

# Determinant Quality of Working Result of Government Internal Supervisor (Study Case on Local Government Indonesia)

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## Determinant Quality of Working Result of Government Internal Supervisor (Study Case on Local Government Indonesia)

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**Abstract:** This research aims to determine the effect of accountability, audit knowledge, independence and gender on the quality of Government Internal Supervisory Apparatus working result in the Inspectorate of South Sumatra, Indonesia. The type of data is primary data by spreading the questionnaire on 5 sample of research that amounted to 48 people who worked on the Inspectorate of South Sumatra. The method of analysis in this study using multiple regression analysis methods. The results showed that partially, accountability, audit knowledge, independence had a significant positive effect on the quality of Government Internal Supervisory Apparatus working result. However, gender had no significant effect on the quality of Government Internal Supervisory Apparatus working result. Simultaneously, accountability, audit knowledge, independence and gender had a significant effect on the quality of Government Internal Supervisory Apparatus working result.

**Keywords:** accountability; audit knowledge; independence; gender

### Introductions

Increasing demands from the public on the administration of clean, fair, transparent and accountable government must be taken seriously and systematically by all levels of state organizers. State administration including the executive, legislative, and judicial levels must have a shared commitment to uphold good governance and clean governance. Accountability for the use of funds for governance should be supported by a sufficiently reliable supervision to ensure equitable distribution of funds in all public sectors so that the effectiveness and efficiency of the use of funds can be accounted for. Government auditor consists of Inspectorate General Department, Internal Supervisory Unit within State Institution and State Owned Enterprise/Regional Owned Enterprise, Provincial Inspectorate, Regency/City Inspectorate, State Development Audit Agency and State Audit Agency as the external examiner institution which is independent.

Constitution Number 15/2004 of The Audit of State Financial Management and Accountability in article 9 paragraph (1) states that in conducting the audit of state finances management and accountability, State Audit Agency can utilize the results of the Government Internal Supervisory Apparatus examination. As mentioned above, the role and function of internal audits is an essential element of an adequate organizational control system. To support the effective implementation of audits by external auditors pursuant to the mandate of article 9 paragraph (1) mentioned above, the role and function of internal audit should be clarified and confirmed. Conditions indicate that there are

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still many cases in a number of areas related to corruption, abuse of authority and position, infringements, and many other criminal cases. This is clarified by the number of case notes that lead to corruption and non-compliance to laws that cause losses of state in the scope of central and local agencies, including the Province of South Sumatra.

Internal control within the Provincial/District/Urban District Government is carried out by the Provincial/District/ Urban District Government Inspectorate for the benefit of the Governor/Regent/Mayor in monitoring the performance of the organizational units present within his/her leadership. Meanwhile, the State Development Audit Agency which is under the President performs government duties in the field of financial supervision and development in accordance with the provisions of legislation. The existence of some elements of the Government Internal Supervisory Apparatus as mentioned above needs to be supported by guidelines and legislation on internal government control that formulates the main provisions in the field of internal government control in order to ensure the effectiveness and efficiencies of internal government control. The scope of the main activities of the Government Internal Supervisory Apparatus includes audit, review, monitoring, evaluation, and other supervisory activities in the form of socialization, assistance and consultancy.

The government internal audit (Inspectorate) as a whistleblower must be able to uncover all its findings from corruption, fraud, acts of infringement of law or taxation, acts that may result in financial or nonfinancial losses, infringement of standard operating procedures, ethical infringement without fear of mutation position, resulting in reporting that impact on audit quality (KNKG, 2008). One other cause of the internal auditor's failure in detecting fraud is the low level of scepticism of professional auditors (Beasley et al., 2001). The Inspectorate of South Sumatera was established based on the Regional Regulation of South Sumatera Number 11/2012 on 6 August 2012. About the fourth Amendment to Local Regulation Number 9/2008 concerning the Working Organization of Inspectorate, Development Planning Agency at Sub-National Level and Regional Technical Institution of South Sumatera and Governor Regulation of South Sumatera Number 35/2012 on October 8, 2012, of Job Description and Function of Inspectorate of South Sumatera. Institutionally the South Sumatra Provincial Inspectorate has the duty to carry out some tasks of the Governor of South Sumatra in the field of supervision as outlined in the strategic planning of the organization through vision, mission and objectives as well as short-term targets including policies, programs and activities. The main task and function of the Inspectorate of South Sumatera are to assist the Governor in conducting supervision on the implementation of Government affairs in South Sumatera, the execution of the Regency/City Government and the Implementation of Government Affairs in the Regencies/Urban Districts.

This should be an important consideration of the internal auditor of the inspectorate and the head of the supervisory function within the local government. To achieve such wishes and expectations, every audit work performed must be well coordinated between the function of supervision with various functions, activities, activities, or programs run by the Regional Government and the Regional Device Work Unit.

As a supervisor and internal consultant to the government, the quality of Government Internal Supervisory Apparatus working result indirectly affect whether or not the decision will be taken and affect the quality of audit results. According to Tan and Alison (1999), the quality of audit work is related to how well a job is accomplished compared to established criteria. For the auditor, the quality of work is viewed from the quality of the resulting audit as judged by how many auditors provide the correct response to any completed audit work. The quality or absence of the auditor's work will affect

the final conclusion of the auditor and will also indirectly affect whether or not the decision will be taken by outsiders. So the auditor should be required to have a sense of responsibility (accountability) in every carryout work and have a professional attitude, in order to reduce infringements or irregularities that can occur in the auditing process, so that accountability and professionalism is an important element that must be owned by an auditor.

In addition to the accountability that must be present in an auditor, the auditor's knowledge in the field of the audit may also affect the quality of the results of the audit. Accountability has an interaction with the knowledge to produce a good quality of auditor work so that the tests performed have a significant effect on the quality of the auditor's work. Knowledge is very important to be owned by all auditors, especially knowledge in the field of accounting and auditing. Both pieces of knowledge are the important basis that becomes the capital for an accountant, especially when auditing the financial statements. Audit knowledge can be obtained from a variety of formal training as well as from specific experiences, such as seminars, workshops, and briefings from senior auditors to their junior auditors. Knowledge can also be obtained by a public accountant of the audit process of financial statements that are being implemented. Based on the above research can be concluded that the audit knowledge in doing a job will affect the auditor in selecting errors and detect the risks that will occur during the audit process. The results obtained by the auditor will influence the decision to be taken.

The independence of the auditor in conducting the examination will affect the quality of the results of the examination. The auditor must be free of interest to the company and the financial statements it makes. In line with Minister of Manpower Regulation Number 5/2008, and based on State Audit Agency Regulation Number 1/2007 on State Auditing Standards. In addition, the quality of the auditor's work is also strongly affected by the individual characteristics of each accountant. One of the individual characteristics is the gender that has distinguished the individual as the basic nature of human nature. The struggle for gender equality is linked to social equality between men and women, based on the recognition, gender inequality caused by structural and institutional discrimination. The intrinsic gender differences can not be inviolable (eg, biologically, women contain), gender role differences can be modified by reliance on social and historical factors.

According to Jamilah (2007, p. 2), gender is believed to be one of the individual level factors that effect the quality of the work of internal auditors in line with changes in the complexity of the task and the influence of the level of adherence to ethics. The findings of cognitive and marketing psychological literature research also suggest that women are thought to be more efficient and effective in processing information when there is a complexity of tasks in decision making than men. Ruegger and King (1992) in Jamilah (2007, p. 2) suggest women generally have a higher level of moral judgment than men. Meanwhile, according to Trisnarningsih (2003, p. 1045), it shows that there is no difference or equivalence of organizational commitment, professional commitment, motivation and employment opportunity between male and female auditors, but for job satisfaction, it shows the difference between male and female auditors. This means that between the male and female auditors have the same commitment in doing an audit job but have different satisfaction in producing a quality work.

There are still many pros and cons of research result about the quality of work result of Government Internal Supervisory Apparatus hence researcher intends to reexamine how accountability, audit knowledge, independence, and gender either partially or simultaneously effect to the quality of Government Internal Supervisory Apparatus working result. The purpose of this study is to know the effect of accountability, audit knowledge, independence and gender either partially or simultaneously

on the quality of Government Internal Supervisory Apparatus working result at the Inspectorate of South Sumatera.

## Literature Review and Hypotheses

### Public Sector Audit

Public sector audit according to Rai (2008, p. 29) is an activity aimed at entities that provide services and the provision of goods whose financing comes from tax revenue and other state revenue in order to compare between the conditions found with the criteria set.

Understanding performance audit according to Indra Bastian (2007, p. 47) is as follows: "Objective and systematic examination of various evidence to be able to conduct an independent assessment of the performance of audited entities or programs/activities of the government." While in Article 4 paragraph (3) Constitution Number 15/2004 on Audit of State Financial Management and Accountability, the definition of performance audit is an audit of state financial management consisting of an audit of economic and efficiency aspects as well as an audit of effectiveness aspects.

### Government Internal Supervisory Apparatus Audit Standard

Furthermore, the Regulation of the State Minister of Administrative Reform State Number 5/2008 dated May 25, 2012 on Audit Standards of the Government Internal Supervisory Apparatus as stated in the second dictum stipulates that the Audit Standards of the Government Internal Supervisory Apparatus shall be used as a reference for all Government Internal Supervisory Officials to carry out appropriate audits with their respective audit mandates, in order to improve the quality of the auditor at the time of examination. In Law Number 15/2004 on Audit of State Financial Management and Accountability, it is stipulated on the Audit of State Financial Management and Accounting conducted by and or on behalf of the Audit Board (article 1 point (3)). Because the Government Internal Supervisory Apparatus is the internal auditor of the executive branch and is formed to assist the executive leadership, both at the level of President, Minister, Head of Non Departmental Government Institution up to Provincial, District and Urban District level. The Audit Standards of the Government Internal Supervisory Apparatus are published by the State Minister for Administrative Reform in Minister of Manpower Regulation number 5/2008 dated 31 March 2008.

### Government Internal Supervisory Apparatus

The internal auditor of the government is an auditor working to serve the needs of the government. Furthermore, the internal auditor of the government is referred to as the Government Internal Supervisory Apparatus. Referring to Government Regulation Number 60/2008 Article 47 paragraph 2, Government Internal Supervisory Apparatus is an apparatus that performs internal control over the implementation of tasks and functions of Government Agencies including the accountability of state finances. According to Article 48 paragraph 2, Government Internal Supervisory Apparatus performs internal control through audit, review, evaluation, monitoring, and other supervisory activities. Government Internal Supervisory Apparatus consists of:

1. State Development Audit Agency;
2. General Inspectorate or any other name functionally exercising internal control;
3. Provincial Inspectorate;



4. Regency/City Inspectorate.

### The Quality of Working Result

The quality of the work is related to how well a job is accomplished compared to predetermined criteria. For the auditor, the quality of work is viewed from the resulting audit quality judged by how many auditors provide the correct response of any completed audit work (Tan & Alison, 1999). According Mardisar and Sari (2007), the quality of auditor work can be grouped into two: qualified (accountable) and not qualified (not accountable).

### Accountability

Accountability comes from the term in English (accountability) which means accountability or circumstances for accountability or circumstances to be held accountable. Mardiasmo (2004, p. 20) definition of accountability is as follows: “Accountability is the obligation of a particular party to provide accountability, presenting, reporting and disclosing all activities and activities to which it is responsible to the principal party having the right and authority to hold the account”.

### Audit Knowledge

Knowledge is the result of knowing and this is after people do sensing of a particular object. Sensing occurs through the five senses, namely the sense of sight, hearing, smell, taste and touch. Much of human knowledge is obtained through the eyes and ears. In Wikipedia, knowledge was described as information or information that is known or realized by someone. In another sense, knowledge is the various phenomena humans encounter and acquires through the observation of reason. Knowledge arises when a person uses his or her sense to recognize certain things or events that have not been seen or felt before. Factors that affect knowledge in a person, such as education, information/mass media, socio-cultural and economic, environmental, experience, age.

### Independence

Independence means not easily influenced, because the auditor performs his work for the public interest. The auditor is not justified in favor of any interest. To fulfill his professional responsibilities, the government auditor must be independent because he performs his work for the public good. Independence also means the existence of honesty in the auditor in considering facts and the existence of impartial objective consideration in the auditor in formulating and expressing his opinion. Independence avoids relationships that can undermine the objectivity of an auditor in performing attestation services. According to State Development Audit Agency in Ayuningtias (2012), an independent auditor is an impartial and unpredictable impartial auditor, thus not harming any party.

### Gender

According to Jamilah (2007, p. 2), “gender is presumed to be one of the individual level factors that influence the quality of the work of the internal auditor along with the change in task complexity and the influence of the level of compliance to ethics”. The findings of cognitive and marketing psychological literature research also suggest that women are thought to be more efficient and effective in processing information when there is a complexity of tasks in decision making than men.

**Framework****Effect of Accountability on the Quality of Government Internal Supervisory Apparatus Working Result**

As the supervisor and internal consultant of the government, the quality of Government Internal Supervisory Apparatus working result is indirectly affect whether or not the decision will be taken and affect the quality of audit results. The quality of the audit work is related to how well a job is completed in comparison with the established criteria, so the auditor is required to have a sense of responsibility (accountability) in performing each job and have a professional attitude, in order to reduce the infringements or irregularities that can occur in the auditing process, so that accountability and professionalism are important elements that an auditor must have. The higher the accountability in the execution of the tasks of the Government Internal Supervisory Apparatus, the better the quality of their work. The next hypothesis that can be developed in this research is as follows:

*H<sub>1</sub>: Accountability had a significant effect to the Quality of Government Internal Supervisory Apparatus Working Result*

**Effect of Audit Knowledge on the Quality of Government Internal Supervisory Apparatus Working Result**

The knowledge of an internal auditor in the field of audit may also affect the quality of audit results performed. Knowledge is very important to be owned by all auditors, especially knowledge in the field of accounting and auditing. Both knowledge are an important basis that becomes capital for an auditor, especially when auditing the financial statements. Audit knowledge can be obtained from a variety of formal training as well as from specific experiences, such as seminars, workshops, and briefings from senior auditors to their junior auditors. The higher the audit knowledge possessed by any Government Internal Supervisory Apparatus, the more qualified the work will be. Based on the statement the researcher proposed the following hypothesis:

*H<sub>2</sub>: Audit Knowledge had a significant effect to the Quality of Government Internal Supervisory Apparatus Working Result*

**Effect of Independence on The Quality of Government Internal Supervisory Apparatus Working Result**

The independence of the auditor in conducting the examination will affect the quality of the results of the examination. The auditor must be free of interest to the company and the financial statements it makes. In line with Minister of Manpower Regulation Number 5/2008, and under the State Audit Agency Regulation Number 1/ 2007 on State Auditing Standards. If Independence for every Government Internal Supervisory Apparatus is well implemented then it will further effect the result of examination from the Government Internal Supervisory Apparatus. Based on the above government regulations it can be concluded:

*H<sub>3</sub>: Independence had a significant effect to the Quality of Government Internal Supervisory Apparatus Working Result*

**Effect of Gender on The Quality of Government Internal Supervisory Apparatus Working Result**

The quality of the auditor's work is also strongly affected by the individual characteristics of each person. One of individual characteristics is the gender that has distinguished the individual as the basic

nature of human nature. Gender is thought to be one of the individual level factors that effect the quality of the work of internal auditors along with changes in the complexity of the task and the influence of the level of adherence to ethics. Therefore, the next hypothesis is:

***H<sub>4</sub>: Gender had a significant effect to the Quality of Government Internal Supervisory Apparatus Working Result***

Accountability, audit knowledge, independence and gender are expected to be an overview of Government Internal Supervisory Apparatus's quality in the Inspectorate of South Sumatra, Therefore, the next hypothesis is:

***H<sub>5</sub>: Accountability, Audit Knowledge, Independence and Gender had a significant effect to the Quality of Government Internal Supervisory Apparatus Working Result***

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## Research Method

### Population and Samples

The population in this study is the Internal Audit Officer who works on Inspectorate of South Sumatra which amounted to 48 people. This research uses total sample that is sampling technique used in population which all its member used as sample.

### Place and Time of Research

The researcher conducted this research at Inspectorate of South Sumatra at Ade Irma Nasution Street, East Ilir 1, Palembang, South Sumatra, Indonesia This research was conducted from February to June 2017.

### Operational Definition of Research Variables

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**Table 1. Operational Definition of Research Variables**

Variables	Sub variables	Indicators	No of Questions	Scale
Accountability (X1) (Tan dan Kao, 1999)	Motivation	1. Motivation to finish the job	1,3	Ordinal
		2. Responsible for taking action to complete the work	2	
	Thinking Ability	3. Think quickly and in detail	4,5	Ordinal
	Confidence	4. Examination of work results by superiors	6	Ordinal
Audit Knowledge (X2) (Bedard and Michelence, 1993 in Mardisar and Sari)	Knowledge Components	1. General Auditing	1	Ordinal
		2. Functional Area	2	
		3. Computer Auditing	3	
		4. Accounting Issue	4	
		5. Specific Industri	5	
		6. General World Knowledge	6	
		7. Problem Solving Knowledge	7	
Independence (X3)	Independent	1. Objectivity 2. Have honesty 14. Does not compromise quality	1,2,3,4,5	Ordinal
Gender (D) (Jamilah, et al. 2007)	Differences between male and female auditors in information management	A cultural concept that seeks to make distinctions in the roles, behaviors, mentality, and emotional characteristics between men and women who develop in society. Gender is an independent variable that is divided into two categories: men and women. Gender is a dummy variable in which 1 = male and 0 = female	1	Nominal



The Quality of Working Result (Y) (Nasution 2009)	Complexity Task or Level of Complexity	1. Confusing Jobs (ambiguity)	2,6	Ordinal
		2. Lack of understanding of the task	3,7,4	
		3. The difference between the information available and what is needed to complete the task	8	
		4. Auditors know their ability to complete tasks	1,9,10,5	
		5. Limitations of time in completing tasks	4	

### Type of Data

The type of data used is the primary data which obtained through a questionnaire distributed to 48 staff of the Internal Audit Officers in the Inspectorate of South Sumatra.

Data analysis was done by using SPSS program (Statistical Package for Social Science) version 20.

Data analysis technique is done by using multiple linear regression analysis.

### Data Analysis Technique

Testing begins by testing the quality of data through validity and reliability test data. The results of the tests are in Table 2 and Table 3 as follows:

**Table 2. Validity Test Result**

Sub-Variables	Questions	R <sub>table</sub>	R <sub>count</sub>	Information	Sub-Variables	Questions	R <sub>table</sub>	R <sub>count</sub>	Information
<b>Accountability</b>					<b>Independence</b>				
Motivation	ACC1	0,284	0,703	Valid	Independent	IND1	0,284	0,728	Valid
	ACC2	0,284	0,732	Valid		IND2	0,284	0,615	Valid
	ACC3	0,284	0,736	Valid		IND3	0,284	0,562	Valid
Thinking Ability	ACC4	0,284	0,789	Valid		IND4	0,284	0,550	Valid
	ACC5	0,284	0,709	Valid		IND5	0,284	0,526	Valid
Confidence	ACC6	0,284	0,740	Valid	<b>The Quality of Working Result</b>				
<b>Audit Knowledge</b>					Complexity Task or Level of Complexity	QUA1	0,284	0,929	Valid
Knowledge Components	KC1	0,284	0,875	Valid		QUA2	0,284	0,917	Valid
	KC2	0,284	0,878	Valid		QUA3	0,284	0,916	Valid
	KC3	0,284	0,879	Valid		QUA4	0,284	0,910	Valid
	KC4	0,284	0,847	Valid		QUA5	0,284	0,908	Valid
	KC5	0,284	0,857	Valid		QUA6	0,284	0,906	Valid
	KC6	0,284	0,855	Valid		QUA7	0,284	0,910	Valid
	KC7	0,284	0,851	Valid		QUA8	0,284	0,908	Valid
						QUA9	0,284	0,914	Valid
						QUA10	0,284	0,923	Valid

Source: Primary data that is processed, 2017

The results of reliability test are as follows:

**Table 3. Reliability Test Results**

Variables	Cronbach's Alpha	Information
Accountability	0.769	Reliable
Audit Knowledge	0.816	Reliable
Independence	0.744	Reliable
The Quality of Working Result	0.922	Reliable

Source: primary data processed, 2017

Based on the results of the reliability test in Table 3, Cronbach's Alpha value of Accountability of 0.769, the variable of Audit Knowledge of 0.968, the variable of Independence of 0.766, and The

Quality of Working Result of 0.965 so it can be concluded that all statements in the questionnaire are reliable because they have Cronbach's Alpha value more than 0.7.

This indicates that each statement item used will be able to obtain consistent data which means that if the statement is filed back will be obtained the answer is relatively the same as the previous answer.

## Results and Discussion

From the results of classical assumption testing it can be concluded that the model has been used for hypothesis testing with multiple regression analysis. Multiple linear regression analysis was used to analyze the linear relationship between two independent variables or more with a dependent variable.

**Tabel 3. Multiple Linear Regression Results**

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	(Constant)	-12,369	4,097	-3,019	,004
	Accountability	1,114	,143	7,808	,000
	Audit Knowledge	,337	,144	2,338	,024
	Independence	,653	,177	3,687	,001
	Gender	,385	,709	,542	,590

Source: Output SPSS version 20 (2017)

### Effect of Accountability on the Quality of Government Internal Supervisory Apparatus Working Result

In the partial test (t test) shows that the t-count value of 7.808 is greater than the t-table value is 2.017, so it can be said that the variable of accountability (X1) has a significant effect on the quality of Government Internal Supervisory Apparatus working result, accountability has a significant positive effect on the quality of Government Internal Supervisory Apparatus working result. The results of this study are consistent with the results of research conducted by Hafifah (2010) and Ainia Salsabila (2011) which shows that accountability is positively related to the quality of the internal auditor's work. The greater the accountability of auditor the higher the quality level of the work.

Associated with the performance of the auditor, accountability is an auditor's obligation to provide accountability or answer and explain the performance and actions of a person/legal entity/head of an organization to a party who has the right or authority to request information or accountability. The quality of the auditor's work can be influenced by a sense of responsibility (accountability) that the auditor has in completing tasks, responsibilities and audit workers.

### Effect of Audit Knowledge on the Quality of Government Internal Supervisory Apparatus Working Result

In partial test (t test) shows that the value of t-count 2,338 is bigger than t-table value is 2.017, so it can be said that audit knowledge (X2) has a significant effect on the quality of Government Internal Supervisory Apparatus working result, or in other words, audit knowledge have a significant positive effect on the quality of Government Internal Supervisory Apparatus working result is accepted. The results of this study are consistent with Salsabilah (2011) which showed that knowledge is positively related to the quality of the internal auditor's work. In addition, Erina (2012) also stated that competence is very influential on the performance of Government Internal Supervisory Apparatus, where the competence required in conducting the audit is knowledge and ability.

Knowledge according to the scope of the audit is the auditor's ability to master the audit field. Differences in auditor knowledge will affect the way auditors in completing a job. The higher the mastery of audit knowledge that it has, the higher the quality of Government Internal Supervisory Apparatus working result.

### Effect of Independence on the Quality of Government Internal Supervisory Apparatus Working Result

In the partial test (t-test) shows that the t-count value of 3.687 is greater than the t-table value is 2.017, so it can be said that independence (X3) has a significant effect on the quality of Government Internal Supervisory Apparatus working result, which means that independence have a significant positive effect on the quality of Government Internal Supervisory Apparatus working result is **accepted**. The results of the hypothesis the positive effect of independence is in line with the quality of Government Internal Supervisory Apparatus working result or in other words better skills will affect the quality of Government Internal Supervisory Apparatus working result. In reverse, if independence is low then the quality of auditors will be low. This is in line with research conducted Ruslan Ashari (2010) which stated that independence had an important role in improving the quality of work.

### Effect of Gender on the Quality of Government Internal Supervisory Apparatus Working Result

In the partial test (t-test) shows that the value of t-count of 0.542 is smaller than the t-table value is 2.017, so it can be said that gender (X4) has no effect on the Quality of Government Internal Supervisory Apparatus working result, which means that the hypothesis (**Ha4**) that gender affects the quality of the auditor's work is **rejected**. This is in line with the research conducted in Ainia Salsabila (2011) and Jamilah et al (2007) study that gender differences between male and female auditors with different characters and attributes inherent in each individual have no effect on judgment. This is because there is no difference in the performance of auditors seen from gender differences between men and women when viewed from the equality of organizational commitment, professionalism and motivation and job opportunities. Contrary to this result, Ayu (2015) stated that there is a positive and significant effect of gender on performance. It means that if the better equitable distribution of duties among the gender done by the company, it will lead to increased performance. This gender-based performance difference is supported by research by Rosenthal (1995) cited by Kustono (2011) saying that meetings tend to attribute achievements and work harder. They will also transmit their success to subordinates because they prefer to work with their subordinates.

## Conclusions and Limitations

### Conclusions

1. Accountability had a significant positive effect on the quality of Government Internal Supervisory Apparatus working result.
2. Audit Knowledge had a significant positive effect on the quality of Government Internal Supervisory Apparatus working result.
3. Independence had a significant positive effect on the quality of Government Internal Supervisory Apparatus working result.
4. Gender had no significant positive effect on the quality of Government Internal Supervisory Apparatus working result.

5. Simultaneously, accountability, audit knowledge, independence and gender had a significant positive effect on the quality of Government Internal Supervisory Apparatus working result.

### Limitations

For further research, you can add moderating/intervening variables to find out other variables that can affect and strengthen/weaken the dependent variable, such as experience, expertise, competence, integrity, organizational commitment and so on.

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