

**PERFORMANCE ANALYSIS OF GOVERNMENT INTERNAL  
AUDIT APPARATUS (APIP) BASED ON THE CAPABILITY  
PERSPECTIVE**

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**Abstact**

The Vision and Mission of a Reformed Bureaucracy period of 2010-2025 is expecting a World-Class Governance, of which the supervisory area is aimed to creating Good Governance and more importantly, free from the acts of Corruption, Collusion and Nepotism (KKN). This requires to improve the working performance of Government Internal Audit Apparatus (APIP). The purpose of this study was to examine and analyze the effect of APIP's capability element that is professionalism, task complexity, organization culture and commitment of organization associated with the performance of APIP's within all Lombok Inspectorate offices in the year of 2017. The research used a Survey Method where primary data is essentially based on a quetioner form. The population of the research involved all stafs of APIP throughout Lombok Island. The sample were from 136 respondents consisting of Functional Position of Auditor (JFA) and Functional Position of The Government Audit on Local Government Affairs (JFP2UPD) using the Purpossive Sampling Method. The data analysis technique applied was Multiple Linear Regression Analysis (Multiple Regresion Analysis). The result of research has partially shown that professionalism, task complexity, and organization culture has significantly influenced toward the APIP's Performance, while the variable commitment of organization had no significant effect the APIP's Performance. Theoretically, the results of this research may contribute to the development of science in the field of public sector auditing and can provide a reference for future studies, aside from that can be used as an evaluation for auditors to develop their own skills in order to improve organizational performance

**Keywords :** *APIP's Performance, Professionalism, Task Complexity, Organization Culture, Commitment of Organization*

## **1. Introduction**

Capability of Government Internal Audit Apparatus (APIP) is adequate to the effective role of appropriate best practices that apply internationally is still a dream for the nation of Indonesia. The Government through the National Medium Term Development Plan (RPJMN) 2015-2019 has been targeting capabilities APIPs in 2019 at the level 3 from level 1-5 score corresponding international assessment criteria using the *Internal Audit Capability Model (IACM)*. IACM is a universal model developed by *The Institute Of Internal Auditor (IIA)* start of 2004, which refers to the practice of good governance and universally applicable worldwide and is useful as a means of communication, assessment frameworks and map for future improvements. As known in the framework of IACM, APIPs capabilities are grouped into five levels. That level includes level 1 (Initial), 2 (Infrastructure), level 3 (Integrated), level 4 (Managed), and Level 5 (Optimizing). The higher the levels reached APIPs the better capabilities. (Regulation of the Financial and Development Supervisory Agency No. 16 of 2015).

RPJMN has been aligned with the Vision and Mission of Reforms Year 2010-2025 which requires the establishment of a world-class administration in which changes in the supervisory area aims to realize a clean government free from Corruption, Collusion and Nepotism (KKN) towards good governance and clean government (Presidential Regulation No. 81 Year 2010). This was reaffirmed by the statement of President of the Republic of Indonesia Mr. Joko Widodo on National Coordination Meeting with the Internal Audit Capability Improvement Scene APIPs at the date of May 13, 2015 in Jakarta. One is that the President's order APIPs capability in each Ministry/ Institution/Regional at the end of 2019 were at Level 3 (integrated), where APIPs able to provide consulting on corporate governance, risk management and internal control (Source; Tribunnews.com).

Meanwhile, how the conditions of the current APIPs? Based on the results of the mapping capability APIPs conducted by Financial and Development Supervisory Agency (BPKP) to 474 APIPs Center / Regional per December 31, 2015, shows that there is 85.23% or 404 APIPs are at level 1, 14.56% or 69 APIPs is at Level 2, and 0, 21% or 1 APIPs are at Level 3. ([www.bpkp.go.id](http://www.bpkp.go.id)). The assessment results also illustrate APIPs conditions on the island of Lombok are varied and not

completely achieved the government's target. Based on Development and Evaluation Activity Reports Improved Capability APIP's, BPKP Representative West Nusa Tenggara 2016, of 6 (six) Inspectorate in Lombok Island, namely (1) The Provincial Inspectorate NTB; (2) West Lombok district Inspectorate; (3) Central Lombok District Inspectorate; (4) East Lombok District Inspectorate; (5) North Lombok District Inspectorate; and (6) Mataram City Inspectorate, There are 2 (two) APIPs who have reached level 3 (three) appropriate government targets, that is West Lombok District Inspectorate and Central Lombok District Inspectorate. This shows the effort and hardwork as well as the commitment to make government clean and free from Corruption, Collusion and Nepotism (KKN) towards *good governance* and *clean government*. But some APIPs remained at Level 2, which at the level APIPs only able to detect the occurrence of corruption and rated not been able to improve its performance.

The phenomenon of motivating researchers to reexamine whether the elements used in assessing the effect on the performance capability APIPs. It is intended to assist the Inspectorate / APIPs who have not reached the target of the government to develop a strategy / action plan in enhancing its capabilities by referring to the Grand Design and technical guidelines APIPs enhanced capabilities.

The mentioned above that distinguishes this study with previous studies. Freshness in this study are the independent variables used are professionalism, task complexity and organizational culture are the elements used by the BPKP as a basis for assessing the capability APIP, whereas for organizational commitment variables, researchers link it to individual factors, factors duty and environmental factors which affects the performance of the appropriate statement Bonner and Sprinkle (2002).

Some studies show inconsistent results associated with the variables used. Research related to professionalism as well as research conducted by Arumsari (2014), Novatiani (2014) and Alfianto (2015) showed that professionalism positive effect on the performance of the internal auditor. The different results shown in research Cahyasumirat (2006) in which professionalism has no effect on performance. In addition, research related to complexity of the task, as was done Tarigan (2008) and Parjanti (2014) showed that the positive effect of task complexity, both simultaneously and partially on the performance of auditors. In contrast with the results of Sanusi and Iskandar (2007), which shows that when the auditor has complex task or not structured properly, however high effort auditor will be

difficult to finish the job so well that actually reduce the performance of auditors, which means that the complexity of the task negatively affect performance auditor. By looking at the description above, the problem in this research is do Professionalism, the complexity of the task, organizational culture and organizational commitment APIPs affect the performance? While the purpose of this study is to test and find empirical evidence about the influence of professionalism, the complexity of the task, organizational culture and organizational commitment to performance APIPs.

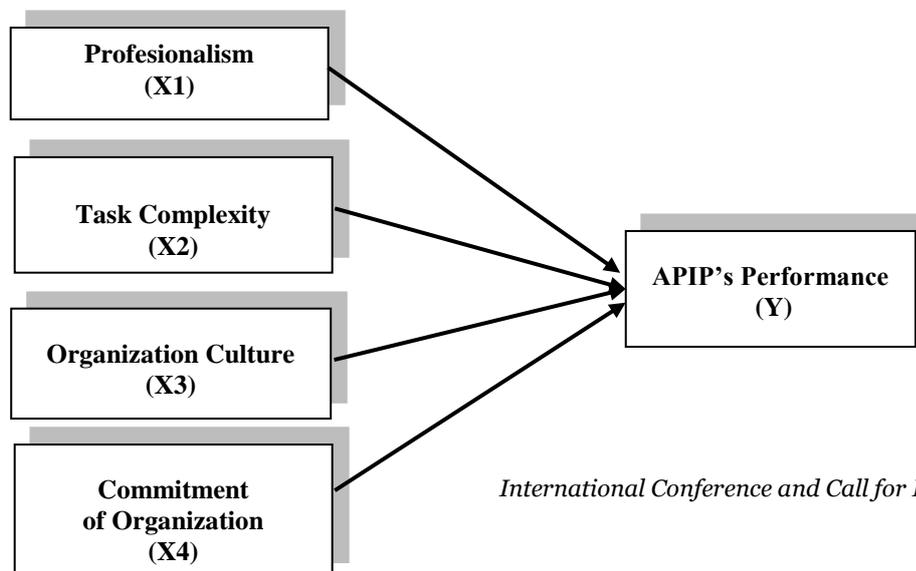
## **2. Theoretical Framework and Hypothesis Development**

This study using the Theory of Goal Setting and Attribution Theory as a basic premise. The two theories to explain the theory of attitude and behavior of a person, where the person's behavior will be governed by the ideas and intentions that will influence the actions and consequences of its performance. In theory Attribution also argues that a person's behavior is determined by a combination of internal forces (internal forces) are factors that come from inside a person and external forces (external forces) are factors that come from outside (Heider, 1958).

Improving the performance of APIPs can be done by evaluating the internal environment and the external auditors. Primarily to evaluate the psychological condition of the auditor. Performance will usually be affected by the internal environment in this case that the individual factors such as professionalism auditors and external factors such as the complexity of the task is the organization, organizational culture and organizational commitment. Based on the description above, the conceptual framework of this research can be seen in the image below :

Figure 1.

Conceptual Framework Research



### *2.1. Effect of Professionalism on The Performance of APIP's*

Concepts developed in attribution theory argues that a person's behavior is determined by a combination of internal forces and external forces. (Heider, 1958). Professionalism is one of the internal forces that influence the attitudes and behavior of people who come from within oneself. With the mental attitude in the form of a commitment from the members of a profession can improve the performance generated by the profession.

Research results Arumsari (2014) showed that simultaneous or partially professionalism positive effect on the performance of auditors. Results were in line with research conducted by Khairiah (2009), Yusrawati (2012) and Novatiani (2014) indicated that the professionalism of the auditors on the performance of the internal auditor. Based on these descriptions, the hypothesis proposed in this study are:

**H1.** *Profesionalism positive effect on the performance of APIP's*

### *2.2. Effect of Task Complexity on The Performance of APIP's*

Audit task is a complex task, not only consist of audit activities, the Review, evaluation and monitoring (monitoring), but also other oversight activities such as assistance, outreach and consultation. Auditors who have high motivation will certainly make the complexity of the audit task as the driving force to develop abilities and skills possessed, and vice versa.

Kasim research results (2013) showed that simultaneous and complexity of the task partially affect the performance of auditors. This study is in line with research Parjanti (2014) and Tarigan (2008) indicated that the complexity of the task positive effect on the performance of auditors.

Based on the above, it can be concluded that the complexity of the task can encourage or motivate APIPs in improving its performance. Therefore, the second hypothesis proposed in this study are:  
Profesionalism positive effect on the performance of APIP's

**H2.** *Task Complexity positive Effect on the Performance of APIP's*

### *2.3. Effect of Organization Culture on The Performance of APIP's*

Goal Setting Theory suggests that an individual in an organization committed to the goal, which means an individual decides not to degrade or ignore the organizational goals. The role of organizational culture is as a means to determine the direction of the organization, directing what should be done, how to allocate organizational resources (Arumsari, 2014).

Strong organizational culture is required by every organization that job satisfaction and improved employee performance, thereby increasing the overall performance of the organization. In line with the research Ghany (2007) which states that the organizational culture of innovation indicators, stability concerns, results orientation, leadership behavior and team orientation very significant influence on performance. Based on the above, it can be concluded that organizational culture becomes a very important factor in determining the success or failure of the organization in the future. Strong organizational culture can encourage or motivate APIPs in improving its performance. Therefore, the third hypothesis proposed in this research is:

**H3.** *Organization Culture positive Effect on the Performance of APIP's*

### *2.4. Effect of Organization Commitment on The Performance of APIP's*

Organization commitment related to the attitude of a person associated with the organization where a person joins. This attitude is related to the perception of organizational goals and involvement in carrying out the work. If one's commitment is high then the performance will be better (Baihaqi, 2010). Novatiani research results (2014) and Alfianto (2015) shows that organizational commitment and significant positive effect on the performance of the government auditor.

Based on the above, it can be concluded that the commitment of the organization to be one very important factor in determining the success or failure of the organization in the future. Therefore, the fourth hypothesis proposed in this research:

**H4.** *Organization Commitment Positive Effect on Performance of APIP's*

### **3. Research Method**

#### *3.1. Types of Research*

This type of research used in this research is explanatory research with a quantitative approach that is research to test the hypothesized relationship between variables, where the hypothesis itself describes the relationship between two or more variables; to determine whether a variable is associated or not with other variables; or whether a variable is caused or influenced or not by other variables (Faisal 2010: 21)

#### *3.2. Population and Sample*

The population in this research that all employees APIPs Provincial/District/City in all part of Lombok island as many as 362 people. For the determination of the sample using purposive sampling technique. The employee APIPs to be sampled is a number of 141 people, consisting of 74 Functional Auditor (JFA) and 67 Functional Supervision of Government Affairs Regional Government (JFP2UPD)

#### *3.3. Types and Sources of Data*

The type of data in this research is the data subject is a kind of research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who become the subject of research (respondents). Where the subject of this study is the supervisory apparatus consisting of JFA and JFP2UPD.

Sources of data in this study are primary data. The data is derived directly from the JFA and JFP2UPD on Lombok Island by using a list of statements in the form of a questionnaire to collect information from the research object.

#### *3.4. Method of Collecting Data*

Data collection method is to use a survey method. Steps taken to anticipate the low level of response (response rate) is by way of direct escort the questionnaire and also recontact respondents

by telephone in order to ensure that the delivered questionnaires filled out by respondents, then reassembled for further processing.

### 3.5. Operational Definition of Variables

To avoid different interpretations of the variables used in this study, the authors need to create a boundary or definition of each variable as follows:

Table 1.  
Operational Definition of Variables

Variable	Operational Definition	Indicator	Measurement Scale
APIP's Performance (Y)	Performance of Government Internal Audit Apparatus (APIP) based on compliance in carrying out control and inspection procedures in accordance with what has been stipulated in the Regulation of the Minister of State for Administrative Reform No. PER / 05 / M.PAN / 03/2008 dated March 31, 2008 On Auditing Standards APIPs.	(1) Develop Monitoring Plan; (2) Communicate and ask for approval of the Annual Monitoring Plan; (3) Managing Resources; (4) Establish policies and procedures; (5) To coordinate; (6) Presenting Periodic Reports; (7) Perform quality control and development programs; (8) Following a public complaint. (9) The consistency in the presentation of Audit Reports.	Likert
Professionalism (X1)	Attitudes and behavior based on knowledge or skills that are supported by the spirit of sacrifice, and integrity in carrying out duties	(1) The level of education acquired; (2) ability to work together; (3) The ability to communicate	Likert
Task Complexity (X2)	Individual perceptions about the difficulty of a task due to the limited capability and memory, as well as the ability to integrate a problem shared	(1) Variation of Duty; (2) Identification of the task; (3) The significance of Duty; (4) Autonomy Tasks; (5) Feedback Tasks	Likert
Organization Culture (X3)	Values or good habits that are practiced within the organization, disseminated and guided as a rule in carrying out the work in the organization.	(1) Indicators oriented organizational culture; (2) Indicators of employment oriented organizational culture; (3) Indicators of organizational culture oriented organization / group work	Likert
Commitment of Organization (X4)	The strength of the relationship between the identification of individual people and their involvement in a particular organization.	(1) Identification; (2) Involvement; (3) Loyalty	Likert

### 3.6. Data Analysis Method

Analysis of the data used in this research is multiple linear regression analysis. To test the effect of independent variables on the dependent variable. The regression equation used is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

Information:

Y = APIP's Performance

a = Constanta regression coefficient of each variable

$b_1b_2b_3b_4$  = Regression coefficient of each variable

X<sub>1</sub> = Professionalism

X<sub>2</sub> = Task Complexity

X<sub>3</sub> = Organization Culture

X<sub>4</sub> = Commitment of Organization

e = *Error term/Residual/Intruder*

Before the data is processed further, to do (1) Test the quality of data that consists of the validity and reliability of data. (2). Test the classical assumption of normality data test, a test multicollinearity and heteroscedasticity test. And (3). Test the coefficient of determination (R<sup>2</sup>), simultaneous test (F test) and test hypotheses (t test).

## **4. Results**

Internal Audit Apparatus which used as a sample in the study was 141 people. Based on the final results for the return of the questionnaire, as many as 136 people obtained internal audit apparatus which could serve as the final respondents in the study or in other words the rate of return of 96.4%. The audit apparatus 5 (3.6%) that can not be used as a final respondent is because some of the auditors or government inspectors carry out tasks outside the region, such as follow the training hierarchy or other technical training, training and inspection tasks within certain it is not possible to fill in a questionnaire and other reasons due to the mutation position.

### *4.1. The Result of Research in The Instrument Test*

From the results of testing the validity of the data showed that the correlation coefficient obtained by each item of variable professionalism, task complexity, organizational culture, organizational commitment and performance APIPs is above the critical value of the product moment correlation (correlation coefficient > 0.3) and has a significance level below 0.05 so that the questionnaire used is declared invalid.

Statistical reliability testing performed by calculating Cronbach's alpha values for each variable. A construct or a variable is said to be reliable if the value Cronbach's alpha > 0.60 (Ghozali, 2013: 47-48). Results of the reliability of data for variable professionalism, task complexity, organizational culture, organizational commitment and performance APIPs indicates that the instrument used in this study is reliable (reliable), this can be seen from the results of statistical test with Cronbach's alpha value of more than 0.70.

#### 4.2. The Results of Classical Assumption Test

The test results demonstrate the value of Kormogorov Smirnov normality-Z of 0.158 and a significance value (Asymp.Sig.) Amounted to 0.137 greater than 0.005, it can be concluded the data were normally distributed. Multikolinearitas test results show the value of tolerance for all independent variables are professionalism, task complexity, organizational culture and commitment of organization in a row 0.674; 0.929; 0.755; 0.615 is greater than 0.1 and VIF all independent variables consecutive 1.484; 1.076; 1.324; 1.627 less than the 10 that may otherwise not occur multicollinearity problems. Heteroskedastisity test results showed four independent variables have significant value in a row 0.928; 0.407; 0.907; 0.107 > 5% so that it can be concluded that the symptoms heteroskedastisitas not contained in the regression model.

#### 4.3. The Results of Multiple Regression Analysis

Table 2.

The Results of Multiple Regression Analysis

Variable	Regression of Coefficient	Value of t-count	Significance
Constant	1.190	2.660	0.009
Professionalism (X1)	0.525	5.896	0.000
Task Complexity (X2)	-0.109	-2.692	0.008
Organization Culture (X3)	0.235	3.493	0.001
Commitment of Organization (X4)	0.033	0.286	0.776

Variable	Regression of Coefficient	Value of t-count	Significance
R-square (R2)		0.464	
Adjusted R-square		0.447	
F-count		28.327	
Significance		0.000	

The regression equation for the research model as follows:

$$Y = 1.190 + 0.525X_1 - 0.109 X_2 + 0.235 X_3 + 0.033 X_4 + e$$

The regression results show the value of the coefficient of determination (adjusted R-square) were obtained for 0.447 or 44.7%. This means that 44.7% of variations of performance variables of Government Internal Supervisory Apparatus (APIP) is influenced by variables professionalism, task complexity, organizational culture and organizational commitment APIPs performance while 55.3% are influenced by other variables outside variables used. The regression results in Table 2 show that the significant value of F test to determine the feasibility test models (model fit) for 0.000 is less than 5% indicated that the independent variables are professionalism (X1); task complexity (X2); organization culture (X3); and commitment of organization (X4) simultaneously affect the performance of APIPs.

#### *4.4. The Results of The Statistics t (Hypothesis Testing)*

The results of the statistical test t (hypothesis testing) shows the influence of the independent variables individually in explaining the variation of the dependent variable. For the partial test results of each independent variable on the dependent variable can be described as follows:

##### 1. Test $H_1$ : Professionalism Positive Effect on The Performance of APIP's

Based on Table 2 that the influence of professionalism on the performance of APIP's on Lombok Island is a positive and significant. Positive seen from the regression coefficient of 0.525 and significant as seen from the level of significance of  $t = 0.000$  ( $\text{sig} > 0.05$ ). This shows the first hypothesis ( $H_1$ ) is accepted. Internal Audit Apparatus are required to improve the professionalism possessed by attending various training, training and continuing education in order to produce better organizational performance. These results support the research conducted by Arumsari

(2014), Novatiani (2014) and Khairiah (2009) which showed that professionalism affect the performance of the internal auditor.

2. Test H<sub>2</sub>: Task Complexity Negative Effect on The Performance of APIP's

Based on Table 2 that influence of the task complexity on the performance of APIP's is negative and significant. Negative visible from the regression coefficient is negative and significant at -0.109 seen from the significant value of  $t = 0.008$  ( $\text{sig} > 0.05$ ). This indicates that the second hypothesis (H<sub>2</sub>) is rejected. This indicates that when the regulatory authorities have a complex task or role and the services provided is increasing and is not supported by the ability and capability sufficient, then however high effort regulatory authorities that would be difficult to finish the job properly and optimally so that it degrades performance APIP's , These results are not in line with research conducted by Parjanti (2014) and Tarigan (2008) indicated that the complexity of the task positive effect on the performance of auditors. However, these results support the research conducted Sanusi and Iskandar (2007), which shows that the complexity of the task negative effect on the performance of auditors.

3. Test H<sub>3</sub>: Organization Culture Positive Effect on The Performance of APIP's

Based on Table 2 that the influence of organizational culture on APIP's performance is positive and significant. Positive seen from the regression coefficient of 0.235 and significant as seen from the level of significance of  $t = 0.001$  ( $\text{sig} > 0.05$ ). This suggests a third hypothesis (H<sub>3</sub>) is accepted. Strong organizational culture is able to bind and affect the behavior of members in the organization so that it produces optimal organizational performance and organizational objectives can be realized. These results support the research conducted by Arumsari (2014) and Ghany (2007) showed that organizational culture has a positive effect on organizational performance.

4. Test H<sub>4</sub>: Commitment of Organization does not Affect on The Performance of APIP's

Based on Table 2 that the commitment of organization does not affect the performance of APIP's. This can be evidenced by the significant value of  $t = 0.776$ , which means that  $\text{sig} > 0.05$ . This suggests that the fourth hypothesis is rejected. Organizational commitment is the strength

of the relationship between a person's individual identification with the organization. However, in this case the relationship is not yet firmly established because there are mutations that occur in the Inspectorate employees, so it will affect the level of trust and acceptance of the employees of the organization. In addition, organizational commitment is not included in the element APIP's enhanced capabilities, which means that organizational commitment does not need to be added in the grand design APIP's enhanced capabilities contained in the Regulation of the Financial and Development Supervisory Agency No. 6 of 2015. These results are not in line with research conducted by Novatiani (2014) and Alfianto (2015) which shows that organizational commitment and significant positive effect on the performance of the government.

## **5. Conclusions, Implications and Limitations**

### *5.1 Conclusions*

Based on the results of the discussion in the previous chapter, it can be concluded that :

1. This Research has been able to prove their professionalism positive influence on the performance of Government Internal Audit Apparatus (APIP). This shows that the higher the level of professionalism that is owned by the internal audit apparatus, the resulting audit quality will get better, so as to improve the performance of APIP's.
2. The results of this research indicate that the task complexity APIP's negatively affect performance. This indicates that when the regulatory authorities have a complex task or role and the services provided is increasing and is not supported by the ability and capability is good, then however high effort internal audit apparatus that would be difficult to finish the job properly and optimally so that it degrades performance of APIP's ,
3. This research has shown that organizational culture has positive influence on the performance of APIP's. It is informed that the higher the culture created in the organization, the stronger these organizations can influence the attitudes and behavior of people in it, including for achieving organizational goals. In other words, a strong organizational culture can improve organizational performance/APIP's.

4. Finally, this research did not prove that commitment of organization APIP's positive effect on performance, meaning that the organization's commitment does not affect the performance of APIP's. This is because the internal audit apparatus in the Inspectorate of NTB Provincial and District/City all have a commitment of organization, one reason may be due to frequent mutations regulatory authorities in the organization.

### *5.2. Implications*

1. The theoretical implications. This study may contribute to the development of science in the field of public sector auditing and accounting in the public sector behavioral and can serve as a reference in developing future research related to performance testing APIP's.
2. The Practical implications. The results of this study can be used as input and contributions to the leadership APIP's (Inspector) in order to improve the performance of APIP's and evaluation materials to the regulatory authorities in order to improve the quality of supervision so that APIP's performance will increase as well.
3. The Policy Implications. The results of this study are expected to be useful as a material consideration APIP's leader in self-assess its capabilities APIPs and is expected to be input for the completion of the Grand Design Capability Improvement APIPs Years 2015-2019 contained in Regulation of the Financial and Development Supervisory Agency No. 6 of 2015.

### *5.3. Limitations*

1. First, the research was confined to the regulatory authorities in the Inspectorate of the provincial/district/city on the island of Lombok. For further research may add to the subject/ object of research by using all regulatory authorities in the province of West Nusa Tenggara (NTB), that research results better.

2. Second, this research the respondents only internal audit apparatus consisting of JFA and JFP2UPD that indicates the answer is not objective. Subsequent research in order to involve all employees APIP's as respondents so the results are more objective.
3. The coefficient of determination in this study was small which is 44.7% which can be explained by the independent variable on the dependent variable and the remaining 55.3% is explained by other factors beyond the study. It is suggested to further research to examine other factors mainly two other APIPs capability element that has not been investigated, namely (1) Accountability and Performance Management; and (2) Structure of Governance.

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