

## CHAPTER V

### CONCLUSION AND IMPLICATION

#### A. Conclusion

This research is examine the effect of independence, competence, and professionalism on the performance of government internal auditors. Here is the conclusion from the research result:

1. Independence has no effect on the performance of government internal auditors. In addition, based on open ended questions, the recommendations are sometimes still multi-interpretable and there is still dependence from leader. Hence, this means the higher the independence of government internal auditors, the lower the performance or vice versa.
2. Competence has a positive effect on the performance of government internal auditors. In addition, based on open ended questions, it said that the competence already good. Hence, this means that the higher the competence of government internal auditors, the higher the performance.
3. Professionalism has a positive effect on the performance of government internal auditors. In addition, based on open ended questions, it said that the professionalism already good and in carrying out their duties they are already in accordance with the code of ethics. Hence, this means that the higher the professionalism of government internal auditors, the higher their performance.

## B. Implication

Based on the research results, the theoretical and empirical implications are as follows:

### 1) Theoretical Implications

Research on competence and professionalism has a positive effect to the performance of internal auditors. This means that the higher the competence and professionalism of government internal auditors, the higher the performance. It also shows that the two factors are in accordance with the attribution theory where performance is influenced by internal factors, namely competence and professionalism. Therefore, understanding of the importance of APIP by regional head dan the competence and professionalism of the internal auditors itself also need to be improved, so it is hoped that with good competence and professionalism, the implementation of internal supervision and control can run well and good governance will be achieved.

The independence factor in this research has no effect on the performance of the internal auditors. It means that high or low independence does not affect the performance of government internal auditors. Therefore, this attribution theory is contradictory because independence has no effect on the performance of the government's internal auditors, which is caused by the things such as due to the wrong standards or placement of internal auditors, different auditor roles (when an auditor acts as a watchdog, the internal auditor must be independent, but not when they act as a consultant), and the position of government internal auditor in the hierarchy. Moreover,

Fachruddin & Rangkuti (2019) also stated that the auditor's performance is not affected by independence because the attitude of independence is a basic attitude that already exists in the auditor even before the auditor carries out his duties. Therefore, it is necessary to review more about the attribution theory regarding why independence has no effect to the performance of internal auditor.

## 2) Empirical Implications

- a. This research is expected to be useful for academics as a reference for further research, so that the results of this research can add insight regarding factors that affect internal auditor performance.
- b. This research is expected to identifying factors that influence performance and provide knowledge to the regional head (executive) regarding the importance of understanding the role of APIP. So, by understanding the important role of APIP, it is hoped that executives can provide lots of training/debriefing/webinars for APIP so that their competence and professionalism will increase.
- c. This research is expected to be an evaluation and practice model for APIP so that in carrying out their duties, the understanding of APIP on auditing can be improved by participating in training, seminars, or increasing the level of education to improve their competence. In addition, the APIP is also expected to improve the code of ethics in perform their duties by conducting an in-depth research of the code of

ethics so that their professionalism as a government internal auditor will increase and also more comply with the regulations.

- d. It is hoped that the government be able to make regulations regarding the position of the inspectorate in the government organizational structure. Hence, it will give a strategic position to the inspectorate independence of the internal auditors and the independence can also increase.

### **C. Research limitation**

1. At first the distribution of the questionnaires would be carried out using physical questionnaires (paper), but due to the distance to the four inspectorate is far and considering the busyness of the internal auditors who often went to the field and went to training, the researchers changed the type of questionnaire to a questionnaire via google form so that internal auditors could fill it anywhere and at any time.

### **D. Suggestion**

1. It is hoped that further research will use experimental research so that the results obtained can describe the actual situation.