FACTORS AFFECTING THE QUALITY CONTROL OF INTERNAL GOVERNMENT CONTROL APPARATUS (APIP)

STUDY ON THE REGIONAL INSPECTORATE OF BIMA REGENCY IN WEST NUSA TENGGARA INDONESIA

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Abstract

This research at Determining the effect of competency, motivation, ethics, control standards on the quality of controlling by the government internally control agency at the district Inspectorate of Bima West Nusa Tenggara. This research study is using descriptive method. The Populations of this research were all 62 staff. The data were collected through questionnaires distributed directly to the respondents. The Data were analyzed with multiple linear regressions with SPSS 21. The results showed that the variables of competency, motivation, ethics, standards simultaneously control had effect on the quality of controlling. The value of f-test Showed that f-count (16 548)> f-table (2:53 with the significant level (0.000> 0.05). Also this research showed that the variables of competency, motivation, ethics, standards partially control had effect on the controlling, however, the variable of ethics and control standards had no significant effect on the quality of controlling in the Bima district Inspectorate. The value of determinant co-efficient Showed that competency, motivation, ethics, control standards had contribution on the dependent variable of (the quality of controlling) as much as 50.5% while the rest 49.5% was affected by other factors that is not studied in this research.

Keywords: Competency, motivation, ethics, control standards

INTRODUCTION

The process of transition from the centralisation system to the decentralisation system called local government with Autonomy. Autonomy is the government affairs transferred to operational local governments in the system of government bureaucracy. The aim of autonomy is to achieve effectiveness and efficiency in the public service. While the goal to be achieved in the delivery of these matters are to grow and develop the region in various fields, improve service to the community and improve the competitiveness of regions in the growth process (Widjaja, 2004). Local government in holding local government is done through organic functions of government management including; planning, implementation, monitoring and evaluation, these are the instruments that must exist and be implemented by a professional management and in order to achieve the objectives of organization effectively and efficiently. According Siagian in Torang (2013: 176), supervision is a "process of observation from the implementation of all activities of the organization to ensure that all the works being carried out as being planned previously".

In connection with these roles and functions, Inspectorate of city / regencyin Bima arranged in Regulation of Bima No. 35 of 2016 about the Position, Structure, Duties and Functions And Work Procedures Inspectorate and Regulation of Bima Regent No. 30 of 2016 on the Position, Organizational Structure, Duties and function, as well as regional work Tata Bima district has a fundamental duty to help the Mayor / Regent of Bima in developing and overseeing the implementation of government affairs under the authority of local and regional co-administration device. To carry out duties as referred to above, the Regional Inspectorate performs functions; First, Planning surveillance program; second, the formulation of technical policy and facilitation of field monitoring surveillance; Third, implementation of internal controls on financial and performance through audits, the Review, evaluation, monitoring, and implementation of other functions provided by Regent / Mayor-related wit their duties and functions.

The phenomenon that occurs at the Inspectorate of Bima City / Regency in carrying out their duties and functions are still having some problems that reduce the performance in implementing the task, it is influenced by internal factors (authority of SKPD) and external factors (beyond the authority of SKPD), these are: 1) it is still lack umber of professional government supervision officials (who follow auditor training/ supervising government), 2) lack of facilities and infrastructure that support the activities of supervision, especially supervision in the field. 3) The availability of infrastructure is still poor in some areas of the district obrik mainly related to the availability of road infrastructure. This leads to the disruption of inter-regional accessibility resulting in the slow process of supervision. 4) The pattern of the distribution of the

inspection team by area monotonous thereby affecting the level of independence. 5). The mutation among the working unit causing an experienced officer replaced by the inexperienced.

BASIC THEORY

Agency Theory

Jensen and Meckling (1976: 247) described the theory of agency (agency theory) is a contract between the manager(agent) and the owner(principal).In the agency theory describes the agency relationship as a contract under one or more principals involving an agent to perform some service for the principal by delegating decision-making authority to the agent. Based on agency theory, Jensen and Meckling (1976) argued that the agency relationship can happen to all entities that rely on the contract, either explicitly or implicitly, as a reference institution participant's behavior. Therefore it can be said that the agency relationship occurs in each entity.

Attribution theory

According to Fritz Heider (Luthans, 2006), maker of attribution theory stated that the originator's internal strength (attributes such as ability, effort and fatigue) and external forces (such as rules and environmental attributes of the weather) together determine the behavior. He said that the taste, not actual are important determinants of behavior ".

Attribution theory (attribution theory) is a theory that describes the behavior of a person. This theory studies the process of how one interprets an event; learn how someone interprets the reason or cause of behavior (Steers, 1983). This theory argues that a person's behavior is determined by a combination of internal forces(internal Forces)are factors that come from inside a person such as the ability, knowledge or effort, while external forces(external forces)are factors that come from outside, for example luck, chance and the environment (Heider, 1958).

METHODOLOGY

This research use descriptive research. The populations in this research are 62 people; they are supervision officials who have occupied the Functional Auditor (JFA) and Functional Supervision of the Implementation of Government Affairs in the Region (JFP2UPD) Inspectorate in Bima City, a number of them are 62 people, consisting of 43 people JFA personnel and 19 personnel from Inspectorate JFP2UPD of BimaCity / Regency. The main data sources used in this study was primary data obtained through questionnaires directly to the respondents. The analytical method used was multiple linear regressions with SPSS version 21.0. The scale of measurement used a Likert scale.

RESULTS AND DISCUSSION

Characteristics of Respondents

Table. 1. Characteristics of Respondents

No	Description	Respondents	
		Number	**Percentage**
1	**Gender**		
	Male	46	74,19
	Female	16	25,81
2	**Age**		
	<30 years	3	4,84
	30-40 years	24	38,71
	40-50	18	29,03
	years>50 Year	17	27,42
3	**Education**		
	High School	1	1,61
	D3	4	6,45
	S1	54	87,10
	S2	3	4,84
4	**Tenure**	9	14,52
	<5 years	31	50.00
	5-10	22	35,48
	years>10 years		

Classical assumption test

Normality test

Table 2. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.22746369
Most Extreme Differences	Absolute	.073
	Positive	.071
	Negative	-.073
Kolmogorov-Smirnov Z		.574
Asymp. Sig. (2-tailed)		.897

Normality test results in the above table are obtained KS value of 0.574. This value is not significant at 0.05 (because the value of $P = 0.897$, bigger than 0.05).

Heteroskedasticity Test

Table 3. Test Results Statistics Heteroskedasticity

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.057	.389		-.147	.884
	Competence	.216	.111	.416	1.949	.056
		-.087	.062	-.180	-1.406	.165
		-.062	.084	-.159	-.744	.460
		-.020	.051	-.050	-.388	.699
a. Dependent Variable: RES2						

From significance probability above, 5 percent level of confidence. So we can conclude regression models or all of the variables used in the study does not happen any heteroscedasticity.

Multicollinearity Test

Table 4. Multicollinearity Test

Model		collinearity Statistics	
		Tolerance	VIF
1	Competence	.340	2.945
	Motivation	.944	1,059
	Ethics	.339	2,949
	Controlling standard	.948	1,055
a Dependent Variable: controlling quality			

Table above shows the VIF for all variables no more than 10 and the value of Tolerance is less than 1, it is concluded that the data in this study meet the assumption of multicollinearity.

Autocorrelation test

Table 5. Value Test of Durbin-Watson (DW)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.739[a]	.546	.514	.23531	2,581
a. Predictors: (Constant), controlling standard, Competency, Motivation, Ethics					
b. Dependent Variable: controlling standard					

Hypothesis Testing

Significant Simultaneous Testing (Test Statistic F)

Table 6. Test Results Statistics F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.735	4	.934	16.548	.000[b]
	Residual	3.216	57	.056		
	Total	6.951	61			
a. Dependent Variable: Quality_Control						
b. predictors: (constant), standard_controling, copetence, motivation, ethics						

By using confidence level95%, (α) = 5%, df1 (number of variable-1) = 3, and df2 (nk) = 62-5 = 57, obtained F table was 2.53 therefore the value of F count (16 548)> F table (2.53) with a specified significance level (0.000 <0.05), then Ho is rejected and Ha is accepted, this shows that together all of the variables that consists of competence, motivation , ethics and standards of supervision of the Inspectorate Bima Regency influenced toward the quality of supervision.

Analysis of terminated coefficient (R ²)

Table 7. Results Test terminated coefficient (R ²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733[A]	537	.505	.23754
a. Predictors: (Constant), Standard_controlling, Competency, Motivation, Ethics				
b. Dependent Variable: Quality_Control				

Based on statistical test results in the table above, it can be seen the value of the coefficient is terminated for Adjusted R Square of 50.5 percent. This condition indicates that the variation of the dependent variable is the quality of supervision can be explained by the independent variables are competence, motivation, ethics and standards of supervision by 50.5 percent, while the remaining 49.5 percent is explained by other factors not included in the model.

Significant Test of Individual Parameters (Test Statistic t)

Table 8. Test Results Statistics t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	-.490	.681		-.719	.475
	Competence	.775	.197	.609	3.937	.000
1	Motivation	.243	.109	.207	2.225	.030
	Ethics	.066	.140	.072	.469	.641
	Standard_Control	.042	.086	.045	.487	.628
a. Dependent Variable: Quality_Control						

Based on the data above can be seen tilapia beta (β) in each variable is positive, resulting in a multiple linear regression equation as follows:

Quality Supervision = $\alpha + \beta_1.X1 + \beta_2.X2 + \beta_3.X3 + \beta_4.X4$

Quality Supervision = - 0.490 + 0.775.X1 + 0.243.X2 + 0.066.X3 + 0.042.X4 + ei

Based on a linear regression of the above, the following is presented a summary of the test the following hypotheses:

Table 9. Summary of Hypothesis Testing

Code	Hypothesis	Analysis			Remark
		Beta	t	t table	
H1	Competence Influenced Positively And Significantly On Quality of Control	.775	3,937	1,670	Accepted
H2	Motivation influenced positively and significantly on the Quality of Control	.243	2,225	1,670	Accepted

						Table 9...
H3	Ethics influenced positively and significantly on Quality of Control.	.066	.469	1.670	Rejected	
H4	Standard of Controlin fluenced positively and significantly on the Quality of Control	.042	.487	1.670	Rejected	

Result of t count and t table, T table at a significance level was 5%, and df (degrees of freedom) nk = 57 was 1,670. Thus, the value of t count =3,937> t table was1.670. Therefore it can be concluded that partially there is positive and significant impact of competence (X1) on the quality control (Y). Competency of a control apparatus is needed to do the job more thoroughly, accurately, and objectively as well as more effective and efficient in carrying out the task of supervision. Conceptual and logical thinking can be analogized that the more increasing competence of controlling apparatus, the more the more high quality control with an increase 77.5%. These test results interpret that competence variable control apparatus of Inspectorate in Bima City / Regency influenced positively and significantly toward the quality of supervision at a significance level of 5% or in other words H1 is accepted.

The results of this research support the research conducted by Sukriah, et al (2009) that demonstrated competencies influenced positively toward the quality of the results of the examination conducted at Inspectorate in Lombok Island, Ahmad, et al (2011) showed that competence influenced positively toward the quality of the results of the examination conducted in Pasaman Inspectorate.

The result of t count and t table, at a significance level of 5%, and df (degrees of freedom) nk = 57 was 1,670. Thus, the value of t count 2,225> t table 1.670. Therefore it can be concluded partially there is a positive and significant influence of motivation (X2) toward the quality control (Y). It has meaning if the motivation increases, the Quality Supervision Inspectorate APIPs in Bima City / Regency also increased with an increase of 24.3%. These test results interpret that motivation variable control of apparatus in Inspectorate of Bima City/ Regency influenced positively and significantly toward the quality of supervision at a significance level of 5% or in other words, acceptable is H2.

The results support the research conducted Efendy (2010) showed that motivation influenced positively toward audit quality in Gorontalo Inspectorate, Rosnidah et al (2011) in which the effects of motivation and simultaneously and partially influenced toward the quality of supervision in Inspectorate of Cirebon District.

Results of the third hypothesis states that ethics influenced positively and significantly toward the quality of supervision. This Indicated that the value of the regression coefficient is

0.066 and value of t count is 0.469. The regression coefficient is not significant at the 0.05 level of significance with p value of 0.641. These results explain that the regression coefficient ethics variable affects the quality of supervision; however, these effects are not significant. These results were confirmed by the calculation of the value of t arithmetic and t table. T table at a significance level of 5%, and df (degrees of freedom) nk = 57 was 1,670. Thus, the t count 0,469 <t table 1,670 so that changes or variations of ethics variable will not be followed by a variation of the variable quality of supervision. Based on these test results, this can be interpreted that the ethics variable partially did not influenced significantly toward the quality of supervision at a significance level of 5% or in other words H3is rejected.

The results of this study are not consistent with research conducted Kisnawati (2012) in which ethics variable influenced significantly toward the quality of supervision in the District Inspectorate in Lombok Island, Kadhafi, et al (2014) in which ethics influenced the quality of auditing in the Inspectorate in Aceh.

Testing results of the fourth hypothesis states that the standard of control influenced positively toward the quality of supervision. This indicated that the value of a variable regression coefficient of controlling standard is 0.042 and t count is 0487. The regression coefficient is not significant at the 0.05 level of significance with p value of 0.628. These results explain that the regression coefficient standard variable control affects the quality of supervision; however, these effects are not significant. These results were confirmed by the calculation of the value of t count and t table. T table at a significance level of 5%, and df (degrees of freedom) nk = 57 was 1,670. Thus, the t count is 0487 <t table 1,670 so that changes or variations of standard variable control will not be followed by a variety of quality control. Based on these test results, this can be interpreted that the standard variable partially did not influence significantly toward the quality of supervision at a significance level of 5% or in other words H4 is rejected.

CONCLUSION

Based on the results, it can be concluded that:

1. Variable of Competence partially has positive and significant impact on controlling at inspectorate in Bima City / Regency.

2. Motivation variables partially have positive and significant impact on controlling at inspectorate in Bima City / Regency.

3. Ethics variable partially do not have a positive and significant effect toward controlling in Bima City / Regency.

4. Standard Variable of controlling partially have no significant influence on the controlling at inspectorate in Bima City / Regency.

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