

Investigating The Impact Of Auditor Competence, Independence, And Organizational Culture On Auditor Performance In The Inspectorate Of West Bandung District

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ABSTRACT

A world that is connected to each other through digitalization and has an impact on growing economic challenges. Today's world is a very complex system and changes occur quickly among its sub-systems, thus creating pressure to make every effort to anticipate all changes and forms of transformation. In preparation for facing the VUCA challenge, the Indonesian government is trying hard to apply budget discipline and good governance - namely solid and responsible development management that is in line with the principles of democracy and an efficient market, avoiding misallocation of investment funds, prevention of corruption both politically as well as administrative. The implementation of good governance and regional financial management is one manifestation of the implementation of good governance by the government. The government's commitment to good governance needs to pay attention to the performance of government administration, one of which is through an efficient oversight system by expanding the Inspectorate's responsibilities. Skill and independence are abilities that must be driven by appraisers in the inspectorate in supporting good examiner performance, but until now there are still many auditors who do not have adequate skills, independence and culture. The researcher concludes the need for competence, independence and also supported by organizational culture to support good performance to realize good governance (good governance government)

Keywords: Competence , Independence, Organizational culture , Auditors performance.

INTRODUCTION

The Indonesian government is working hard to implement budgetary discipline and good governance with sustainable and responsible development management that is in accordance with the best possible democratic and market governance, avoiding wasting investment funds, eradicating corruption both administratively and functionally (1). Every government agency is important in carrying out budget management activities in a transparent manner (2). Competency is a person's education, knowledge, experience and expertise both in relation to exams and certain subjects or fields (3) . However, in reality in 2021 the regional government will be in the top position as an institution that is reported to the Indonesian Ombudsman .

Agencies that rank 3 (three) most reported are the Regional Government 33.89%, the National Land Agency 11.24%, and the Police 9.28%. Government Regulation of the Republic of Indonesia Article I number 46 in Law no. 23 of 2014 concerning Regional The Regional Inspectorate's performance has declined in recent months. The inspectorate is required to provide an objective, impartial assessment (4). Independence in auditing means taking unbiased viewpoint in conducting testing, evaluate the result and make the audit report (5) . According to the 2021 BPK IHPS, there are 541 Provincial Government Financial Reports (LKPD). BPK gave 486 WTP opinions (90%), 49 WDP opinions (9%), 4 TMP opinions (0.7%), and 2 TW opinions (0.3%) from 541 LKPD in 2020.

A total of 55 LKPDs have not received a WTP assessment because there are accounts in the financial statements provided that do not understand Government Accounting Standards (SAP) and are not supported by adequate evidence (6). Competence and independence are capabilities that must be owned by the inspectorate in supporting good examiner performance (7), but until now there are still many auditors who do not have adequate competence, independence and organizational culture. Organizational culture is The values and assumptions shared within organization (8). Organizational culture is the result of the process of merging each individual's previously brought style or behavior into new norms and philosophies (9). Performance is an output, result, activity or program that will and has been achieved in connection with the use of the budget with measurable quantity and quality (10). Performance is the quality and quantity results achieved by an employee in carrying out their duties according to their responsibilities (11). The auditor's performance benchmarks are targets, budgets, estimates and past period performance. (12). Main performance indicators at the organizational level include output and results (13). Based on the report from the Inspectorate of West Java Province issued by the BPKP, APIP in West Java has 7 regions which are still relatively low (14). Competence is very important in positively encouraging employee performance (15). Competence, independence and organizational culture influence auditor performance (2) (16)

(17). This study aims to determine, analyze and measure the extent as well as finding empirical evidence of: [1] How is the competence, independence, organizational culture and performance of the auditors at the Inspectorate of West Bandung Regency? [2] Does competence partially affect the organizational culture of the Inspectorate of West Bandung Regency? [3] Does independence partially have an influence on the organizational culture of the West Bandung District Inspectorate? [4] Does competence partially have an effect on performance in the inspectorate of West Bandung Regency? [5] Does independence partially have an influence on the auditor's performance at the Bandung Barat District Inspectorate? [6] How does competence affect auditor performance through organizational culture? [7] How does independence affect auditor performance through organizational culture?

METHODS

To obtain an overview of competence, independence, organizational culture, and auditor performance at the Inspectorate, researchers used descriptive and verification methods in this study. Agency theory is based on contracts between members of a company, specifically between the principal, or owner, and the agent, or principal (18). The research method employed in this study is descriptive verification. Descriptive research aims to provide an accurate and systematic depiction of facts, characteristics, and relationships

between subjects and phenomena (19). Verification research, on the other hand, involves testing theories through hypothesis testing. Data for this study was gathered through direct observation, including observations and interviews, as well as through literature sources (20). The population that I will examine is 94 people consisting of Echelon 4 officials who oversee the general and staffing sections as well as the program and finance sections at the West Bandung SKPD. The sampling technique used in this study is non-probability sampling. Of the 94 total populations calculated using the Slovin formula, 76 samples were obtained. Types and sources of data for this research is primary data. Data was obtained by interviewing, taking questionnaires, and library research. Researchers carried out classical assumption tests namely the previous initial stage perform multiple linear regression. This test serves to provide results so that the regression coefficients are consistent and have accuracy. Test this classic assumption carried out to express normality, multicollinearity, heteroscedasticity and autocorrelation. The research data analysis model is path analysis which is a development of multiple linear regression. Analyze this used to determine the relationship between competence and independence on auditor performance with organizational culture as an intervening variable.

RESULTS AND DISCUSSION

Result

Descriptive analysis

The total score of respondents' responses regarding competency from 20 statements obtained a total actual score of 6,046 and a total ideal score of 7,600 with a percentage of 79.55% and an average score of 3.9776. In classifying the total score of respondents' responses, it is included in the "Good" category, meaning for The competency variable has an actual score that is close to the ideal score, where this ideal score is the positive point in the respondent's assessment of the competency variable. The total score of respondents' responses regarding independence from 14 statements obtained a total actual score of 4,141 and a total ideal score of 5,320 with a percentage of 77.8%% and an average score of 3.891917. In classifying the total score of respondents' responses, it is included in the "Good" category, meaning for The independence variable has an actual score that is close to the ideal score, where this ideal score is the positive point in the respondent's assessment of the independence variable. The total score of respondents' responses regarding organizational culture from 19 statements obtained a total actual score of 5,574 and a total ideal score of 7,220 with a percentage of 77.2% and an average score of 3,860. In classifying the total score of respondents' responses, it is included in the "Good" category, meaning that for the variable organizational culture has an actual score

that is close to the ideal score. The total score of respondents' responses regarding Auditor Performance from 26 statements obtained a total actual score of 7369 and a total ideal score of 9880 with a percentage of 74.58% and an average score of 3.7293. In

classifying the total score of respondents' responses, it is included in the "Good" category. This means that the auditor's performance variable has an actual score that is close to the ideal score.

Data Normality Test Result

Table 1: Data Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,29503734
Most Extreme Differences	Absolute	,091
	Positive	,063
	Negative	-,091
Test Statistic		,091
Asymp. Sig. (2-tailed)		,192 ^c

a. Test distribution is Normal.
b. Calculated from data.

Source : Processed Primary Data, 2023

Based on the table 1 it is known that the Asymp. Sig. (2-tailed) is 0.192 > 0.05, it can be concluded that the research data is normally distributed.

Results of Multicollinearity Test:

Table 2: Data Multicollinearity Test Results
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Competence	,980	1,020
	Independence	,558	1,792
	Organizational culture	,566	1,767

a. Dependent Variable: AUDITOR PERFORMANCE

Source : Processed Primary Data, 2023

Based on Table 2, As The results of the multicollinearity test are competence tolerance 0.980, independence 0.558, organizational culture 0.566. Likewise, the VIF score for competence1.020, independence is 1.792, organizational culture is 1.767. The VIF values of the three independent variables are below 10,000, so there is no multicollinearity .

Results of Heteroscedasticity Test**Table 3: Heteroscedasticity Test Results**

Model	Coefficients ^a		Standardized Coefficients	Sig.
	Unstandardized Coefficients			
	B	Std. Error	Beta	
1 (Constant)	1,352	,561		,018
Competence	,001	,097	,001	,992
Independence	,400	,139	,384	,005
Organizational culture	,212	,143	,197	,141

a. Dependent Variable: AUDITOR PERFORMANCE

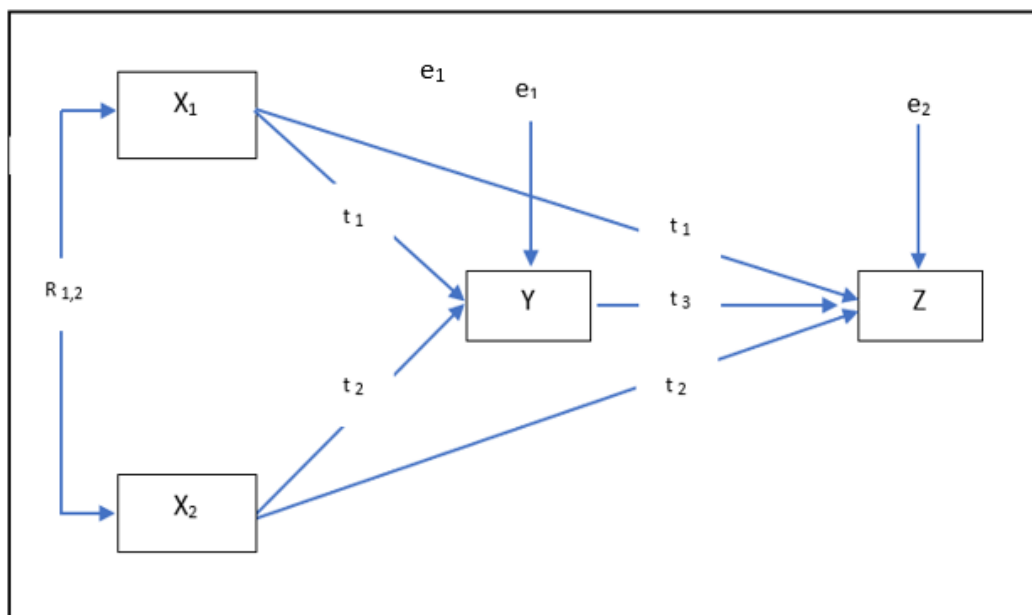
Source : Processed Primary Data, 2023

Based on Table 3, Heteroskedasticity test used in this study is the glejser test. The results of Table 3 showsignificant levels of all variables > 0.05 so that the data in this study do not have heteroskedasticity problems.

Path Analysis Test Results

Path analysis is used for research data analysis. In this case the analysis was carried out in the context of testing the structural hypotheses

between research variables through two substructures, namely: (1) the first substructure, testing the theory which states that there is an impact of variables X_1 , X_2 on variable Y both partially and simultaneously; and (2) the second substructure, the theory which states that there is an impact of variables X_1 , X_2 . to variable Z is intervened through variable Y either partially or simultaneously.

**Figure 1: Heteroscedasticity Test Result**

1. Sub structure 1

Table 4: Correlation matrix between variables (Sub Structure 1)

Variabel	X ₁	X ₂	Y
X ₁	1,000	0,138	0,073
X ₂	0,138	1,000	0,658
Y	0,073	0,658	1,000

Source : Processed Primary Data, 2023

Table 5: Correlation inverse matrix between Exogenous variables (Sub Structure 1)

Variabel	X ₁	X ₂
X ₁	1,019	-0,141
X ₂	-0,141	1,019

Source : Processed Primary Data, 2023

Table 6: Path coefficient (Sub Structure1)

Path coefficient X ₁ to Y	Py _{X1}	-0,018
Path coefficient X ₂ to Y	Py _{X2}	0,661
Product Moment Correlation (R)		0,643

Source : Processed Primary Data, 2023

Table 7: Standardized Coefficients (Sub Structure1)

Coefficients ^a			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	1,441	,428	
Competence	-,016	,080	-,018
Independence	,638	,086	,661

a. Dependent Variable: Auditor Performance

Source : Processed Primary Data, 2023

Table 8: R Square (Sub Structure1)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,659 ^a	,434	,419	,24727

a. Predictors: (Constant), INDEPENDENCE, COMPETENCE

Source : Processed Primary Data, 2023

based on the results of the table above have
been produced above, the path equation (Sub
structure 1) obtained by the path analysis
equation formula is:

$$Y = \rho_{YX1}X_1 + \rho_{YX2} X_2 + \rho_Y \varepsilon_1$$

Then the regression equation is obtained:

$$Y = -0,018X_1 + 0,661X_2 + 0,752$$

from the above equation can be interpreted as follows :

$\rho_1 = -0.018$: if the path coefficient of the competency variable is -0.018 (negative). This means that every time there is an increase in the capacity unit, there will be a decrease in the organizational culture variable unit of -0.018 without the influence of other factors.

$\rho_2 = 0.661$: if the path coefficient of the independent variable is 0.661 (positive). This means that every time there is an increase in the unit of independence, it will increase the unit of organizational culture variable by 0.661 without the influence of other factors.

$\varepsilon_1 = 0.752$: That is, the variable factors other than this research variable that affect units in organizational culture are 0.752. . These other variables can be found by calculating through the formula $\varepsilon_1 = \sqrt{1 - R^2}$ ($\alpha=0.050$) or ($0.000 < 0.050$) then the ethics of auditors strengthen the influence of independence on the quality of auditors. From the table above it can be seen that the value of ε_1 is another variable that influences organizational culture which is 0.752. From the explanation of the path equation above, it can be described as follows:

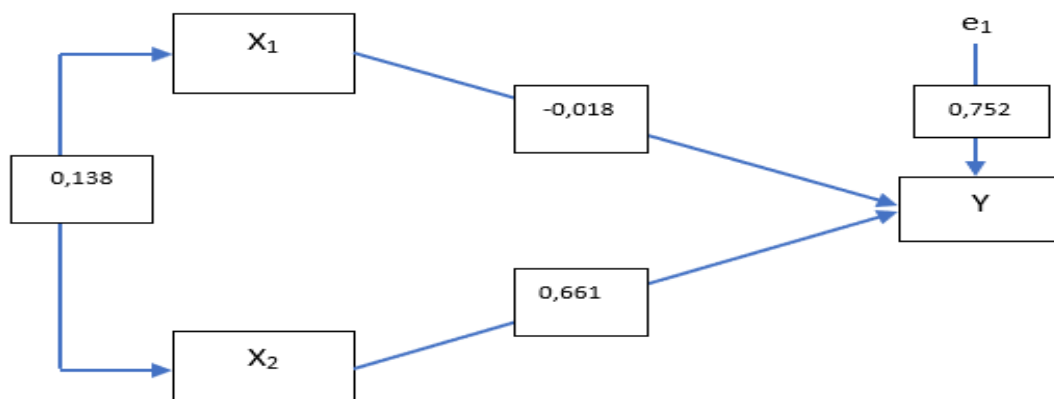


Figure 2: Analysis Path Diagram (Sub Structure 1)

Table 9: Result of path analysis equation test (Sub structure 1)

variable	beta coefficient	direct influence	indirect influence		total indirect effect	total influence
			X1	X2		
X1	-0,018	0,000324		-0,0016	-0,0016	0,0020
X2	0,661	0,439	-0,0016		-0,0016	0,4406
Effect of X1 and X2 on Y						0,4426
Effect of other variables e1 on Y						0,5574

Source : Processed Primary Data, 2023

Based on the results of the table 9, the results of testing the substructure path analysis model 1 can be concluded from 4.25 that the Competency variable (X1) has a direct influence on Organizational Culture (Y) of 0.0324%, while the Competency variable (X1) has an indirect effect of -0.16% through the Independence variable (X2). As a result, the Independent variable (X2) has a total effect of 0.20 percent on Organizational Culture (Y). Organizational Culture (Y) is directly influenced by the Competency variable (X2) of 43.9%, while the Independence variable (X2) is indirectly influenced by the Competency variable (X1) of -0.16%. So overall the effect of the Independence variable (X2) on Organizational Culture (Y) through the Competency variable (X1) is 44.6%. The Organizational Culture (Z) variable is further influenced by 55.74% of other variables not included in this study.

2. Substructure 2

Table 10: Correlation matrix between variables (Sub Structure 2)

Variable	X ₁	X ₂	Y	Z
X ₁	1,00	0,138	0,073	0,068
X ₂	0,138	1,00	0,658	0,514
Y	0,073	0,658	1,00	0,450
Z	0,068	0,514	0,450	1,00

Source : Processed Primary Data, 2023

Table 11: Correlation inverse matrix between Exogenous variables (Sub Structure 2)

Variable	X ₁	X ₂	Y
X ₁	1,019	-0,161	0,032
X ₂	-0,161	1,789	-1,165
Y	0,032	-1,165	1,764

Source : Processed Primary Data, 2023

Table 12: Path coefficient (Sub Structure2)

Path coefficient X ₁ to Z	P _{zx1}	0,01
Path coefficient X ₂ to Z	P _{zx2}	0,384
Path coefficient Y to Z	P _{zy}	0,197
Product Moment Correlation (R)		0,591

Source : Processed Primary Data, 2023

Table 13 : Standardized Coefficients (Sub Structure2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	1,352	,561	2,412	,018
	COMPETENCE	,001	,097	,001	,992
	INDEPENDENCE	,400	,139	,384	,005
	ORGANIZATION	,212	,143	,197	,141
	CULTURE				

a. Dependent Variable: AUDITOR PERFORMANCE

Tabel 14. R Square (Sub struktur 2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,535 ^a	,286	,256	,30112

a. Predictors: (Constant), ORGANIZATIONAL CULTURE, COMPETENCE, INDEPENDENCE

Based on the above information, the path conditions (Sub structure 2) are obtained through the following test condition equations:

$$Z = \rho_{zx1}X_1 + \rho_{zx2}X_2 + \rho_{zy}Y + \rho_Y \varepsilon_2$$

The next regression equation is as follows:

$$Z = 0,001 X_1 + 0,384X_2 + 0,197Y + 0,850$$

$\rho_{x1}=0.001$: that is, if the path coefficient of the competence variable is 0.001 (positive).

$\rho_{x2}=0.384$: that is, if the path coefficient of the independence variable is 0.384 (positive).

$\rho_y=0.197$. : that is, if the path coefficient of the organizational culture variable is 0.197

(positive).

$\varepsilon_2=0.850$: that is, it is a factor of other variables besides those tested by researchers that affect the unit regarding auditor performance of 0.850. These other variables can be known by calculating the formula $\varepsilon_2 = \sqrt{1 - R^2} = \sqrt{1 - 0,286} = 0,850$.

The value of A2 which is another variable that affects Auditor Performance is 0.850. From the explanation of the path equation above, it can be described in the form of a path diagram, presented as follows:

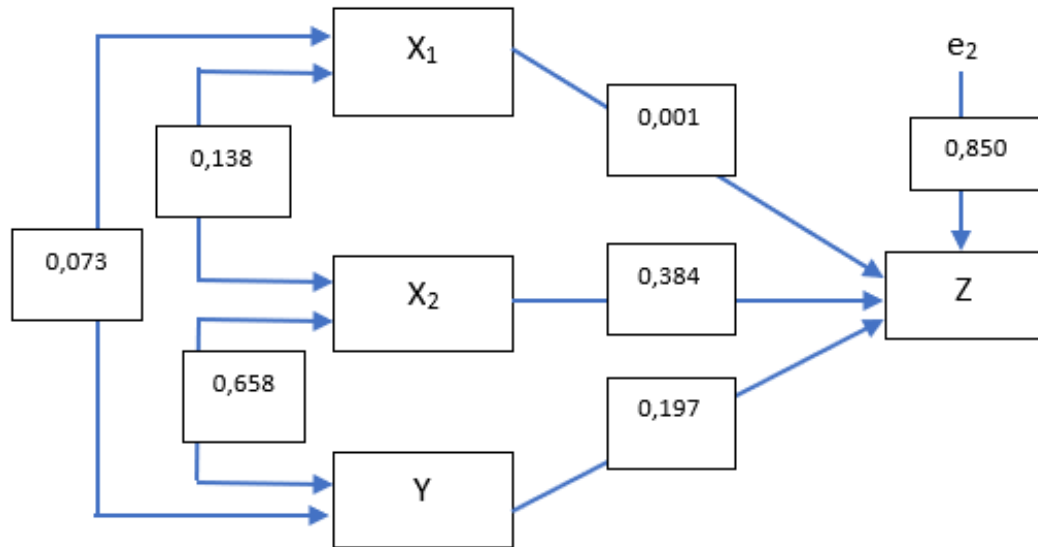


Figure 3: Analysis Path Diagram (Sub Structure 2)

Table 15: Result of path analysis equation test (Sub structure 2)

variable	coefficient	beta	direct influenc e	indirect influence			total indirect effect	total influence
				X1	X2	Y		
X 1	0,001	0,0001			0,000052992	0,000014381	0,000067373	0,001067373
X 2	0,384	0,1474	0,000052992			0,049776384	0,049829376	0,197229376
Y	0,197	0,0388	0,000014381	0,049776384			0,049790765	0,088590765
Effect of X1,X2 and Y on Y								0,285987514
Effect of other variables e1 on Z auditor performance								0,714012486

Source : Processed Primary Data, 2023

Based on the above it can be concluded that the Competency variable (X1) has a direct effect on Auditor Performance (Z) of 0.001%, then Competence (X1) through the independence variable (X2) has an indirect effect of -0.005%. Then Competence (X1) through the variable Organizational culture (Y) has an indirect effect of -0.001%. Thus the total effect of the Competency variable (X1) on Auditor Performance (Z) through the Organizational Culture variable (Y) is 0.106%. The Independence variable (X2) has a direct

influence on organizational culture (Y) of 43.9% then the Independence variable (X2) through the Competency variable (X1) has an indirect effect of -0.16%. Thus the total effect of the Independence variable (X2) on Organizational Culture (Y) through the Competency variable (X1) is 44.6%. Then there is the influence of other variables outside the variables in this study on the Organizational Culture variable (Z) of 55.74%.

3. Complete Path Analysis Model Structure

Based on the results of testing and explanation of the structure of the path analysis model for

sub-structures 1 and 2, it can be described in full a diagram of the results of the structural testing of the path analysis model as follows:

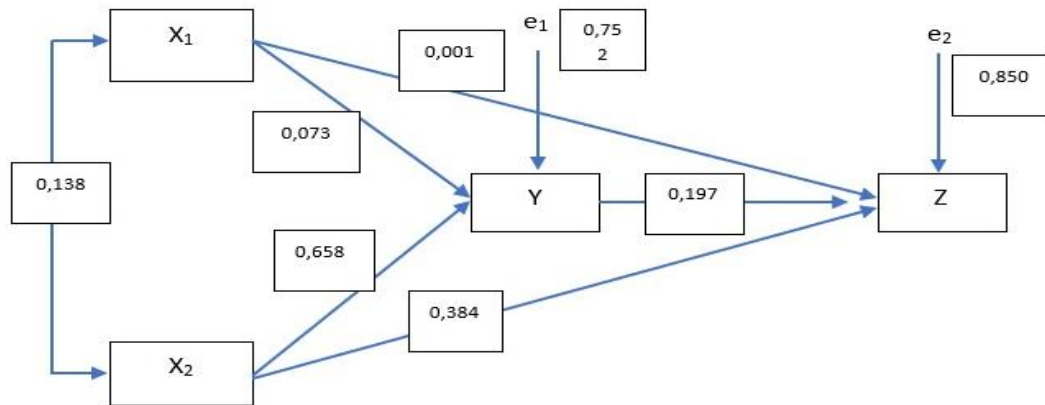


Figure 4: Analysis Path Diagram (Complete Path Analysis)

Pearson Product Moment Correlation Analysis

1. Sub structure 1

Table 16: Result of Pearson Product Moment Correlation Analysis Sub-Structure1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,659 ^a	,434	,419	,24727

a. Predictors: (Constant), INDEPENDENCE, COMPETENCE

Source : Processed Primary Data, 2023

The table above shows that the correlation coefficient is 0.659. This means that the relationship between Competence and

Independence on Organizational Culture has a correlation coefficient value in the range of 0.60 to 0.79 indicating a "strong" correlation.

2. Sub structure 2

Table 17: Result of Pearson Product Moment Correlation Analysis Sub-Structure 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,535 ^a	,286	,256	,30112

a. Predictors: (Constant), ORGANIZATIONAL CULTURE, COMPETENCE, INDEPENDENCE

Source : Processed Primary Data, 2023

Based on the results of the table above, it can be seen that the correlation coefficient is 0.535. This means that the relationship between Competence, Independence and Organizational Culture on Auditor

Performance has a correlation coefficient value according to Table 3.7, which is in the range of 0.4 to 0.59 which means it has a "moderate" correlation.

Coefficient of Determination**1. Coefficient of Determination Substructure 1****Table 18: Result of Coefficient of Determination X1 Sub-Structure 1**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.073 ^a	.005	-.008	.32559

a. Predictors: (Constant), COMPETENCE

Source : Processed Primary Data, 2023

based on the results of the table 18 The independent variables have a coefficient of determination which has the magnitude of each effect on the dependent variable. The competency variable has a coefficient of

determination of 0.005 or 0.5% of the total value of the coefficient of determination of 43.4%, meaning that the competency variable has no effect on organizational culture because its value is below 5%.

Table 19: Result of Coefficient of Determination X2 Sub-Structure 1

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.659 ^a	.434	.426	.24566

a. Predictors: (Constant), INDEPENDENCE

Source : Processed Primary Data, 2023

Based on the results of the table 19, the independence variable has a coefficient of determination of 0.434 or 43.4% of the total

value of the coefficient of determination of 43.4%, meaning that the independence variable influences organizational culture.

2. Coefficient of Determination partial Substructure 2**Table 20: Result of Coefficient of Determination X1 Sub-Structure 2**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.068 ^a	.005	-.009	.35074

a. Predictors: (Constant), COMPETENCE

Source : Processed Primary Data, 2023

Based on the results of the table 20, it can be seen very well that each competency variable has a coefficient of determination which has its respective influence on the dependent variable. The competency variable has no

effect on the auditor's performance because the coefficient of determination is 0.005 or 5% of the total coefficient of determination, which is 28.6%.

Table 21: Result of Coefficient of Determination X2 Sub-Structure 2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.514 ^a	.264	.254	.30155

a. Predictors: (Constant), INDEPENDENCE

Source : Processed Primary Data, 2023

Based on the results of the table above, the Independence variable has a coefficient of determination each of 0.264 (26.4%) of the total value of the coefficient of determination of 28.6%, meaning that this variable can be said to have an effect on the auditor's performance.

Table 22: Result of Coefficient of Determination Y Sub-Structure 2

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.450 ^a	.202	.192	.31396

a. Predictors: (Constant), ORGANIZATIONAL CULTURE

Source : Processed Primary Data, 2023

Based on the results of the table 22, Organizational Culture has a coefficient of determination of 0.202 or 20.2% of the total value of a coefficient of determination of 28.2%, meaning that this variable can be said to have an effect on auditor performance. organizational culture factors can mediate the relationship between competence and auditor performanceSobel test results show $3.73984835 > 1.96$ meaning that organizational culture variables can act as mediators between independence variables and auditor performance

Intervening test

The results of the Sobel test, u $Z_{sobel} - 0.1997 > - 1.96$, it can be said that An overview table of how organizational culture mediates the independent and dependent variables is as follow :

Table 23: variable relationship

Variable relationship	Indirect Influence	Z SOBEL	P SOBEL
X1->Y->Z	-0,00776	-0,19978703	0,84164715
X2->Y->Z	0,30943	3,73984835	0,00018413

Source : Processed Primary Data, 2023

Discussion

The results of testing the first hypothesis by using the t test (partial test) show that:

1. The variables of competence, independence, organizational culture and auditor performance are descriptively in the good category, where the actual total score is compared to the ideal total score of 23,130 with a total ideal score of 30,020. That is, the variables of competence, independence, organizational culture and auditor

performance get a positive response from respondents in assessing the importance of these variables at 77.04%.

2. There is no significant influence of competence on organizational culture at the Inspectorate in West Bandung Regency. The results of the t test on the tcount of the competence variable (X1) are $0.631 < 1.29310$ ttable so that H_0 is accepted and H_a is rejected. The coefficient of determination is 0.5%, the Competency variable (X1) has a direct influence on organizational culture (Y) of 0.0324%, then Competence (X1) through the Independence variable (X2) has an indirect effect of -0.16%. Thus the total influence of the Competency variable (X1) on Organizational Culture (Y) through the Independent variable (X2) is 0.20%.

3. There is a significant effect of independence on the organizational culture of the Inspectorate in West Bandung Regency. T-test results tcount the independence variable (X2)

of $7.529 > 1.29310$ ttable so that H_0 is rejected and H_a is accepted. The independence variable has a determination coefficient value of 43.4%. The Independence variable (X2) has a direct influence on organizational culture (Y) of 43.9% then the Independence variable (X2) through the Competency variable (X1) has an indirect effect of -0.16%. Thus the total effect of the Independence variable (X2) on Organizational Culture (Y) through the Competency variable (X1) is 44.6%. Then there is the influence of other variables outside the variables in this study on

the Organizational Culture variable (Z) of 55.74%.

4. There is no significant influence of competence on the performance of auditors at the Inspectorate in West Bandung Regency. The results of the t test tcount the competency variable (X1) of $0.591 < 1.66600$ ttable so that H_0 is accepted and H_a is rejected. Competency variable has a coefficient of determination of 0.5%. Competency variable (X1) has a direct effect on Auditor Performance (Z) of 0.001%, then Competence (X1) through the independence variable (X2) has an indirect effect of -0.005%. Then Competence (X1) through the variable Organizational culture (Y) has an indirect effect of -0.001%. Thus the total effect of the Competency variable (X1) on Auditor Performance (Z) through the Organizational Culture variable (Y) is 0.106%.

5. There is a significant influence of independence on the performance of auditors at the Inspectorate in West Bandung Regency. The t-test results for the independence variable (X2) are $5.156 > 1.66600$ ttable so that H_0 is rejected and H_a is accepted. The independence variable has a coefficient of determination of 26.4%. The Independence variable (X2) has a direct influence on organizational culture (Y) of 43.9% then the Independence variable (X2) through the Competency variable (X1) has an indirect effect of -0.16%. Thus the total effect of the Independence variable (X2) on Organizational Culture (Y) through the

Competency variable (X1) is 44.6%

6. The indirect effect of competence (X1) on auditor performance through organizational culture is $-0.016 \times 0.485 = -0.00776$, it is known that $P\text{-values} = 0.8416475 > 0.05$ and the Z-sobel value is $-1.9978703 > -1.96$, it can be concluded that Organizational Culture (Y) does not significantly mediate the relationship between Competency (X1) and Auditor Performance (Z) variables so that H_0 is accepted and H_a is rejected.

7. The indirect effect of Independence (X2) on auditor performance through Organizational Culture is $0.635 \times 0.485 = 0.30943$, It is known that $P\text{-values} = 0.000018413 < 0.05$ and the Z-sobel value is $3.73984835 > 1.96$ then it can be concluded that Organizational Culture (Y) significantly mediates the relationship between the Independence variable (X1) and Auditor Performance (Z) so that H_0 is rejected and H_a is accepted.

CONCLUSION

The variables of competency, independence, organizational culture and auditor performance are descriptively in the good category. There is no significant influence of competence on organizational culture at the Inspectorate in West Bandung Regency. There is a significant influence of independence on organizational culture at the Inspectorate in West Bandung Regency. There is no significant influence of competency on the performance of auditors at the Inspectorate in West Bandung Regency.

There is a significant influence of independence on the performance of auditors at the Inspectorate in West Bandung Regency. Organizational Culture significantly mediates the relationship between Competency variables and Auditor Performance. Organizational Culture significantly mediates the relationship between the Independence variable and Auditor Performance. Future research should expand research variables that can influence auditor performance that are not included in this research, such as audit quality, experience, or auditor integrity. Respondents can be expanded directly using the total population so that the research results are more accurate according to the facts in the field. We also suggest further research to add independent variables so that we can comprehensively measure the influence of independent variables on auditor performance.

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