



THE INFLUENCE OF AUDIT QUALITY, INDEPENDENCE, AND AUDITOR COMPETENCY ON ORGANIZATIONAL PERFORMANCE IN PROVINCIAL INSPECTORATE OFFICE OF SOUTHEAST SULAWESI

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ABSTRACT

This research aims to determine and analyze the influence of audit quality on organizational performance at the Southeast Sulawesi Provincial Inspectorate. Independence on organizational performance. Auditor competency on organizational performance. This research is explanatory with a population and sample of 46 people. This research data was collected using a questionnaire and processed using Partial Least Square (PLS). The results of this study found that audit quality has a positive and significant effect on organizational performance. This means it is getting the higher the audit quality, the higher the organizational performance. Independence has a positive and significant effect on organizational performance. This means that the higher the independence, the higher the organizational performance. Auditor competency has a positive and significant effect on organizational performance. This means that the higher the auditor's competency, the higher the organizational performance.

Keywords: *Audit Quality, Independence, Auditor Competence, Organizational Performance*

Introduction

The Inspectorate is a government agency that functions as a regional supervisory institution. The Inspectorate is a supporting element of the Regional Government in the Supervision Sector which is led by a Head of Agency who is under and responsible to the Regional Head (Governor/Regent/Mayor) through the Regional Secretary. Within the local government environment the inspectorate functions as an internal auditor to supervise the implementation of government in the provincial area, Pardosi (2018).

To carry out the audit function, the Inspectorate is supported by the performance of its auditors. Auditors have an important role in carrying out the control and audit function of local government activities, including assessing the effectiveness of internal control standards and assessing whether operational activities have been carried out under applicable government accounting standards. Therefore, in carrying out an audit

an auditor must be able to combine knowledge, experience, and independence to produce a quality audit, Nasution et al. (2019).

Performance is the result achieved from the behavior of members of the organization, Arianty (2015). The results that an organization desires from the behavior of the people within it are called organizational performance. Organizational performance as a concept has experienced various developments in measurement and definition. The understanding and definition of organizational performance in academic literature and several management studies is very diverse, so it remains an issue and continues to develop, Akbar et al. (2020). Developments related to concepts include effectiveness, efficiency, economy, quality, consistency of behavior, and normative action.

Mulyadi (2007; 337) organizational performance is the success of personnel, teams, or organizations in realizing previously determined strategic targets with the expected behavior. According to Daft (2010), performance is the ability to achieve organizational tasks by using resources effectively and efficiently. The resources referred to include human resources, all assets, capabilities, organizational processes, company attributes, information, and knowledge controlled by the company. Performance is defined as a description of the level of achievement of implementing activities, programs, and policies using several resources to achieve predetermined goals (Sembiring 2012:81).

The factor that influences organizational performance is audit quality, Phan et al. (2020). Audit quality can be interpreted as whether or not an examination has been carried out by the auditor. Based on the Professional Standards for Public Accountants (SPAP), an audit carried out by an auditor is said to be of quality if it meets auditing provisions or standards. Auditing standards include professional quality, independent auditors, and judgement used in carrying out audits and preparing audit reports, Tjun et al (2012).

The public sector defines audit quality as compliance with professional standards and with the terms according to agreements that must be considered, Raharjo and Mahyuni (2019). Audit quality is the possibility that the auditor will find and report the presentation of material misstatements in the client's financial statements, (Mas'ud et al., 2019). According to the State Financial Audit Standards, the quality of audit results is an audit report that contains weaknesses in internal control, fraud, deviations from statutory provisions, and impropriety, which must be accompanied by a response from the leadership or official responsible for the entity being examined regarding the findings and recommendations and planned corrective actions, John (2013).

An auditor is required to be able to produce high-quality work because the auditor has a big responsibility towards parties who have an interest in the financial statements of a company including the public. Not only relying on the client, the auditor is a party who has the qualifications to examine and test whether the financial statements are presented fairly under generally accepted accounting principles. Agar auditors can achieve audit quality as expected, auditors must carry out their duties under predetermined professional standards, Salsabila and Prayudiawan (2011).

The second factor that influences organizational performance is independence, Ali (2018). The theme of independence in the auditor profession has a very important and deep understanding of achieving organizational goals. Public scrutiny of the auditor profession is enormous as a result of several major world corporate scandals such as Enron and World Com, Hutami and Chariri (2011). The sharp focus is directed at the auditor's behavior in dealing with clients who are perceived to have failed in carrying out their role as independent auditors. Independence is an impartial perspective in the implementation of tests, evaluation of inspection results, and preparation of company audit reports.

Independence is a person's attitude to act honestly, and impartially, and report findings only based on available evidence. In addition, with a code of ethics, the public will be able to assess the extent to which an auditor has worked under the ethical standards set by the profession. Independent means that an auditor must be honest not only with the audit but with stakeholders (stakeholders) where they place confidence in their work in the auditor. The auditor must be independent, meaning not easily influenced, because he carries out his work in the public interest (differentiated in terms of practicing as an internal auditor). Thus, he is not justified in favoring the interests of anyone, because no matter how perfect the technical expertise of an auditor.

The independence of internal auditors within the scope of the Regional Government is very much needed to carry out supervisory functions as well as evaluation functions regarding the adequacy and effectiveness of the work of the management control system organized by regional work units. Internal auditors are responsible for maintaining their independence under any circumstances so that opinions, conclusions, considerations, and recommendations from the results of the audit carried out are impartial and are seen as impartial to any party. Accountant independence as professional behavior influences the quality of the audit opinion given by the accountant, Yeni and Helmayunita (2016).

The next factor that influences organizational performance is competence, Liang et al (2013). Competence is required so that the auditor has the knowledge, expertise, experience, and skills to carry out the audit. Optimal performance will be achieved if government auditors have an adequate understanding of integrity, objectivity, confidentiality, and competence related to their duties in carrying out supervision (Mas'ud, 2018). The competencies needed in conducting an audit are our knowledge and ability. The auditor must know to understand the object of the audit being audited, then the auditor must have the ability to work together in a team and the ability to analyze problems. By having competence or expertise in professional services,

Research regarding audit quality, independence, and auditor competence on organizational performance has been carried out previously. This research is based on several previous studies which are interrelated but conclude that the results are different from one another which is a gap to be re-examined. Based on the empirical phenomena that occurred at the Regional Inspectorate of Southeast Sulawesi Province and the inconsistency of the results of previous studies, it opens space for further research on audit quality, independence and competence on organizational performance as well as the latest research suggestions (future research) from Osahon (2021) and Merkinah et al (2019) which explains if there is a need for further studies regarding independence in sectors other than finance as well as studies in the public sector and adding variables.

Literature Review

Audit Quality Concept

Mulyadi (2016: 8) audit is a systematic process to objectively obtain and evaluate evidence regarding statements about economic activities and events, to determine the degree of conformity between these statements and predetermined criteria, as well as conveying the results to interested users, from the point of view of the public accounting profession, an audit is an objective examination of the financial statements of a company or other organization to determine whether the financial statements present fairly, in all material respects, the financial position and results of operations of the company or the organization.

Al Haryono Jusup (2014:11) audit is as follows: Auditing is a systematic process for obtaining and evaluating the evidence related to assertions about economic actions and events objectively to determine the level of conformity between these assertions and predetermined criteria and communicate the results to interested parties.

The definition of audit according to Miller and Bailey in Abdul Halim (2015:3): Audit is a methodical review and objective examination of an item, including verification of specific information as determined by the auditor or established by general practice, the aim of which is to express an opinion or reach a conclusion about what audited.

Independence Concept

State Financial Audit Standards (2017:16) independence is an attitude and action in carrying out an audit that is impartial to anyone and not influenced by anyone, the auditor must also be objective and free from conflicts of interest in carrying out their professional responsibilities.

Halim (2015:48) that independence is a neutral attitude that auditors have to take sides in carrying out audits. The public who use audit services view that the auditor will be independent of the financial statements being examined, the makers and users of the financial statements. If the auditor's position on these matters is not impartial in carrying out tests, evaluating examination results, and preparing audit reports, the

independent mental attitude must include Independence in fact and Independence in appearance. From the three statements above, it can be concluded that independence is a neutral attitude, actions, and perspectives that are impartial and are not influenced by anyone when carrying out the audit process.

In carrying out their audit duties, an auditor is not only required to have expertise but is also required to be independent. Even though an auditor has high expertise, he is not independent, so users of financial reports are not sure that the information presented is credible. Independence is also closely related to relationships with clients. Arens, (2013:74) states that independence in auditing means taking an unbiased point of view in conducting audit tests, evaluating test results, and publishing audit reports.

Auditor Competency Concept

The competence of the auditor is determined based on the observable behavior of the person. The greater the professional competence, the better the audit quality. Professional auditors must provide professional services with care, competence, and diligence. They must always maintain a high enough level of their knowledge and skills to ensure that their services are acceptable based on the latest standards and regulations (Zahmatkesh et al., 2017).

Agoes and Ardana (2014) state that competency means the skills and ability to do a job or profession. A competent person means someone who can do their job with good quality results. In a broad sense, competence includes sufficient knowledge and skills, as well as having the appropriate attitude and behavior to carry out the job/profession. However, the concept of competency is often intended in a narrower sense, which is only related to knowledge and skills without considering attitudes and behavior.

Organizational Performance Concept

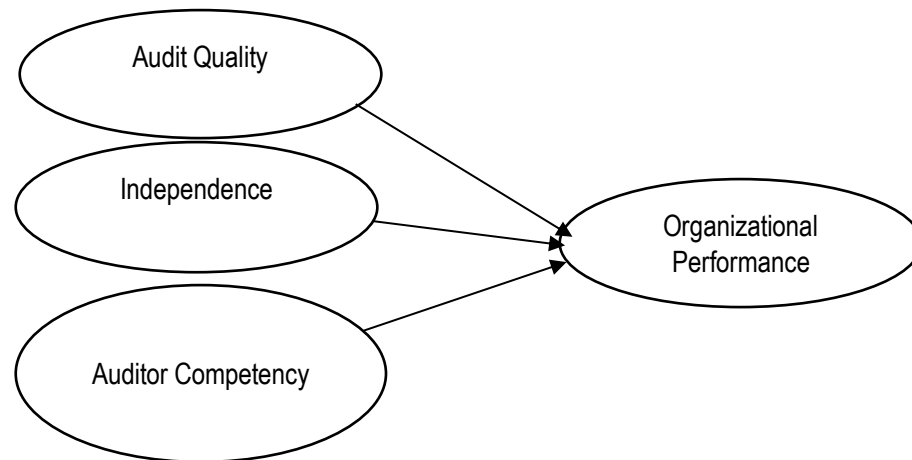
According to Afandi (2018:83), Performance is the result of work that can be achieved by a person or group of people in a company under their respective authority and responsibilities to achieve organizational goals illegally, does not violate the law, and does not conflict with morals and ethics.

According to Wirawan in Abdullah (2014: 3) performance is an abbreviation of work energy kinetics, the equivalent in English is performance, and performance is the output produced by the functions or indicators of a job or profession within a certain time. Nawawi in Widodo (2015:131), performance is the result of work that has been done, whether in the form of physical or material or non-physical or non-material. According to Simanjuntak in Widodo (2015: 131) performance is the level of achievement of results for certain tasks carried out. Simanjuntak also defines individual performance as the level of achievement or results of a person's work from the targets that must be achieved or tasks that must be carried out within a certain period. According to Simamora in Putri (2013), performance refers to the level of achievement of the tasks that make up an employee's job. Meanwhile, according to Foster and Seeker in Widodo (2015: 131) performance is the results achieved by a person in the job concerned under applicable standards.

Conceptual Framework

Based on the understanding and theories put forward in the literature review, a conceptual framework can be developed that will examine several variables, namely audit quality, independence, and auditor competence on organizational performance at the Southeast Sulawesi Provincial Inspectorate. The framework for the flow of thought in this study is built based on the problem and objectives of the study, theoretical and empirical studies as well as suggestions from previous research as a basis for formulating hypotheses.

Figure 1. Research Conceptual Framework



Hypothesis

Based on the problems, literature review, and conceptual framework, the following hypotheses can be proposed:

1. Audit quality has a positive and significant effect on organizational performance at the Southeast Sulawesi Provincial Inspectorate.
2. Independence has a positive and significant effect on organizational performance at the Southeast Sulawesi Provincial Inspectorate.
3. Auditor competence has a positive and significant effect on organizational performance at the Inspectorate of Southeast Sulawesi Province.

RESEARCH METHODS

Research Population

The population in this study is the auditor Provincial Inspectorate Southeast Sulawesi who have passed the Diklak Formation of Expert Auditors and have been confirmed as Auditor Functional Officers as evidenced by the Decree of the Governor of Southeast Sulawesi, totaling 46 people.

Data Types and Sources

Data Type

The data collected in this research are:

1. Quantitative data, namely data in the form of numbers obtained in the form of numbers that can be counted as age and length of service.
2. Qualitative data is data in the form of words or verbal in this research such as AU's perception director regarding audit quality, independence, and competence as well as organizational performance.

Data Source

The data used in this research is primary and secondary data which can be explained as follows:

1. Primary data, namely data obtained directly from respondents or those who became the sample of this study. Primary data includes data on respondents' statements regarding audit quality, auditor independence and competence and organizational performance. This primary data was obtained from respondents by distributing questionnaires directly to respondents.

2. Secondary data, namely data in the form of references from outside this research such as books and journal articles regarding audit quality, auditor independence and competence, and organizational performance.

Data Collection Technique

The data collection method in this study used the survey method:

1. Questionnaire, carried out by distributing questions to employees of the Southeast Sulawesi Provincial Inspectorate. The questionnaire created is closed, that is, the questions are created in such a way that respondents are limited to giving answers to only a few alternatives or just one answer. Distributing the questionnaire was carried out by visiting employees explaining the questionnaire and waiting when it could be taken back.
2. Documentation was conducted to obtain written data regarding the number of employees, length of service, and profile of the Inspectorate of Southeast Sulawesi Province as well as other written data related to this research.

Technique Data Analysis

Partial Least Square (PLS) Analysis

The data analysis method used is Structural Equation Modeling (SEM) with the Partial Least Square (PLS) approach where Partial Least Square (PLS) uses an algorithm literacy consisting of the OL series (Ordinary Least Partial Least Square) so that the problem of model identification is not a problem for recursive models (models that have one direction of causality) and avoid problems for non-recursive models (models that are reciprocal or reciprocal between variables) which can be solved with covariance-based SEM.

RESEARCH RESULT AND DISCUSSION

Partial Least Square (PLS) Equation Test Results

Evaluation of the Measurement Model (Outer Model)

Testing the measurement model in this research aims to assess indicator variables that reflect a construct or latent variable. Analysis of the indicators used is tested to provide meaning. Empirical analysis aims to validate the model and construct reliability which reflects the parameters of the latent variables which are built based on theory and empirical studies. This research uses four latent variables, namely audit quality, independence, auditor competency, and organizational performance

Testing Convergent Validity

Convergent validity measures the validity of the indicator as a measure of the construct which can be seen from the power loading. An indicator is considered valid if it has an outer loading value above 0.70 which is highly recommended, however, a loading factor value of 0.50-0.60 can still be tolerated with a statistic value above 1.86 or p-value \ll 0.05. From the outer loading value, it can also be interpreted the contribution of each indicator to the latent variables. The outer loading of an indicator with the highest value means that the indicator is the strongest or most important measure in reflecting the latent variable in question.

Table 1. Convergent Validity Test Results

Variable	Indicator Items	Outer Loading	Information
Audit Quality	X1.1	0.946	Valid
	X1.2	0.948	Valid
	X1.3	0.916	Valid
Independence	X2.1	0.866	Valid
	X2.2	0.897	Valid
	X2.3	0.861	Valid
Auditor Competency	X3.1	0.868	Valid
	X3.2	0.796	Valid
	X3.3	0.729	Valid
	X3.4	0.800	Valid
Organizational Performance	Y1.1	0.741	Valid
	Y1.2	0.871	Valid
	Y1.3	0.848	Valid
	Y1.4	0.829	Valid

Based on the results of the data analysis in the table, it can be seen that the estimated value of the outer loading obtained is above 0.70. Thus the latent construct predicts indicators of mutual influence and interdependence between one variable and another.

Testing Discriminant Validity

Evaluation of a model that meets Discriminant Validity can be done by looking at the correlation between the construct and the AVE value. If the AVE of each construct is greater than the correlation between the construct and the other constructs in the model, it can be said to be valid.

Table 2. Latent Variable Correlation

Variable	Audit Quality	Independence	Auditor Competency	Organizational Performance
Audit Quality	0.937			
Independence	0.743	0.875		
Auditor Competency	0.580	0.606	0.800	
Organizational Performance	0.712	0.706	0.719	0.823

Based on the table above, it can be seen that the AVE square root value of each latent variable is greater when compared to its correlation with other variables. This indicates that the latent variable has indicators with good discriminant validity. Based on this, it can be concluded that all indicators and variables are valid meet the requirements of discriminant validity, and can be used for further testing.

Testing Reliability

Reliability testing is needed to measure the stability and consistency of an instrument in measuring a concept or variable. In this research, reliability can be measured by looking at the composite reliability value. The results of the reliability test of this research can be seen in the following table:

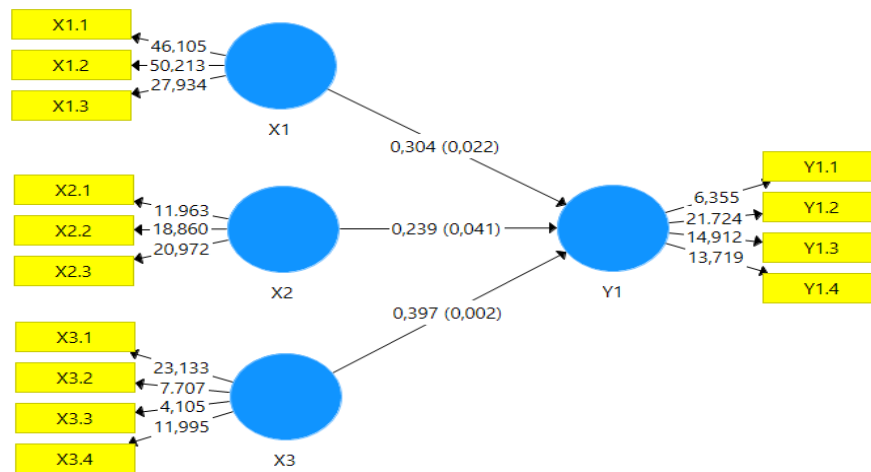
Table 3. Cronbach's Alpha and Composite Reliability Testing

Variable	Cronbach's Alpha	Composite Reliability
Audit Quality	0.931	0.956
Independence	0.847	0.907
Auditor Competency	0.812	0.876
Organizational Performance	0.840	0.894

Based on the table, it is known that Cronbach's Alpha value for each variable has a value greater than 0.7 and it is also known that the Composite Reliability value for each variable has a value greater than 0.7 so it can be concluded that all constructs are stated reliable.

Structural Model Testing (Inner Model)

Structural Model (Inner Model) is a structural model that links between latent variables which is done to ensure that the structural model built is accurate. This can be seen in the image below:



Inner Model testing is carried out to see the percentage of influence between one variable and another. Assessment of the structural model (inner model) in PLS begins by looking at the R-square for each dependent latent variable and the path coefficient value for the independent variable which is then assessed for its significance based on the t-statistic value of the path. Then to assess the significance of the prediction model in testing the structural model, it can be seen from the t-statistic value between the independent variables to the dependent variable in the path coefficient table on the SmartPLS output below:

R Square

Changes in the value of R Square can be used to explain the effect of latent variables. R Square values of 0.75, 0.50, and 0.25 can be concluded that these findings have strong, moderate, and weak models (Hair, 2010). The value of R Square in this study can be seen in the following table:

Table 4. R Square Test Results

Variable	R Square
Organizational Performance (Y1)	0.671

In this research model, it was found that the R Square value was 0.671. This shows that there is a contribution to audit quality, auditor independence, and competency on organizational performance is 67.1%, while 32.9% was influenced by other factors not examined in this study.

Research Hypothesis Results

Hypothesis testing provides very useful information about the relationship between research variables. The main points used in testing the hypothesis are the values contained in the results of the path coefficients. The following is the value of the direct influence coefficient resulting from the inner model:

Table 5. Path Coefficient Test Results

	T Statistics (O/STDEV)	P Values
X1 -> Y1	2,215	0.027
X2 -> Y1	1974	0.049
X3 -> Y1	3,012	0.003

Based on Table 5, the results of testing the hypothesis in this study are as follows:

1. It is found that the p-value is $0.027 < 0.05$, this shows that audit quality has a positive and significant influence on organizational performance. Based on these results, it can be concluded that the initial hypothesis states that there is a significant influence of audit quality on the organizational performance of the Southeast Sulawesi Provincial Inspectorate.
2. It is found that the p-value is $0.049 < 0.05$, this shows that independence has a positive and significant influence on organizational performance. Based on these results, it can be concluded that the initial hypothesis states that there is a significant influence of independence on the organizational performance of the Southeast Sulawesi Provincial Inspectorate.
3. It is found that if the p-value is $0.003 < 0.05$, this shows that auditor competence has a positive and significant influence on organizational performance. Based on these results, it can be concluded that the initial hypothesis states that there is a significant influence of auditor competence on the organizational performance of the Southeast Sulawesi Provincial Inspectorate.

DISCUSSION

The Influence of Audit Quality on Organizational Performance

Based on the results of data analysis, it was found that the p-value was $0.027 < 0.05$, this shows that audit quality has a positive and significant influence on organizational performance. Based on these results, it can be concluded that the initial hypothesis states that there is a significant influence of audit quality on the organizational performance of the Southeast Sulawesi Provincial Inspectorate. So the higher the increase in the quality of the audit, will increase the performance of the organization Southeast Sulawesi Provincial Inspectorate.

The results of this research show that the respondents in this study have a good perception of knowledge in the good category. This shows that the majority of respondents in the auditor research at the Southeast Sulawesi Provincial Inspectorate understood the assignment given by the Inspector and then they also carried out the assignment letter properly and responsibly and completed the task given by the Inspector under the specified time, knowledge becomes an aspect of competence where in this study it was found that the auditors already had aspects that this is important at work.

The benefits of competency and its use in organizations are enormous. Auditors who have good competence will be able to meet the work standards set by the organization. This also shows that the majority of auditors have the skills, knowledge, and characteristics needed for work and that behavior has a direct impact on performance.

Organizations need an auditor to guarantee the information disclosed because the auditor assures that the financial statements are free from material misstatement, Ansori and Wijayanti (2021). Audit plays an important role in overcoming information asymmetry between companies and investors by enabling third parties to verify the validity of financial statements so that investors are sure of the reliability of the financial reports provided by the company. Higher-quality audits will increase the accuracy of information and create opportunities for users and investors to analyze company performance (Hutabarat, 2016).

High-quality auditors can increase investor confidence in an organization's financial reports. Audit quality is defined as a combination of the probability of an auditor being able to find and report irregularities that occur in an organization's accounting system, Primaraharjo and Handoko (2011).

Moutinho et al (2012) investigated the relationship between audit fees and company performance, where audit fees are a proxy for audit quality. Their research sample was US public companies, while the research period was 2000-2008. The results of their research show that there is a negative relationship between audit fees and company performance. Audit fees are considered to have the potential to be an expectation of the company's economic conditions.

The results of this study are the same as the findings of Sattar et al, (2020), Phan et al, (2020), and Haddad et al. (2021) namely that audit quality has a significant effect on organizational performance. So the higher the audit quality, the higher the organizational performance will be.

The Effect of Independence on Organizational Performance

Based on the results of data analysis, it was found that the p-value was $0.049 < 0.05$, this shows that independence has a positive and significant influence on organizational performance. Based on these results, it can be concluded that the initial hypothesis states that there is a significant influence of independence on the organizational performance of the Southeast Sulawesi Provincial Inspectorate. So the higher the increase in independence, it will also increase the performance of the organization Southeast Sulawesi Provincial Inspectorate

The results of this study indicate that respondents have a good perception of knowledge in a good category. This indicates that most of the respondents in the auditor research at the Inspectorate of Southeast Sulawesi Province understood the assignment given by the Inspector, then they also carried out the assignment letter that was given properly and responsibly and completed the task given by the Inspector under the specified time, knowledge becomes an aspect of competence where in this study it was found that the auditors already had aspects this is important at work. The lack of auditor independence and the rampant manipulation of corporate accounting has made the trust of users of audited financial statements begin to decline so that users of financial statements such as investors and creditors question the existence of public accountants as independent parties, Hayati (2020) and Prastamawati (2008).

The attitude of independence must also be owned by the auditor. Independence is an attitude that must be upheld, to maintain the trust given by the community, Laksita and Sukirno (2019). This attitude can keep the auditor from being influenced by anything that can affect the quality of the resulting audit. About independence, government internal auditors are vulnerable to political pressure. Sometimes political intervention can occur if the findings are related to the political sphere, Pratomo (2019).

To achieve better performance, auditors must have an attitude of independence (Putri and Suputra, 2013). Independence is the use of an unbiased perspective on test results, evaluation of test results, and reporting of audit findings. In this case, the auditor works in a free state, without the influence and dependence of other parties (Gartira and Annis, 2011). Apart from that, independence is also defined as an honest attitude possessed by public accountants, both for management or company owners, as well as for other parties who provide job trust to the auditor, Rahayu and Suryono (2016).

The results of this study are the same as the findings of Ali (2018) and Zubeltzu-Jaka et al. (2019) who found that independence has a significant effect on organizational performance. So an increase in independence will encourage an increase in organizational performance.

The Influence of Auditor Competence on Organizational Performance

Based on the results of data analysis, it was found that the p-value was $0.003 < 0.05$, this indicates that the competence of the auditor has a positive and significant influence on the organizational performance. Based on these results it can be concluded that the initial hypothesis states that there is a significant effect of auditor competence on the organizational performance Southeast Sulawesi Provincial Inspectorate.

Good competence will support rather than organizational performance. Based on the results of data analysis, it was found that respondents in this study had a good perception of knowledge in the good category. This shows that the majority of respondents in the auditor research at the Southeast Sulawesi Provincial Inspectorate understood the assignment given by the Inspector and then they also carried out the assignment letter properly and responsibly and completed the task given by the Inspector under the specified time, knowledge becomes an aspect of competence where in this study it was found that the auditors already had aspects that this is important at work.

The lowest indicator value in the findings of this research on the competency variable is experience in the good category, meaning that most of the auditors are still not optimal in terms of work experience. However, it is known that the respondents have sufficient experience to work as auditors, then they carry out their duties as auditors with good experience gained in the field and the auditors understand the mistakes that often occur.

The benefits of competency and its use in organizations are enormous. Auditors who have good competence will be able to meet the work standards set by the organization. This also shows that the majority of auditors have the skills, knowledge, and characteristics needed for work and that behavior has a direct impact on performance.

Competence is a basic characteristic of a person that allows employees to issue superior performance at work, Syah et al. (2021). The meaning of competence contains a deep and inherent part of personality in a person with predictable behavior in various circumstances and work assignments. Previous studies found that organizational performance is positive for audit quality Sattar et al. (2020), independence Ali (2018), and competence Agha et al. (2012).

Competence is a combination of talent (aptitude) and ability (ability). Talent shows the capability to learn something. It is potential. For ability refers to an individual's capacity to perform various tasks in a job. Ability is fostered by knowledge and skills. Individual and organizational performance are closely related to each other. Achieving organizational goals is of course greatly influenced by the resources available in the organization, including members who have an active role as actors in efforts to achieve the organization's goals, Fatmawati and Idris (2012) and Yusniar (2016).

The findings of this research are the same as research from Agha et al. (2012), Liang et al. (2013) stated that independence has a significant effect on organizational performance. So better competence will encourage an increase in organizational performance.

Research Limitations

The results of this study still have limitations and inaccuracies in the concluded results. The limitations of this research are as follows:

1. This research only focuses on auditors Southeast Sulawesi Provincial Inspectorate. So it can limit the ability to generalize the findings of this study, especially in public organizations, not in private organizations and others.
2. The research data uses employee perceptions through questionnaires which are carried out directly to employees who are responded to using self-assessment so that there is a possibility that respondents do not give answers according to what they experience.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the research findings, problem formulation, research objectives, research hypotheses,

results of data analysis, and discussion, the conclusions in this study can be stated as follows:

1. Audit quality has a positive and significant effect on organizational performance at the Southeast Sulawesi Provincial Inspectorate. This means it is getting the higher the audit quality, the higher the organizational performance.
2. Independence has a positive and significant effect on organizational performance in the Inspectorate of Southeast Sulawesi Province. This means that the higher the independence, the higher the organizational performance.
3. Auditor competence has a positive and significant effect on organizational performance at the Inspectorate of Southeast Sulawesi Province. This means that the higher the competence of the auditor, the higher the organizational performance.

Suggestion

Based on the results of data analysis and discussion, the following suggestions can be put forward in this research:

1. For leaders Southeast Sulawesi Provincial Inspectorate to improve audit quality by improving conformity with standards carried out by auditors so that they have maximum quality of work.
2. The leadership of the Southeast Sulawesi Provincial Inspectorate to increase independence by improving independence in appearance so that they will remain firm with the principles held by an auditor to improve performance.
3. For leaders of Southeast Sulawesi Provincial Inspectorate to increase competence by improving experience so that auditors have good competence so they can improve performance.
4. Further studies are needed to determine other factors that can improve organizational performance such as good governance and organizational commitment.

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