



THE INFLUENCE OF WORK EXPERIENCE AND TRAINING ON INTERNAL AUDITOR COMPETENCE

**(Perception Study at the Inspectorate of the Ministry of Education, Culture,
Research and Technology)**

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ABSTRACT

Competence is the ability and characteristics possessed by a person position holders in the form of knowledge, skills, attitudes and behaviors required in carry out their duties and positions. Competence is divided into two parts, namely competence general and specific competencies. General competence is an ability as well as characteristics in the form of knowledge and behavior. For general competence can be obtained through formal or non-formal education and training. Special competence is the ability as well characteristics in the form of expertise needed in carrying out the duties of his position. Study This aims to test simultaneously or partially whether there is influence work experience or training on the competencies possessed by internal auditors on Inspectorate General of the Ministry of Education, Culture, Research and Technology.

The influence tested in this study is the work experience owned by each auditor and the training that has been attended by the auditor. Population used in this study are all auditors at the Inspectorate General of the Ministry of Education, Culture, Research and Technology both from the Inspectorate I, II, III, IV and Investigation areas. The sampling technique is through a non-probability sampling technique with a purposive method sampling. To measure the sample size to be studied using the slovin formula with using primary data, namely distributing data using questionnaires to each auditor as a respondent. The method used in this research is quantitative methods through descriptive statistical analysis and multiple linear regression methods.

The results of this study indicate that the competence of internal auditors is significant influenced by work experience and training either partially or simultaneously.

Keywords: *Work Experience, Training, Auditor Competency.*

Received: 16 February 2023

Accepted: 10 March 2023

Publish: June 2023

How to Cite:

Anggraeni, N.D, & Irawady, C. (2023). The Influence of Work Experience and Training on Internal Auditor Competence (Perception Study at the Inspectorate of the Ministry of Education, Culture, Research and Technology). *International Journal of Human Capital Management*, 7 (1), 28-37. <https://doi.org/10.21009/IJHCM.07.01.2>

INTRODUCTION

In supervision, internal government is important in the management of the country. Much needed good supervision when carrying out the responsibility of managing the performance of good government administration. It is hoped that with supervision, effectiveness and efficiency will be created in carrying out government programs that can be accounted for. The Inspectorate General is an internal control within the Ministry which is under the minister to monitor the performance of organizational units.

APIP or Government Internal Supervisory Apparatus is an agency that carries out supervision within the government. APIP in carrying out supervision as in the Government Internal Control System (SPIP) includes audits, reviews, evaluations, and monitoring of other supervisory activities. (INDONESIAN GOVERNMENT INTERNAL AUDIT STANDARDS, 2013). In carrying out its duties, APIP found several obstacles. Based on the Strategic Plan of the Inspectorate General of the Ministry of Education and Culture, Ris-Tek, among others regarding the quality and quantity of Human Resources, it is still limited, where not all Human Resources are in the Inspectorate General of the Ministry of Education, Culture, Research and Technology have qualified expertise in the field of supervision both soft skills and hard skills. So this will cause supervision to not fully provide added value for the Ministry. So far, the implementation of audits has focused more on financial audits which has resulted in very minimal audits on program substance, seeing as the demands for achievement of output/outcomes on performance audits go on, auditors have less time to conduct academic studies and other developments.

The number of human resources for supervision of the Inspectorate General is 275 employee auditors, spread across the Inspectorate General covering inspectorates I, II, III, IV and investigations consisting of skilled auditors from lowest to highest including implementing auditors, advanced implementing auditors, supervisory auditors. While the expert auditors include first auditors, junior auditors, middle auditors and main auditors.

The role of training is very important to improve the ability and work performance. It was concluded that training is an activity to increase the knowledge, skills and expertise and attitudes of employees in order to be able to do specific work so as to obtain maximum results (Poerwati, 2006). Then the auditor is required to have the knowledge and skills so that they are competent in carrying out supervision, because with both of them the auditor can formulate problems, find causes, and provide recommendations.

The correlation between experience and training on competence is formulated (Laud, 1994; 314) "a primary objective of training and experience and improve individual skills", where the main objective of training and experience is to provide training so as to improve individual skills. Then Hooghiemstra's opinion said that the breadth of abilities or skills and knowledge can be fulfilled through learning, experience, training through the role of knowledge, and the breadth of activities that are usually carried out.

From this phenomenon, raises the question of how far the role of work experience and training has on the competence of the auditor.

LITERATURE REVIEW

Theoretical Basis Attribution Theory

Attribution theory relates to this theory to see what factors influence the competence of the auditor. Individual characteristics are factors that determine competence. Attribution theory emphasizes human behavior by explaining the causes of other people's behavior and himself which is divided into two, namely dispositional attributions that cause personality, self-perception, ability and motivation while situational attributions cause social conditions, social values and community views. (Harold Kelley in Luthans, 2012).

Agency Theory

Jensen and Meckling (1976) define agency theory as the relationship between the agent (management) and the Principal (owner of power). In an agency relationship, agency theory is an agreement in which there are one or more principals who assign tasks to other people (agents) by providing services and delegating authority to agents to be able to make decisions. At the Inspectorate General, as the principal is the Minister and as the agent is the Auditor.

Internal Auditing

Auditor is a Functional Position which is more to the placement within the central government or local government, consisting of the Financial and Development Supervisory Agency (BPKP) and the Inspectorate at the Ministry of Finance and Development (BPKP), the Inspectorate at the Ministry. Functional Auditor Position (JFA) is a position that has the scope, duties, responsibilities and authority to carry out internal supervision in government agencies. Position levels contained in the JFA (Functional Auditor Position) consist of two which include skilled auditors and expert auditors. Skilled auditors consist of implementing auditors, advanced implementing auditors and supervisory auditors. Meanwhile, the expert auditors consist of the first auditor, the middle auditor, and main auditor. In AAIPI Standard (2013). Internal audit is an independent and objective activity that provides assurance or advisory activities aimed at increasing the value and operation of an organization. The internal audit process consists of the planning, implementation, reporting and follow-up stages.

Work Experience

Indicates the extent to which a person's assignment to the field of work he is engaged in is in Arens et al (2014:20). The longer the auditor's experience, the more capable and proficient the auditor is in mastering his own duties and the activities he is auditing.

Training

One important element in improving and creating quality human resources is education and training. With training, the ability will increase in carrying out their duties.

Competency

The abilities and characteristics possessed by a position holder in the form of knowledge, skills, attitudes and behavior required in carrying out his duties and position.

Hypothesis Development

Effect Of Experience and Training on Competence

Auditor competence will further develop with the existence of auditor training programs or with increasing auditor experience. The more auditors conduct training, the more specific knowledge they have. The auditor has confidence because he has enough experience so that he is more confident in making decisions that are considered the best decisions and act based on the experience gained. In addition to the auditor's work experience which influences the auditor's competence, the trainings attended by the auditor affect the competence of the auditor. (Hartoyo, 2003).

H1 : Work experience and training simultaneously have a significant effect on competence

Effect of Work Experience on Competence

Work experience is a fundamental requirement for auditors to improve their auditing skills. The more experienced the auditor, the better the competency of the auditor. Experience will shape the auditor to carry out the oversight process better and correct bottlenecks and errors that may prove important to the auditor. Experienced auditors will have skills and expertise in recognizing, understanding, and finding the causes caused by non-conformances found during supervision (Hartoyo, 2003).

H2: Work experience has a significant effect on Competence

Effect of Training on Competence

Training is one way to develop human resources, especially in knowledge, skills, abilities and attitudes. Internal auditors need certain skills and expertise to improve their competence in the audit process with special training in continuing professional education and will make it easier for auditors to meet auditor deficiencies and provide an emphasis on auditing practice. The more often auditors attend training, the more auditors will develop specific knowledge about the field of auditing (Mashar, 2013). The more training the auditor attends, the better the competency of the auditor.

H3: Training has a significant effect on competency

METHODOLOGY

In this study, 2 independent variables were used, namely work experience (X1), training (X2). Meanwhile, the dependent variable (Y) is competence. This type of research is a quantitative study with a purposive sampling method with a total sample of 74 auditors. The data for this study was by distributing questionnaires to 74 Auditors of the Inspectorate General of the Ministry of Education, Culture, Research and Technology. The data analysis method used is multiple linear analysis. The indicators used in measuring each variable are as follows:

Table 1
Indicator Variables

Variable	Indicator
Work Experience (X1) (Source: Gracia, 2021)	Length of work and number of inspection tasks.

Training (X2) (Source: Afifah, 2015)	Awareness of developing professionalism through training. Training and participation in training on auditing.
Competency (Y) (Source: subair (2020) & Lestari (2018))	Knowledge possessed, skills possessed, expertise possessed, attitude and behavior possessed.

RESULT AND DISCUSSION

Characteristics of respondents

The characteristics of the respondents were analyzed based on gender, age, last education, area of assignment, work experience as an auditor. The characteristics of respondents based on gender consist of male and female respondents. Characteristics of respondents based on age 19-25 years, 26-30 years, 31-40 years, over 41 years. Characteristics of respondents based on last education consists of Diploma, S1, S2, S3. Characteristics of respondents based on position consists of implementing auditors, advanced executors, supervisors, middle experts, first, junior, and main. Characteristics of respondents based on the task area consists of the Inspectorate I, II, III, IV. Characteristics of respondents based on work experience consisting of more than 2 years, 6-10 years, 2-5 years, less than 10 years.

Multiple Linear Regression

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	21,563	4,543		4,746	<,001
	Pengalaman Kerja	,595	,143	,451	4,166	<,001
	Pelatihan	,502	,154	,353	3,263	,002

a. Dependent Variable: Kompetensi

Based on the table above, it can be seen that a constant value of 21.563 for the work experience variable has a b value of 0.595. The training variable is 0.502. Based on the table and calculation of the formula above, the following equation is obtained:

$$Y = 21.563 + 0.595X1 + 0.502X2$$

Based on the equation above, it can be seen that the regression coefficients for work experience (X1) and training (X2) have a positive sign, which means that the more work experience and training, the better the competence of the auditors.

Validity Test

Table 2
Validity Test Result

Variable	Number of items	Ket.
Work Experience	10	Valid

Training	8	Valid
Competency	14	Valid

Based on the table above, it can be concluded that there are 10 questions in the questionnaire which are all valid, then the training variable with a total of 8 question items, and competence with a total of 14 valid items.

Reliability test

Table 3
Realibility Test Result

Variable	Cornbach Alpha	Jumlah item	Ket.
Work Experience	0,733	10	Realible
Training	0,854	8	Realible
Competency	0,906	14	Realible

Based on the table of reliability test results for all variables, the value of Cronbach's alpha from work experience, training and competency variables is 0.733; 0.854; and 0.906. This value is more than 0.6, so it can be concluded that all questionnaires are declared reliable, meaning that each question will produce consistent data.

Normality Test

Table 4
Normality Test Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		74	
Normal Parameters ^{a,b}	Mean	,0000000	
	Std. Deviation	3,53117381	
Most Extreme Differences	Absolute	,078	
	Positive	,078	
	Negative	-,056	
Test Statistic		,078	
Asymp. Sig. (2-tailed) ^c		,200 ^d	
Monte Carlo Sig. (2-tailed) ^e	Sig.	,321	
	99% Confidence Interval	Lower Bound	,309
		Upper Bound	,333

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.
- e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Based on the Kolmogorov-Smirnov test results, a significance value of 0.078 was obtained and it met the criteria for a significance value of > 0.05 . The conclusion from these results is that all data in the questionnaire is normally distributed.

Multicolienarity Test

**Table 5
Multicolienarity Test Result**

Variable	Colinearity Tolerance	VIF
X1	0,551	1,814
X2	0,551	1,814

Based on the results of SPSS data processing, the independent variable VIF scores, namely work experience and training, are 1.814 and 1.814, while the tolerance value is 0.551.

Heteroscedasticity Test

The heteroscedasticity test was carried out using the Glejser approach with the following conditions:

1. A significance value > 0.05 indicates the absence of heteroscedasticity.
2. A significance value of < 0.05 indicates heteroscedasticity

**Table 6
Multicolienarity Test Result**

Variable	Significant Value (Sig. 2-tailed)	Ket.
X1	0,624	Heteroskedasti city occurs
X2	0,508	Heteroskedasticity does not occur

Based on the results of the heteroscedasticity test using the Glejser approach, the results of the significance values of the three variables were > 0.05 , so it can be concluded that these three variables did not have heteroscedasticity.

Hypothesis Test (F-Test)

**Table 7
F-Test Result**

Model	F	Sig.
Regression	41,921	,000
Residual		
Total		

Based on the table of the f test results, an F value of 41.921 was obtained with a sig value of 0.00. The sig value of 0.00 is less than 0.05 or the calculated F value $> F$ table then H_0 is rejected and H_a is accepted. The conclusion from the table is that experience and training simultaneously have a significant effect on the auditor's professional skepticism.

T-Test

Table 8
T-Test Result

Model	t	Sig.	Result
Work Experience (X ₁)	4,166	0,000	Significant
Training (X ₂)	3,263	0,002	Significant

Based on the results of the t test for the work experience variable, the t table value is 1.994 and the calculated t value is more than t table or $4.166 > 1.994$ and the sig. work experience variable value is $0.000 < 0.05$, so H₀₂ is rejected and H_{a2} is accepted. It can be concluded that work experience has a partially significant effect on the competence of Internal auditors Inspectorate General of the Ministry of Education and Culture Ris-Tek and has a positive effect. This positive influence means that the better/higher work experience one has, the competence of the Internal Auditor of the Inspectorate General of the Ministry of Education and Culture Ris-Tek will increase.

Based on the results of the t test for the training variable, the t table value is 1.994 and the calculated t value is more than t table or $3.263 > 1.994$ and the sig. variable value of work experience is $0.002 < 0.05$, so H₀₃ is rejected and H_{a3} is accepted. It can be concluded that training has a partially significant effect on the competence of the Internal Auditor Inspector General of the Ministry of Education and Culture Ris-Tek and has a positive effect. This positive influence means that the better/higher the training one has, the competence of the Inspector General of the Ministry of Education and Culture Ris-Tek Auditor will increase.

Discussion

The Influence of Work Experience on Auditor Competence

The results of the study show that work experience has a partially significant effect on the competence of the internal auditors of the Inspectorate General of the Ministry of Education, Culture, Research and Technology. This shows that if the work experience possessed by the Internal Auditor increases, then competence will also increase. This statement is proven by the results of the t-test with a value of Sig. of $0.000 < 0.05$ and the tcount is $4.166 >$ value t table 1,994. From these results it is interpreted that H₀₁ is rejected and H_{a1} is accepted, namely work experience has a partially significant effect on the competence of the internal auditors of the Inspectorate General of the Ministry of Education, Culture, Research and Technology. Based on the results of multiple linear regression analysis, a regression coefficient of 0.595 is obtained, which means it is positive so that it indicates that the better the work experience the auditor has, the auditor's competence will increase.

Along with the results of research conducted by (Hartoyo, 2003) which stated that there is a very real or significant linear relationship between work experience that has a positive effect on competence. This means that the greater the experience, the competence tends to increase. To improve work ability, it is necessary to add work experience, with the work experience you have, it can be used as a provision to carry out future tasks. Given the need for work experience to complete the job properly and correctly so it is hoped that the work performance will also be good. Competence will be related to good performance, individual work performance will also significantly affect group performance.

The Influence of Partial Training on Auditor Competence

The results of the study show that training has a partially significant effect on the competence of the internal auditors of the Inspectorate General of the Ministry of Education, Culture, Research and Technology. This shows that if training increases, competence will also increase. This statement is proven by the results of the t-test with the value of Sig. of $0.002 < 0.05$ and a tcount of $3.263 > t$ table value of 1.994 Based on the results of the T test it means that H_0 is rejected and H_a is accepted, namely training has a significant effect on competence. Based on the results of multiple linear regression analysis, a regression coefficient of 0.502 is obtained which is positive, indicating that the more often the auditor attends training, the auditor's competence will increase.

Along with the results of research conducted by (Harsono, 2006) that training has an influence on competence. In order to improve the competence of auditors, it is necessary to have professional certification training (competence) for Auditors, which later this training will be used as a requirement for someone to be appointed as an auditor.

CONCLUSION

Based on the results of the analysis that has been done before, it can be concluded that, work experience has a significant influence on competence. Where auditors who have more work experience will be more competent. The auditor's experience can be seen in terms of how long the auditor has worked and the number of audit assignments carried out, because the longer and more auditors carry out audit assignments, the more competent. Then, raining has a significant effect on competency. The relationship between these two variables is that the auditor must attend training on an ongoing basis so that in carrying out audit work, he will be more trained and easier and more understandable in conducting audits. On the other hand, simultaneously, work experience and training have a significant influence on the competence of the auditor, having a fairly strong relationship with the competence of the auditor.

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