

## THE EFFECT OF INDEPENDENCE AND COMPETENCE ON THE EFFECTIVENESS OF THE INTERNAL CONTROL SYSTEM WITH AUDITOR'S WORK EXPERIENCE AS A MODERATION VARIABLE AT THE INSPECTION OFFICE OF PT BANK RAKYAT INDONESIA, Tbk. MEDAN REGION

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### ABSTRAK

*This study aims to examine the effect of independence and competence on the effectiveness of the internal control system, the effect of independence and competence together on the effectiveness of the internal control system, and whether the work experience of internal auditors can moderate independence and competence on the effectiveness of the internal control system at the Inspection Office of PT. Bank Rakyat Indonesia. Tbk Medan Region. The population of this research is 45 auditors spread over 5 working areas of the Inspection Office of Bank Rakyat Indonesia, Tbk Medan Region. The data used in this study is primary data collected through a questionnaire. The respondents of this study were internal auditors. Testing research data using multiple linear regression analysis and residual test for moderating variables. The results of this study indicate that: 1) Partially, the independence of internal auditors affects the effectiveness of the internal control of the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region; 2) Partially, the competence of internal auditors affects the effectiveness of the internal control of the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region; 3) Simultaneously, the independence and competence of internal auditors have a positive and significant effect on the effectiveness of internal control. This is because the independence and competence of internal auditors are interrelated elements that must be carried out by internal auditors to improve the effectiveness of internal controls at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region; 4) Work experience is not proven to moderate (strengthen or weaken) the independence and competence of the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region.*

**Keywords:** Independence, Competence, Work Experience, Effectiveness Of The Internal Control System

### 1. INTRODUCTION

In line with the concept of the era of globalization and the development of the business world, as a consequence more and more problems will be faced by a company in an increasingly competitive and complex business competition, so this situation requires leaders or company management to be able to manage their company activities effectively and efficiently to achieve the goals that have been set. Therefore, management is obliged to be able to manage the activities of the company as well as possible as the implementation of the internal auditor's responsibility to the public.

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System is a group of elements that are closely related to other elements that function together to achieve certain goals. The system is needed in every activity or job, so that the activity can run well and in accordance with the company's goals. A system can create an effective and efficient work or activity. The system consists of procedures, methods, and techniques that allow the data to be processed properly. In this case the system will involve humans as drivers and tools to support the achievement of goals.

Internal control is an activity that is very important in achieving business goals. Likewise, the business world has increased attention to internal control. Sawyers (2005: 58) defines internal control as “a process that is influenced by the activities of the board of commissioners, management or other employees designed to provide reasonable assurance.

Independence can be said to be a person's attitude to act honestly, impartially, and responsibly and to report his findings only based on evidence and events in the field. Internal auditors must have the knowledge, skills, and other competencies needed to carry out their duties and responsibilities. (International Standards for Professional Practice of Internal Auditing, 2012). The internal audit activity, collectively, must possess or acquire the knowledge, skills, and other competencies required to carry out its responsibilities.

Work experience is a process of learning and increasing the potential for behavior from both formal and non-formal education or can be interpreted as a process that leads a person to a higher pattern of behavior. The experience variable will be measured using indicators of length of work, the frequency of inspection work that has been carried out, and the amount of training he has attended (Elisha and Icuk, 2010).

## **2. IMPLEMENTATION METHOD**

The research approach used in this study is an associative approach. The research approach uses quantitative data types which are based on theory testing composed of various variables, measurements involving numbers and analysis using statistical procedures. This research was conducted on Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region. The population in this study is found at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan region, totaling 45 (forty five) auditors. The sample in this study used a saturated sample, namely the entire population used in this study. The sample in this study amounted to 45 (forty five) auditors at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region. In this study, respondents' characteristics were assessed based on gender, age, education level, and length of service at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan region in the internal audit division. Research technique is a way of searching, obtaining, collecting or recording data, both in the form of primary data and secondary data used for the purpose of compiling a scientific work and then analyzing the factors related to the main issues so that there will be a truth of the data. data to be obtained.

## **3. RESULT AND DISCUSSION**

In this study the data were obtained by directly submitting a questionnaire that had been prepared by the researcher to the respondents who were at the Inspection Office of PT. Bank Rakyat Indonesia (Persero), Tbk Medan Region in the Internal Audit Division with a total of 45

employees. From a total of 45 research questionnaires that were distributed, all of them were collected, so that the return rate of the questionnaires in this study was 100%.

Regression analysis is used to determine whether there is an influence between variables. The following is a summary of the results of simple regression analysis and multiple regression as well as path analysis.

**Tabel 1 Distribution of Questionnaire Distribution**

Work unit	Questionnaire Distributed	Return Questionnaire	Percentage
Medan Internal Audit	28	28	62.22%
Kanca Medan Iskandar Muda	5	5	11.11%
Kanca Medan Gatot Subroto	4	4	8.89%
Kanca Medan Sisingamangaraja	4	4	8.89%
Kanca Medan Thamrin	4	4	8.89%
Total	45	45	100%

Source: Processed Data

Based on table 1 shows that, respondents' characteristics were assessed based on gender, age, education level, and length of service at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan region in the internal audit division.

**Tabel 2 Characteristics of Respondents**

Based on Education Level			By Gender		
Education	Frequency	Percentage	Gender	Frequency	Percentage
High School Equivalent	0	0.00%	Men	34	75.56%
S1 General	34	75.56%			
S1 Accounting	10	22.22%	Woman	11	24.44%
S2	1	2.22%			
<b>Total</b>	<b>45</b>	<b>100%</b>	<b>Total</b>	<b>45</b>	<b>100%</b>
Based on Work Experience			By Age		
Length of work	Frequency	Percentage	Age	Frequency	Percentage
< 3 Years	32	71.11%	20 – 30 Years	28	62.22%
5 – 10 Years	10	22.22%	31 – 40 Years	12	26.67%
>10 years	3	6.67%	>40 Years	5	11.11%
<b>Total</b>	<b>45</b>	<b>100%</b>	<b>Total</b>	<b>45</b>	<b>100%</b>

Source: Processed Data

Based on table 2 shows that, the characteristics of respondents based on gender were dominated by 34 male employees (75.56%) while 11 female employees (24.44%). This means that male employees are given greater authorization in the role of internal auditors at the Bank Rakyat Indonesia Inspectorate Office in the Medan region. Based on age, the respondent's age is dominated by employees aged 20-30 years as many as 28 people (62.22%), followed by employees aged 31-

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40 years as many as 12 people (26.67%), and employees aged over 40 years as many as 5 people (11.11%). This means that employees who have a role in internal auditing at the Bank Rakyat Indonesia inspectorate office in the Medan region are dominated by employees of productive age, which are between 20-30 years old. Based on educational background, there were no internal auditors with equivalent high school education background, 34 people (75.56%) of internal auditors were internal auditors, and 10 people (22.22%) S1 Accounting, while 1 Masters degree graduated. People (2.22%). Based on work experience, internal auditors are dominated by work experience of more than 3 years as many as 32 people (71.11%), 5-10 years 10 people (22.22%) and work experience over 10 years as many as 3 people (6.67%) . According to the researcher, this is feasible as a population and research sample, because as Gede Suantara (2014) argues, The work experience of an internal auditor will support the skills and speed in completing their tasks so that the error rate will decrease.

Tabel 3. Description of Research Variable Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
PI Effectiveness	56	63	107	92.59	14,397
Independence	45	60	70	65.27	2,115
AI Competence	45	58	68	63.51	3,152
Audit Work Experience	45	3480	4620	4147.33	278,259
Valid N (listwise)	45				

Based on table 3 shows that, the statistical description of the research variables shows that the number of respondents (N) is 45 people. Each variable has a minimum value, maximum value, average value (mean) and various standard deviation values.

The effectiveness of Internal Control is measured by using a questionnaire consisting of 25 statement items listed in the appendix. Each statement item has a theoretical score of 1-5, so the theoretical score is 25 to 125. As shown in table 4.3, it is known that the minimum score/value is 60 and the maximum value is 70. The average value of the effectiveness of internal control is 100. that each respondent carries out his obligations in the effectiveness of internal control. The standard deviation of the effectiveness of internal control is 2.195, which means that the deviation from the effectiveness of internal control by respondents is quite small.

Independence was measured using a questionnaire consisting of 15 statement items listed in the appendix. Each statement item has a theoretical score of 1-5, so the theoretical score is 15 to 75. From statistical calculations, as can be seen in table 4.3, it is known that independence has a minimum score of 58 and a maximum value of 68. The average value of independence is of 65.27 indicates that each respondent upholds the value of Independence in carrying out their duties. The value of the standard deviation of independence is 2.115, which means that the deviation from independence is quite small.

Internal Auditor competence is measured using a questionnaire consisting of 15 statement items listed in the appendix. Each statement item has a theoretical score of 1-5, so the theoretical score is 15 to 75. From statistical calculations, as shown in table 4.3, it is known that the Internal Audit Competency variable has a minimum value of 96 and a maximum value of 103. The average

value the average competence is 43.84 indicating that each respondent has good competence. The standard deviation value is 2,931, which means that the deviation from competence is quite small.

Internal Audit Work Experience is measured by using an interaction test between 2 (two) independent variables, namely variable X1 and variable X2. Where the Audit Work Experience variable is a moderating variable. This variable aims to see whether the Z variable can moderate the relationship between the independent variable and the dependent variable. From statistical calculations, as shown in table 4.3, it is known that the Internal Audit Work Experience variable has a minimum score of 3,480 and a maximum value of 4,620. The average value of work experience is 4,147.33, indicating that each respondent needs work experience in carrying out their duties. The value of the standard deviation of work experience is 278.259, which means that the deviation from work experience is quite small.

**Tabel 4. Data Normality Test with Kolmogorov – Smirnov  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1.13251109
Most Extreme Differences	Absolute	,150
	Positive	,150
	Negative	-,064
Kolmogorov-Smirnov Z		1.005
Asymp. Sig. (2-tailed)		,264

a. Test distribution is Normal.

b. Calculated from data.

Based on table 3 shows that, it can be seen that the Kolmogorov – Smirnov value is 1.005 with the asymp value. Sig. (2-tailed) is 0.264, thus it can be concluded that the value of sig > 0.005 means that the data from this study has a normally distributed residual.

**Tabel 5. Multicolonearity Test Results with Tolerance and VIF**

Model	Unstandardized Coefficients		Sig.	Collinearity Statistics	
	B	Std. Error		Tolerance	VIF
(Constant)	43,773	5,765	,000		
1 Independence	,495	,098	,000	,731	1.367
Competence	,175	0.060	,005	,884	1.131
AI Work Experience	,292	,068	,000	,787	1,271

Based on table 5 shows that a tolerance value > 0.1 and a VIF value < 10, so in this test there is no multicolonearity of an independent variable.

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**Tabel 6. Heteroscedasticity Testing with Glejser Test**

Model	t	Sig	Coefficients <sup>a</sup>	
			Collinearity Statistics	
			Tolerance	VIF
1 (Constant)	,732	,469		
Independence	-1.017	,315	,731	1.367
Competence	,681	,500	,884	1.131
All Work Experience	,268	,790	,787	1,271

Based on table 6 shows that, the above shows that all the independent variables used in this study have no effect on the implied value of the unstandardized residual, this can be seen from the sig value of each variable > 0.05. Thus it can be concluded that all the variables used in this study are free or not heteroscedasticity occurs.

**Tabel 7. F . Test Results**

ANOVA <sup>a</sup>					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	130,300	2	65,150	33,492	,000b
Residual	81,700	42	1,945		
Total	212,000	44			

a. Dependent Variable: Effectiveness of SPI

b. Predictors: (Constant), Competence, Independence

Based on table 7 shows that, it is known that the significant value of 0.000 is smaller than 0.05 so that it can be said that simultaneously the independence and competence variables have a positive and significant effect on the effectiveness of internal control variables. That is, Hypothesis 1 can simultaneously be accepted.

**Tabel 8. t Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	<b>43,936</b>	6,854		6,410	,000
Independence	<b>,671</b>	,105	,647	<b>6,366</b>	<b>,000</b>
Competence	<b>,193</b>	,071	,277	<b>2,725</b>	<b>,009</b>

Based on table 8 shows that 1. Independence has a significant effect partially on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region. This is based on the value of the internal auditor's role of 0.000 < from a significant value of 0.05. 2. Competence has a significant effect partially on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan

Region. This is based on the value of the internal auditor's role of  $0.009 <$  from a significant value of 0.05.

#### 4. CONCLUSION

The effect of independence and competence on the effectiveness of internal control with work experience as a moderating variable.

1. The independence and competence of internal auditors on the effectiveness of internal control partially and simultaneously affect the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region.

The results of statistical tests show the third hypothesis that simultaneously the influence of independence and competence has a positive and significant effect on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region. Based on the results of the F test in this study, the Fcount value was 33,492 with a probability value (sig) = 0.000, the Fcount value (33,492) > Ftable (2.83) and the sig value was smaller than the probability value of 0.05 or a value of  $0.000 < 0.05$  then  $H_a$  was accepted, meaning that together (simultaneously) independence and competence have a significant effect on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region.

The role of internal auditors and the effectiveness of the internal control system have a great influence on the continuity of the company, with a good internal control system, the company can carry out all its activities in accordance with the goals and objectives to be achieved. If the company's goals have been achieved, it means that the employee's actions are in accordance with the regulations and there are no actions that can harm the company.

2. Work experience of internal auditors can moderate the relationship between independence, and competence, on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan Region.

The test of the fourth hypothesis in this study states that work experience cannot moderate the relationship between independence, competence of internal auditors on the effectiveness of internal control at the Inspection Office of PT Bank Rakyat Indonesia (Persero), Tbk. Medan region, this can be seen from the results of SPSS output with regression analysis of the work experience variable that in the first regression it can be seen that the value of independence and internal audit work experience on the effectiveness of internal control is significant with a value of  $0.000 < 0.05$ . While in the second regression by including the interaction value between variables on the effectiveness of internal control, the results are not significant with a value of  $0.496 > 0.05$  and the coefficient value is positive with a value of 0.024.

Likewise, in the second interaction test, it appears that when the regression test was carried out between the competence variable and the auditor's work experience on the effectiveness of internal control, significant results were obtained with  $0.000 < 0.05$ , while in the second regression by adding the interaction value between variables, namely the competence variable, work experience auditor and the interaction value of these two variables on the effectiveness of internal control obtained insignificant results with a value of  $0.793 > 0.05$  and the coefficient value is positive with a value of 0.007.

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