

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia



Sumarlin¹, Masdar Mas'ud², Mursalim Lekkeng³, Ibrahim Dani⁴

¹State Islamic University Alauddin Makassar

^{2,3,4} Makassar, Indonesia Muslim University

ABSTRACT: This study aims to examine the effect, independence, competence and understanding of good governance as well as organizational commitment to auditor performance with organizational commitment as an intervening variable and integrity as moderating organizational commitment to the performance of PTKIN SPI auditors in Indonesia. The population of this research is all auditors at SPI PTKIN in Indonesia. The sample used is 137 respondents, which were analyzed using the method Structural Equation Modeling smart Partial Least squares. The results showed that independence, competence and understanding of good governance had a positive and significant effect on organizational commitment, then independence, competence and organizational commitment had a positive effect on auditor performance, while understanding of good governance had no effect on auditor performance, then independence, competence and understanding of good governance had a positive effect on auditor performance through organizational commitment while integrity is not able to moderate the relationship of organizational commitment to auditor performance

KEYWORDS: Independence, competence, understanding of good governance, organizational commitment, integrity and auditor performance.

1. INTRODUCTION

One of the higher education clusters in Indonesia that have been operating for a long time is the State Islamic Religious College (PTKIN). PTKIN is a university in Indonesia whose management is under the Ministry of Religion. Technically academic, the development of state Islamic Religious Universities is carried out by the Ministry of Education and Culture of the Republic of Indonesia (Kemdikbud), while functionally it is carried out by the Ministry of Religion. Currently, in 2021 the State Islamic Religious Universities consist of 3 types: State Islamic University (UIN), State Islamic Institute (IAIN), and State Islamic College (STAIN). There are universities with 25 State Islamic Universities (UIN), 30 State Islamic Institutes (IAIN), and 4 State Islamic Colleges (STAIN) (SPI PTKIN Forum: 2021).

In the implementation of PTKIN's operations, both universities that have the status of a Public Service Agency (BLU) and those that are still ordinary Work Units (SATKER), receive a budget allocation from the Ministry of Religion which is quite large and differs from one satker to another by the budget proposal from the Ministry of Religion. each satker. In 2021 the Ministry of Religion will allocate more than 80 per cent of the budget of Rp. 66 trillion for the education function in 2021. With the budget allocated by the state to run higher education operations, a higher education institution is obliged to carry out good administration or governance in all fields, both academic and non-academic. The application of good higher education governance will be a strategic determining factor for the higher education institution itself so that it can continuously increase its value and maintain a sustainable growth process. Therefore, every individual from the top management level in this case the Chancellor, the middle Dean etc., as well as employees and lecturers need to continue to improve their hard work to take advantage of the implementation of good university governance.

Implementation of the concept of Good Governance at State Universities in Indonesia as in other developing countries, is faced with basic challenges, namely improving quality, relevance, equity, efficiency and governance, where the position of higher education as a moral force to assist in directing democratization in society and socio-political reform. In addition to the basic challenges of PTN, new challenges arise as a result of understanding the knowledge economy, internationalization and increasing competition between countries (Nizam, 2006). These new challenges caused the Government of Indonesia to issue

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

Government Regulation No. 4 of 2014 concerning the implementation of higher education and the management of higher education autonomy. The government provides autonomy for the management of higher education institutions in the academic and non-academic fields. Non-academic autonomy which includes: setting norms, operational policies, organizational implementation, finance, student affairs, labour and infrastructure in its management cannot be separated from the principles of Good University Governance (Government Regulation No. 4 of 2014).

The application of the principles of Good University Governance (GUG) in Indonesia, especially at PTKIN, does not necessarily meet expectations. In 2016 the Corruption Eradication Commission (KPK) conducted a study of higher education, both State Universities (PTN) under the Ministry of Research, Technology and Higher Education and State Islamic Religious Universities (PTKIN) under the Ministry of Religion. The results of the study state that, among others, the non-transparent allocation of the State Revenue and Expenditure Budget (APBN) through the Operational Assistance for State Universities (BOPTN), poor control of infrastructure at PTN and PTKIN, ineffective implementation of research in PTN, and internal management that is not fully accountable.

Apart from the results of the study conducted by the KPK above, the internal Ministry of Religion in this case the Directorate General of Higher Education (Dirjen Pendis) in 2018 has built a system to measure the extent to which governance is carried out by each satker named Electronic- Strategic Management System (E-SMS). Based on the data, it was found that the year starting for input and assessment was carried out in 2018 and the assessment in 2019, for the 2019 input year an assessment was carried out in 2020, based on the data above, there are still State Islamic Religious Universities whose governance values are based on indicators in GUG E-SMS decreased from the previous year, namely 2 universities, 6 IAIN and 1 STAIN.

In addition to the phenomena described above, there is also a phenomenon where based on the sources obtained, there are still many cases of BPK findings over the last 5 years in almost all Islamic Religious Universities even though all Islamic Religious Universities have SPI which is also an internal auditor. higher education institutions that have competence, capacity and ability.

To keep higher education governance running well as expected, the Ministry of Religion requires all PTKIN satkers to prepare competent human resources in this case the Internal Control Unit (SPI), which is an institution under and directly responsible to the Chancellor, functions as an internal audit/supervisory agency with the following objectives: Securing State assets/ BMN, Improving the reliability of financial reports and Improving compliance with applicable laws, regulations and policies. The PMA explains in detail Internal (non-academic) Supervision, namely the entire process of internal inspection activities, reviews, evaluations, monitoring, and other supervisory activities on the implementation of organizational tasks and functions to provide adequate assurance that activities have been carried out by benchmarks. that have been established effectively and efficiently for the benefit of the leadership in realizing good governance of state religious universities. On that basis, the existence of the Internal Audit Unit (SPI) plays a very important role in the preparation of the supervision program; monitoring policies and programs; supervision of the management of personnel, finance, and state property; monitoring and coordinating the follow-up to the results of internal and external examinations; assistance and review of financial reports; providing advice and recommendations; preparation of reports on the results of supervision; and implementation of monitoring results evaluation.

The important role of internal audit for universities within the Ministry of Religion is to provide confidence in the accountability of state administration (Siregar et al. 2011). The quality of an audit in overseeing every activity is needed to configure the form of responsibility and transparency to the public, achieving goals that are effective, efficient, economical, and ethical (AL Watkins 2005). In carrying out its role, SPI must be guided by the internal audit professional standards. According to Tugiman (1997:16), the standard of the internal audit profession includes independence, professional ability, the scope of work of internal audit, implementation of inspection activities, and management of the internal audit section. Several factors can affect the performance of internal audits, including independence. Independence means that a public accountant must be honest not only against the management and owner of the company but to creditors and the other party where they put their faith in their work as public accountants (Christiawan, 2002). Meanwhile, according to Sawyer (2009:7) independence is an attitude that must be free from obstacles, provide an objective, unbiased, unrestricted opinion, and report real problems, not based on the wishes of the executive or institution.

In addition to independence which is seen as a variable that can affect the performance of auditors, there are other variables, namely auditor competence which according to Tugiman (2006:27), the meaning of internal audit competence Internal auditor competence is the knowledge, ability, and various disciplines needed to carry out an audit properly. and fast. According to Siti and Ely (2010: 3), competence is defined as an ability, expertise (education and training) and experience in

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

understanding the criteria and in finding the amount of evidence needed to support the conclusions that will be drawn. Another factor that is considered capable of influencing the performance of internal auditors is the understanding of Good Governance where Mardiasmo in Sapariyah, (2011) suggests Good Governance as an approach concept oriented to the development of the public sector, where the basic understanding is good governance. Good Governance is good governance in a business that is based on professional ethics in doing business or work. The factor that can affect auditor performance is organizational commitment according to Meyer and Allen (1991) and Umam (2010:258) as a psychological construct which is a characteristic of the relationship between organizational members and their organization. This statement represents psychological factors that can affect a person's performance as revealed by Gibson (1987) in umam (2010: 190) Organizational commitment is defined as the relative strength of an individual in identifying his involvement in the organization. (Porter, Streers, & Mowday, 1982 in Chi et al, 2007)

The existence of organizational commitment possessed by an employee will have a positive influence on the organization because employees with high organizational commitment will have a sense of belonging to the organization (Putri & Suputra, 2013). A person who is committed to his organization is a person who has loyalty and a sense of pride in his organization so that he has the desire to work and complete his tasks well (Ghorbanpour et al., 2014). In addition to being an exogenous variable on Auditor Performance, this variable is also endogenous for Independence, Competence and Understanding of Good Governance. Furthermore, in this study, there is a moderating variable, namely integrity, where it is expected that the variable can strengthen the influence of Organizational Commitment on Auditor Performance. According to Prasetyaningrum & Rukmini, (2020), improving auditor performance can be more optimal if the organizational commitment of the auditor is increasingly supported with higher integrity. An auditor with integrity is an auditor who acts honestly and decisively in carrying out the audit and dares to take responsibility for the decisions taken. When integrity is higher, the auditor will be more committed to carrying out his duties as well as possible by showing loyalty and compliance with organizational values and regulations, which can then contribute to improving performance.

Based on the phenomena and results of previous studies, the variables partially influence the influence of Independence, Competence, Understanding of Good Governance, Organizational Commitment and Integrity on Auditor Performance, therefore this study tries to combine several of these variables. Previous research has also not been consistent with research results, so it needs to be reviewed in depth according to the phenomenon of each variable. In addition, this study also uses the Intervening variable, namely the Organizational Commitment variable. Where previous studies of organizational commitment as an independent variable but the results obtained are influential but not significant in this study trying to make a mediating variable. Furthermore, Integrity is added as a moderating variable on Commitment Organization on Auditor Performance. So the title of this study is Auditor Performance Determinants at State Islamic Religious Universities in Indonesia.

2. LITERATURE REVIEW

2.1 Stewardship Theory (Management Theory)

Stewardship theory describes a situation or condition where management is not motivated by individual goals but prioritizes the interests of the organization (Davis, Schoorman, and Donaldson 1991). The theory assumes that there is a strong relationship between satisfaction and organizational success. Organizational success describes the utility maximization of the principal group (society and government). and management. Stewardship theory in this study implies that the auditor is considered to be able to perform not solely for personal purposes, but the auditor in this case works and performs for the public interest or the organization where the auditor works. Furthermore, in addition to using the Stewardship theory in this study, legitimacy theory is also used, Legitimacy theory states that organizations continuously try to ensure that they carry out activities following societal boundaries and norms (Deegan et al., 2002). Where the auditor is working or acting remains on the right track, namely still referring to the applicable norms or rules.

2.2 Independence

Mautz and Sharaf in Theodorus M. Tuanakotta (2011:64) state that independence is: "Independence reflects an impartial attitude and is not under the influence of pressure or certain parties in taking actions and decisions". Independence in auditing means a mental attitude that is free from influence, not controlled by other parties, and not dependent on others. Independence also means the auditor is honest in considering facts and there is an impartial objective consideration in the auditor in formulating and expressing his opinion. (Mulyadi 2013:26- 27)

According to Mautz and Sharaf in Theodorus M. Tuanakotta (2011: 64-65) emphasizes three dimensions of independence, 1). Programming Independence Programming Independence is freedom (free from control or influence of others, for example in

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

the form of restrictions) to choose audit techniques and procedures, and how deep audit techniques and procedures are. 2). Investigative Independence (Investigative Independence) Investigative Independence is freedom (free from control or influence of others, for example in the form of restrictions) to choose areas, activities, personal relationships, and managerial policies to be examined. This means that there should be no legitimate (legitimate) source of information that is closed to the auditor. 3). Reporting Independence Reporting independence is freedom (free from control or influence of others, for example in the form of restrictions) to present facts revealed from the examination or provide recommendations or opinions as a result of the examination.

2.3 Competence

According to Spencer and Spencer (1993:41), competence is a basic characteristic of a person that influences the way of thinking and acting, making generalizations about all situations encountered, and surviving long enough in humans. According to the KBBI Competence is the authority or power to determine (decide on something); the ability to master the grammar of a language abstractly or spiritually. According to Purwadarminta, competence is the authority (power) to determine or decide something. According to the Decree of the Minister of National Education number 045/U/2002, Competence is a set of intelligent, responsible actions that a person has as a condition to be considered capable by the community in carrying out tasks in certain fields of work.

According to Government Regulation (PP) No. 23 of 2004. Explains work competency certification as a process of providing competency certificates which are carried out systematically and objectively through competency tests that refer to Indonesian and or international national work competency standards. According to the Indonesian National Work Competency Standard (SKKNI) Competence is a statement about how a person can demonstrate: his/her skills, knowledge and attitudes at work following Industrial standards or following the requirements set by the workplace (industry).

Skill and ability in carrying out a job or profession. Competent people mean people who can carry out their work with good quality results. In a broad sense, competence includes mastery of knowledge and skills that include, and having the appropriate attitude and behaviour to carry out the work or profession. (Sukrisno Agoes 2008:146)

2.4 Understanding Good Governance

Mardiasmo (2009) defines Good Governance, namely: as "A concept approach that is oriented towards the development of the public sector to good governance". The definition of Good Governance according to Sukrisno Agoes (2011:101): "As a system that regulates the relationship between the roles of the Board of Commissioners, the role of the Board of Directors, shareholders, and other stakeholders. Good governance is also referred to as a transparent process of setting government goals, achieving them, and evaluating their performance." According to the World Bank Renyowijoyo Muindro (2010) defines good governance as: " The way statement is used in managing and social resources for the development of society ." The quote above can be interpreted that Good Governance places more emphasis on how the government manages social and economic resources for the benefit of community development. Good Governance has been prepared by the National Committee on Governance Policy in Subramanyam et al (2012), namely: Transparency, Accountability, Responsibility, Independence, Fairness and Equality.

2.5 Organizational Commitment

Organizational commitment is a strong belief and support for the values and goals that the organization wants to achieve, organizational commitment is an attitude that shows employee "loyalty" and is an ongoing process of how an organization member expresses their concern for the success and goodness of the organization (Luthans, 2002).). Without a strong organizational commitment in each individual, an organization can't run optimally. A strong commitment is closely related to the individual sense of belonging to each organization. This organizational commitment is characterized by a strong belief in and acceptance of the goals and values of the organization, a willingness to strive for the achievement of organizational goals, and a strong desire to maintain themselves in the organization. Individuals who have a high commitment will tend to be more in line with the goals and values of the organization, willing to contribute more to the organization and take the initiative to provide benefits to the organization. This shows that individuals with a high commission will be responsible for their work.

Allen & Meyer (1991) divide commitment into three dimensions, namely: Affective Commitment, Employees are emotionally attached, able to recognize, and fully involved in the organization. Normative Commitment, Allen and Meyer (in Coetzee, 2005) define normative commitment as a sense of responsibility to stay in the organization. Continuous Commitment, Robbins & Judge (2008) stated that continuous organizational commitment leads to the perceived economic value of staying in an organization when compared to leaving the organization.

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

2.6 Integrity

Integrity is the attitude of being honest, brave, and wise and the auditor's responsibility in carrying out the audit. Integrity is a quality that underlies public trust and is a benchmark for members in testing all their decisions. Integrity requires an auditor to be honest and transparent, courageous, wise and responsible in carrying out the audit. These four elements are needed to build trust and provide a basis for reliable decision making (Sukriah, et al 2009).

According to Mulyadi (2014), integrity is a quality that underlies public trust and is a benchmark for members in testing all their decisions. Integrity requires an auditor to be honest and transparent, courageous, wise, and responsible in carrying out the audit. These four elements are needed to build trust and provide a basis for reliable decision making (BPKP Pusdiklatwas, 2008). According to Mulyadi (2014), the indicators of integrity are 1. The honesty of auditors (Honest and transparent) 2. The courage of auditors (Dare) 3. Auditor's prudent attitude (wisdom) 4. Auditor's responsibility (Responsible for carrying out the audit).

2.7 Auditor Performance

Performance is a condition that must be known and confirmed to certain parties to determine the level of achievement of the results of an agency associated with the vision carried out by an organization or company and to know the positive and negative impacts of an operational policy.

According to Goldwesser (1993) are: "The performance of the auditor is the embodiment of work carried out to achieve better or more prominent work results towards achieving organizational goals. Achievement of better auditor performance must be following certain standards and periods, namely: (1) quality of work, namely the quality of completion of work by working based on all abilities and skills, as well as knowledge possessed by the auditor; (2) Quality of work, namely the number of work results that can be completed with targets that are the responsibility of the auditor's work, which are based on accuracy, speed, and ability to utilize facilities and infrastructure to support work; (3) Timeliness, namely the accuracy of completion of work following the available time.

The Institute of Internal Auditors (2017:29) contained in the Standard for Professional Practice of Internal Auditing, states that: "Internal auditing is an independent appraisal function established within an organization to examine and evaluate as a service to the organization." Internal auditors in carrying out their audits must comply with various applicable regulations to obtain the desired results. Some standards apply to an internal auditor, one of which is the auditor's performance standard. Auditors can be said to perform well if they meet the applicable performance standards.

3. METHODOLOGY RESEARCH

The research to be carried out is quantitative, namely, research the systematic scientific study of its parts and phenomena and their relationships. This research will be carried out at the Indonesian State Islamic Religious University (PTKIN) with an estimated time of two (2) months. This type of research data consists of two, namely primary data and secondary data. Primary data is data obtained from observations and questionnaires. Secondary data is data obtained from documents or study files at PTKIN in Indonesia and reference books that are relevant to the problem being studied. Sources of research data were obtained from parties related to this research. The party in question is the internal auditor of all PTKIN. Data collection techniques used in this study consisted of surveys, questionnaires, and documentation. The population in this study were all Internal Auditors at PTKIN in Indonesia, amounting to 315 people with a table according to the following criteria:

Table 3 . PTKIN SPI auditor population

No	Position	Amount
1	Head of SPI	56
2	SP . secretary	51
3	SPI members consist of :	-
	Lecturer	103
	Teacher	95
	Functional	8
	Lecturer Candidate	2
Total		315

Source: (PTKIN SPI Forum 2021)

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

The sample is part of the population that gets the same treatment as the study and overall has the same characteristics as the population. This research contains 25 indicators, so the minimum number of respondents is 25 times 5, which is 125 respondents. Hair et al (2010) also suggested that a good sample size ranged from 100-200 respondents. The number of samples in the study this as many as 137 respondents. Technique analysis data used in the study is structural -Equation Modeling (SEM) using Partial Least Square software (PLS). SEM can do joint testing, namely structural models which measure connection Among variable dependent and independent construct, as well as a model measurement which measures connection mark loading Among variable indicator with construct also normal called with variable latent. Partial Least Square is a method of powerful analysis, this method is not based on many assumptions.

Moderation hypothesis testing was carried out using moderated regression analysis (MRA) which was estimated using SEM-PLS (Ghozali and Latan, 2012). To test Integrity as a moderating variable of the relationship between commitment organization against auditor performance, the focus of attention is on the interaction coefficient between integrity and performance of auditors. A variable e I can be said to be a moderating e I variable will be declared significant if the t value is significantly less than 0.05 The criteria used as the basis for comparison are as follows: The hypothesis is rejected if the t -count < 1.96 or sig value > 0.05 The hypothesis is accepted if t -count > 1.96 or sig value < 0.05 .

4. RESULT ANALYSIS AND DISCUSSION

4.1. Hypothesis test

Hypothesis testing is carried out based on the results of the Inner Model test (model structural) which covers output r -square, coefficient parameter and t - statistics. To see whether a hypothesis can be accepted or rejected of them with notice mark significance between construct, t -statistics, and p -values. Test hypothesis study this done with help of Smart PLS software (Partial Least squares) 3.0. Mark the obtained result bootstrapping. The rules of thumb used in the study are t -statistic > 1.96 with a level significance p -value of 0.05 and coefficient beta worth positive.

H1 Hypothesis Testing, namely Independence affects Organizational Commitment

Hypothesis H1 states that Independence has an effect on Organizational Commitment. The results of testing the H1. hypothesis it is obtained that the Independence of Organizational Commitment shows the value of path coefficient of 0.23 and t -value of 4.669, which is greater than 1.96. P -value is 0.000. P -value (0.000) $< = 0.05$ (5%). This means that Independence has a positive and significant effect on Organizational Commitment. Thus hypothesis H1 is accepted.

H2 Hypothesis Testing, namely Competence affects Organizational Commitment

Hypothesis H2 state that Competence affects Organizational Commitment. H2 . hypothesis testing results obtained that the Competence of Organizational Commitment shows the value of coefficient track as big as 0.662 dan t -value 16,785 were to mark this bigger from 1.96. P -value is 0.000. P -value (0.000) $< = 0.05$ (5%). This means that Competence has a positive and significant effect on Organizational Commitment. Therefore hypothesis H2 is accepted.

H3 Hypothesis Testing, namely Understanding Good Governance affects Organizational Commitment

Hypothesis H3 states that Understanding Good Governance affects Organizational Commitment. H3 . hypothesis testing results it is obtained that the understanding of good governance on organizational commitment shows the value of coefficient track as big as 0.166 and t -value 3,908 where mark this bigger from 1.96. P -value is 0.000. P -value (0.000) $< = 0.05$ (5%). This means that the understanding of good governance has a positive and significant effect on organizational commitment. Therefore hypothesis H3 is accepted.

H4 Hypothesis Testing, namely Independence has a direct effect on Auditor Performance

Hypothesis H4 states that Independence has a direct effect on Auditor Performance. H4 . hypothesis testing results it is obtained that the independence has a direct effect on the performance of the auditor showing the value of coefficient track as big as 0.251 and t -value 4,193 where mark this bigger from 1.96. P -value is 0.000. P -value (0.000) $< = 0.05$ (5%). This means that independence has a direct effect on the performance of the auditor. Therefore hypothesis H4 is accepted.

H5 Hypothesis Testing that is Competence has a direct effect on Auditor Performance

Hypothesis H5 states that Competence has a direct effect on Auditor Performance. H5 . hypothesis testing results obtained that the Competence of Auditor Performance shows the value of coefficient track as big as 0.214 dan t -value 2,896 were to mark this bigger from 1.96. P -value is 0.004. The p -value (0.004) $< = 0.05$ (5%). This means that Understanding Competence has a direct effect on Auditor Performance. Therefore hypothesis H5 is accepted.

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

Hypothesis Testing H6 that is Understanding Good Governance directly on Auditor Performance

Hypothesis H6 state that Understanding Good Governance directly on Auditor Performance. H6 . hypothesis testing results it is obtained that the understanding of good governance on auditor performance shows the value of coefficient track as big as -0.021 and t-value 0.42 where mark this bigger from 1.96. P-value is 0.675 . The p-value (0.675) $> = 0.05$ (5%). This means that the understanding of good governance is not significant to the performance of the auditor. Therefore hypothesis H6 was rejected.

Hypothesis Testing H7 that is Organizational Commitment has a direct effect on Auditor Performance

Hypothesis H7 states that Organizational Commitment has a direct effect on Auditor Performance. H7 . hypothesis testing results it is obtained that Organizational Commitment to Auditor Performance shows the value of coefficient track as big as 0.484 and t-value 5,954 where mark this bigger from 1.96. P-value is 0.000. P-value (0.000) $< = 0.05$ (5%). This means that Organizational Commitment has a positive and significant effect on Auditor Performance. Therefore hypothesis H7 is accepted.

Hypothesis Testing H8 that is Independence affects Auditor Performance through Organizational Commitment

Hypothesis H8 states that Independence affects Auditor Performance through Organizational Commitment. H8 . hypothesis testing results it is obtained that the Independence of Auditor Performance through Organizational Commitment shows the value of coefficient track as big as 0.111 and t-value 3,405 where mark this bigger from 1.96. P-value is 0.001. P-value (0.001) $< = 0.05$ (5%). This means that Independence has a positive and significant effect on Auditor Performance through Organizational Commitment. Therefore hypothesis H8 is accepted.

Hypothesis Testing H9, namely Competence affects Auditor Performance through Organizational Commitment.

Hypothesis H9 state that Competence affects Auditor Performance through Organizational Commitment. H9. hypothesis testing results it is obtained that Competence on Auditor Performance through Organizational Commitment shows the value of coefficient track as big as 0.32 and t-value 5,671 where mark this bigger from 1.96. P-value is 0.000. P-value (0.000) $< = 0.05$ (5%). This means that Competence has a positive and significant effect on Auditor Performance through Organizational Commitment. Therefore hypothesis H9 is accepted.

Hypothesis Testing H10 that is Understanding Good Governance affects Auditor Performance through Organizational Commitment

Hypothesis H10 that Understanding Good Governance affects Auditor Performance through Organizational Commitment. H10. hypothesis-testing results it is obtained that the understanding of good governance affects the performance of auditors through organizational commitment shows the value of coefficient track as big as 0.08 dan t-value 3.106 where mark this bigger from 1.96. P-value is 0.002. P-value (0.002) $< = 0.05$ (5%). This means that the understanding of good governance has a positive and significant effect on auditor performance through organizational commitment. Therefore hypothesis H10 is accepted.

H11 Hypothesis Testing, namely Integrity moderates the effect of Organizational Commitment on Auditor Performance

Hypothesis H11 state that Integrity moderates the effect of Organizational Commitment on Auditor Performance. H11 hypothesis testing results it is obtained that Integrity moderates the effect of Organizational Commitment on Auditor Performance showing the value of coefficient track as big as -0.096 dan t-value 1,793 where mark this smaller than 1.96. P-value is 0.074 . The p-value (0.074) $> = 0.05$ (5%). This means that Integrity is not able to moderate the effect of Organizational Commitment on Auditor Performance. Therefore hypothesis H11 was rejected.

4.2. P DISCUSSION

Discussion this focused on the mark generated from hypothesis testing to answer per problem and in a study, this is as follows:

1. The Effect of Independence on Organizational Commitment.

The results hypothesis of This study reveals that independence has a positive and significant effect on PTKIN's SPI organizational commitment in Indonesia. The better the independence of internal auditors, the better the internal auditors too will increasingly be committed to the organization. Auditors who have With an attitude of independence will be committed to carrying out their duties and responsibilities in the organization where they work. This is also reinforced by research by Sapariyah (2011) and Risman (2019) which suggests that auditor independence has a positive effect on organizational commitment, which means that if auditor independence is increased, organizational commitment will increase.

2. The Effect of Competence on Organizational Commitment.

The results hypothesis of This study reveals that competence has a positive and significant effect on PTKIN's SPI organizational commitment in Indonesia. The better the competence of the internal auditor, the internal auditor too will be more committed to the organization. A good understanding of the function and adequate competence of Employees will develop a high

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

commitment to the organization where they work. The results of this study are in line with the research of Sujana (2012) which states that employees with good and appropriate competencies will be able to understand what must be done and what their functions are in the job. The same thing is in Wasiman's research (2018) which states that competence has a significant positive effect on organizational commitment. This is supported by Sahrul's research (2017) which proves that competence affects organizational commitment.

3. The Effect of Understanding Good Governance on Organizational Commitment.

Results hypothesis In this study, it is revealed that the understanding of Good Governance has a positive and significant effect on the organizational commitment of PTKIN SPI in Indonesia. The better the understanding of Good Governance Internal auditors, the internal auditors too will be more committed the organization. A good understanding possessed by an internal auditor about good governance in the company will greatly assist the auditor in supporting the work in his organization so that employees will be committed to the organization where the employee works, this research is in line with research conducted by Sapariyah (2011), where understanding of Good Governance has a positive and significant effect on Organizational Commitment.

4. The Effect of Independence on Auditor Performance.

The results hypothesis of This study reveals that independence has a positive and significant effect on the performance of the PTKIN SPI Auditor in Indonesia. The better the independence of the internal auditor, the better the performance of the internal auditor will be taller. This shows that the internal auditors who maintain their independence in conducting the audit process will not be influenced by other parties so that they can produce quality audit results and improve their performance. Independence is an important aspect of auditor professionalism, especially in forming high personal integrity (Arifah, 2012). The results of this study support the research conducted by De Angelo (1981) and Yuskar and Devisia (2011). This statement is also in line with research conducted by Sapariyah (2011), Aprilia, et al. (2010), Awaludin (2013), Trisnarningsih (2007), and Elmansyah (2011). However, the results of this study do not support the research conducted by Minovia, et al. (2012) which states that independence has no relationship with auditor performance.

5. Effect of Competence on Auditor Performance.

The results hypothesis of This study reveals that competence has a positive and significant effect on the performance of PTKIN SPI Auditors in Indonesia. The better the competence of the internal auditor, the performance of the internal auditor as well will be the taller. Auditors who have competence in their fields will be able to think critically, and intuitively, and dare to take risks with full consideration so that they will provide the best solutions to existing problems. The results of this study support the research conducted by Ashton (1991) in Mayangsari and Nizarul Alim (2003) and Husni Akbar (2004). Furthermore, the results of this study are also supported by the results of research conducted by Yendrawati (2014), Arini (2015), Utami (2015), Wardayati (2016), Agustina (2018), Nurdianingsih (2019) and Prihartono (2019) stating that competence affects auditor performance.

6. Good Governance Understanding of Auditor Performance

Results hypothesis In this research, it is revealed that Understanding Good Governance has a negative and insignificant effect on the performance of the PTKIN SPI Auditor in Indonesia. The better the understanding of Good Governance of the internal auditor, the better the performance of the internal auditor will decrease. Understanding Good Governance does not directly affect the performance of the auditor, because, in the implementation of the audit, the code of ethics and other auditing standards do not enforce such as independence, competence and commitment to the organization, so it will not affect its performance. The results of the study are in line with the research conducted by Yuskar and Devisia (2011) and Trisnarningsih (2007). However, this is not in line with the results of this study conducted by Aprilia, et al. (2010) and Sapariyah (2011) and Sapariyah (2011) explain that the application of Good Governance is very meaningful in building culture, values and business ethics that underlie the development of professional behaviour of accountants.

7. The Effect of Organizational Commitment on Auditor Performance.

The results hypothesis in this study revealed that organizational commitment has a positive and significant effect on the performance of the PTKIN SPI Auditor in Indonesia. The better the organizational commitment, the performance of the internal auditor as well will be taller. An internal auditor who has a high commitment to the organization where he works will create a sense of belonging to the organization, he will feel happy at work and he will work as well as possible for the organization so that his performance will increase. The results of this study successfully support research conducted by Trisnarningsih (2007), Marganingsih and Dwi martini (2009) and Wibowo (2009) which state that organizational commitment positively affects auditor performance. However, the results of this study are not in line with the research conducted by Hanna and Firnanti (2013). For

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

them, the organization does not mean fully and becomes part of them, so organizational commitment does not affect the performance of the auditor.

8. The Influence of Independence on Auditor Performance Through Organizational Commitment.

Results hypothesis In this research, it is revealed that independence has a positive and significant effect on auditor performance through PTKIN's SPI organizational commitment in Indonesia. The better the independence of the auditors, which is supported by high organizational commitment, the performance of the internal auditors will also be will the taller. The results of this study indicate that having a high attitude of independence will have an influence or impact on the auditor's performance on the PTKN SPI. Auditors who have a high commitment to work will show a loyal and positive attitude and feel that their involvement is needed in the running of the organization and will directly have a positive impact on the results of the auditor's performance. The results of this study are in line with research by Malik and Nasaruddin (2018) and Sapariyah (2011) which prove that organizational commitment can be a mediating variable from the effect of auditor independence on auditor performance. However, the results of this study are not in line with Apriliani's research (2019) which proves that organizational commitment is not able to mediate the effect of independence on auditor performance.

9. The Effect of Competence on Auditor Performance Through Organizational Commitment.

The results of the study show that competence has a positive and significant effect on auditor performance through commitment organization. This shows that the use of organizational commitment as an intervening variable can improve the competence of the auditor's performance, to improve the performance of the auditor is much better if it has high competence and is supported by organizational commitment. The results of this study are in line with the research of Lutfi and Irfan (2020) and Buyung (2019). However, the results of this study are not in line with the research of Malik and Rubyah (2017); Salimah (2017); and Nursangadah and Endang (2017) where organizational commitment is not able to mediate the effect of competence on performance. Based on the test results indicate that the use of organizational commitment as an intervening variable is appropriate and supports the influence of competence on auditor performance to improve auditor performance it will be better through the intervening variable.

10. Good Governance Understanding on Auditor Performance Through Organizational Commitment.

In this study, the test results obtained an understanding of Good Governance through organizational commitment as an intervening variable positive and significant effect on auditor performance. This shows that the use of organizational commitment as an appropriate intervening variable supports the influence of understanding Good Governance on auditor performance so that to improve auditor performance it will be better if you have a high understanding of Good Governance and add organizational commitment as an intervening variable. The results of this study are in line with the research of Sapariyah (2011). Based on the test results indicate that the understanding of Good Governance affects the performance of the auditor with organizational commitment as an intervening variable. This means organizational commitment strongly supports the understanding of Good Governance on auditor performance so as to improve auditor performance.

11. Influence Integrity moderates the effect of Organizational Commitment on Auditor Performance.

Results research show that integrity is not able to moderate the relationship of organizational commitment to auditor performance. These results indicate that the level of integrity of an auditor at the PTKIN SPI is not able to moderate the relationship between organizational commitment and auditor performance. That is, the more integrity and integrity of an auditor, can not strengthen and weaken the relationship of organizational commitment to auditor performance. if auditors look after integrity in work as being honest, brave, and responsible in carrying out audit tasks assigned by the organization or superiors where they work precisely will hinder the achievement of the vision mission college tall and considered no commitment to the organization so that perception leader and employee in the scope of PTKIN assess auditor performance becomes no good, vice versa. The results of this study are not in line with the research of Dewa & I Wayan (2015), the results of their research that organizational commitment has a positive and significant effect on auditor performance and integrity is proven to moderate the relationship of organizational commitment to auditor performance.

5. CONCLUSIONS

5.1. Conclusion

Based on problems and developing hypotheses based on theory which is related to the results of the discussion, the conclusions of the study are as follows:

1. Independence has a positive and significant impact on PTKIN's SPI organizational commitment in Indonesia. This shows that if an auditor has high independence, the organizational commitment to work will also increase. An auditor can be

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

said to have an attitude of commitment to his organization if he feels involved as a whole in the process of running the organization. Auditors who have an independent attitude will be committed to carrying out their duties and responsibilities in the organization where they work.

2. Competence has a positive and significant impact on PTKIN's SPI Organizational Commitment in Indonesia. These results prove that if an auditor has high competence, then he is also able to provide high organizational commitment. An employee with high intellectual competence, with a bachelor's level of accounting education for example (competence that is following the job as an auditor), will understand well what the duties and functions of an auditor are. This means idealism towards duties and responsibilities, which will ultimately lead to self-commitment to carry out the job or task well so that it can be said that competence will affect the emergence of organizational commitment.
3. Understanding of Good Governance has a positive and significant effect on PTKIN's SPI Organizational Commitment in Indonesia. This shows that if an auditor has a high understanding of Good Governance, the organizational commitment to work will also increase. A good understanding possessed by an internal auditor about good governance in the company will greatly assist the auditor in supporting the work in his organization so that employees will commit to the organization where the employee works.
4. Independence has a positive and significant direct effect on the performance of the PTKIN SPI Auditor in Indonesia. This shows that the higher the independence of the internal auditor, the better the performance of the internal auditor. Internal auditors who maintain their independence in conducting the audit process will not be influenced by other parties so that in making audit results quality and can improve their performance further the results of this study can be explained that independence is an important aspect of auditor professionalism, especially in forming high personal integrity.
5. Competence has a positive and significant direct effect on the performance of the PTKIN SPI Auditor in Indonesia. This means that the higher the competence of the internal auditor, the performance of the internal auditor will also be better. This study shows that competence is a component that must be possessed by an auditor to carry out his role professionally. This is because auditors who have competence in their fields will be able to think critically, and intuitively, and dare to take risks with full consideration so that they will provide the best solution to the existing problems.
6. Understanding Good Governance does not affect the Performance of the PTKIN SPI Auditor in Indonesia. Understanding Good Governance does not directly affect the performance of the auditor. This finding indicates that auditors who only understand good governance but do not enforce the code of ethics and other auditing standards, such as independence, competence and commitment to the organization, will not affect their performance. The implicit understanding of Good Governance can improve the performance of the auditor if the auditor during the audit always enforces the existing code of ethics and standards.
7. Organizational Commitment has a positive and significant effect on the Performance of PTKIN SPI Auditors in Indonesia. The results of this study reveal that organizational commitment has a positive and significant effect on the performance of the PTKIN SPI Auditor in Indonesia. The better the organizational commitment, the performance of the internal auditors will also be higher. This shows that the more committed an auditor is to the place where he works, the more it will affect his performance. So it can be concluded that there is a relationship between organizational commitment and the performance of the internal auditor of PTKIN SPI.
8. Independence has a positive and significant effect on Auditor Performance through PTKIN's SPI Organizational Commitment in Indonesia. The results of this study reveal that independence has a positive and significant effect on auditor performance through PTKIN's SPI organizational commitment in Indonesia. The better the organizational commitment, the performance of the internal auditors will also be higher.
9. Competence has a positive and significant effect on Auditor Performance through PTKIN's SPI Organizational Commitment in Indonesia. This shows that the use of organizational commitment as an appropriate intervening variable supports the influence of competence on auditor performance so that to improve auditor performance it will be better if you have high competence and add organizational commitment as an intervening variable.
10. Understanding of Good Governance has a positive and significant effect on Auditor Performance through PTKIN's SPI Organizational Commitment in Indonesia. This shows that the use of organizational commitment as an appropriate intervening variable supports the influence of understanding Good Governance on auditor performance so that to improve auditor performance it will be better if you have a high understanding of Good Governance and add organizational commitment as an intervening variable.
11. Integrity cannot moderate relationships Organizational Commitment to the Performance of PTKIN SPI Auditors in Indonesia. These results indicate that high or low auditor integrity at PTKIN SPI is not could strengthen or weaken the relationship between organizational commitment and auditor performance. This means that the more integrity an auditor has, the more the organization's commitment to the auditor's performance will be weakened.

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

5.2. Suggestion

Based on the findings of this study, several things are suggested:

1. PTKIN Leaders need to push all of its auditors to always maintain and improve their independence through strong leadership support to Upgrade organizational commitment.
2. PTKIN Leaders need to push all auditors to continuously develop and improve their competence through training and certification to Upgrade organizational commitment.
3. PTKIN Leaders need to push all auditors to continuously improve the understanding of good organizational governance through training and deepening of materials related to this matter to Upgrade organizational commitment.
4. PTKIN Leader needs to push all of its auditors to always maintain and improve their independence through strong leadership support to Upgrade auditor performance.
5. PTKIN Leaders need to push all auditors to continuously develop and improve their competence through training and certification to Upgrade auditor performance.
6. PTKIN Leader needs to push all auditors to continuously improve the understanding of good organizational governance through training and deepening of materials related to this matter in order to Upgrade auditor performance.
7. PTKIN Leader needs to push all of its auditors to always maintain and improve their independence through strong leadership support to Upgrade auditor performance through organizational commitment as a variable intervention.
8. PTKIN Leaders need to push all auditors to continuously develop and improve their competence through training and certification to Upgrade auditor performance through organizational commitment as a variable intervention.
9. PTKIN Leaders need to push all auditors to continuously improve the understanding of good organizational governance through training and deepening of materials related to this matter to Upgrade auditor performance through organizational commitment as a variable intervention.
10. PTKIN Leaders need to push all auditors to continuously maintain and improve their integrity so that commitment to the organization and the performance of the auditors can also be improved.

REFERENCES

JOURNAL

- 1) AL Watkins, W. Hillison and SE Morecroft. (2005). Audit Quality: A Synthesis of Theory and Empirical Evidence. *Journal of Accounting Literature*, 153–93.
- 2) Augustine. (2018). Competence, Independence, and Motivation as Determinants of Government Internal Auditor Performance. *Eleven March University e-journal*.
- 3) Alim, M Nizarul., Trisni Hapsari, Liliek Purwanti. (2007). the Effect of Competence and Independence on Audit Quality with Auditor Ethics as a Moderating Variable. *National Accounting Symposium*
- 4) Allen, NJ, and Meyer, JP (1990) . The measurement and antecedents of affective, continuance, and normative commitment to the organization. *Journal of occupational psychology*, 63, 1–18.
- 5) Allen, Mary F., Linville, Mark, Stott, David M. (2005). the Effect of Litigation on Independent Auditor Selection. *American Journal of Business* Volume 20 (1).h:37
- 6) Arini, TF (2010). The Effect of Internal Auditor's Perception of the Code of Ethics on Internal Auditor Performance: A Study on Auditors at the Financial and Development Supervisory Agency of the Special Region of Yogyakarta. Surakarta, Central Java.
- 7) David M. Van Slyke, (2006). Agents or Stewards: Using Theory to Understand the Government-Nonprofit Social Service Contracting Relationship. *Journal of Public Administration Research and Theory*, No. 17.
- 8) Deegan, C. (2002). Introduction: The Legitimizing Effect of Social and Environmental Disclosure – A Theoretical Foundation. *Accounting, Auditing, and Accountability Journal*, Vol.5 No.3: 282-311.
- 9) Donaldson, L., & Davis, JH (1991). Stewardship theory or agency theory: CEO governance and shareholder returns. *Australian Journal of Management*, 16:49-64.
- 10) Goldwasser. (1993). The plaintiffs' Bar Discusses Auditor Performance. *Journal of CPA*.
- 11) Lutfi & Irfan, (2020). The Effect of Competence and Independence on Employee Performance with Organizational Commitment as an Intervening Variable. *Scientific Journal of Management, Business and Accounting Students* 2(2) April 2020
- 12) Marganingsih, Arywarti and Martani, Dwi. (2009). Antecedent Variable Analysis of Internal Auditor Behavior and Consequences on Performance: An Empirical Study on Auditors in Government Internal Control Apparatus Non-Departmental Government Institutions. *National Accounting Symposium XII Padang*, 2009.

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

- 13) Prasetyaningrum, & Rukmini. (2020). The Effect of Organizational Commitment on Auditor Performance with Independence, Integrity and Understanding of Good Governance as Moderating Variables (Empirical Study on Public Accountants in Central Java and Yogyakarta). *Journal of Accounting and Taxes*, 21 (1), 112- 120. DOI: <http://dx.doi.org/10.29040/jap.v21i1.1084>
- 14) Putri and Ciputra. (2013) . The Influence of Independence, Professionalism, and Professional Ethics on Auditor Performance at Public Accounting Firms in Bali. *Udayana University Accounting Journal*. Vol. 4 No.1, pp.39-53.
- 15) Sapariyah, Rina Ani. (2011). the Influence of Good Governance and Auditor Independence on Auditor Performance and Organizational Commitment (Survey of Public Accounting Firms in Surakarta). STIE "AUB" Surakarta. *Journal of Business Economics and Banking*.
- 16) Siregar, et. al. (2011). Audit Rotation and Quality: Evaluation of the Policy of the Minister of Finance KMK No. 423/KMK.6/2002 concerning Public Accountant Services. *Indonesian Journal of Accounting and Finance*, Vol 8, No. 1.
- 17) Sujana, Eddy. (2012). the Influence of Competence, Motivation, Conformity of Roles and Organizational Commitments on the Performance of the Internal Auditors of the District Government Inspectorate (Study at the Office of the Inspectorate of Badung and Buleleng Regencies). *Scientific Journal of Accounting and Humanika*. Volume 2. No1.
- 18) Sukriah, Ika, et al. (2009). *Journal*. The Influence of Work Experience, Independence, Objectivity, Integrity, and Competence on the Quality of Examination Results. XII National Accounting Symposium, Palembang.
- 19) Trisnarningsih, Sri. (2007). Auditor Independence and Organizational Commitment as Mediating the Effect of Understanding Good Governance, Leadership Style and Organizational Culture on Auditor Performance. Unhas Makassar, 26-28 July 2007. Veteran National Development University, East Java.
- 20) Utami, Ulfa Indri. (2015). the Influence of Integrity, Objectivity, Confidentiality, Competence, and Work Experience on Auditor Performance at the Inspectorate of Riau Province. *Come on. FEKON* Vol. 2. October 2, 2015.
- 21) Wardayati. (2016). the Effects of Accountability, Objectivity, Integrity, Working Experience, Competence, Independence and Motivation of the Examiner toward the Quality of Inspection Results at the Inspectorate of Lumajang Regency. *University of Jember e-journal*.
- 22) Yendrawati, Reni and Nurwulan RN (2014). The Influence of Integrity, Objectivity, Confidentiality and Competence on the Performance of Government Auditors. *Journal of Accounting and Investment*. Vol.15.No.1, January 2014: pages 28-35.
- 23) Yuskar and Selly Devisia. (2011) Effect of Auditor Independence, Organizational Commitment, Understanding of Good Governance, Auditor Integrity, Organizational Culture and Work Ethic on Auditor Performance (Empirical Study on Big Four Affiliated Public Accounting Firms in Indonesia in 2011). SNA XIV Aceh.

BOOK

- 1) Agoes, Sukrisno. (2008). *Auditing*. Jakarta: Publishing Institute, Faculty of Economics, University of Indonesia
- 2) Agoes, Sukrisno and I Cenik Ardana. (2011). *Business and Professional Ethics: The Challenge of Building a Whole Person*. Revised Edition. Jakarta: Four Salemba
- 3) Agoes, Sukrisno. (2014). *Auditing Practical Instructions for Examination of Accountants by Public Accountants*. 4th Edition. Book 2. Jakarta: Salemba Empat
- 4) Coetzee, M. (2005). *Employee Commitment*. University of Pretoria etd.
- 5) Ghozali, Imam. (2013). *Multivariate Analysis Application with IBM SPSS Program*. Edition 7. Semarang: Diponegoro University Publisher.
- 6) Hair, et al. (2010). *Multivariate Data Analysis*. 7th edition. New Jersey: Pearson Prentice Hall.
- 7) Luthans, Fred. (2002). *Organizational Behavior: 7th Edition*. New York: McGraw-Hill Inc
- 8) Malik, Nazaruddin. (2016). *Dynamics of the Indonesian Labor Market*. Malang : Muhammadiyah University of Malang.
- 9) Mardiasmo. (2009). *Public Sector Accounting*. Yogyakarta: Andi Yogyakarta
- 10) Meyer, John P., and Natalie J. Allen. (1991). A three-component conceptualization of organizational commitment. *Human resource management review* 1.1: 61-89.
- 11) Mowday, Steers, R., and Porter, LW (1983). *Motivation and Work Behavior*, New York: Academic Press
- 12) Muindro Renyowijoyo. (2010). *Public Sector Accounting Non-Profit Organizations*. Jakarta: Media Discourse Partners.
- 13) Mulyadi. (2013). *Management Planning and Control System*. Jakarta: Salemba Empat.
- 14) Nizam. (2006). *Indonesia in UNESCO. Higher Education in South East Asia*, Bangkok: Unesco
- 15) Robbins, Stephen P. and Timothy A. Judge. (2008) . *Organizational Behavior 12th Edition*, Jakarta: Salemba Empat.
- 16) Roe, Robert A. (2001) Definition of Competence: <http://www.docstoc.com/docs/2656466/>
- 17) Sawyer, Lawrence B. (2009). *Internal Auditing*. Book Two. Edition Five. Jakarta: Four Salemba
- 18) Siti & Ely, 2010. *AUDITING, Basic Concepts and Guidelines for Examination of Public Accountants*. Yogyakarta: Graha Ilmu.

Determinants Of Auditor Performance At State Islamic Religious Universities In Indonesia

- 19) Spencer, Lyle & Signe M. Spencer. (1993). *Competence at Work, Models for Superior Performance*. Canada: John Wiley & Sons, Inc.
- 20) Subramanyam, KR and John J. Wild. (2012). *Financial Statement Analysis*. Issue 10. Book One. Translated by Dewi Yanti. Jakarta: Salemba Empat.
- 21) The Institute of Internal Auditor Standards and Guidance. (2017). *International Professional Practice Framework (IPPF)*. 1035 Greenwood Blvd, Suite 401 Lake Mary, FL 32746 USA.
- 22) Tuanakotta, Theodorus M. (2011). *Critical Thinking in Auditing*. Salemba Empat, Jakarta
- 23) Tugiman, Hiro. (2006). *Internal audit professional standards*. Yogyakarta: Kanisius.
- 24) Tugiman, Hiro. (2014). *A New View of Internal Auditing*. Kanisius: Yogyakarta
- 25) Umam, Khaerul. (2010). *Organizational behaviour*. Print 1. CV Pustaka Setia. Bandung

GOVERNMENT REGULATIONS

1. Minister of Religion Regulation Number 25 of 2017 concerning Internal Supervision Units at State Religious Universities
2. Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education.
3. Government Regulation of the Republic of Indonesia, Number 23 of 2004 concerning National Professional Certification Body.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.