



The Internal Competency Model Of The Auditor At The Cimanuk Cisanggarung Cirebon Center Focuses On Enhancing The Performance Of Internal Auditors.

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Abstract. Implementing a competency model in firms might yield advantages in enhancing the management system. This study seeks to ascertain the impact of the internal competency model on financial accounting auditors at the Cimanuk Cisanggarung Cirebon Center. This study investigates the impact of internal auditor competency on the performance of internal auditors. This research is a form of quantitative descriptive research that examines the impact of an auditor's internal competence on their internal performance. The indicators employed in this study encompass quality, quantity, timeliness, effectiveness, independence, and organizational commitment. The study findings indicate that competence has a notable and positive impact on the internal performance of auditors.

Keywords:: model, competence, internal, auditor, performance

1) INTRODUCTION

Competence can be defined as an individual's capacity to handle various scenarios and conditions within their professional domain effectively. An individual's competence is evident through their aptitude for creativity, invention, and problem-solving. An internal auditor's proficiency directly impacts their effectiveness in fulfilling their role.

Competence is not just a need for a position but also a crucial factor in achieving optimal performance and success. Competencies are limited to the specific traits that are essential for achieving successful or effective performance. Therefore, the attributes that contribute to inefficient performance cannot be classified as competencies. Hence, not all individual attributes of a worker can be considered competencies.

Competencies refer to specific personal attributes, such as attitudes, abilities, motives, and other traits, that are measurable and necessary for achieving success in performance. Competence in the workplace is characterized by crucial behaviors that set apart individuals who achieve exceptional performance from those who do not.

Innovative solutions often arise as a direct reaction to different preexisting challenges. Individuals with a creative mindset can address all difficulties effectively.

Individuals with a high level of competence can resolve difficulties more effectively than their peers. These individuals enjoy facing obstacles and perceive problems as instruments to accomplish objectives.

Mere problem-solving skills and the ability to provide satisfactory answers need to be improved. The individuals accountable for achieving outcomes within an organization must propose and embrace a resolution. The organization must be receptive to novel ideas and transformative changes that may arise.

Understanding the applicable system is the main thing because the development of science and technology requires the ability of an internal auditor to understand a system. If an internal auditor does not understand a system that applies, it will disrupt its performance. With the disruption of an internal auditor's performance, the state will be disadvantaged, and the services provided to the community at the Cimanuk Cisanggarung Cirebon Center will be significantly affected.

Overall competence can affect the performance of internal auditors; thus, an internal auditor is required to always improve competence and maintain his ability to understand the applicable accounting system and its development.

2) LITERATURE

Definition of Competency

Competence refers to an individual's capacity to handle various scenarios and conditions within their professional domain effectively. An individual's competence can be assessed based on their level of creativity, the inventions they have produced, and their problem-solving skills. In his paper "Competencies: A Review of the Literature and Bibliography," Catano (1998) attempts to compile several definitions of competence from multiple sources. Here are a few examples:

1. Competency refers to a motive, trait, ability, component of one's self-image or social role, or a body of relevant knowledge. Competency refers to any attribute of an individual that is associated with achieving successful performance (Boyatzis, 1982; Catano, 1998).
2. A competency is a distinct and quantifiable pattern of knowledge, skill, behaviors, attitudes, values, qualities, and reasons that serves as the foundation for and enables exceptional performance in a specific employment setting (Linkage, Inc., 1996, p.5, as cited in Catano, 1998).

3. According to Manisfield (1996) and Catano (1998), employees must possess specific skills and attributes to be successful in their jobs.
4. The work obligations necessitate knowledge, skills, talents, and behaviors for successful performance (Mirabile, 1995, p.13, in Catano, 1998).
5. The requisite proficiency to improve fundamental skills and elevate job performance to a superior standard (Miyawaki, 1996, as cited in Catano, 1998).
6. Competencies are inherent qualities of an individual that are directly linked to achieving successful and exceptional performance in a job or environment, as determined by specific criteria (Spencer & Spencer, 1993).

Competence is the combination of information, abilities, attitudes, and behaviors necessary for success in a particular situation or place (Crackin & Carol, 1998). Competence refers to a worker's individual qualities and abilities that enable them to attain exceptional performance (Loma Dictionary, 1998).

The definition of competency encompasses three primary aspects, which are:

1. Competence is the amalgamation of diverse individual traits. Competence is not limited to a single characteristic. Competence encompasses integrating an individual's knowledge, abilities, attitudes, and other essential attributes.
2. Competence is invariably linked to performance and conduct. Competence is manifested through observable and quantifiable performance or conduct. A potential can only be considered a competency if it is demonstrated through observable and measurable conduct.
3. Competence is a decisive factor that sets apart exceptional performers from those who are merely mediocre.

The degree of dedication exhibited, the drive of the individual engaged in the quest for a resolution, and the anticipated degree of contentment derived from the ensuing answer frequently dictate the amount of achievement.

Innovation is a keyword in today's competitive world. The ability to create and implement innovation is one way a person can implement dreams and convince others of their ideas.

Competence is related to everything that humans know about themselves and their environment. Humans obtain this through the five senses through a series of experiences. Suriasumantri (1990: 104) argues that competence is a treasure of mental wealth that directly

or indirectly enriches human life. With human competence, people can solve various kinds of problems they face, so competence has a very important meaning in human life.

This is relevant to the opinion of the above expert, who said that competence is critical in human life because competence is essentially a product of thinking activities, meaning that the competence embodied in the human mind is the result of thinking activities about the information received (Suriasumantri: 1990; 105).

Competence is a source of change closely related to social changes in society. If the social conditions of the community change, then competence will also change; and vice versa, if the competence of the community increases, it will impact changes in the social conditions of the community (Ornstein & Hunkins 1988: 125).

Learning can be obtained through competence. Learning activities allow individuals to acquire various cognitions or understandings, proficiency, skills, attitudes, and behaviors. For society, learning plays an important role, especially in passing on competencies and culture to the next generation.

The environment can be a comprehensive source of competence for individuals as long as the individual is willing to utilize his mental energy for the things encountered in the environment. Thus, the competency emerges and develops through the *learning process* and involves three domains: cognitive, affective, and psychomotor. Competence belongs to the cognitive domain (Bloom: 2003; 18). According to Nasser, cognitive cognition can be interpreted as the process through which information derived from the human senses is transformed, reduced, elaborated, developed, and used.

Information, in this case, means sensory *input* that comes from the environment and informs about things that are happening to the individual (Morgan: 1986: 184).

Bloom stated that competence as a learning outcome is included in the cognitive direction, whose aspects consist of the following:

- a. Meaning can be interpreted as the activity of remembering:
 - 1) facts and terms,
 - 2) the means or tools used to create the specification and
 - 3) abstract through the creation of principles, generalizations, theories, and structures
- b. Comprehension, defined as the ability to understand more deeply about the material that has been learned through the activity:
 - 1) Translate
 - 2) interpret

- 3) extrapolating information.
 - 4) Application is the ability to use the material that has been learned in a particular situation
- c. analysis, defined as the ability to break down existing material into parts and differentiate:
- 1) the elements,
 - 2) relationships, and
 - 3) Organizational Principles
- d. synthesis, defined as the ability to combine several parts into a new whole in the form of:
- 1) unique communication,
 - 2) operation plan, and
 - 3) a set of abstract relationships.
- e. Evaluation is the ability to assess material through:
- 1) internal proof or logical consistency; and
 - 2) external proof or consistency with facts developed elsewhere (Ornstein & Hunkins: 1988: 154).
- f. Pollock divides the areas of competence, namely:
- 3) Perceptual knowledge (*a posteriori*) is a competency that humans acquire by making direct contact with nature through their sensory tools;
 - 4) A priori competence is a competence that humans acquire without direct contact with nature or competence without the basis of experience but based solely on human reasoning;
 - 5) moral competence is a competency based on moral provisions;
 - 6) Memory knowledge is a crucial part of the reasoning process;
 - 7) Induction competence is a competency obtained by making observations. Statistics can help conclude the results of these observations so that the scattered materials can be understood in one complete sense.

Competencies obtained through observation can only be understood by filling in the "cognitive domain" and satisfying curiosity, which is the basic foundation for knowledge development. In addition, competence can also be a driving force for actions related to personal and public interests. Competencies that are directly useful as attitude modifiers to

increase the welfare of individuals and communities can be said to be influential in the "affective domain" of human beings.

From the description above, it can be concluded that competence is an ability related to mental activities, thinking activities, and sources of change that are carried out in problem-solving, social change, and motivation to do things related to the implementation of work tasks.

Competency Model

A competency model is a collection of essential competencies that are crucial for achieving exceptional performance in a specific profession or range of jobs. The competency model is a framework that guides how to effectively achieve success in the workplace or navigate through specific situations (LOMA's Competency Dictionary, 1998). *"A competency model is..... a descriptive tool that identifies the skills, knowledge, personal characteristics, and behaviors needed to effectively perform a role in the organization and help the business meet its strategic objectives"* (Lucia & Lepsinger, 1999). *"A competency model includes those competencies that are required for satisfactory or exemplary job performance within the context of a person's job roles, responsibilities, and relationships in an organization and its internal and external environments"* (adapted from Boyatzis, 1982 in Galagher, 2003)

From the definition above, it can be concluded that a competency model is a tool used as a guide by organizations that use a competency approach in their human resource management. The competency model contains a description of the competencies needed for each position in the organization. The competency model can be used for human resource planning, where organizations can define and apply essential knowledge, skills, and behaviors.

The application of competency models in organizations can provide benefits in improving the existing Human Resource management system within the organization in the areas of selection, training and development, work assessment, and career planning, as well as the provision of competencies (Lucia & Lespringer, 1999 in Lasmahadi 2001; Loma dictionary, 1998). Husni Akbar (Thesis, Krisnadwipayana, Jakarta, 2004) conducted a study entitled The Influence of Internal Auditor Competence and SOP Understanding on Internal Auditor Performance. The results of the study concluded that the two independent variables) had a significant effect on the internal performance of the auditor. So, there is a significant favorable influence of competence on the internal performance of auditors

8)

9) **METHOD**

This study investigates the impact of internal auditor competence on the internal performance of auditors at the Cimanuk Cisanggarung Cirebon Center. This research is a form of quantitative descriptive research that aims to elucidate the degree to which the internal competence of an auditor impacts their internal performance.

Variable	Indicators	Measurement Scale
Internal Auditor Performance	<ul style="list-style-type: none"> - 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

Figure 1 shows the research model for the influence of competence and understanding of accounting information systems on internal performance.

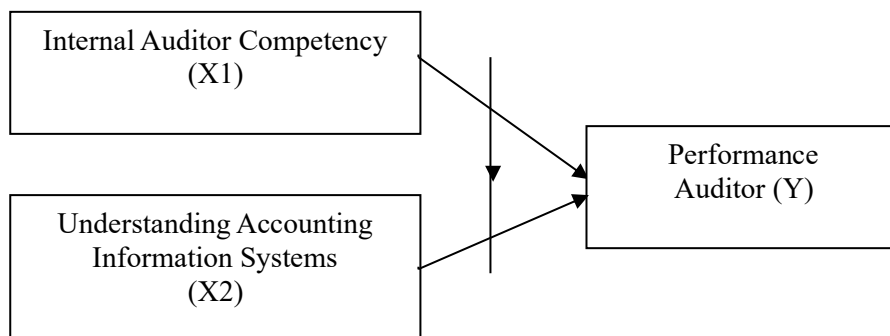


Figure 1 Research Model on the Influence of Competence and Understanding of Accounting Information Systems on Internal Performance of Auditors

10) **DISCUSSION**

Previous researchers studies have shown that auditor competence positively influences company performance. The data are in Table 1.

Table 1. Previous research results

It	Researcher Name	Heading	Result
1	M Nizarul Alim, 2007	The Influence of Competence and Independence on Audit Quality with Internal Auditor Ethics as a Moderation Variable	Competence Has a Significant Effect on Audit Quality
2	Sri Trisnaningsih, 2007	Internal Auditor Independence and Organizational Commitment as Mediation of the Influence of Good <i>Governance</i> Understanding, SIA Understanding and Organizational Culture on Internal Auditor Performance	Can contribute to the development of behavioral accounting theory in the field of auditing
3	Wiwien Mardiyani, 2006	The Effect of Understanding Accounting Information Systems and Mastery of Information Technology on Internal Auditor Competence	Second, the understanding of accounting information systems has more influence on the internal performance of auditors.
4	Husni Akbar, 2004	The Effect of Internal Auditor Competence and SOP Understanding on Internal Auditor Performance	The two independent variables have a significant effect on the internal performance of auditors.

Internal Auditor Competency Model on Internal Auditor Performance

The results of the internal auditor competency variable test have a significance value of 0.000; this level of significance is less than 0.05, which means receiving H1, so it can be said that the internal auditor's competence affects the internal auditor's performance. The better the internal auditor's competence in a Cimanuk Cisanggarung Cirebon Center, the better the internal auditor's performance will be. The results of this study support the research conducted by Hirth (2008), which positively influences internal auditor competence and performance. The results of this study are also in line with the results of research conducted by Anggraini (2008), which focused on the internal competence of auditors having a real effect on internal control. This is due to the scope of work of internal auditors per their respective roles, so it will also have a good impact on internal control.

The Effect of Internal Auditor Competence and Understanding of Accounting Information Systems on Internal Auditor Performance

Table 2
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.

The table above displays a F value of 16.579, along with a significance value of 0.000. Given that the likelihood of significance is below 0.05, we may infer that H3 is accepted. Therefore, we can assert that the role and comprehension of the accounting information system have a combined impact on the internal performance of the auditor. Internal auditors who consistently demonstrate a thorough understanding of their responsibilities and consistently excel in managing the Cimanuk Cisanggarung Cirebon Center will enhance the overall performance of the present auditors.

The results of this study support the results of research conducted by Hirth (2008:1), which shows that companies that function well in internal audit generally have better control. An excellent internal audit is like a total internal auditor's role and is related to achieving the company's goals. A company must improve the quality of its internal auditors through education, training, and experience in order to be able to work effectively. This is related to improving the internal control of a company. The higher the quality of internal auditors in an organization, the better the internal control will be. The results of this study are also in line with the results of research conducted by Anggraini (2008), which found that the internal competence of auditors has a natural effect on internal control and company performance. This is due to the scope of the internal auditor's work, which includes assessing and evaluating the auditor's internal performance.

Thus, it can be concluded that internal auditors with a high role and performance will tend to positively impact the internal performance of auditors. The effectiveness of the auditor's internal performance will be better with the role and understanding of the accounting information system owned by the internal auditor.

11) CONCLUSION

The test findings for the auditor's internal competency variable have a significance value of less than 0.05, indicating acceptance of hypothesis H1. Therefore, it can be concluded that the auditor's internal competence has an impact on their internal performance. The proficiency of the internal auditor has a favorable and substantial impact on the internal performance of auditors at the Cimanuk Cisanggarung Cirebon Center. The internal auditor competency variable has a significance value of 0.000, indicating that it is highly significant. This significance level is below the threshold of 0.05, which supports the acceptance of the

alternative hypothesis (H1). The findings of this study are consistent with the research carried out by Hirth (2008) about the favorable correlation between the competency of internal auditors and their performance. Enhancing the competence of the internal auditor in the Cimanuk Cisanggarung Cirebon Center will directly enhance the internal performance of the auditor. The proficient internal auditor at the Cimanuk Cisanggarung Cirebon Center consistently fulfills his responsibilities, hence enhancing the performance of the current auditors.

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