# The Correlation Of Competence, Independence, Accountability And Compliance With The Code Of Ethics With The Auditor Performances In Inspectorate Of Bengkulu City

**Nanda Lucky Fathonah[1],  Abdullah [2]**
*Universitas Bengkulu*
**Email: [1]** **nandaluckyfathonah22@gmail.com**

**ABSTRACT**

The purpose of this study was to analyze the correlation between competence, independence, accountability, and compliance with the code of ethics with the auditor performances in Inspectorate of Bengkulu City. The relationship can be determined by analyzing the correlation between the four variables with the performance of auditors by distributing questionnaires to professional auditor. The analysis method used in this study was Rank Spearman Correlation Test.

Partial correlation test results on the four independent variables, it is known that which has the closest correlation with the auditor performances in Inspectorate of Bengkulu Province is accountability, with a value of correlation is 0.691. Furthermore Spearman rank correlation test for all independent variables with the auditor performances showed a correlation coefficient 0.697 with a degree of error ($\alpha$ = 5%) where the count rs > rs table. This means that H0 is rejected and H1 is accepted, so it can be concluded that: there is a real and significant correlation between competence, independence, accountability and compliance with the code of ethics with the auditor performances in Inspectorate of Bengkulu City.

## INTRODUCTION

According to Law No. 23/2014, regional autonomy is an obligation, right, and authority delegated by the central government to local governments to manage and regulate some government affairs and the interests of their local communities. The delegation of obligations,

rights, and authorities is known as decentralization. The decentralization system is implemented so that regions are more free to regulate and manage their government affairs without interference from the central government (Thomas, 2013). This of course brings the consequences of structuring in various aspects including institutional and financial issues with the demand to realize state administration that is able to support the smooth running of the main tasks and functions of governance and development by applying the principles of good governance.

The World Bank and OECF in Rahardjo Adisasmita (2011: 23) synonymize good governance with the implementation of solid and responsible development management in line with democracy and efficient markets, preventing corruption, both political and administrative, and exercising budgetary discipline as well as creating legal and political frameworks for the growth of entrepreneurship.

In order to realize a transparent, accountable, fair and participatory government, local financial supervision is a fundamental need. This need is even greater if it is based on a collective awareness of the risks of government management, which is highly vulnerable to inefficiency, inactivity and the practice of corruption, collusion and nepotism. This risk is particularly felt in regional financial management, which includes financial management related to regional revenue and expenditure budgets and regionally owned enterprises (Komariah, 2012: 2).

One of the logical consequences of regional autonomy is the implementation of functional supervision over the implementation of Regional Government. Based on Government Regulation Number 12 of 2017 concerning Guidelines for Guidance and Supervision of Regional Government Implementation, the implementation of guidance and supervision of regional government implementation is carried out, among others, by the Government Internal Supervisory Apparatus (APIP). One of the Government Internal Supervisory Apparatus is the Inspectorate of Bengkulu Province. This is in accordance with Bengkulu Province Regional Regulation Number 3 of 2014 concerning the Second Amendment to Bengkulu Province Regional Regulation Number 10 of 2010 concerning the Organization and Work Procedures of the Inspectorate, Regional Development Planning Agency and Regional Technical Institutions.

In connection with these roles and functions, the Inspectorate of Bengkulu City has the main task of assisting the Regional Head, in this case the Mayor, in the administration of the Bengkulu City Government in the field of supervision. The main tasks are to:

1. Formulate technical policy in the field of supervision;
2. Develop plans and programs in the field of supervision;
3. Carry out operational technical control of supervision; and
4. Carry out supervision coordination and follow-up of supervision results.

In carrying out these main tasks, the supervisory apparatus of the Bengkulu City Inspectorate is divided into two functional positions, namely functional auditors and functional Supervisors of Government Affairs in the Region (P2UPD). Functional auditors carry out supervision in the financial field, while P2UPD carry out supervision of the technical implementation of government affairs in the regions outside financial supervision.

Financial audit work must be carried out by professional auditors. This means that audits must be carried out by people who have the required knowledge and technical abilities to ensure that audit activities are carried out effectively, efficiently, economically and with quality. In order to ensure the realization of these audit activities, an auditor is expected to have a high level of accuracy, high curiosity, and have an unyielding spirit.

Auditor performance is a form of the success of an auditor in carrying out the inspection process which is assessed from the timeliness, provision of recommendations, criteria and standards set from the inspection report. The assessment of the auditor's performance serves to assess the success or failure of the auditor to carry out the work or duties and responsibilities

given by the superior or organization. The importance of assessing auditor performance is related to their responsibility in fulfilling accountability and expectations for obtaining quality audit reports.

In carrying out the inspection, the Bengkulu City Inspectorate auditors sometimes encounter obstacles in their implementation, including how to carry out the audit correctly, with the quality of the inspection results provided meeting a high level of professionalism and responsibility. This can be seen from the competence and accountability of the auditors concerned.

In addition, an auditor must have high independence, namely a neutral and unbiased attitude and avoid conflicts of interest in planning, carrying out and reporting the work he does. Auditors must also be objective and honest in carrying out audits. So that the supervision carried out can run reasonably, effectively and efficiently.

The audit implementation must refer to the audit standards, an auditor must comply with the code of ethics which is an integral part of the audit standards. This code of ethics is made to regulate the relationship between auditors and their coworkers, superiors, objects of inspection, and the public. One of the objectives of the APIP Code of Ethics is to prevent unethical behavior, so that accountable work principles are met and audit control is implemented so that credible auditors with optimal performance in conducting audits are realized.

Users of the audit report conducted by APIP want a supervisory apparatus that is competent, independent, clean, authoritative, orderly and responsible in carrying out its duties and functions in accordance with applicable regulations.

## LITERATURE REVIEW

### Supervision of Local Government Implementation

According to Law No. 23 of 2014, it is regulated in Government Regulation (PP) No. 12 of 2017 on the Guidance and Supervision of Local Government Implementation. The details include forms of guidance and supervision, namely facilitation, consultation, education and training, and research and development. In more detail, the procedures for guidance and supervision are also regulated, consisting of coordination and planning of guidance and supervision, implementation of guidance and supervision, guidance and supervision by regional heads, reporting on the results of guidance and supervision, awards and special facilitation for low-performing regions, and administrative sanctions.

Supervision in the context of internal supervision is the entire process of audit, evaluation, review, monitoring and other supervisory activities, such as consultation, socialization, assistance, on the implementation of organizational tasks and functions in providing adequate assurance that activities have been carried out in accordance with predetermined benchmarks effectively and efficiently for the benefit of the leadership in realizing good governance.

Based on the General Provisions in Government Regulation No. 79/2007 that the Local Government organizes government management through organic management functions which include planning, implementation, supervision and evaluation in order to achieve organizational goals effectively and efficiently. Supervision of local government administration is a process of activities aimed at ensuring that local government administration runs in accordance with the plan and provisions of applicable laws and regulations.

Supervision of governance in the regions is carried out by various parties, including by local government officials as management ranks and by the Inspectorate. Supervision of local government administration by local government officials is carried out through monitoring and evaluation of local government administration. Meanwhile, the implementation of supervisory activities carried out by the Inspectorate is coordinated by the Head of Inspectorate/ Inspector.

The supervisory apparatus of the Inspectorate of Bengkulu City is divided into two functional positions, namely functional auditors and functional Supervisors of Government Affairs in the Region (P2UPD). Functional auditors carry out supervision in the financial field, while P2UPD carries out supervision of the technical implementation of government affairs in the regions outside financial supervision.

The activities carried out by the Inspectorate supervisory apparatus are audit / examination activities, which include:

1. Periodic and comprehensive examination of institutions, regional staffing, regional finances, assets, and government affairs;
2. Examination of deconcentration funds;
3. Examination of assistance tasks; and
4. Examination of foreign loan and grant policies.

In addition to the above examinations, auditors and other Inspectorate supervisory apparatus can also conduct certain examinations and examinations of reports regarding indications of possible acts of irregularities, corruption, collusion and nepotism in the administration of local government.

In the Regulation of the Head of the Financial and Development Supervisory Agency (BPKP) Number: PER-211 / K / JF / 2010, what is meant by Auditor is a position that has the scope, duties, responsibilities and authority to carry out internal supervision of government agencies, institutions and / or other parties in which there are state interests in accordance with statutory regulations, which are occupied by Civil Servants with rights and obligations granted in full by the authorized official.

**Auditor Performance**

Performance is the willingness of a person or group of people to carry out an activity and complete it according to their responsibilities with the expected results. If it is associated with performance as a noun, then performance is the result of work achieved by a person or group of people in an organization in accordance with their respective authorities and responsibilities in an effort to achieve company goals legally, not against the law and not against morals and ethics.

Based on the Decree of the State Administration Institute of the Republic of Indonesia Number 239/IX/6/8/2003, performance is a description of the extent of the success / failure of the implementation of the main tasks and functions of an agency. Government Agency Performance is a description of the level of achievement of the goals or objectives of government agencies that identify the level of success and failure of the implementation of activities in accordance with established programs and policies. (LAN, 2003: 3).

According to Rivai (2013: 604), performance is a term generally used in part or all of the actions or activities of an organization in a period with reference to a number of standards such as past costs projected on the basis of efficiency, responsibility or management accountability and the like.

Performance is the quality and quantity of an individual or group's work (output) in a particular activity that is caused by natural abilities or abilities gained from the learning process and the desire to perform better.

The effects of auditor performance include timeliness in completing audits, the quality of audit findings reported by auditors, a complete view of the state of an agency during a certain period and the efficiency of existing resources, including the use of information systems.

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 in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not against the law and not against morals and ethics.

### Auditor Competence in Supervision

Competence is a certain level of skill or high knowledge in a particular subject obtained from training and experience. In other words, competence is the education, experience and certain professional expertise that a person has.

Auditor competence is the qualification required by the auditor to carry out the audit properly. In conducting an audit, an auditor must have good personal quality, adequate knowledge, and special expertise in his field. Competence relates to the professional expertise possessed by the auditor as a result of formal education, professional examinations and participation in training, seminars, symposia (Suraida, 2005: 190).

Auditors in carrying out supervision in government administration must have a minimum formal education level of Strata One (S-1) or equivalent. Technical competencies that must be possessed by auditors are auditing, accounting, government administration and communication. In addition to being required to have expertise in auditing standards, policies, procedures and audit practices, auditors must have sufficient expertise about the government environment in accordance with the main tasks and functions of the unit served by APIP.

Inspectorate auditors must also have sufficient knowledge in the field of law and other knowledge needed to identify indications of fraud that occur in the administration of local government. In addition, APIP leaders and auditors must have skills in dealing with other people and be able to communicate effectively.

### Auditor Independence in Supervision

Independence is an independent mental attitude, not easily influenced or partial to the interests of any party and objective in carrying out its duties.

An independent auditor is an auditor who is impartial or cannot be suspected of taking sides, so as not to harm any party. In Arens et al., (2015: 2) the definition of auditing is the collection and evaluation of evidence about information to determine and report the degree of conformity between information and predetermined criteria. Auditing must be carried out by competent and independent people.

Independence is a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means that there is honesty in the auditor in considering facts and there are objective and impartial considerations in the auditor in formulating and expressing his opinion (Mulyadi, 2013: 26). Agusti and Pratiwi (2013: 5) independence is a mental attitude expected of a public accountant not to be easily influenced in carrying out his duties. Independence has four important sub-variables, namely the length of the relationship with the client (audit tenure), pressure from the client, peer review and non-audit services. With a high level of independence will produce a high quality audit."

The independence of the Bengkulu City Inspectorate is very different from the independence of the BPK, BPKP, or Public Accountant. The Inspectorate of Bengkulu City is part of the SKPD in the Bengkulu City Government. The results of the inspection carried out by the City Inspectorate can only provide advice to the Regional Head, in this case the Mayor through the inspection report to impose sanctions from the findings of abuse of authority in SKPDs in the Provincial Government. The action taken is the absolute right of the Regional Head. In contrast to the examination carried out by BPK or BPKP, these two institutions have the right to expose the results of the examination to the center.

### Auditor Accountability in Supervision

Accountability is a social psychological drive that a person has to complete his obligations that will be accountable to himself and his environment. In carrying out their responsibilities as professionals, every auditor in carrying out supervision of local government administration must always use moral and professional considerations in all activities he carries out.

An auditor who has high accountability does the supervisory work assigned to him carefully and thoroughly. Accuracy and thoroughness emphasize every auditor so as to obtain examination results that can be accounted for, both to the APIP leadership, the Regional Head, and the public.

An auditor must act disciplined in carrying out supervisory work, commitment and compliance with applicable laws and regulations. The form of auditor accountability can also be seen in terms of recommendations contained in the Audit Report (LHP).

**Compliance with the Supervisory Code of Ethics**

The definition of Ethics according to Fahmi (2013: 2) is Ethics comes from the Greek word ethos which in its plural form (ta etha) means "customs" or "habits". The extension of custom builds a strong rule in society, namely how every action and horn follows the rules, and these rules have apparently formed the morals of the community in respecting the prevailing customs. Morality is a term used to cover practices and activities that distinguish what is good and what is bad, the rules that control these activities and the values symbolized in them that are maintained or targeted by these activities and practices.

The implementation of the audit must refer to the Audit Standards, and auditors must comply with the code of ethics which is an integral part of the audit standards. This code of ethics is intended to regulate the relationship between auditors and their colleagues, superiors, objects of inspection, and the public.

The APIP Code of Ethics in the Regulation of the Minister of State for Administrative Reform (PERMENPAN) Number: PER/04 / M.PAN / 03/2008, one of its objectives is to prevent unethical behavior, to fulfill the principles of accountable work and the implementation of audit control so as to realize credible auditors with optimal performance in conducting audits.

**METHODS**

This research is a type of correlational research. Correlational Research is a study that studies whether there is a relationship between variables and the strength of the relationship between these variables. The strength of the relationship can be seen from the size of the correlation coefficient. (Gustati, 2011: 8)

According to Arikunto (2010: 4) that correlation research aims to determine the level of relationship between two or more variables, without making changes, additions or manipulations to existing data. So that the selection of the type of correlational research in this study is based on the intention of researchers who want to examine and see the degree of relationship between the variables of competence, independence, accountability, and compliance with the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

The data analysis method used in this research is Correlation Analysis. This analysis is used to determine the closeness of the relationship between more than two variables and to determine the direction of the relationship that occurs. In this study, the correlation analysis used was the Spearman Correlation Test. Before the correlation analysis is carried out, first the validity test and reliability test are carried out.

The validity test is a test of the ability of a questionnaire so that it can actually measure what you want to measure. A questionnaire is said to be valid if the questions on a questionnaire are able to reveal something that will be measured by the questionnaire. The validity test was carried out on each item on the questionnaire. The results are then compared with the r table (df = n - k) with an error rate of 5%. If r table < r count, then the item is called valid.

Validity testing in this study was carried out using the Pearson Product Moment correlation formula which was processed with the help of SPSS 16.0 for Windows Software, with the following formula:

$$r_{xy} = \frac{n\left(\sum xy\right) - \left(\sum x\right)\left(\sum y\right)}{\sqrt{\left(n\left(\sum x^2\right) - \left(\sum x\right)^2\right)\left(n\left(\sum y^2\right) - \left(\sum y\right)^2\right)}}$$

where :
rxy      is the Pearson product moment correlation coefficient
n         is the number of respondents
x         is the number of observations of variable x
y         is the number of observations of variable y

Reliability test is used to assess the stability of the measure and the consistency of respondents in answering the questionnaire. The reliability test was carried out to determine the extent to which the results of the questionnaire measurements used were relatively consistent when measuring two or more times on different respondents. The reliability test was carried out jointly on all questions. The method used for reliability testing in this study is determined based on the Cronbach alpha value obtained with the help of SPSS 16.00 for Windows software. If the Cronbach alpha value> 0.60, it is called reliable.

Furthermore, hypothesis testing was carried out, by looking at the average value of the variables used. The questionnaire is directed for positive or negative answers. The answer interval consists of 1 to 5, namely: Strongly Disagree (STS) with a value of 1, Disagree (TS) with a value of 2, Neutral (N) with a value of 3, Agree (S) with a value of 4, and Strongly Agree (SS) with a value of 5 for positive statements. As for the negative statement, the answer interval is: Strongly Disagree (STS) with a value of 5, Disagree (TS) with a value of 4, Neutral (N) with a value of 3, Agree (S) with a value of 2, and Strongly Agree (SS) with a value of 1.

The next step is to conduct a correlation analysis using the Spearman correlation test. The Spearman Correlation Test with SPSS is essentially similar to manually. This statistical test is intended to determine the relationship between two or more ordinal scale variables. The Spearman correlation test formula for a sample size of ≤ 30 is:

$$rs = 1 - \frac{6\sum d^2}{n\left(n^2 - 1\right)}$$

where :
rs         is the Spearman correlation coefficient
n          is the number of respondents
$\Sigma$ d2     is the total square of the difference between rankings

The Spearman correlation test can be done manually with the following steps:
1. Sum the scores of the items in each variable to get the total variable score.
2. Perform x total score ranking (rx) and y total score ranking (ry)
3. Find the value of d, namely the difference between rx - ry
4. Find the value of d2, which is the square value of d.
5. Then enter it into the Spearman correlation test formula, so as to get the calculated Spearman correlation value (rs)
6. Compare the calculated Spearman correlation value with the table Spearman correlation value. If rs count> rs table, H0 is rejected and H1 is accepted, meaning that there is a relationship between variable x and variable y.

If the calculated rs value is obtained> the table rs value, then hypothesis testing results in H0 being rejected and H1 being accepted, this means that there is a relationship between variable x and variable y. In other words, there is a real and significant relationship between the

variables of competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

Finally, partial correlation testing is carried out to determine the relationship of each independent variable to the dependent variable. So that it can be seen which of the independent variables (competence, independence, accountability, and adherence to the code of ethics), which has the closest relationship with the dependent variable (auditor performance) at the Inspectorate of Bengkulu City.

## RESULTS

### Validity Test

The validity test is a test of the ability of a questionnaire so that it can actually measure what you want to measure. A questionnaire is said to be valid if the questions on a questionnaire are able to reveal something that will be measured by the questionnaire. The main things about this validity test can be conveyed as follows:

1. This test is used to see the feasibility of the question items in the questionnaire so that they are able to define a variable.
2. The questionnaire questionnaire is generally used to support a certain group of variables.
3. The validity test is carried out on each item. The results are then compared with the r table (df = n - k) with an error rate of 5%.
4. If r table < r count, then the item is called valid..

Validity testing in this study was carried out using the Pearson Product Moment correlation formula which was processed with the help of SPSS 16.0 for Windows software, and the results can be seen in the attachment.

The results of the product moment (r) count are compared with the r table value. The value of r table for df = number of cases - 2, for this case df = 15 - 2 = 13. 5% significance level, then the number 0.514 is obtained. From the table below, it can be seen that if r count is greater than r table, then the question is declared valid.

**Table 1. Validity Test Results**

| No. | Item | r Count | r table | Description |
|-----|------|---------|---------|-------------|
| 1. | $X_{11}$ | 0,254 | 0,514 | Invalid |
| 2. | $X_{12}$ | 0,750 | 0,514 | Valid |
| 3. | $X_{13}$ | 0,578 | 0,514 | Valid |
| 4. | $X_{14}$ | 0,335 | 0,514 | Invalid |
| 5. | $X_{15}$ | 0,601 | 0,514 | Valid |
| 6. | $X_{21}$ | 0,558 | 0,514 | Valid |
| 7. | $X_{22}$ | 0,661 | 0,514 | Valid |
| 8. | $X_{23}$ | 0,584 | 0,514 | Valid |
| 9. | $X_{24}$ | 0,669 | 0,514 | Valid |
| 10. | $X_{25}$ | 0,338 | 0,514 | Invalid |
| 11. | $X_{31}$ | 0,544 | 0,514 | Valid |
| 12. | $X_{32}$ | 0,466 | 0,514 | Invalid |
| 13. | $X_{33}$ | 0,648 | 0,514 | Valid |
| 14. | $X_{34}$ | 0,574 | 0,514 | Valid |
| 15. | $X_{35}$ | 0,708 | 0,514 | Valid |
| 16. | $X_{41}$ | 0,796 | 0,514 | Valid |
| 17. | $X_{42}$ | 0,763 | 0,514 | Valid |
| 18. | $X_{43}$ | 0,655 | 0,514 | Valid |
| 19. | $X_{44}$ | 0,698 | 0,514 | Valid |

| 20. | $X_{45}$ | 0,443 | 0,514 | Invalid |
| 21. | $Y_1$ | 0,378 | 0,514 | Invalid |
| 22. | $Y_2$ | 0,213 | 0,514 | Invalid |
| 23. | $Y_3$ | 0,491 | 0,514 | Invalid |
| 24. | $Y_4$ | 0,717 | 0,514 | Valid |
| 25. | $Y_5$ | 0,472 | 0,514 | Invalid |

Source: data processed, 2023

Based on the results in the table above, it can be seen that of the 25 statements distributed to respondents, 9 invalid statements were obtained (X11, X14, X25, X32, X45, Y1, Y2, Y3, Y5), where r count is smaller than r table. Therefore, the invalid statement is then discarded or eliminated so that the number of statements that meet the validity criteria is 16 statements.

**Reliability Test**

The reliability test is carried out to determine the extent to which the measurement results of the questionnaire used are relatively consistent when measuring two or more times on different respondents. The main things about this reliability test can be conveyed as follows:

1. The reliability test is used to assess the stability of the measure and the consistency of respondents in answering the questionnaire. The reliability test was carried out jointly on all questions.
2. The method used for reliability testing in this study is determined based on the Cronbach alpha value obtained with the help of SPSS 16.00 for Windows software.
3. If the Cronbach alpha value> 0.70, it is called reliable.

**Table 2 Reliability Test Results**

| Reliability Value | Number of Valid Statements |
| --- | --- |
| 0,911 | 16 |

Source: data processed, 2023

Reliability numbers (alpha) range from 0 to 1, so that the closer to the value of 1, the better the reliability level will be. From the results of calculations with SPSS, the value for the reliability test is 0.911. According to the criteria, this value is greater than 0.60, so the results of the questionnaire data have a very close relationship (reliable), or in other words, the questionnaire data can be trusted.

**Spearman Rank Correlation Analysis**

The data analysis method used in this research is Correlation Analysis. This analysis is used to determine the closeness of the relationship between more than two variables and to determine the direction of the relationship that occurs. In this study, the correlation analysis used was the Spearman Correlation Test.
The Spearman Correlation Test if done manually, the steps are as follows:

1. Sum the scores of the items in each variable to get the total score of the variable (for example, find the total score of variable X by summing the items of variable X).
2. Rank the total score x (rx) and rank the total score y (ry).
3. Find the value of d, which is the difference between rx - ry.
4. Find the value of d2, which is the square of d (difference rx - ry).

**Table 3 Tabulation of Spearman Correlation Test Scores**

| Respondent Number | Total Score $X_i$ | Total Score $Y_i$ | Total score rank X (*rx*) | Total score rank Y (*ry*) | d | $d^2$ |
|---|---|---|---|---|---|---|
| 1 | 47 | 4 | 15 | 12 | 3 | 9 |
| 2 | 56 | 5 | 12,5 | 5 | 7,5 | 56,25 |
| 3 | 51 | 3 | 14 | 15 | -1 | 1 |
| 4 | 56 | 4 | 12,5 | 12 | 0,5 | 0,25 |
| 5 | 63 | 5 | 4 | 5 | -1 | 1 |
| 6 | 61 | 5 | 5,5 | 5 | 0,5 | 0,25 |
| 7 | 61 | 5 | 5,5 | 5 | 0,5 | 0,25 |
| 8 | 73 | 5 | 1 | 5 | -4 | 16 |
| 9 | 58 | 5 | 8,5 | 5 | 3,5 | 12,25 |
| 10 | 57 | 4 | 10,5 | 12 | -1,5 | 2,25 |
| 11 | 58 | 5 | 8,5 | 5 | 3,5 | 12,25 |
| 12 | 59 | 4 | 7 | 12 | -5 | 25 |
| 13 | 71 | 5 | 2 | 5 | -3 | 9 |
| 14 | 66 | 5 | 3 | 5 | -2 | 4 |
| 15 | 57 | 4 | 10,5 | 12 | -1,5 | 2,25 |
| Tota | | | | | | 151 |

Source: data processed, 2023

Furthermore, the Spearman correlation test was carried out for a sample size of ≤ 30 asfollows:

$$rs = 1 - \frac{6 \sum d^2}{n\,(n^2 - 1)} = 1 - \frac{6 \; x \; 151}{15\,(15^2 - 1)} = 1 - \frac{906}{3360} = 1 - 0,269 = \; 0,731$$

The Spearman Correlation Test with SPSS is essentially similar to manually. This statistical test is intended to determine the relationship between two or more ordinal scale variables. By using SPSS 16.00 for Windows software, all independent variables, namely competence, independence, accountability, and adherence to the code of ethics, are carried out the Spearman rank test at once so that the following results are obtained:

**Table 4 Spearman Correlation Test Results**

| | | | rx | ry |
|---|---|---|---|---|
| Spearman Rank | rx | Correlation Coefficient | 1 | 0.697 |
| | ry | Correlation Coefficient | 0.697 | 1 |

Sumber: data diolah, 2023

So that the calculated Spearman correlation value (rs) of variable x with variable y is 0.697. This calculated Spearman correlation value (rs count) is then compared to the value in the Spearman Table (rs table).

**Partial Spearman Rank Correlation Analysis**

In the previous sub-chapter, Spearman Correlation testing was carried out at once on all independent variables. The next step will be partial correlation testing. This test is carried out to determine the relationship of each independent variable to the dependent variable one by one. So that it can be seen which of the independent variables (competence, independence,

accountability, and compliance with the code of ethics) has the closest relationship with the dependent variable (auditor performance). This test has the same steps as the previous test using SPSS 16.0 for Windows and obtained the following results:

**Table 5 Partial Correlation Ranking Results**

| Variables | Total Questionnaire Score | Rangking |
|---|---|---|
| Competence | 488 | 3 |
| Independence | 554 | 2 |
| Accountability | 691 | 1 |
| Compliance with the Code of Ethics | 485 | 4 |

Source: data processed, 2023

From table 12 above, it is obtained that the highest ranking results partially on the dependent variable (auditor performance) are the Accountability variable, then the Independence variable, the Competence variable and the last is the Compliance with the Code of Ethics variable.

**Table 6 Partial Correlation Testing**

| Variables | $rs$ Count | | $rs$ tablel (α = 5%) |
|---|---|---|---|
| Competence ($x_1$) | 0,488 | < | 0,521 |
| Independence ($x_2$) | 0,554 | > | 0,521 |
| Accountability ($x_3$) | 0,691 | > | 0,521 |
| Compliance with the Code of Ethics ($x_4$) | 0,485 | < | 0,521 |

Source: data processed, 2023

From table 6 above, the calculated rs value> rs table value is obtained on the independence and accountability variables. This means that these two variables each have a real and significant relationship with auditor performance. Conversely, the variables of competence and compliance with the code of ethics each do not have a real and significant relationship with auditor performance. The largest calculated rs value is in the accountability variable, which is 0.691. So it can be concluded that: accountability has the closest relationship with auditor performance at the Bengkulu City Inspectorate.

**Hypothesis Test**

The hypothesis in this study is that there is an alleged relationship between competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

H0   : there is no relationship between competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

H1   : there is a relationship between competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

From table 6 previously presented, the calculated Spearman correlation value (rs) of variable x with variable y is 0.697. This calculated Spearman correlation value (rs count) is then compared with the value in the Spearman Table (rs table). From the number of research respondents as many as 15 people, meaning n = 15. In the Spearman Table, it can be seen that for a 5% error degree, a value of 0.521 is obtained, while for a 1% error degree, a value of 0.654 is obtained. So we can see the results in the following table:

**Table 7 Comparison of calculated rs with table rs**

| Degree of Error (α) | rs cons | | rs table |
|---|---|---|---|
| 5 % = 0,05 | 0,697 | > | 0,521 |
| 1 % = 0,01 | 0,697 | > | 0,654 |

Source: data processed, 2023

From table 7 above, it is obtained that the calculated rs value> rs table value, so that hypothesis testing results in H0 being rejected and H1 being accepted, this means that there is a relationship between the x variable and the y variable. So it can be concluded that: there is a real and significant relationship between competence, independence, accountability and compliance with the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

**DISCUSSION**

From the results of the calculation of respondents' perceptions of the research variables, namely: competence, independence, accountability and compliance with the code of ethics from 25 (twenty five) statement items, it is known that:

a. Respondents' perceptions "strongly agree" as much as 1 (one) statement, namely reporting the results of the examination.
b. Respondents' perceptions "agree" as many as 22 (twenty-two) statements.
c. Respondents' perceptions were "neutral" as many as 2 (two) statements, namely external independence and responsibility.

This means that all respondents think that the performance of the Bengkulu City Inspectorate auditors is closely related to these indicators, especially the reporting of inspection results. Meanwhile, external independence in the form of the statement "I limit the scope of questions during the audit because the objector still has a social, familial or other relationship with me" and responsibility in the form of the statement "I carry out work with a full sense of responsibility to get a reward (reward) that is appropriate and reasonable" get a neutral perception. This means that the auditor does not take any sides in the statement.

When viewed from the real conditions, auditors at the Bengkulu City Inspectorate before carrying out the inspection must meet the criteria in the form of educational criteria, which include: school education and obtaining a degree / diploma, education and functional training in the field of supervision and obtaining STTPP or certificate, as well as pre-service education and training. This means that an auditor must meet competence.

The competence of auditors at the Inspectorate of Bengkulu City in terms of formal education is very good. This can be seen from the Personnel Order List (DUK) that 67.27% of all employees at the Bengkulu City Inspectorate are undergraduate (Strata-1), as many as 14.54% are postgraduate (Strata-2), 8.18% are diploma 3, the rest are high school and junior high school graduates by 10%. This percentage will continue to grow along with the many employees of the Inspectorate of Bengkulu City who are undergraduate graduates (S1) who are currently continuing their postgraduate education (S2) and diploma 3 graduates who are continuing their undergraduate education (S1) both at public universities and private universities in Bengkulu City. This higher education is very useful, because in the inspection of the Bengkulu City Inspectorate there will be those who will act as Quality Controllers, Technical Controllers, Team Leaders and Team Members. Auditor competence is also expected to increase along with the increasing volume of education and training, technical guidance, own office training, seminars and workshops on various occasions attended by auditors and prospective auditors at the Inspectorate of Bengkulu City.

Furthermore, in carrying out the inspection, an auditor of the Inspectorate of Bengkulu City is required to be neutral and impartial to any party in the object of the inspection, and dare to reveal the truth about the findings of the inspection carried out. This means that an auditor must meet the independence criteria.

This independence can be seen from various factors, including internal independence, external independence, and personal independence. Internal independence means that in carrying out an examination an auditor must be free from interventions and conflicts of interest originating from within the organization. External independence is an impairment of independence that comes from the object of the examination. Meanwhile, personal independence is an impairment of independence that comes from within the auditor's person. The existence of independence disorders from the various factors mentioned above can be minimized if there is a commitment from the auditor and the organization in terms of audit independence, so that if in the field there is a disturbance of independence it must be immediately reported to the leadership to take preventive steps.

Auditors of the Bengkulu City Inspectorate in carrying out audits must always demonstrate accountability criteria, including discipline, responsibility, integrity, commitment and motivation. In addition, auditors must always use moral and professional judgment in every inspection activity. The auditor's disciplinary attitude is shown, among others, by complying with the inspection schedule in accordance with the Annual Audit Work Program (PKPT), or coming to the inspection object on time. The attitude of responsibility and commitment can be shown by being responsible for the Audit Work Program (PKP) prepared by the team leader and commitment to completing the audit report on time, and being responsible if the audit results still require improvement and refinement. Furthermore, auditor motivation can be shown by the desire within themselves to make improvements and improve their quality and equalize their vision to realize good governance.

In terms of compliance with the code of ethics, the Bengkulu City Inspectorate currently refers to the Minister of Administrative Reform Regulation Number 4 of 2008 concerning the Code of Ethics for Government Agency Supervisory Apparatus (APIP). The regulation on this code of ethics regulates an auditor in carrying out an examination to always use the principles of integrity, objectivity and confidentiality.

The principle of integrity means that an auditor is required to have a personality based on an honest, courageous, wise, and responsible attitude to build trust in order to provide a basis for reliable decision making. The principle of objectivity is demonstrated by disclosing all material facts known to him, professionally impartial in the event of a conflict of interest, and refusing gifts / rewards related to decision making. Furthermore, the principle of confidentiality regulates that an auditor must respect the value and ownership of the information he receives and not disclose the information without adequate authorization unless required by law. This means that the auditor only discloses the information obtained to those entitled to receive it according to applicable regulations.

From the discussion above, it can be concluded that in theory there is indeed a relationship between competence, independence, accountability and adherence to the code of ethics on auditor performance. If we compare with the results of research conducted on the four independent variables, if carried out simultaneously (simultaneously) using the Spearman Rank correlation test, a correlation value of 0.697 is obtained. Because this value is greater than the rs table value (0.654), hypothesis testing results in H0 being rejected and H1 being accepted. This means that we can prove that there is indeed a real and significant relationship between competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City.

Furthermore, if it is carried out one by one (partial) the relationship between the four variables on the performance of auditors at the Bengkulu City Inspectorate, according to appendix 6, the following results are obtained:

a. The competency variable (x1) and the variable adherence to the code of ethics (x4) obtained the value of rs count < rs table, meaning that there is no relationship between each of these variables and auditor performance.

b. The independence variable (x2) and the accountability variable (x3) obtained the value of rs count> rs table, meaning that there is a relationship between each of these variables and auditor performance.

c. The highest Spearman rank correlation value among the independent variables is the accountability variable, meaning that this variable has the closest correlation relationship with auditor performance compared to the other three independent variables.

From the discussion above, there are differences between the theory and the results of the research conducted, both simultaneously (simultaneously) and one by one (partially) the variables of competence, independence, accountability, and compliance with the code of ethics have a correlation relationship with auditor performance. The causes of this difference are due to, among others:

a. There are differences in respondents' perceptions of the questionnaire statement items.

b. There are 9 (nine) invalid statements out of 25 (twenty five) statements, which causes the invalid statements to be excluded from the Spearman rank correlation analysis.

However, it can be concluded that overall, this study can answer the formulation of the problem and prove the research hypothesis in terms of analyzing the relationship between competence, independence, accountability, and compliance with the code of ethics on auditor performance at the Inspectorate of Bengkulu City.

## CONCLUSION

Based on the results and discussion previously described, in this study several conclusions were obtained as follows:

a. There is a real and significant relationship between competence, independence, accountability and adherence to the code of ethics with the performance of auditors at the Inspectorate of Bengkulu City, if a Spearman Rank correlation analysis is carried out simultaneously (simultaneously) with a correlation value of 0.697.

b. The results of the Spearman Rank correlation analysis if carried out one by one (partial) the relationship of each of these independent variables to the performance of auditors at the Bengkulu City Inspectorate, the results obtained:

1. The competency variable (x1) obtained the value of rs count (0.488) < rs table (0.521), meaning that there is no relationship between each of these variables and auditor performance.

2. The independence variable (x2) obtained the value of rs count (0.544) > rs table (0.521), meaning that there is a relationship between each of these variables and auditor performance.

3. The accountability variable (x3) obtained the value of rs count (0.544)> rs table (0.691), meaning that there is a relationship between each of these variables and auditor performance.

4. The variable compliance with the code of ethics (x4) obtained the value of rs count (0.485) < rs table (0.521), meaning that there is no relationship between each of these variables and auditor performance.

5. The highest Spearman rank correlation value among the independent variables is the accountability variable, which means that this variable has the closest correlation relationship with auditor performance compared to the other three independent variables.

## Suggestion

Researchers realize that this research still has limitations. Some limitations that may affect the results of this study are:

1. The relationship between competence and auditor performance in this study does not exist, even though it should exist. It is recommended that the Inspectorate of Bengkulu City can improve the quality of auditor competence by increasing the quantity and quality of organizing training activities, technical guidance and office training itself.
2. The relationship between independence and auditor performance in this study is still quite low. There needs to be a common perception and commitment between auditors in the form of signing an integrity pact.
3. The relationship between accountability and auditor performance in this study is still quite low. It is necessary to provide guidance on auditor accountability so that the results of each examination can be properly accounted for.
4. The relationship between compliance with the code of ethics and auditor performance in this study does not exist, even though it should exist. It is recommended that the Bengkulu City Inspectorate hold an exposure with auditors to discuss the implementation of Permenpan Number 4 of 2008 concerning the code of ethics for government agency supervisory apparatus.

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