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Internal Performance of Financial Accounting Auditors Cimanuk Cisanggarung Cirebon Center

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Abstract. An important issue contributing to the low completion rate of the Audit Results Report is the auditor's need for internal competence and understanding of the agency's accounting information system. This study aims to assess the internal performance of Financial Accounting Auditors at the Cimanuk Cisanggarung Cirebon Center. The study employs a quantitative descriptive approach to examine the impact of auditors' internal competence and accounting information systems on their internal performance. The study findings demonstrate that accounting information systems play a significant role and substantially impact knowledge. The statistical test F indicates that the auditor's internal competence and grasp of the accounting information system have a simultaneous and considerable impact on the auditor's internal performance. The findings of this study are consistent with the findings of a survey conducted by Anggraini (2008), which demonstrated that the internal competence of auditors has a tangible impact on both internal control and corporate performance. The internal performance of the auditor at the Cimanuk Cisanggarung Cirebon Center improves in direct proportion to the level of expertise and understanding they possess regarding the accounting information system.

Keywords: accounting, performance, internal, auditor, company

INTRODUCTION

Performance achievement is also related to the suitability of the information system applied and the tasks, needs, and abilities of individuals in the organization. When implementing an organization's information system, individual duties, needs, and abilities should be considered. Goodhue and Thompson (1995) in Maulida Tri Astuti (2007) found that task-technology matching will lead individuals to better performance. It is not uncommon to find that the technology applied in information systems is often not appropriate or not utilized optimally by individual information system users, so information systems do not provide benefits in improving individual performance.

Implementing an internal audit is one of the instruments of state financial supervision at the Cimanuk Cisanggarung Cirebon Center. Reliable internal audit performance is the key to success. The auditors' inadequate internal competence and understanding of the accounting information system affect the audit results.

In the growing business world, where the transactions made become so large, the company implements an Accounting Information System that can manage the data and information.

The delay in completing the Audit Results Report will result in low internal productivity of the auditor. This will indirectly affect task optimization and low internal productivity of auditors, so the number of audits will be smaller, and the opportunity to obtain findings will be lower.

Competence is directly linked to the level of education and sufficient experience that internal auditors have in auditing and accounting. Internal auditors must demonstrate expertise in accounting and auditing while conducting audits. Knowledge acquisition commences with formal education, subsequently enhanced by practical experience in audit practice. Furthermore, internal auditors must have enough technical training encompassing technical issues and general education. To obtain competence, individuals must acquire professional experience through receiving appropriate supervision and job evaluations from more experienced superiors. Internal auditors must consistently monitor and stay updated on ongoing changes. Internal auditors must acquire knowledge, comprehend, and implement the latest accounting principles and provisions of auditing standards.

The publication of the 2015 internal audit results report has been postponed. This may result in decreased internal productivity of the auditor, which impacts task optimization and the overall productivity of internal auditors. A modification in the accounting information system was one of the contributing elements to the delay in the auditor's report. Implementing the new accounting information system necessitates the acquisition of skills and knowledge through hands-on training. According to a study conducted by Alim (2007), there is a significant correlation between expertise and audit quality. This study's findings are consistent with those of Libby (1989), Ashton (1991), Choo, and Trootman (1991).

LITERATURE

Kotler (2000: 42) said that direct service users' assessments are the most accountable way to measure the success and quality of a job's services to consumers.

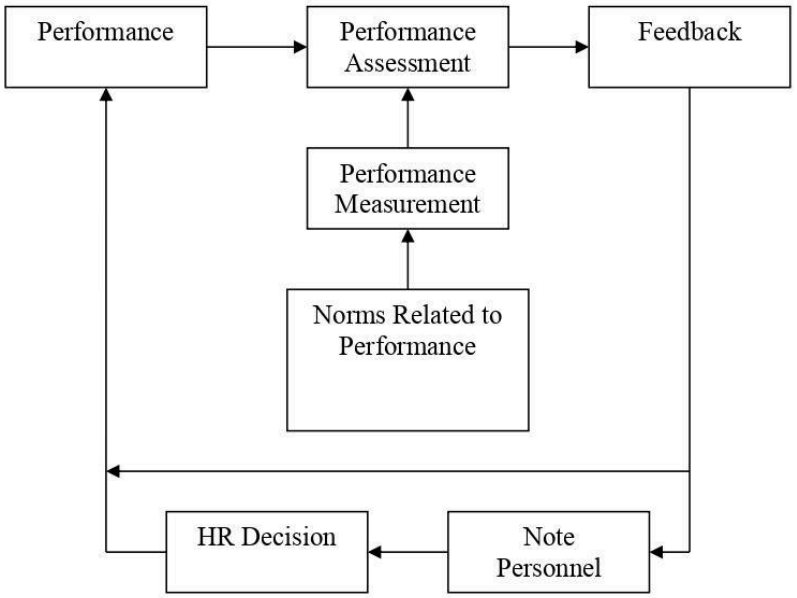

Figure 1. Key Elements in a Performance Appraisal System

Figure 1 above shows that in order to produce a good performance, an employee or work manager must know how well the work has been carried out and whether it has achieved the expected results.

Of course, with an overview of himself, the person concerned will be able to reflect and determine whether it is necessary to increase effort and concentration in doing work and pursuing a certain profession.

Users of these services can directly experience the advantages and disadvantages of services a person/organization provides. In this case, the service provider must know the value and the service user's demands.

Internal auditor

Internal auditors are individuals responsible for performing audits. Arens and Loebbecke (1997) defined auditing as the systematic examination and assessment of evidence about information to ascertain and report on the extent to which the information aligns with predetermined standards. A proficient and impartial individual should conduct auditing.

From the definition according to Arens and Loebbecke above, it can be concluded that the elements of the audit are:

a. The process of information accumulation

Information can take various forms, namely in the form of measurable information, such as company financial statements. The criteria for evaluating the information depend on the type of information to be audited, for example, for financial statements, the criteria are generally accepted financial accounting principles (*Generally Accepted accounting principles*)

b. Collection and evaluation of information evidence

Evidence is the information used by internal auditors to determine whether the audited information is by the criteria that have been set. The evidence can be oral, written, or observed by the internal auditor.

Evidence must be sufficient in quantity and quality to meet the audit objectives.

c. Reporting

The audit results, in the form of an audit report, inform users about the internal auditor's opinion on the level of conformity between the information and the criteria that have been set.

d. Competent and independent person

Based on the above activities, the internal auditor must have adequate ability to understand the criteria used and be competent enough to know the type and amount of evidence obtained to get the right conclusion. As for independence, an internal auditor must be objective in carrying out his duties. No one must influence an internal auditor, and it is free from prejudice.

Factors Affecting Auditor's Internal Performance

According to Suradinata (1997: 124), a person's performance is significantly impacted by their cultural context, as well as their abilities and knowledge. These factors encompass:

1. Every employee must be familiar with a comprehensive policy that encompasses the objectives and operational instructions set by the leadership in their work environment. This ensures that every employee is well-informed and knowledgeable about their surroundings.
2. The alignment between the knowledge capabilities of a person and the responsibilities assigned to them;
3. Demonstrating a comprehensive understanding of the operational processes and stipulations of relevant legal statutes and regulations, encompassing both explicit and

implicit guidelines. This is necessary to ensure that you do not experience hesitation or fear when making a mistake.

4. Possess the ability to execute tasks assigned by superiors and do their own duties as subordinates;
5. Demonstrate proficiency in both knowledge and communication abilities to develop a healthy connection;

Understand the feelings of others related to the joint task of carrying out the task.

Meanwhile, according to Dale (1998: 329), performance is affected by the basic skills that a person brings to the workplace, such as knowledge, ability, proficiency in interpersonal relationships, and technical skills.

This skill is necessary for performance because it is an activity that arises in a person due to a process of knowledge, ability, interpersonal relationship skills, and technical skills. Besides that, there are also external conditions that affect performance. External conditions are factors present in the environment that affect performance. External conditions include facilities and work environments that support employee productivity.

Furthermore, to find out the performance of the employees, it is necessary to evaluate performance (*performance appraisal*). About this performance evaluation, Dessler (1997: 3) stated that there are three steps in performance evaluation, namely:

a. define work,
b. assess performance, and
c. provide feedback.

Defining a job involves mutual understanding between supervisors and employees regarding their responsibilities according to the established job criteria. Evaluating performance consists of comparing the achievement of subordinate performance with pre-established benchmarks. It encompasses several categories of evaluation forms. Performance assessments usually require one or more feedback sessions.

Moreover, Dessler asserted that performance must be evaluated and maintained. Firstly, the appraisal offers insights into the potential for advancement and the process of determining income. Furthermore, the assessment provides the supervisor and subordinate a chance to evaluate the subordinate's work-related behavior. This evaluation enables the

supervisor to create a strategy to address any identified decline and reinforce the subordinate's positive actions.

Ultimately, the evaluation should focus on the establishment's career planning procedure, as it presents a valuable chance to examine an individual's career strategy and pinpoint their areas of proficiency and limitations. In addition, regarding performance evaluation, Koontz and Weihrich (1998: 491) stated the following: Performance versus standards should ideally be measured in a proactive manner, allowing for the detection of deviations before they happen and taking appropriate actions to prevent them. The vigilant and astute manager with a frosty demeanor can anticipate any deviations from established norms. If one does not possess the ability to do so, it is important to disclose any deviations as soon as possible.

As with any other job, auditors' internal performance assessments must be carried out fairly and impartially and must describe actual and accurate performance. Therefore, to ensure this, there must be certainty regarding the factors that can affect the auditor's optimal internal performance. Revealing these factors is an often overlooked function of the assessment process. If the assessment improves, the internal auditor concerned must be given feedback on his achievements, the factors that affect his achievements, and specific steps to anticipate problems.

Based on the theories above, it can be inferred that the term "internal auditor performance" refers to the manifestation of an auditor's internal work capacity, precisely their work behavior, in executing tasks to attain optimal outcomes. This can be evaluated through the following dimensions of objective factors: Work results; work discipline refers to self-control and adherence to rules and regulations in a work environment.

The impact of comprehending financial information systems on auditors' internal performance

Wiwien Mardiyani completed a research study titled "The Influence of Understanding Accounting Information Systems and Mastery of Information Technology on Internal Auditor Competence" as part of her thesis at Pancasila University in Jakarta in 2006. The study determined that both variables considerably impacted the auditor's internal performance. The accounting information system had a more significant impact than the other factors. Hypothesis: Understanding Accounting Information Systems has a positive and significant impact on auditors' internal performance.

METHOD

This study investigates the impact of auditor internal competence and accounting information systems on the internal performance of auditors at the Cimanuk Cisanggarung Cirebon Center. This research is a form of quantitative descriptive research that aims to determine the impact of auditor internal competence and accounting information systems on auditor internal performance.

Variable	Indicators	Measurement Scale
Internal Auditor Performance	- Quality - Quantity - Timeliness - Effectiveness - Independence - Organizational commitment (Simanjuntak 2005)	Likert Scale 5 = Strongly Agree 4 = Agree 3 = Lack of Consent 2 = Disagree 1 = Very Dissatisfied

DISCUSSION

Descriptive Statistical Test Results

The variables used in this study, including internal auditor competence (TPA), understanding of accounting information systems (TKI), and internal auditor performance (TSP), will be tested descriptively, as seen in Table 1.

Table 1
Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
LANDFILL	30	45	65	56,60	4,945
TKI	30	38	59	47,90	5,448
TSP	30	58	100	82,93	8,030
Valid N (listwise)	30				

Source: Primary data processed

Table 1 provides information on the internal auditor competency variable. The lowest response from the participants was 45, while the highest was 65. The average response was 56.60, with a standard deviation of 4.945. The respondents' answers about the grasp of the accounting information system ranged from a minimum of 38 to a maximum of 59. The average answer was 47.90, with a standard deviation of 5.448. The

internal auditor performance variable ranged from a minimum of 58 to a maximum of 100, with an average of 82.93 and a standard deviation of 8.030.

Based on the results of the descriptive statistical test above, it can be concluded that the average respondent's answer to the internal auditor's internal competency variables, understanding of accounting information systems, and auditor's internal performance is in agreement.

Data Quality Test Results

a. Validity Test Results

Validity tests are employed to assess the validity of a questionnaire. In this study, the validity of the test is assessed using Pearson Correlation. According to the guideline, a question item with a significance level below 0.05 can be considered valid.

The results of assessing the validity of the auditor's internal competency variable in Table 2 are as follows:

Table 2
Results of the Internal Auditor Internal Competency Validity Test

It	Pearson Correlation	Sig.(2-tailed)	Information
PA1	0,375*	0,041	Valid
PA2	0,653**	0,000	Valid
PA3	0,438*	0,015	Valid
PA4	0,825**	0,000	Valid
PA5	0,716**	0,000	Valid
PA6	0,404*	0,027	Valid
PA7	0,496**	0,005	Valid
PA8	0,703**	0,000	Valid
PA9	0,582**	0,001	Valid
PA10	0,764**	0,000	Valid
PA11	0,773**	0,000	Valid
PA12	0,637**	0,000	Valid
PA13	0,715**	0,000	Valid

Source: Primary data processed

The data shown in Table 2 indicates that the auditor's internal competency variable satisfies the established criteria for all question items, with a significance value of less than 0.05. Each query utilized in assessing the auditor's internal competency variables in this investigation can be uncovered and is appropriate for utilization in this study.

The results of the variable validity test for the Accounting Information System Understanding are presented in Table 3.

Table 3
Results of the Validity Test of Understanding Accounting Information Systems

It	Pearson Correlation	Sig.(2 -tailed)	Information
KI1	0,545**	0,002	Valid
KI2	0,545**	0,002	Valid
KI3	0,868**	0,000	Valid
KI4	0,723**	0,000	Valid
KI5	0,518**	0,003	Valid
KI6	0,676**	0,000	Valid
KI7	0,672**	0,000	Valid
KI8	0,661**	0,000	Valid
KI9	0,701**	0,000	Valid
KI10	0,688**	0,000	Valid
KI11	0,370*	0,044	Valid
K112	0,503**	0,005	Valid

Source: Primary data processed

The data presented in Table 3 indicates that the variable measuring understanding of the accounting information system satisfies the valid criteria for all question items, with a significance value below 0.05. This suggests that each query used in assessing the factors related to comprehending the accounting information system in this investigation is capable of uncovering and is appropriate for utilization in this study.

The findings of the validity test for the performance variables of the internal auditor are presented in Table 4. The data shown in Table 4 indicates that the auditor's internal performance variable satisfies the valid criterion for all question items, with a significance value of less than 0.05. This suggests that each question utilized to assess the internal performance characteristics of the auditor in this study can be uncovered and is appropriate for implementation in this investigation.

Reliability Test Results

A reliability test was conducted to evaluate the consistency of the research instrument. A research instrument is credible if the Cronbach Alpha value exceeds 0.70 (Ghozali, 2013, p. 48). Table 5 displays the outcomes of reliability assessments conducted on the three variables included in this study.

Table 4
Results of the Internal Auditor's Performance Validity Test

It	PearsonCorrelation	Sig.(2-tailed)	Information
SP1	0,648**	0,000	Valid
SP2	0,602**	0,000	Valid
SP3	0,639**	0,000	Valid
SP4	0,740**	0,000	Valid
SP5	0,716**	0,000	Valid
SP6	0,806**	0,000	Valid
SP7	0,812**	0,000	Valid
SP8	0,387*	0,035	Valid
SP9	0,541**	0,002	Valid
SP10	0,663*	0,000	Valid
SP11	0,510**	0,004	Valid
SP12	0,507**	0,004	Valid
SP13	0,722**	0,000	Valid
SP14	0,555**	0,001	Valid
SP15	0,767**	0,000	Valid
SP16	0,645**	0,000	Valid
SP17	0,603**	0,000	Valid
SP18	0,460*	0,010	Valid
SP19	0,439*	0,015	Valid
SP20	0,446*	0,014	Valid

Source: Primary data processed

Table 5
Reliability Test Results

No.	Variable	*Cronbach'sAlpha*	Number of Items	Information
1	Internal auditor competence	0,869	13	Reliable
2	Understanding of accounting information systems	0,858	12	Reliable
3	Internal auditor performance	0,913	20	Reliable

Source: Primary data processed

Table 5 displays the outcomes of reliability tests conducted on three study variables. The Cronbach's alpha values for the auditor's internal competency variable, accounting information system comprehension variable, and auditor's internal performance variable are 0.869, 0.858, and 0.913, respectively. The Cronbach's alpha coefficient for the

three variables utilized in this study exceeded 0.70. Therefore, it can be inferred that the statements in this questionnaire are trustworthy. This demonstrates that each item employed in measuring a variable will yield reliable data. If the item is administered again, a response consistent with the previous response will be achieved.

Results of the Classic Assumption Test

Results of the Multicoloniality Test

The presence or absence of multicoloniality in the regression model can be determined by examining the VIF (Variance Inflation Factor) or tolerance value. A regression model unaffected by multicollinearity is characterized by a Tolerance value greater than 0.10 or a VIF value less than 10 (Ghozali, 2013, p. 106).

Table 6
Coefficients Multicoloniality Test Results

Variable	*Tolerance*	*VIF*	Conclusion
LANDFILL	0,638	1,566	There is no multi-coloniality
TKI	0,638	1,566	There is no multi-coloniality

a. Dependent variable: TSP
Source: Primary data processed.

Table 6 indicates that all independent variables have a tolerance value exceeding 0.10. Specifically, the auditor's internal competency variable has a tolerance value of 0.638, and the grasp of the accounting information system also has a tolerance value of 0.638. In addition, all independent variables in this study have a VIF value below 10. Specifically, the auditor's internal competency variable has a VIF value of 1.566, and the accounting information system comprehension variable also has a VIF value of 1.566. Therefore, it may be inferred that the regression model does not exhibit multicollinearity, making it suitable for this investigation.

Normality Test Results

The purpose of the normality test is to assess whether both the independent variable and the dependent variable in the regression model have a normal distribution. An effective regression model should exhibit a standard or nearly zero distribution, as stated by Ghozali (2013, p. 160). The normality test in this study was conducted using the Kolmogorov-Smirnov (K-S) non-parametric statistical test. The Kolmogorov-Smirnov test was conducted by examining the probability of the significance of the residual data. If the

probability value is less than 0.05, this variable does not follow a normal distribution (Ghozali, 2013, p. 164).

Table 7
Results of the normality test using Kolmogorov-Smirnov
One-Sample Kolmogrov-Smirnov Test

	Unstandardized Residual
Test Statistic	0,118
Asymp. Sig. (2-tailed)	0.200c,d

c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.
Source: Primary data processed, 2015.

The normality test results using the Kolmogorov-Smirnov test, presented in Table 4.9 above, indicate a significance level more than 0.05. The Test Statistic value is 0.118 and the probability value is 0.200. Therefore, we can conclude that the residual data follows a normal distribution.

Results of the Heteroscedasticity Test.

This study identified heteroscedasticity using the Park Test, which examined the beta coefficient of the regression equation. Assume that the beta parameter coefficient of the regression equation exhibits statistical significance. Therefore, the calculated empirical model data does not exhibit heteroscedasticity. On the other hand, if the beta parameter does not show statistical significance, the assumption of homoskedasticity in the model data is not supported (Ghozali, 2013, p. 142).

Table 8
Results of Heteroscedasticity Test Using the Park Coefficientsa Test

Variable	t	Sig.
(Constant)	0,533	0,598
LANDFILL	0,115	0,909
TKI	-0,211	0,835

a. Dependent Variable: LNU2i
Source: Primary data processed.

Table 8 indicates that the p-value for each independent variable is more than 0.05. The internal auditor competency variable (TPA) has a significance value of 0.909, while the accounting information system knowledge variable (TKI) has a significance value of

0.835. This suggests that the regression equation in this study does not display heteroscedasticity.

Hypothesis Test Results

Results of the Determination Coefficient Test (R2)

The coefficient of determination (R2) quantifies how much the model can account for the variability in the dependent variables. The findings of the coefficient of determination test, which examines the relationship between the role and comprehension of the accounting information system and the internal performance of auditors, are presented in Table 9 below:

Table 9

Results of the Determination Coefficient (R2) Test of the Summary Model

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,711a	,506	,469	5,849

a. Predictors: (Constant), TPA TKI
b. Dependent Variable: TSP
Source: Primary data processed.

The table above, Table 9, displays an Adjusted R Square value of 0.469. This suggests that the variables related to the role and comprehension of the accounting information system can only account for 46.9% of the variation in the auditor's internal performance variables. The remaining portion, precisely 53.1% (calculated as 100% minus 46.9%), is attributed to other factors, including internal auditors' proficiency, management's efficacy, and employee compliance. A lesser Standard Error of the Estimate (SEE) value, such as 5.849, indicates greater accuracy in predicting dependent variables using the regression model.

Individual Parameter Significance Test (t-Statistical Test)

The t-test is a statistical method that measures how much a single explanatory/independent variable can account for the variation in dependent variables (Ghozali, 2013, p. 98). Decision-making is based on assessing the probability value. If the probability value is below 0.05, it indicates that the independent factors significantly

impact the dependent variables when considered separately. The t-statistical test findings are presented in Table 10 in this study.

Table 10
Results of the Statistical Test t Coefficients

Variable	Unstandardized Coefficients B	T	Sig.
(Constant)	16,759	1,315	0,200
LANDFILL	1,091	3,971	0,000
TKI	0,092	0,368	0,002

a. Dependent Variable: TSP
Source: Primary data processed.

Table 10 reveals that this study only considers one independent variable, namely the internal auditor competency variable (TPA), which has a significant impact on the dependent variable of internal auditor performance (TSP) due to its significance value being less than 0.05.

CONCLUSION

The internal auditor's proficiency and comprehension of the accounting information system had a substantial impact on the internal performance of the auditor, as evidenced by a F value of 13.832 and a significance level of 0.000. Given that the significance probability is below 0.05, we can infer that the hypothesis is accepted, thereby indicating that the accounting information system plays a significant role and has a substantial impact.

The F statistical test results indicate that both the auditor's internal competence and understanding of the accounting information system have a simultaneous and considerable impact on the auditor's internal performance. The findings of this study are consistent with earlier research, namely indicating that the auditors' internal competence has a tangible impact on both internal control and firm performance. The internal performance of the auditor improves in direct proportion to the level of competence and understanding the auditor possesses regarding the accounting information system in the administration of the Cimanuk Cisanggarung Cirebon Center.

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