THE ROLE OF THE GOVERNMENT'S INTERNAL CONTROL SYSTEM AND AUDITOR'S COMPETENCE SUPPORT IN PRODUCING ACCOUNTABLE SUPERVISION AT THE INSPECTORATE GENERAL OF THE MINISTRY OF EDUCATION AND CULTURE

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ABSTRACT

The purpose of this study is to empirically prove the role of the government's internal control system and support the competence of auditors for accountable supervision. This research is an explanatory research that uses a sample of 73 respondents, the results of the analysis of the role of the internal control system on accountable supervision have a positive and very significant/significant influence with a strong level of influence, and the contribution level of the internal control system's role variable to accountable supervision variables is equal to 45.5%; Meanwhile, between the support of the auditor's competence for accountable supervision, there is a positive and very significant/significant effect with a fairly strong level of influence and the contribution level of the variable of auditor competence support on the accountable supervision variable of 26.9%; while the correlation between the role of the internal control system and the support of the auditor's competence together on accountable supervision has a positive and very significant/significant effect with a strong level of influence, and the contribution level of the two independent variables to the dependent variable is 49.4%, and there are still other factors that can affect the dependent variable (accountable supervision).

Keywords: government's internal control system, auditor's competence, and accountable supervision

1. INTRODUCTION

The Inspectorate General of the Ministry of Education and Culture has one function, namely a program for monitoring and increasing the accountability of the Ministry of Education and Culture apparatus. The Inspectorate General of the Ministry of Education and Culture has strategic programs in the form of comprehensive audits or general audits, thematic audits, investigative audits, human resource development and management support activities, and the implementation of other technical tasks. These activities receive more attention and become a priority in their implementation as well as strive to improve quality, both in implementation, the results obtained, and the sustainable development of Human Resources.

The performance accountability report of government agencies is prepared as a fulfillment of the complete criteria for the performance accountability system of government agencies in accordance with PP. 60/2008 concerning the government's internal control system article 47-60 that the Inspectorate General is included in the classification of the government's internal control apparatus responsible for carrying out internal control over the implementation of the internal control system carried out by the Minister of Education and Culture.

Internal control is carried out using audit, review, evaluation, monitoring, and other supervisory activities. By implementing an effective internal control system, it is hoped that the organization will increase its effectiveness, which in this case is ensuring the achievement of the organization's main goals. Referring to PP No. 60 of 2008 the definition of the internal control system is an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

The problems contained in the research locus are that there is still human resources provision that is not in accordance with the field of work, the results of the activities are considered less applicable so that they cannot be applied, there are still resource persons who do not understand the duties and functions of the field, there are still audit results that have not been followed up, the audit results have not been able to span the entire program, the audit results still focus on financial accountability while the substance/performance is still neglected, there are frequent application changes.

2. LITERATURE REVIEW

Jogiyanto (2005), explains that the system is a network composed of integrated procedures, which gather together to carry out activities or to complete a certain goal.

Private Basu in H. A. Rusdiana, et al (2014), explains that supervision is a function to ensure that the implementation of activities goes according to the plan and can provide the desired results.

Gondodiyoto (2007) expressed his opinion that the internal control system is an internal control system that includes organizational plans and all coordinated methods and policies within a company to secure wealth, test accuracy, and to what extent accounting data can be trusted to promote business efficiency and encourage compliance. leadership policies that have been outlined." Government Regulation Number 60 of 2008 concerning the Government's Internal Control System in article 1 states: "The Internal Control System is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective activities. and efficiency, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

Scale in Edy Sutrisno (2009), explains Competence comes from the word Competence which means skill, ability, and authority. Meanwhile, etymologically, competence is defined as the behavioral dimension of expertise or excellence of a leader or staff who has good skills, knowledge, and behavior.

Competencies that must be possessed by an auditor are confirmed in BPK Regulation No. 1 of 2007 in the Examiner's Capability/Expertise Requirements states that the examiner assigned to carry out an examination according to the Auditing Standards must collectively have: 1) Knowledge of the Auditing Standards that can be applied to the type of examination assigned and have the educational background, expertise and experience to apply such knowledge in the examination carried out; 2) General knowledge about the environment of the entity, program, and activity being examined (object of inspection); 3) Communication skills clearly and effectively, both orally and in writing; and 4) Adequate skills for the inspection to be carried out. IAI general standards require auditors to have sufficient technical expertise and training in carrying out audit procedures. The IAI professional code of ethics regulates professional responsibilities, professional competence and prudence, confidentiality, professional behavior, and technical standards for an auditor in carrying out his profession.

Spencer and Spencer cited by Wibowo (2007) divide five types of competency characteristics, namely 1) Motives (motives), 2) Traits (traits), 3) Self-concept (self-concept), 4) Knowledge (knowledge), and 5) Skills (skills)

Rohman (2008) argues that accountability proceeds from the internal stage to the external stage. At the internal stage, administrative officials prepare several reasons or answers to their policies in preparation for later being asked by the public. At the external stage, administrative officials provide answers to questions from the public, people's representatives, or their superiors.

Mahmudi (2007) in the context of government organizations, explains that public accountability is the provision of information on government activities and performance to interested parties.

One of the characteristics of Good Governance according to UNDP (Mardiasmo, 2002: 18) accountability is accountability to the public for every activity carried out.

Reports on the results of supervision or inspection according to Rai (2008) that the characteristics of good audit criteria are as follows: 1) Reliable, 2) Objective, 3) Useful, 4) Understandable, 5) Comparable 6) Completeness, and 7) Can be received.

3. FRAMEWORK

Organizations that have a good internal control system and are supported by employees or auditors who have good knowledge, abilities, skills, attitudes, and independence will be able to carry out their duties and responsibilities so that they will be able to provide reliable or accountable trust. So the research model between the three variables can be described as follows.
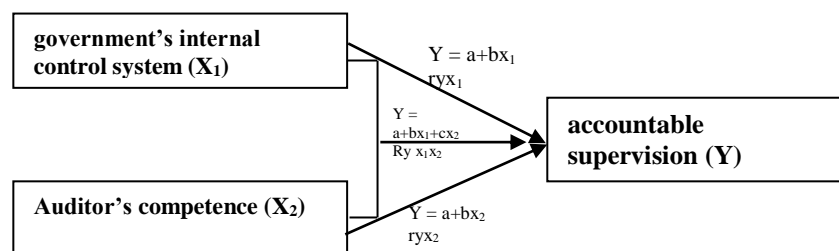

Figure 1. Research Framework

4.   RESEARCH METHODS

This research is included in the level of explanation, associative and qualitative analysis which is quantitative with a survey approach. Sugiyono (2007) states that research according to the level of explanation is research that intends to explain the position of the variables studied and the relationship between one variable and another. Meanwhile, the nature of associative research is a correlational approach. Sugiyono (2007) explains that associative research is research that aims to determine the relationship between two or more variables. Meanwhile, Sugiyono (2007:14) explains that qualitative data is data in the form of words, sentences, schemes, and pictures. Quantitative data is data in the form of numbers, while qualitative data that is quantified is qualitative data that is scored (scoring). and Karlinger in Sugiyono (2007:7) explain that survey research is research conducted on large and small populations, but the data studied are data from samples taken from the population, so relative incidence, distribution, and relationships are found. sociological and psychological variables. The sample in this study was 73 auditors.

5.   ANALYSIS RESULTS

The results of the first analysis, regression $Y = 6,600 + 1,046X_1$. This value indicates that without the role of the government's internal control system, the constant value of accountable supervision is 6,600, and each additional unit of the role of the government's internal control system will increase accountable supervision by 1,046 units.

Table 1. Simple - regression equation: government's internal control system (X_1) on accountable supervision (Y)

Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	6.600	8.199		.805	.424					
	government's internal control system	1.046	.136	.675	7.701	.000	.675	.675	.675	1.000	1.000

a. Dependent Variable: accountable supervision

The significance test of the regression equation shows that Fcount (59,313) > Ftable(0.99.1.71) (7,0114) with a significance level (0,000) <0.05. Thus it can be concluded that the regression equation is very significant (significant). The linearity test shows that Fcount (0,596) < Ftable (0.95.16.55) (1,8311) and the significance level (0,873) > 0,05, so it can be concluded that the regression equation is linear (straight line).

Table 2. Linearity test: government's internal control system (X_1) on accountable supervision (Y)

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
accountable supervision * government's internal control system	Between Groups	(Combined)	1654.066	17	97.298	3.733	.000
		Linearity	1405.375	1	1405.375	53.917	.000
		Deviation from Linearity	248.691	16	15.543	.596	.873
	Within Groups		1433.606	55	26.066		
	Total		3087.671	72			

While the relationship level shows that the correlation number (ry1) between the role of the government's internal control system and accountable supervision is 0,675, which means it has a strong relationship level, thus the contribution or role of the government's internal control system with accountable supervision is 0,455 or 45,5 %, the rest by other factors.

Table 3. Correlation test: government's internal control system (X_1) on accountable supervision (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.675ª	.455	.447	4.868	.455	59.313	1	71	.000

a. Predictors: (Constant), government's internal control system

The results of the second analysis, regression $Y = 13,596 + 1,052X_2$. This value indicates that without the support of auditor competence, the constant value of accountable supervision is 13,596, and each additional unit of auditor competence support will increase accountable supervision by 1,052 units.

Table 4. Simple - regression equation: auditor's competence (X_2) on accountable supervision (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	13.596	10.971		1.239	.219					
	competence auditor	1.052	.206	.519	5.113	.000	.519	.519	.519	1.000	1.000

a. Dependent Variable: accountable supervision

Test the significance of the regression equation using that Fcount (26.143) > Ftable (0.99.1.71) (7.0114) with a significance level of 0.000 <0.05. Thus it can be concluded that the regression equation is very significant (significant). The linearity test shows that Fcount (1.412) < Ftable (0.95.11.60) (1.9522) and the significance level (0.191) > 0.05, so it can be concluded that the regression equation is linear (straight line).

Table 5. Linearity test: auditor's competence (X_2) on accountable supervision (Y)

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
accountable supervision * competence auditor	Between Groups	(Combined)	1295.032	12	107.919	3.612	.000
		Linearity	830.951	1	830.951	27.812	.000
		Deviation from Linearity	464.081	11	42.189	1.412	.191
	Within Groups		1792.639	60	29.877		
	Total		3087.671	72			

While the relationship level shows that the correlation number (ry2) between the support of auditor competence with accountable supervision is 0.519, which means that it has a fairly strong relationship level, thus the contribution or support for the competence of auditors with accountable supervision is 0.269 or 26.9%, the rest by another factor.

Table 6. Correlation test: auditor's competence (X_2) on accountable supervision (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.519^a	.269	.259	5.638	.269	26.143	1	71	.000

a. Predictors: (Constant), competence auditor

The results of the third analysis, multiple regression Y = -7.039 + 0.860X_1 + 0.466X_2. This value indicates that without the role of the government's internal control system and the support of the competence of auditors, the value of the accountability constant of supervision is -7.039, and each addition of one unit of the role of the government's internal control system and each addition of one unit of support for the competence of auditors will increase accountable supervision by 0.860 units. and 0.466 units.

Table 7. Multiple-regression equation: government's internal control system (X_1) and auditor's competence (X_2) on accountable supervision (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-7.039	9.914		-.710	.480					
	government's internal control system	.860	.154	.555	5.572	.000	.675	.554	.474	.729	1.372
	competence auditor	.466	.202	.230	2.308	.024	.519	.266	.196	.729	1.372

a. Dependent Variable: accountable supervision

Test the significance of the regression equation using that Fcount (34.126) > Ftable(0.99.2.70) (4.9219) with a significance level (0.000) < (0.05). Thus it can be concluded that the regression equation is very significant (significant).

Table 8. Significance test: government's internal control system (X_1) and auditor's competence (X_2) on accountable supervision (Y)

ANOVAᵃ

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1524.317	2	762.158	34.126	.000ᵇ
	Residual	1563.355	70	22.334		
	Total	3087.671	72			

a. Dependent Variable: accountable supervision
b. Predictors: (Constant), competence auditor, government's internal control system

While the relationship level shows that the correlation number (Ry1.2) between the role of the government's internal control system and the support of the auditor's competence together with accountable supervision is 0.703, which means that it has a strong relationship level, thus the contribution or role of the government's internal control system and support for auditor competence together with accountable supervision is 0.494 or 49.4%, the rest is due to other factors.

Table 9. Correlation test: government's internal control system (X_1) and auditor's competence (X_2) on accountable supervision (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.703ᵃ	.494	.479	4.726	.494	34.126	2	70	.000

a. Predictors: (Constant), competence auditor, government's internal control system

6. DISCUSSION

First, the results of research on the role of the government's internal control system for accountable supervision are obtained that the correlation value is 0.675, which means it has a strong level of relationship, thus the contribution or role of the government's internal control system in accountable supervision is 0.455 or 45.5%, the rest by another factor. This shows that the role of the government's internal control system for accountability supervision has a positive relationship with the level of a strong and significant relationship, meaning that the role of the government's internal control system can increase accountable supervision at the Inspectorate General of the Ministry of Education and Culture. The role of the government's internal control system is to create and maintain a controlled environment so that it can lead to positive and conducive behavior in the work environment. The creation of a controlled environment can be done through the enforcement of integrity, ethical values, and commitment to the availability of competent human resources, leadership styles that lead to goals, the formation of organizational structures that are in accordance with needs, and proper delegation of authority and responsibilities. Risk assessment in an institution can be done by setting goals, starting from the goals of each activity to the goals of the institution as a whole. Control activities are carried out in accordance with the size, complexity, nature, and tasks and functions concerned, to obtain optimal results. Meanwhile, information and communication within the organization are carried out openly between institutional elements and communicated information in the right form and time.

Second, the results of research on the support of auditor competence for accountable supervision are obtained that the correlation value is 0.519, which means it has a fairly strong level of relationship, thus the contribution or support for auditor competence in accountable supervision is 0.269 or 26.9%, the rest by other factors. This shows that the support of auditor competence for accountable supervision has a positive relationship with a fairly strong level of relationship, and is significant, meaning that support for auditor competence can increase accountable supervision at the Inspectorate General of the Ministry of Education and Culture. Auditors who are given the task of carrying out financial supervision must have knowledge, skills, or expertise, as well as behavioral attitudes as auditors. The abilities, skills, and attitudes possessed by an auditor will be able to carry out their duties properly and correctly, in accordance with the established institutional plans. The competence possessed by an auditor will provide accountable supervision results.

Third, the results of research on the role of the government's internal control system and the support of the auditor's competence together for accountable supervision, obtained a correlation value of 0.703 which means that it has a strong level of relationship, thus the contribution or role of the government's internal control system and the support of the auditor's competence together towards accountable supervision by 0.494 or 49.4%, the rest by other factors. This shows that the role of the government's internal control system and the support of the auditor's competence together for accountable supervision has a positive relationship with the level of strong and significant relationship, meaning that the role of the government's internal control system and the support of the auditor's competence

together can increase effective supervision. accountable to the Inspectorate General of the Ministry of Education and Culture. Accountable supervision is a result carried out by a supervisor who has competence and professionalism in his field so that the results of supervision can be understood, accepted, and believed to be true and the objective of his assessment, so that it can be compared with others.

7. CONCLUSION

First, the results of measurement and hypothesis testing indicate that the role of the government's internal control system on accountability supervision has a significant influence, amounting to 45.5%. causality mechanism. This relationship means that if the role of the government's internal control system is increased or increased, then the increase is simultaneously followed by an increase in accountable supervision as indicated by the simple linear regression equation $Y = 6.600 + 1.046X1$, which is very significant and linear. The simple linear regression equation states that every 1 unit increase in the role of the government's internal control system variable will affect the increase in the accountable supervisory variable by 1,046 units, at a constant of 6,600. There is a positive relationship with the level of a strong relationship ($ryx1 = 0.675$). Thus, accountable supervision is still determined by other factors of 54.5%.

Second, the results of measurement and hypothesis testing indicate that there is a significant effect of auditor competency support on accountable supervision, amounting to 26.9%. This relationship means that if the auditor's competence support is increased or increased, then the increase is simultaneously followed by an increase in accountable supervision as indicated by the simple linear regression equation $Y = 13.596 + 1.052X2$, which is very significant and linear. The simple linear regression equation states that every 1 unit increase in the auditor competency support variable will affect the increase in the accountable supervisory variable by 0.052 units, at a constant of 13,596. There is a positive relationship with the level of the relationship is quite strong ($ryx2 = 0.519$). Thus, accountable supervision is still determined by other factors of 73.1%.

Third, the results of measurement and hypothesis testing indicate that there is a significant effect of the role of the government's internal control system and the support of the auditor's competence together on accountable supervision, amounting to 49.4%. auditors are positioned as independent variables (independent) a causal relationship mechanism is established. This relationship means that if the role of the government's internal control system and auditor competency support is increased or increased, then the increase is simultaneously followed by an increase in accountable supervision as indicated by the multiple linear regression equation $Y = -7.039 + 0.860X1 + 0.466X2$, which is very meant. The multiple linear regression equation states that every 1 unit increase or score of the role of the government's internal control system variable and the auditor's competence support variable will affect the increase in the accountable supervisory variable by 0.860 and 0.466 units at a constant of -7.039. There are positive multiple relationships with a strong relationship level ($Ryx1x2 = 0.703$). Thus, there are still 50.6% of other factors outside the role of the government's internal control system and the support of the auditor's competence that affect the accountable supervision variable.

From the description above, it can be seen that the influence of the role of the government's internal control system and the support of the competence of auditors, both individually and collectively on accountable supervision, has a fairly strong and strong relationship level and their are many other factors besides the role of the government's internal control system and support for the competence of auditors that can influence accountability oversight.

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