected, then further data analysis is carried out which consists of descriptive analysis test, validation test, reliability, classical assumption test (normality, multicolonierritas and heterokedasitas), hypothesis testing. Hypothesis testing is carried out using multiple linear regression analysis methods, which aim to test the influence relationship between one variable on another. In the affected variable is called the dependent variable or dependent, while the influencing variable is called the free or independent variable.

The analysis used is a multiple linear regression equation with the following model:

$Y=a+b\ X\ +b\ X\ b\ X_{1122+33}$

Description:

Y = Auditor Performance

X_1 = Competency

$X_{2\,=}$ Independence

X_3 = Integrity

a = Constant (the value of Y if X_1 , X_2 ....$X_{n\,=}$ 0)

b = Regression coefficient (increase or decrease value)

3. Result and Discussion

3.1. Result

Descriptive Analysis Test

Based on the number of samples used in this study, there were 32 respondents. Of the 32 questionnaires distributed to respondents, all 32 questionnaires (100%) were returned and no questionnaires were missed. The following is a descriptive statistical table on several variable results calculated using SPSS 26.

Table 2. Descriptive Statistical Analysis Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Competence	32	30.00	45.00	39.7500	5.97846
Independence	32	25.00	35.00	30.5625	3.03674
Integrity	32	38.00	50.00	44.9375	3.96710
Auditor Performance	32	36.00	45.00	40.4687	3.63659
Valid N (Listwise)	32				

Based on table 1. it can be seen that there are 4 general descriptions of the research results as follows. First, competency data has a minimum score of 30 and a maximum score of 45. The average score is 39.7500 with a standard deviation of 5.97846. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X1. Second, independence has a minimum score of 25 and a maximum score of 35. The average score is 30.5625 with a standard deviation of 3.03674. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X2. Third, Integrity has a minimum score of 38 and a maximum score of 50. The average score is 44.9375 with a standard deviation of 3.96710. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable X3. Fourth, auditor performance has a minimum score of 36 and a maximum score of 45. The average score is 40.4687 with a standard deviation of 3.63659. The large enough standard deviation indicates a large variation from the lowest value and the highest value for variable Y.

Data Quality Test

Data quality tests can be carried out through validity tests and reliability tests at the beginning of the data analysis process with the aim of knowing whether or not there are valid and reliable statement items. The test results are presented in Table 2 and Table 3 below.

Table 3. Validity Test Results

Variables	Item	R Count	R Table	Description
Competence (X1)	X1	0,774	0,349	Valid
	X2	0,870	0,349	Valid
	X3	0,928	0,349	Valid
	X4	0,850	0,349	Valid
	X5	0,770	0,349	Valid
	X6	0,751	0,349	Valid
	X7	0,850	0,349	Valid
	X8	0,905	0,349	Valid
	X9	0,862	0,349	Valid
Independence (X2)	X1	0,623	0,349	Valid
	X2	0,823	0,349	Valid
	X3	0,741	0,349	Valid

	X4	0,730	0,349	Valid
	X5	0,524	0,349	Valid
	X6	0,522	0,349	Valid
	X7	0,551	0,349	Valid
Integrity (X3)	X1	0,675	0,349	Valid
	X2	0,811	0,349	Valid
	X3	0,593	0,349	Valid
	X4	0,747	0,349	Valid
	X5	0,803	0,349	Valid
	X6	0,702	0,349	Valid
	X7	0,659	0,349	Valid
	X8	0,673	0,349	Valid
	X9	0,733	0,349	Valid
	X10	0,716	0,349	Valid
Auditor Performance (Y)	X1	0,697	0,349	Valid
	X2	0,665	0,349	Valid
	X3	0,706	0,349	Valid
	X4	0,742	0,349	Valid
	X5	0,664	0,349	Valid
	X6	0,759	0,349	Valid
	X7	0,784	0,349	Valid
	X8	0,714	0,349	Valid
	X9	0,715	0,349	Valid

Source: SPSS26 Processed Data

The validity test is a measuring tool that can be used to determine whether a questionnaire is valid or not. The validity test can be done by testing the correlation between the item score and the total score of each variable, this test uses Pearson Corelation. The statement item is said to be valid if the significance level is below 0.05. Based on the results of the validity test, it can be concluded that all statement indicators used are valid, because the R count of each indicator is greater than the R table (0.349) and can be declared valid because the significant level is less than 0.05.

Reliability Test

Reliability test is a tool to measure whether or not a questionnaire can be used to measure research variables and to measure whether the instrument, in this case a questionnaire, can be used more than once, at least the same respondent will produce consistent data, in measuring the reliability of each variable can be done using the Cronbach's Alpha statistical method. The research instrument is said to be reliable if the alpha value is> 0.60.

Table 4. Reliability Test Results

Variables	*Cronbach's Alpha*	Description
Competence (X1)	0,941	Reliable
Independence (X2)	0,763	Reliable
Integrity (X3)	0,890	Reliable
Auditor Performance (Y)	0,885	Reliable

Source: SPSS26 Processed Data

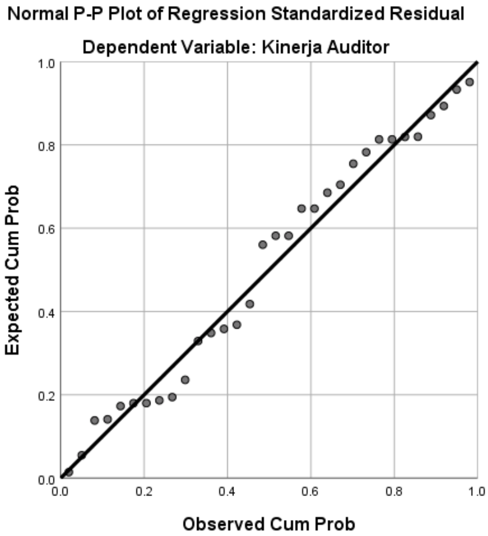
Based on the results of the reliability test, it can be concluded that all variables used as instruments in this study are reliable or reliable because they show a high level of reliability.

This is evidenced by the Cronbach's Alpha value of more than 0.60 so that it can be used as a reliable or trustworthy measuring instrument.

Normality Test

The normality test can be used to test whether in a regression model, the dependent and independent variables or both have a normal distribution. A good regression model is a normal or near normal distribution. A reliable method is to look at the normal probability plot.

Normal Probability Plot



Source: SPSS26 Processed Data

The P-Plot graph above can be concluded that the P-Plot graph provides a normal distribution pattern. Judging from the points spread around the diagonal line and the distribution follows the diagonal line.

Multicollinearity Test

Table 5. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
Competence	0,336	2,997
Independence	0,510	1,962
Integrity	0,330	3,027

Source: SPSS26 Processed Data

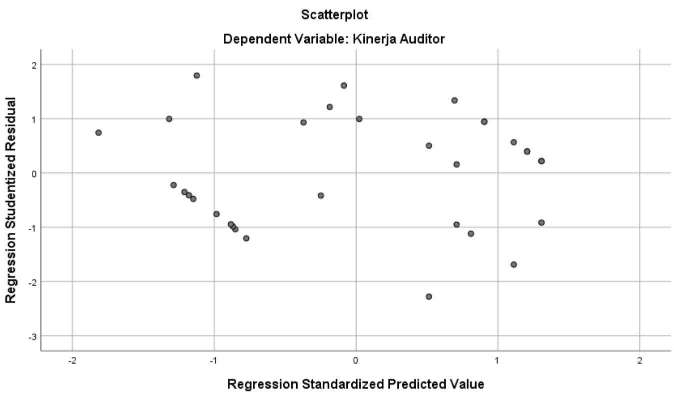
The multicollinearity test aims to test whether the regression model can find a correlation between the independent variables. If there is a correlation, it is called a multicollinearity problem. A good regression model should not have a correlation between the independent variables. As for one method that can be used to detect multicollinearity, namely by looking at the *tolerance value* or VIF *(variance inflation factor)* value. If the *tolerance* value is taken 0.10 or the VIF value is above 10, then the variable has a multicollinearity problem with other independent variables.

Based on table 5 above, the regression models proposed for the independent variables are all free from multicollinearity. This can be seen from the *variance inflation factor* (VIF), each independent variable has a VIF of no more than 10 and a *tolerance* value> 0.10, so it can be stated that the multiple linear regression model is free from multicollinearity assumptions and the independent variables can be used to determine their effect on auditor performance.

Heteroscedasticity Test

Heteroscedasticity aims to show that the variables are not the same for all observations. A good regression model is homoscedasticity because the data represents various sizes. To detect the presence of Heterokedastisita method used is scatterplot.

Scatterplot diagram



Shows that the data is scattered and does not show a clear pattern in the distribution of the data above. This means that there is no heteroscedasticity in the linear regression model. So that the regression model is suitable for use to predict auditor performance based on influencing variables, namely competence, independence and integrity.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficient		Standardize Coefficients
	B	Std.Error	Beta
1 (Constant)	8,014	4,340	
Competence	0,221	0,097	0,363
Independence	0,320	0,155	0,267
Integrity	0,309	0,147	337

Source: SPSS26 Processed Data

Based on the results of the multiple linear regression test in the table above, the coefficient value and also the cost value can be known, so that the equation model can be formulated as follows:

$$Y = 8.014 + 0.221X1 + 0.320X2 + 0.309X3 + e(1)$$

From the regression research above, the constant (a) is 0.889, this means that if there is no change in the variables of competence (X1), independence (X2), and integrity (X3) that affect, then the magnitude of the performance of the local government auditors of East Luwu

Regency is 8.014. Meanwhile, the results of multiple regression tests for the independence variable can be explained as follows: 1. The coefficient value of competence (X1) of 0.221 has a positive effect on the performance of local government auditors (Y). This shows that for every one unit increase in competence, the local government auditor performance variable increases by 0.221 assuming that the other competency variables remain. 2. The coefficient value of independence (X2) of 0.320 has a positive effect on the performance of local government auditors (Y). This shows that every one unit increase in competence, the local government auditor performance variable increases by 0.320, assuming that the other competency variables remain. 3. The coefficient value of integrity (X3) of 0.309 has a positive effect on the performance of local government auditors (Y). This shows that for every one unit increase in competence, the local government auditor performance variable increases by 0.309 assuming that the other competency variables remain constant.

Test Coefficient of Determination (R)^2

To see how much the capability of a model can reflect a variable, we can use the coefficient of determination test R^2 shown in table 8.

Table 7. Test Results of the Coefficient of Determination (R)^2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,872^a	0,761	0,735	1,87215

Source: SPSS26 Processed Data

Based on table 9. The coefficient of determination used is the number of Adjusted R Square values, namely 73.5%. These results prove that the performance of auditors at the East Luwu inspectorate can be explained by the three independent variables, namely competence, independence, and integrity by 73.5%, while 26.5% is explained by factors outside this study.

Simultaneous Test (F Test)

Table 8. F Test Results (Simultaneous)

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	311,830	3	103,943	29,656	0,000^b
Residuals	98,138	28	3,505		
Total	409,969	31			

Source: SPSS26 Processed Data

Based on the results of the table above, it can be seen that the calculated F value is 29.656. Furthermore, F count will be compared with F table, if F count> F table then competence, independence, and integrity simultaneously affect auditor performance. At the $\alpha = 0.05$ level with the degree of numerator / df1 (k) = 3 (number of independent variables) and the degree of denominator (n-k-1) = 28, the F table is 2.95. Thus the value of F count (29.656) > F table (2.95) and with a sig value. (0.000) < (0.05) then Ha is accepted and Ho is rejected. This means that competence, independence and integrity simultaneously have a positive and significant effect on auditor performance.

Partial Test (t Test)

The T test serves to find the effect of each independent variable on the dependent variable. It is known that to find the F table, the formula df = number of respondents minus the number of research variables is used and then reduced by one, the number 28 is obtained for that t table 1.701 and a significant value of a = 0.05. For more details t count in this study can be seen in the following table:

Table 9. t Test Results (Partial)

Model	Unstandardized Coefficient		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1 (Constant)	8,014	4,340		1,847	0,075
Competence	0,221	0,097	0,363	2,278	0,031
Independence	0,320	0,155	0,267	2,062	0,049
Integrity	0,309	0,147	0,337	2,097	0,045

Source: SPSS26 Processed Data

Based on the results of the partial test or t test, it can be seen that the value of the regression coefficient of the competency variable (X1) is 0.221 and the t count is 2.278. Then t count will be compared with t table, which is 1.701. Thus, the value of t count (2.278) > t table (1.701) and with a sig value. (0.031) < (0.05), this means that competence has a positive effect on auditor performance. Furthermore, it can be seen that the value of the regression coefficient of the Independence variable (X2) is 0.320 and the t count is 2.062. Then t count will be compared with t table, which is 1.701. Thus, the value of t count (2.062) > t table (1.701) and with a sig value. (0.49) < (0.05), this means that independence has a positive effect on auditor performance, then it can be known that the value of the regression coefficient of the integrity variable (X3) is 0.309 and t count is 2.097. Then t count will be compared with t table, which is 1.701. Thus the value of t count (2.097) > t table (1.701) and with a sig value. (0.045) < (0.05), this means that integrity has a positive effect on auditor performance.

3.2 Discussion.

The Effect of Competence on Auditor Performance

The partial test results on the competency variable with the value of t count (2.278)> t table (1.701) which means it has an effect and with a sig value. (0.031) < (0.05) which means significant, it can be concluded that H_o is rejected and H_1 is accepted, which means that the competency variable has a positive effect on auditor performance. Competence has a positive and significant effect on auditor performance, it can be interpreted that if competence is increased, it will provide good performance. It can be seen that to improve auditor performance is highly dependent on the level of competence. If an auditor has good competence, it will be easy for the auditor to carry out his duties as an auditor and vice versa, if the auditor has low competence, it will result in difficulties in carrying out the task. The aspects of this person include traits, value systems, motives, attitudes, knowledge and skills where competence will show behavior, while behavior will result in performance.

The answer to the most dominant dimension in forming the competency variable is the "special skills" indicator, where an auditor must have the expertise to conduct interviews, fast reading skills, statistics, computer operating skills, and the ability to write and present financial reports properly. So an auditor with a higher education will have a broad view of things. Auditors will increasingly have a lot of knowledge in the field they are engaged in, so they can find out various problems in more depth.

This research is supported by attribution theory in terms of context regarding auditor judgment, work judgment and decision making in this case when the inspection is carried out by the government internal supervisory apparatus in the inspectorate must also be supported by internal auditor factors. Based on these results it is also supported by research [3] and [4] which states that competence partially has a positive and significant effect on auditor performance. So an auditor must have high competence because the higher the experience and knowledge of an auditor makes the auditor more sensitive to errors in the presentation of financial statements and has an impact on the performance he will produce.

The Effect of Independence on Auditor Performance

The partial test results on the independence variable with t count (2.062)> t table (1.701) which means it has an effect and with a sig value. (0.049) < (0.05) which means significant, it can be concluded that H_o is rejected and H_2 is accepted, which means that the independence variable has a positive effect on auditor performance. Independence has a positive effect on auditor performance, the better the independence of an auditor, the better the resulting auditor performance. The impartial attitude shown by the auditor when carrying out his duties reflects that the auditor is free from any influence in being honest with all parties. Independence is the basis for making high decisions, it will provide an increase in performance for the inspectorate of East Luwu Regency.

The answer to the most dominant dimension in forming the independence variable is the indicator "independence of program preparation" where program independence is the auditor's freedom from the influence and control of any party including his client, in determining the objectives and scope. In implementing audit procedures, it shows that an auditor must have an independent attitude which is an honest and impartial attitude, so that auditors are required to follow the preparation of work such as audit training held by the office so as to produce the ability to get good auditor performance for the office and company.

This research is supported by Attribution Theory in the context of the most important decision making due to the ability of auditors who play a very important role in the scope of the inspectorate. Based on the results of this study, it is also supported by research [5] and [6] which states that independence partially has a positive and significant effect on auditor performance. An auditor must have an attitude of independence because when conducting an audit, the auditor must be free from anyone's influence, especially the influence of the auditee.

The Effect of Integrity on Auditor Performance

The partial test results on the integrity variable with t count (2.097)> t table (1.701) which means it has an effect and with a sig value. (0.45) < (0.05) which means significant, it can be concluded that H_o is rejected and H_3 is accepted, which means that the integrity variable has a positive effect on auditor performance. Integrity has a positive and significant effect on auditor performance, integrity also has a level in conducting audits with a courageous, wise, honest and transparent attitude and is responsible for controlling and making highly qualified decisions, it can be described that the higher the level of integrity of an auditor, the quality of an auditor's performance will increase. Auditors who have a high attitude of integrity underlie the benchmark public trust for members in testing all decisions.

The answer to the most dominant dimension in forming the integrity variable is the indicator "honesty and courage", in carrying out auditing duties, an auditor is not only required to be an expert in auditing, but also required to have integrity. Even though an auditor has high expertise in auditing but does not have an attitude of integrity, a client will not be confident in the information provided by an auditor. This shows that an auditor must have integrity, must not accept and must be efficient at work and honest in doing a job so that it affects the commitment regarding the auditor's performance.

This research is in accordance with attribution theory (Luthans, 2005: 182) which suggests internal and external factors in auditor behavior. So it can be concluded that attribution theory explains the causes behind other people's behavior. Because an auditor who has a high integrity attitude will produce a very high quality audit. Based on the results of this study, it is also supported by research [13] and [12] which states that integrity partially has a positive and significant effect on auditor performance. Auditors who have a high attitude of integrity underlie public trust and are a benchmark for all members in testing all decisions.

4. Conclusion

This study aims to determine whether competence, independence, and integrity affect the performance of auditors at the inspectorate of East Luwu Regency. Based on the research results, it can be concluded that the competency variable has a positive effect on the performance of auditors at the East Luwu inspectorate. Independence has a positive effect on the performance of auditors at the East Luwu inspectorate. Integrity has a positive effect on the performance of auditors at the inspectorate of East Luwu Regency. Among the three variables tested, the independence variable has the greatest effect among other variables. In addition, the test results also show that all hypotheses are accepted. This indicates that the higher the attitude of competence, independence and integrity of auditors will result in better auditor performance, or vice versa. The coefficient of determination test results (R^2) resulted in a value of 73.5%, this means that there are still other variables that affect auditor performance.

Suggestion

Based on the results of the research, future researchers can use independent variables such as confidentiality, objectivity, leadership style and motivation. In addition, it is hoped that future researchers can also develop samples and locations so that the research results can be compared beforehand.

5. Acknowledgement

Praise for the author's gratitude to Allah SWT for His abundance of grace and guidance, so that the author can complete this research with the title "The Effect of Competence, Independence and Integrity on the Performance of East Luwu Regency Inspectorate Auditors".

The purpose of writing this research is to fulfil the requirements in achieving a Bachelor of Economics degree at the Accounting Study Programme, Faculty of Economics, Muhammadiyah University of Palopo.

Appreciation and thanks to my beloved father Firdaus and my dear mother Nur Haini who have poured out all their love and affection as well as moral and material attention. May Allah SWT always bestow grace, health, gifts and blessings in this world and in the hereafter for the goodwill that has been given to the author.

And the author's gratitude also goes to Mrs Indah Pratiwi S.E., M.Ak as the first supervisor and Mrs Rifqa Ayu Dasila S.E., M.Ak as the second supervisor who has helped provide advice and direction in completing the preparation of this research, as well as to:

1. Prof. Dr. Suhardi M. Anwar, M.M as the Rector of Universitas Muhammadiyah Palopo and his staff for all supporting lecture facilities so that the author can complete his studies at the University.
2. Dr Antong, S.E., M.Si as the Dean of the Faculty of Economics, University of Muhammadiyah Palopo and the Dean's assistants, as well as all staff of the Faculty of Economics who have provided convenience in the context of completing studies and preparing research.
3. Mrs Riyanti SE, M.Ak as the Head of Accounting Study Programme of Universitas Muhammadiyah Palopo.
4. Thank you to the Office of the Inspectorate of East Luwu Regency
5. To all my fellow students of Universitas Muhammadiyah Palopo.
6. To the family who always helps and supports the author.
7. As well as all parties that the author knows who cannot be mentioned one by one, the author would like to thank you very much for your attention and prayers so far. May Allah SWT bestow his blessings and mercy on you. Finally, the author realises that this research writing is still far from perfection. Therefore, the author requests suggestions and criticisms that are constructive in nature for the sake of perfection and hopefully useful for all of us. Aamin.

6. Reference

[1] R. Rahmawati and A. Rusli, “Pengaruh Audit Kinerja Terhadap Penerapan Good Corporate Governance pada Kab. Luwu (Studi Kasus Kantor Inspektorat Kab.Luwu),” *Equilib. J. Ilm. Ekon. Manaj. dan Akunt.*, vol. 4, no. 2, pp. 82–99, 2016, doi: 10.35906/je001.v4i2.97.

[2] S. Salju, R. Rismawati, and M. D. Bachtiar, “Pengaruh Kompetensi dan Independendensi Terhadap Kinerja Auditor Pemerintah Kabupaten Luwu Timur,” *Equilib. J. Ilm. Ekon. Manaj. dan Akunt.*, vol. 4, no. 2, pp. 100–123, 2016, doi: 10.35906/je001.v4i2.98.

[3] F. L. Uly Maria, “Pengaruh Kompetensi Dan Independensi Pada Kinerja Auditor Internal Pemerintah Dengan Etika Auditor Sebagai Variabel Moderasi (Studi Pada Inspektorat Kabupaten Tegal),” *J. Manaj. Teor. dan Terap.*, 2018.

[4] Y. R. Aris Dwiyanto, “Pengaruh Kompetensi, Independensi, dan Profesionalisme Auditor Internal terhadap Kinerja Auditor Internal (Studi Kasus pada Inspektorat Pemerintah Kabupaten Bandung Barat),” 2020.

[5] L. R. Jati, “Pengaruh Kompetensi, Independensi, Dan Gaya Kepemimpinan Terhadap Kemandirian Pada Inspektorat Kepolisian Daerah Kalimantan Barat Dengan Budaya Organisasi Sebagai Variabel Moderasi,” *J. Mhs. Magister Akunt. Untan*, vol. Vol. ^, pp. 1–31, 2021.

[6] Y. Hasan Basri and J. Sidik, “Pengaruh Integritas, Independensi, Akuntabilitas dan Kompetensi Terhadap Kualitas Kinerja Auditor Di Kantor Inspektorat Kota Tarakan,” *J. Account. Financ.*, vol. 3, no. 2, 2022.

[7] E. Prima Monique and S. Nasution, “Pengaruh Profesionalisme, Independensi Auditor,

Etika Profesional, Dan Gaya Kepemimpinan Terhadap Kinerja Auditor," *J. Ekombis Rev.*, vol. 8, no. 2, pp. 171–182, 2020, doi: 10.37676/ekombis.v8i2.
[8] L. Yodareditiyo and E. Susilowati, "Analisis Independensi dan Kecerdasan Emosional Terhadap Kinerja Auditor yang Dimediasi oleh Perilaku Etis Auditor," *Behav. Account. J.*, vol. 5, no. 2, pp. 169–190, Jan. 2023, doi: 10.33005/baj.v5i2.191.
[9] P. Ishak, "Pengaruh Independensi Auditor, Emotional Intelligence, Spiritual Intelligence Terhadap Perilaku Etis Auditor dan Kinerja Auditor," vol. 1, no. 1, 2018.
[10] D. N. Aurani and N. E. Ariani, "Pengaruh Struktur Audit, Independensi, Dan Profesionalisme Terhadap Kinerja Auditor (Studi Pada Inspektorat Aceh)," *J. Ilm. Mhs. Ekon. Akunt.*, vol. 7, no. 3, pp. 359–368, Oct. 2022, doi: 10.24815/jimeka.v7i3.20783.
[11] Utami U, "34052-ID-pengaruh-integritas-obyektivitas-kerahasiaan-kompetensi-dan-pengalaman-kerja-ter," *J. FEKON*, vol. 2, pp. 1–13, 2015.
[12] D. M. Kemarayanthi and I. W. Ramantha, "Independensi, Etika Profesi, Integritas dan Kinerja Auditor KAP di Bali," *E-Jurnal Akunt.*, vol. 33, no. 2, p. 440, 2023, doi: 10.24843/eja.2023.v33.i02.p11.
[13] O. V Yulianti L, Rasuli M, "Pengaruh Integritas, Objektivitas Dan Kompetensi Terhadap Kinerja Auditor: Budaya Organisasi Sebagai Pemoderasi," *J. Kaji. Akunt. dan Bisnis Terkini*, vol. 1, 2020.