
IMPROVED APIP PERFORMANCE THROUGH TRAINING, INFORMATION TECHNOLOGY, INDEPENDENCE AND OBJECTIVITY IN KLATEN DISTRICT INSPECTORATE

Nining Martiningsih¹

¹Program Pascasarjana Universitas Islam Batik Surakarta

E-mail: boedoet.73@gmail.com

Istiatin²

²Program Pascasarjana Universitas Islam Batik Surakarta

E-mail: istiatinumi@gmail.com

Sudarwati³

³Program Pascasarjana Universitas Islam Batik Surakarta

E-mail: sudarwatiuniba@gmail.com

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Abstract *This research looks at the influence of training, information technology, independence, and objectivity on the Performance of the Local Government Internal Supervisory Apparatus (APIP) on the Klaten District Inspectorate by data collection using questionnaires and observations and documentation. The population in this study was the klaten district inspectorate of 54 employees. The sample taken in this study was as many as 54 employees of the Klaten County Inspectorate. The analysis tool in this study is multiple linear regression using SPSS 24. From the results of the study conclusions as follows, training has a positive but not significant effect on the performance of APIP Klaten Regency. Information technology, Independence and Objectivity have a positive and significant effect on the performance of APIP Klaten Regency.*

INTRODUCTION

Along with the times, the representation of the internal audit function undergoes significant changes. The role of the Government Internal Supervision Apparatus (APIP) following article 11 of Government Regulation No. 60 of 2008 on The Government Internal Control System (SPIP) is to carry out quality assurance activities, consulting activities (consulting / advisory activities) and anti-corruption activities. This is in line with the transformation of APIP, which was initially a "watchdog" that focused on finding errors, now more acting as a strategic partner that can provide added value for the

organization in solving problems and anticipating various risks to come. The stronger the demands of the current reform of both bureaucracy and technology, the simple surveillance activities are not enough. Changes to the government's behavior and process of providing services to the community also occurred due to the Covid-19 Pandemic. Therefore, APIP must transform and innovate by optimizing the utilization of technology in conducting supervision and mentoring. The public has high hopes for implementing an effective and accountable government; therefore, the ranks of the government must commit to going hand in hand to realize good governance through the creation of transparency, public accountability and value for money (economic, efficiency and effectiveness).

The performance of the Local Government Internal Supervisory Apparatus (APIP) is important in being an action or implementer of inspection tasks that auditors have completed within a certain period (Salju, et al, 2014). The Local Government Internal Supervisory Apparatus (APIP) performance can also be measured through specific standards, where quality is related to the quality of work produced, while quantity relates to the amount of work produced in a certain period. The performance of the Local Government Internal Supervisory Apparatus (APIP) can be qualified if the auditor has a high attitude of responsibility and professionalism in examining the financial statements made by the management (Maturidi, 2016). The Local Government Internal Supervisory Apparatus (APIP) can be said to be professional can be seen from the performance it performs in carrying out superior orders following the objectives of the organization. The performance of the Local Government Internal Supervisory Apparatus (APIP) is carried out in order to achieve better or more superior work results towards achieving organizational goals. The demands of good auditor performance cannot be separated from their performance results, namely providing professional, independent and objective audit quality in every examination.

Organizations need human resources who have knowledge, skills, and high abilities and are trained to focus their abilities on tasks and responsibilities for the company's benefit. Effective organizations must discover, utilize, sustain, and develop people to achieve the desired results (Triasmoko et al, 2014). One way to develop the performance of employees in the organization is to hold a training program where the program is implemented according to the organization's needs.

The application of information technology has increased drastically in all fields. The success of auditor performance is also inseparable from the availability of information technology (IT) needed to implement audits and professionalism owned by an auditor (Wulandari & Prasetya, 2020). An organization's productivity indicator comes from humans (human resources) who think effectively using technology media as the basis of its work model. Implementing the technology base in its work will positively impact completing the work accurately (Andriana et al, 2020). Thus, information technology has an important role in improving the efficiency and effectiveness of work processes and being a proper data collection place for an information system.

Independence means the mental attitude to act honestly, impartially, free from influence, not controlled by others, and report findings based on available evidence and independent of others. Auditor independence is the primary basis of public confidence in public accountants and is an important factor in assessing audit services' quality. Auditor independence is measured using indicators of personal disorders and external disturbances (Maturidi, 2016). Independence is one of the important factors that can affect the quality of the audit. Independence interprets that public accountant are not easily influenced and obliged to be honest not only to the management of the company, but also to creditors and others who put confidence in the work as public accountants (Basri et al, 2019) Thus, public accountants are not justified to side with the interests of anyone. The general public's confidence in the attitude of an independence auditor is essential to the profession of a public accountant. Honest attitudes and behaviors are key in increasing public confidence in a public accountant. The characteristics of independent auditors are those who can work freely and objectively without pressure from any party (Rofingatun, 2018).

The principle of objectivity establishes an obligation for auditors to be impartial, intellectually honest and free from conflicts of interest (Yendrawati & Narastuti, 2019). The principle of objectivity means that every member of the profession is obliged to carry it out and work on it. A public accountant is required to show an attitude of objectivity in various situations at work. This includes the professionalism that a public accountant must own.

Klaten District Inspectorate is a community partner in overseeing the implementation of local government. Based on Klaten Regency Regional Regulation No. 8 of 2016 on the Establishment and Arrangement of Klaten Regency Regional Devices and Klaten Regent Regulation No. 43 of 2016 on the Position of The Organization of Duties and Functions and Work Procedures of the Klaten Regency Inspectorate. The Inspectorate has the task of helping the Regent foster and supervise the implementation of government affairs that are the authority of the region and assisting by regional devices. The functions of the Klaten District Inspectorate include the formulation of technical policies in the field of supervision, the implementation of internal supervision on performance and finance through audits, evaluation, monitoring of follow-up examination results, preparation of monitoring results report, assistance in the implementation of Bureaucratic Reform, assistance in the implementation of Integrity Zone and corruption prevention and implementation of inspectorate administration.

In the conclusion of the Evaluation of The Performance Accountability of Government Agencies in 2020 by the Ministry of Utilization of State Apparatus and Bureaucratic Reform Number: B/465/AA.05/2020 dated March 31, 2021, number 2-point d mentioned that the Inspectorate had conducted an internal evaluation of performance accountability. However, improvements are still needed relating to the conclusion of evaluation results that do not fully describe the condition of SAKIP in OPD. In addition, evaluators in this case APIP have not been able to use the evaluation instrument to the maximum and apply professional judgments appropriately because the

evaluator has not fully understood the AKIP System outlined in eSAKIP. The findings of the Audit Board of the Republic of Indonesia (BPK-RI) of central Java Representatives in the Examination Report on the Financial Report of the Regional Government FY 2020 No. 125 / III.SMG / 2021 dated April 15, 2021 also mentioned in the findings no. 1 recommendation 1.b which mentioned that the Inspectorate, in this case, APIP has not been optimal in conducting coaching and supervision of the use of BOS funds planned and spent by the school. The findings of the Audit Board of the Republic of Indonesia (BPK-RI) of central Java Representatives in the Examination Report on the Financial Report of the Regional Government FY 2020 No. 125 / III.SMG / 2021 dated April 15, 2021 also mentioned in the findings no. 1 recommendation 1.b which mentioned that the Inspectorate, in this case, APIP has not been optimal in conducting coaching and supervision of the use of BOS funds planned and spent by the school.

Monitoring of Follow-up Examination Results both by BPK RI representatives of Central Java, Inspectorate of Central Java Province and BPKP Representative of DIY has not been optimal in its implementation, this is contained in the Regional Supervision Results Report in 2020 which states that from the APIP Internal Examination there are 222 findings, 285 recommendations and have been followed up with the appropriate status of 161. As for the Follow-up examination of BPK RI Representative of Central Java Province until the second semester of 2020, there is a recommendation of 836, of which 712 or 85.17% have been followed up. On 52 findings 40 recommendations by the Inspectorate of Central Java Province have been completed followed up 38. All follow-up to these findings is done digitally through the application. Based on the problems in the Klaten District Inspectorate and given the importance of APIP Performance in controlling good governance, researchers want to retest the influence of Training, Information Technology, Independence and Objectivity on APIP Performance.

METHODS

This research uses a quantitative descriptive approach. Quantitative research is data in the form of numbers or qualitative guessed. This research is used to look at the influence of training, information technology, independence, and objectivity on the Performance of the Local Government Internal Supervisory Apparatus (APIP) on the Klaten District Inspectorate by data collection using questionnaires, observations and documentation.

The population in this study was the Klaten district inspectorate of 54 employees. The sample taken in this study was as many as 54 employees of the Klaten County Inspectorate. The entire population is used as a sample. So, the sampling technique in this study uses saturated sampling (census), a sample collection technique when all members of the population are used as samples. The method of data collection is done by providing written questions with questionnaires. The questionnaires in the study used closed questionnaires. An instrument test is performed to see if the statements listed in the questionnaire can reveal something that the questionnaire will measure. The instrument

test here is a validity test and reliability test. Based on the results of the validity test table above it can be concluded that all statement items of all variables are valid. Because the r SCORE value is more significant than 0.444 (rtabel). For reliability tests it can be known that all the instruments used for variables in this study are reliable so that this intrusion can be used as a tool to measure variables in this study.

FINDINGS AND DISCUSSION

Table 1. Multiple Linier Regression

Variable	Coeff Regression	t statistic	Sig. t
(Constant)	1.584	0,714	0,479
Training	0,179	3,449	0,054
information technology	0,144	2,394	0,010
independence	0,283	2,769	0,003
objectivity	0,299	3,935	0,009

Based on the table above, it can be known that the regression equations formed are:

$$Y = 1,584 + 0,179 X_1 + 0,144 X_2 + 0,283 X_3 + 0,299 X_4 + e$$

1. Influence of Training, Information Technology, Independence and Objectivity on The Performance of KLATEN REGENCY APIP.

Based on the results of the SPSS count obtained by $F_{hitung} > F_{tabel}$ ($21,247 > 2,790$) and significance of $0.000 < 0.05$. This means that training, information technology, independence and objectivity simultaneously affect performance. These results prove that the higher the training, information technology, independence and objectivity, the performance will increase markedly. This research is in line with previous research conducted by Mentari, et al (2018).

APIP performance in the Klaten Regency Inspectorate has shown a high level of performance, but still must be pursued employee involvement in the organization's activity program to create a maximum work ethic from each employee. This maximum work ethic will make employees have a sense of handarbeni (sense of belonging) to the organization so that employees in this case APIP are willing to carry out all the workloads that have been included in annual supervision planning or mandatory work, in order to realize the role of APIP effectively. Apip's improved performance will complete performance targets effectively and efficiently so that APIP's role as an internal supervisor will be further improved both as supervisors, quality guarantors, and as consultants for regions to meet organizational governance requirements and professional expectations, and demonstrate steps towards conditions of solid and effective levels of internal supervision capability.

2. Effect of Training on Apip Performance of Klaten Regency

Based on the results of the count obtained $t_{hitung} > t_{tabel}$ ($3,449 > 2,010$) and significance $0.054 > 0.05$. This means that training has a positive and insignificant effect on performance. The results prove that the higher the training, the performance will increase even though it is not visible for real. This study is in line with previous research conducted by Hakim, et al (2020) that training partially had a positive but insignificant effect on the performance of auditors.

Training in an organization has a significant role, to improve the performance of APIP Klaten Regency if appropriately executed. Employees who are still lacking in skills or competencies urgently need training for performance improvement. Training is aimed at employee development and is one way to motivate employees. Training will periodically be able to update knowledge and encourage employees to be actively involved in the work process, and it is expected that employees will become more excited, confident and have new initiatives in completing their work.

By increasing training relevant to the field of work, in this case supervision and two-way training methods, it will be able to improve accuracy, accuracy, and reliability in work to provide recommendations for expected improvements. Therefore, the more training is done, the more work there will be easier to complete and of course APIP performance will also increase.

3. Influence of Information Technology on Performance.

Based on the results of the count obtained $t_{hitung} > t_{tabel}$ ($2,394 > 2,010$) and significance of $0.010 < 0.05$. This means that information technology has a positive and significant effect on performance. These results prove that the higher the information technology, the performance will increase markedly. This research is in line with previous research conducted by Wulandari & Prasetyo (2020) that information technology and professionalism together have a positive and cyclical effect on auditor performance.

The analysis results illustrate that the higher the use of information technology, it will affect the performance of existing employees in the organization. By increasing training relevant to the field of work, in this case supervision and two-way training methods, it will improve accuracy, accuracy and reliability in work, to provide recommendations for expected improvements. Therefore, the more training is done, the more work there will be easier to complete and of course apip performance will also increase.

4. Influence of Information Technology on Performance.

Based on the results of the count obtained $t_{hitung} > t_{tabel}$ ($2,394 > 2,010$) and significance of $0.010 < 0.05$. This means that information technology has a positive and significant effect on performance. These results prove that the higher the use of information technology, the performance will increase markedly. This research is in line with previous research conducted by Wulandari & Prasetya (2020), that

information technology and professionalism together have a positive and cyclical effect on the performance of auditors and Andriana et al, 2020 which mentions that information technology and information systems have a positive and simultaneous effect on performance.

The higher the use of information technology, the higher the performance of existing employees in the organization. Klaten District Inspectorate provides qualified hardware facilities for each employee, application programs used user friendly (easy to use) and a good internet network to access the information and data needed to complete the tasks provided. The use of information technology in the Klaten District Inspectorate is proven to facilitate and increase work productivity and increase effectiveness to produce better output and support improved performance.

Information technology proved to be very influential on performance, this can be seen from the Covid-19 Pandemic causing in-person meetings to conduct examinations cannot be done. However, examination of the Object of Examination can still be done by utilizing Information Technology in terms of meetings and communication using Zoom Meeting, while the delivery and examination of documents can be done online using the application or hardcopy delivery to the Klaten District Inspectorate. The implementation of information technology in the Klaten District Inspectorate makes it easier for APIP to access the data needed to complete the work, so that the performance of the Klaten County Inspectorate is also increasing.

5. Effect of Independence on Performance.

Based on the results of the count obtained $t_{hitung} > t_{tabel}$ ($2,769 > 2,010$) and significance $0.003 < 0.05$. This means that Independence has a positive and significant effect on performance. These results prove the higher the Independence, the performance will experience a real increase. This research is in line with previous research conducted by Rofingatun, et al (2018) that Independence has a positive and significant effect on auditor performance.

In carrying out its duties and responsibilities APIP must have an attitude of Independence that is free, independent and independent and not bound by other parties. Identified that having a high independence will influence or impact each other's commitments while working. Employees who have a committed attitude while working will show a loyal and positive attitude and feel great involvement in running the organization and will indirectly provide improvements to maximum performance results.

By being honest in doing the work, unaffected by the pressures of others in audit planning, APIP can be more independent in doing its work in terms of supervision. APIP must be neutral, namely not affected by personal interests or other parties in making inspection results reports and not dependent on other parties in conducting supervision, so that APIP can provide an objective opinion on the report of the results of the examination recommendations. Having a high independence

attitude will have an influence or impact on APIP commitment while working, this provides an improvement to apip performance results to the maximum.

6. Influence of Objectivity on Performance

Based on the results of the count obtained $t_{table} > t_{hitung}$ ($3,935 > 2,010$) and significance $0.009 < 0.05$. This means that objectivity has a positive and significant effect on performance. These results prove the higher the objectivity then the performance will experience a real increase. This research is in line with previous research conducted by Yendrawati & Narastuti (2019) that integrity, objectivity, ability to keep secrets and competence of auditors positively and significantly affect the performance of government auditors.

In implementing the task of internal supervision, objectivity plays an important role in providing recommendations for internal improvement of local governments. Objectivity is an honest attitude, not influenced by personal or class opinions and considerations in making decisions or acts of objectivity. Objectivity can also be defined as an impartial mental attitude that allows internal auditors to carry out tasks so that they have confidence in their work and without compromise in quality. With objectivity, the results of supervision will provide positive value for the improvement of bureaucratic performance. So, it is expected that the increase in objectivity will improve the performance of the government's internal supervision apparatus.

Conclusion

From the results of research and discussion on the influence of training, information technology, independence and objectivity to apip performance in the Klaten District Inspectorate can be drawn several conclusions as follows training positively but not significantly on the performance of APIP Klaten Regency. Information technology, Independence and Objectivity have a positive and significant effect on the performance of APIP Klaten Regency. Based on the research results, it is known that training, information technology, independence, and objectivity affect apip performance. So, with efforts to improve training, information technology, independence and objectivity, it is expected that the performance of the Klaten District Inspectorate will be better and improve.

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