

Analysis of Factors Affecting Performance of the Government Internal Supervisory Apparatus at the Inspectorate of Humbang Hasundutan Regency with Workplace Stress as a Moderating Variable

Pani Romauli Elisabet Naibaho¹, Azhar Maksum¹, Keulana Erwin¹

¹Department of Accounting, Faculty of Economics and Business at Universitas Sumatera Utara, Indonesia

Corresponding Author: Pani Romauli Elisabet Naibaho

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ABSTRACT

This research analyzes factors affecting the performance of the APIP (Government Internal Supervisory Apparatus) at the Inspectorate of Humbang Hasundutan Regency, using workplace stress as a moderating variable. The causal research analyzes and interprets numerical data to pinpoint the effect of independent variables on the dependent variables. Fifty-four members of the Government Internal Supervisory Apparatus (APIP) at the Inspectorate of Humbang Hasundutan Regency were selected as the samples. The findings indicate that competence (variable X1) positively and significantly affects APIP performance (variable Y). On the other hand, motivation (variable X2) has positive and significant effects on APIP performance (variable Y). Educational background (variable X3) positively and significantly affects APIP performance (variable Y). Also, independence (variable X4) positively and significantly affects APIP performance (variable Y). Simultaneously, workplace stress (variable Z) is the moderating variable that moderates the correlation of competence (variable X1), motivation (variable X2), educational background (variable X3), and independence (variable X4) with APIP performance (variable Y) at the Inspectorate of Humbang Hasundutan Regency.

Keywords: competence, motivation, educational background, independence, APIP performance, workplace stress

INTRODUCTION

The Government Internal Supervisory Apparatus (APIP) has an increasingly needed role in the era of transparent government. It is because APIP is expected to bring about changes that can provide more positive changes to the results of government service work. APIP, which acts as the government's internal supervisor, is one of the subjects in government management that plays an essential role in realizing good governance that leads to a clean bureaucracy manifest in public services.

Achieving these goals requires APIP that is more effective and maximal in conducting operational assessments. Effectiveness and maximum are related to quality and time. An effective APIP role can realize if a quality measure supports it under the supervisory mandate of each APIP (SAIPI, 2014).

APIP is a government worker formed with the task of carrying out internal audits within the central government and local government, consisting of the Financial and Development Supervisory Agency (BPKP),

the Inspectorate General of the Ministry, the Inspectorate/Internal Monitoring Unit at the State Ministry, Main Inspectorate/Inspectorate of Non-Ministerial Government Institutions, Inspectorate/Internal Control Unit at the Secretariat of State High Institutions and State Institutions, Provincial/District/City Inspectorate, and Internal Control Unit at other Government Legal Entities following the laws and regulations (Perka BPKP Number 1633 the Year 2011).

The community as stakeholders demands that the government be more transparent in managing state finances and be accountable. Therefore, APIP must play its role of internal supervisor and quality assurance for all government programs and activities so that the demands of these stakeholders can meet for the realization of good governance and clean government.

In Law No. 15 of 2004, concerning Audit of State Financial Management and Responsibility, APIP at the Regional Inspectorate acts as an internal examiner who supervises and examines the implementation of the legislation. Based on the law, the Inspectorate of Humbang Hasundutan Regency was established based on the Regional Regulation of Humbang Hasundutan Regency Number 3 of 2009 as the executor of functional supervision led by the Inspector as the highest position holder in the institution. Therefore, the Inspectorate of the Humbang Hasundutan Regency is part of the Regional Apparatus Operations (OPD) within the scope of the Humbang Hasundutan Regency Government.

APIP Inspectorate of Humbang Hasundutan Regency has activities to carry out routine inspections of OPDs in the Humbang Hasundutan Regency Government. The inspection carried out will produce an Inspection Result Report (LHP). This LHP is limited to providing advice to the Regent on the SKPD examined, while the regional head's implementation of these suggestions is the prerogative.

The level of financial irregularities in the regions, especially in Humbang Hasundutan

Regency, is relatively low. The results of the 2019 North Sumatra Representative BPK audit give the first highest appreciation in the North Sumatra Province for efforts to resolve regional losses to the Humbang Hasundutan Regency Government. In addition, the Government of Humbang Hasundutan Regency also received an appreciation from the BPK, ranked one throughout the North Sumatra Province with an achievement of 94.34% for the efforts to complete the Follow-Up To The Examination Results Recommendations (TLRHP) (<https://sumut.bpk.go.id/>, 23 December 2020). Humbang Hasundutan Regency can compete with 34 local government entities in the North Sumatra Province.

However, Humbang Hasundutan Regency does not always get the best results in submitting the follow-up of examination results. The following table shows the ranking of district or city in terms of submission of follow-up examination results, namely as follows:

Table 1. Order of Regency/City Government in Follow-up on Examination Results

No	Year	Rank I	Rank II	Rank III
1	2018	Local Government of Tebing Tinggi	Regency Government of Dairi	Regency Government of Langkat
2	2019	Local Government of Tebing Tinggi	Regency Government of South Tapanuli	Local Government of Binjai
3	2020	Regency Government of Humbang Hasundutan	Local Government of Tebing Tinggi	Regency Government of Langkat
4	2021	Local Government of Tebing Tinggi	Regency Government of Serdang Bedagai	Regency Government of Langkat

Source: Inspectorate of Humbang Hasundutan Regency, 2021

The data in Table 1.1 serves as an evaluation material for why the Government of Humbang Hasundutan Regency was unable to rank among the top three in the previous year. At the same time, it becomes the basis of reference so that later in the following years, the Government of Humbang Hasundutan Regency, especially the Inspectorate of Humbang Hasundutan Regency, can maintain its achievements as a Regional Government that first submits the Follow-up on Examination Results.

In addition, within a specific time, it is known that several problems have occurred within the APIP Inspectorate of Humbang Hasundutan Regency. Some of these problems, among others, have created a conflict between the Inspector and Assistant Inspector III at the Inspectorate of Humbang Hasundutan Regency. It will later be related to the independence of the APIP Inspectorate of the Humbang Hasundutan Regency. In addition, there has also been the APIP Inspectorate of Humbang Hasundutan Regency deactivation due to legal problems. It will later be related to the performance of the APIP Inspectorate of the Humbang Hasundutan Regency. There have also been several formal and informal reprimands related to the work schedule of the APIP Inspectorate of Humbang Hasundutan Regency. It will later be related to APIP's motivation why APIP always has problems with delays in working time. Another thing that happened was that there was an APIP Inspectorate of Humbang Hasundutan Regency who did not have a position due to experiencing stress due to the workload. Due to the above, to realize the Inspectorate of Humbang Hasundutan Regency in the top three ranks, it is necessary to analyze the factors that affect APIP's performance at the Inspectorate of Humbang Hasundutan Regency and how work stress affects these factors.

From the explanation above, it can be formulated that the factors influencing APIP's performance at the Inspectorate of Humbang Hasundutan Regency include competence, motivation, educational background, independence, and work stress. Wibowo (2012) states that competence shows skills or knowledge characterized by professionalism in a particular field as the most important thing, as the superior of that field. So, the conclusion is that what is meant by competence in this study is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job (Lestari, 2019).

Based on the Performance Audit Practical Guidebook (BPKP, 2018), audit activities include data collection, competency testing, assessment of predetermined criteria, and communicating the concept of audit findings and audit submission. Auditor competency standards measure the minimum ability the auditor must possess, covering aspects of knowledge, skills, expertise, and behavior. Problems that may arise along with the influence of competence on APIP's performance is that the management or resource monitoring team at the Inspectorate tends to place APIP not based on the available competencies. For example, the APIP initially transferred from another agency, and previously, his job was not in auditing even though he had an education degree relevant to his job. According to Marwansyah (2016), competence can be linked to performance in a causal flow model, as shown in Figure 1 as follows:

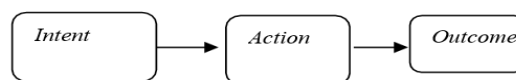


Figure 1. Competency Causal Flow Model

Based on the picture above, competence includes aspects of intent, action, and outcome (result). This model shows that the desire for high competence will ultimately trigger maximum action in implementing work, ultimately improving work performance.

Competence affects auditor performance (Badjuri & Jaeni, 2018). The more auditors can improve their competence, and the more their audit performance will be. This study is in line with Istirani (2018), which states that auditor competence affects performance. It shows that the higher the auditor's competence level, the better the auditor's performance. So indirectly, the performance of the institution will also increase. This result is in line with Susanti et al. (2017) and Aruna (2016). On the other hand, according to Hasibuan (2020), competence does not affect employee performance because competence is difficult to form if high education is not obtained

first. These results are in line with Septian et al. (2021).

Sutrisno (2017) reveals that it can be interpreted as a stimulant of desire and the driving force of one's will because each motive has a specific goal to be achieved. From the definition above, it can explain that motivation is an impulse an individual has that can stimulate him to be able to take actions or something that becomes the basis or reason for a person to behave or do something.

Indirectly, motivation encourages a person's morale to want to work by optimally providing his abilities and expertise to achieve organizational goals (Sunyoto, 2015). In addition, it also contains elements of effort, namely quality efforts that are directed and consistent with the organization's goals to be achieved. Mangkunegara (2014) states that motivation is formed from employees' attitudes in dealing with work situations in the company.

Meanwhile, Herzberg (2012) argues that there are factors related to job satisfaction and job dissatisfaction. Alternatively, intrinsic and extrinsic factors are commonly categorized as influencing one's motivation. Motivation encourages a person, including auditors, to excel and commit to the group. Inappropriate responses to the audit report, especially its recommendations, can cause APIP's motivation to decrease. It is because perhaps the auditor, in this case, APIP, feels underappreciated for his efforts at work, causing dissatisfaction at work and directly impacting his performance. When examined further, the higher the motivation of an auditor, the higher the audit quality, which symbolizes the high performance of the APIP.

Motivation is divided into positive and negative types (Ardini, 2010). Positive motivation is the process of trying to influence other people to do something we want by giving the possibility to get a reward. While negative motivation is the process of controlling someone to do something we want, the basic technique

used is through forces (Richardson, 1998). Good motivation will improve the performance of APIP.

Afrizal et al. (2017) stated that motivation affects the quality of the work of internal auditors. With high motivation, the fighting spirit to achieve the goals and standards that have been set will increase. The results of this study are in line with Aruna (2016), Pirana (2016), and Kahirunita (2020). On the other hand, according to Syawal (2018), motivation does not significantly affect performance.

According to Law Number 20 of 2003 concerning the National Education System, education's function is to develop capabilities and shape the character and civilization of a dignified nation to educate the nation's life. It aims to develop the potential of students to become human beings who believe and fear God Almighty, have a noble character, are healthy, knowledgeable, capable, creative, independent, and become democratic and responsible citizens.

From the above understanding, one of the objectives of implementing education is to prepare the workforce. It can be explained, namely, through education, employees' abilities will develop better to carry out their duties and work to the fullest. Problems may arise if an APIP is not following his educational background. For example, an APIP with a Social and Political Science background. It will be an obstacle that starts from a situation where the APIP will require more time and understanding in carrying out tasks which will eventually cause problems in terms of time and quality.

Educational background affects auditor performance, where the better and more relevant an APIP's education is, especially in formal education and technical training such as attending relevant training, the better his career as an auditor or APIP will be.

Nurkholis (2017) states that the level of education will affect the professional skepticism of auditors will be better. This result is in line with Veronika et al. (2019).

However, in the research of Arfanet al. (2017), it is stated that educational background does not affect the quality of internal auditor examinations, in this case, APIP. This result is in line with Anna (2017).

Soekrisno (2014) argues that an audit is an examination carried out critically and systematically by an independent party on the financial statements prepared by management, along with accounting records and supporting evidence. The aim is to provide a fair opinion on the financial statements. Professional standards require the auditor to be independent, which means that the auditor does not take sides with those who have an interest in carrying out their duties. An independent auditor must be able to position himself to gain the trust of other parties through honest attitudes and actions that the other party can feel.

Independence is the existence of honesty in the auditor in considering facts and impartial, objective considerations within the auditor in formulating and expressing his opinion (Mulyadi, 2012). Independence in auditing means taking an unbiased point of view in conducting audit tests, evaluating test results, and issuing audit reports (Randal J. et al., 2011).

Ayuniari et al. (2017) and Mulyati & Hayat (2021) stated that independence affects the performance of regional inspectorate auditors. It is in line with research by Badjuri & Jaeni (2018), which argues that integrity, objectivity, confidentiality, competence, independence, job satisfaction, and professional ethics have a positive and significant influence on the performance of auditors at the Provincial Inspectorate. However, Hartoyo (2020) argues that independence does not affect auditor performance. He argues that the seniority factor of an APIP can affect the level of independence of an auditor. So that in carrying out their work, junior APIPs may not be able to act independently. This result is in line with Fachruddin & Rahmasari (2019).

Job stress can affect the auditor's performance where the auditor can show his performance in urgent situations, hectic audit workloads, unclear roles, and leadership styles. This stressful condition always has a negative influence, especially on the performance of individuals who live it. On the other hand, sustained or untreated stress tends to give rise to a form of trauma that is relatively difficult to recover from (Cordes & Daugherty, 1993).

If an employee experiences stress, it will have an impact on decreasing performance, for that excessive workload should be reduced, so that work stress does not occur in employees, which will result in the performance they produce (Tallo, 2015). Fatigue in long working hours is part of the common problems that are often encountered in the workforce. Therefore we need an understanding that can help organizations to understand the effect of work stress better so that their performance will be effective.

In Abdullah's research (2012), work stress can be measured by work overload, role ambiguity, and leadership style. Work overload is a situation where a person has too much work to do at the same time. Leadership style is how a leader influences other people or his subordinates so that that person wants to do the leadership's will to achieve organizational goals. From the explanation above, it can be concluded that work stress is a tension that affects emotions, thought processes, and a person's condition where the auditor is forced to respond beyond his ability to environmental demands. Too much stress can threaten a person's ability to deal with his environment. As a result, auditors develop various stress symptoms that can interfere with the implementation of their work (Sasmita, 2016).

Based on the above phenomena and the inconsistency in previous studies, the researcher is interested in researching with the title "Analysis of Factors Affecting the Performance of Government Internal Supervisory Apparatus with Work Stress as

A Moderating Variable at the Inspectorate of Humbang Hasundutan Regency."

Framework

Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:

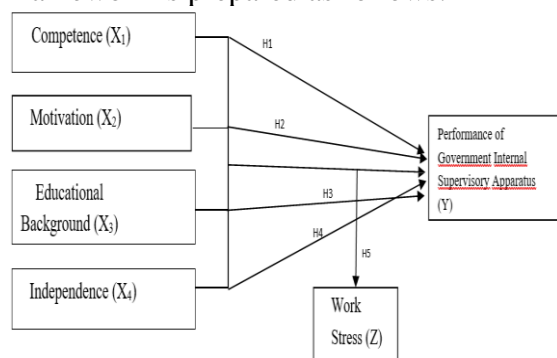


Figure 2. Conceptual Framework

H1: Competence has a positive effect on APIP performance.

H2: Motivation has a positive effect on APIP performance.

H3: Educational background has a positive effect on APIP's performance.

H4: Independence has a positive effect on APIP's performance.

H5: Job stress can moderate the relationship between competence, motivation, educational background, and independence on APIP performance.

RESEARCH METHODS

This research was designed by research using causal research. Causal research is research with identified causal relationships between variables (Erlina, 2011). This study uses causal research to analyze the effect of competence, motivation, educational background, and APIP independence as independent variables on APIP's performance as the dependent variable, with work stress as a moderating variable in Humbang Hasundutan Regency.

In this study, the survey research method is field research conducted on samples of a particular population whose data collection is carried out using a questionnaire. Survey research methods are used to obtain data from certain places by collecting data by

circulating questionnaires or interviews (Sugiyono, 2019).

The population in this study were all employees at the Inspectorate of Humbang Hasundutan Regency, amounting to 69 people. The sample in this study is APIP, which has a license of as many as 54 people. The object of this research was chosen because Humbang Hasundutan Regency was ranked at the top, surpassing the previous Regency/City as the last winner in terms of Reporting Examination Reports. Respondent criteria set out in this study include:

1. holds a minimum of Diploma III or its equivalent following the educational qualification requirements of the position to be occupied;
2. The lowest rank is Regulating, Room Group II/c, following the rank requirements of the position to be occupied;
3. is a government employee at the Inspectorate of Humbang Hasundutan Regency;
4. have a license or validity as an APIP from the Ministry of State Apparatus.

The instrument in this study used a questionnaire (questionnaire), which gave respondents a set of questions and written statements to answer (Sugiyono, 2019). The questionnaire in this study was prepared using an interval scale with the Likert method.

Data collection techniques in this study consist of two stages: documentation and survey. The data analysis technique used in this study uses SEM (Structural Equation Model) with the measurement of Partial Least Square (PLS).

RESULT AND DISCUSSION

1. Outer Model Evaluation Test

The measurement model test was used to assess the construct validity and reliability of the research instrument. It is because a research concept and model cannot be tested in a relational and causal relationship prediction model if it has not passed the purification stage of the measurement

model. The outer model test consists of validity testing and reliability testing.

a) Validity Test

The size of the Standardized Loading Factor (SLF) or more often abbreviated as Loading Factor, describes the level of convergence of the variables being processed. Indicators with Loading Factor below 0.40 should be removed from the model. However, for indicators with a Loading Factor between 0.40 and 0.70, we should analyze the impact of the decision to delete the indicator on Average Variance Extracted (AVE) and Composite Reliability (CR). We can delete an indicator with a Loading Factor between 0.40 and 0.70 if the indicator can increase the Average Variance Extracted (AVE) and Composite Reliability (CR) above its limits (Mahfud & Ratmono, 2013). The limit value of AVE is 0.50, and CR is 0.7.

Table 2. Validity Testing Based on Loading Factor

	X1	X2	X3	X4	Y	Z
X11	0,857					
X12	0,916					
X13	0,853					
X14	0,931					
X15	0,877					
X16	0,910					
X17	0,883					
X21		0,911				
X210		0,870				
X211		0,866				
X212		0,905				
X22		0,893				
X23		0,875				
X24		0,916				
X25		0,917				
X26		0,856				
X27		0,945				
X28		0,898				
X29		0,923				
X31			0,904			
X32			0,874			
X33			0,873			
X34			0,891			
X35			0,870			
X36			0,907			
X37			0,884			
X41				0,894		
X42				0,857		
X43				0,904		
X44				0,910		
X45				0,944		
X46				0,896		
X47				0,938		
Y11					0,881	
Y110					0,902	
Y12					0,856	
Y13					0,921	
Y14					0,915	
Y15					0,927	
Y16					0,923	
Y17					0,885	
Y18					0,894	
Y19					0,888	
Z1						0,915
Z2						0,750
Z3						0,871
Z4						0,889

Source: Smartpls software output results, 2022

Based on the Loading Factor validity test in Table 2, it is known that all Loading Factor values > 0.7. It explains that the validity requirements through the Loading Factor have been met.

Table 3. Validity Testing Based on Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
X ₁	0,792
X ₂	0,807
X ₃	0,786
X ₄	0,822
Y	0,809
Z	0,737

Source: Smartpls software output results, 2022

The table above shows all AVE values > 0.5. Therefore, it can be concluded that the competence variable (X1), motivation variable (X2), educational background variable (X3), independence variable (X4), APIP performance variable (Y), and work stress variable (Z) have been met in terms of AVE value measure.

b) Reliability Test

According to Mahfud and Ratmono (2013), the recommended Composite Reliability (CR) value is above 0.7. The following table of CR values:

Table 4. Validity Testing Based on Composite Reliability (CR)

Variable	Composite Reliability (CR)
X ₁	0,964
X ₂	0,980
X ₃	0,962
X ₄	0,970
Y	0,977
Z	0,918

Source: Smartpls software output results, 2022

The table above shows all CR values > 0.7. Therefore, it can be concluded that the competence variable (X1), motivation variable (X2), educational background variable (X3), independence variable (X4), APIP performance variable (Y), and work stress variable (Z) have been met in terms of the size of the CR value.

Furthermore, reliability testing was carried out based on Cronbach's alpha (CA) value. The recommended CA value is above 0.7 (Mahfud & Ratmono, 2013). The following table describes the value of Cronbach's Alpha:

Table 5. Validity Testing Based on Cronbach Alpha (CA)

Variabel	Cronbach's Alpha (CA)
X ₁	0,956
X ₂	0,978
X ₃	0,955
X ₄	0,964
Y	0,974
Z	0,897

Source: Smartpls software output results, 2022

The table above shows all CA values > 0.7. Therefore, it can be concluded that the competency variable (X1), motivation variable (X2), educational background variable (X3), independence variable (X4), APIP performance variable (Y), and work stress variable (Z) have been met in terms of CA value measure.

Then, the discriminant validity test was carried out using the Fornell-Larcker approach. Table 6 will present the results of discriminant validity testing.

Table 6. Discriminant Validity Test

	X ₁	X ₂	X ₃	X ₄	Y
X ₁	$\sqrt{AVE_{X1}} = 0,890$				
X ₂	0,095	$\sqrt{AVE_{X2}} = 0,898$			
X ₃	0,085	0,089	$\sqrt{AVE_{X3}} = 0,886$		
X ₄	0,128	0,149	0,164	$\sqrt{AVE_{X4}} = 0,907$	
Y	0,487	0,474	0,460	0,507	$\sqrt{AVE_Y} = 0,89$
Z	0,203	0,190	-0,012	-0,155	0,125

Source: Smartpls software output results, 2022

In discriminant validity testing, a latent variable's AVE square root value is compared with the correlation value between the latent variable and other latent variables. The square root value of AVE for each latent variable is greater than the correlation value between the latent variable and other latent variables. So it can be

concluded that the variable has met the requirements of discriminant validity.

2. Hypothesis Test Results

In testing the hypothesis first, the results of the significance test of the effect of the latent variable on the constructed variable will be given.

Table 7. Effect Significance Test

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
X1->Y	0,379	0,371	0,098	3,877	0,000
X2->Y	0,356	0,349	0,103	3,448	0,001
X3->Y	0,339	0,330	0,093	3,628	0,000
X4->Y	0,350	0,346	0,095	3,677	0,000

Source: Smartpls software output results, 2022

- 1) The P-Values value for the competency variable (X1) is 0.000. It means that if $0.000 < 0.05$, then the competency has a strong and significant influence on the APIP performance. (Hypothesis Accepted).
- 2) The P-Values for the motivation variable (X2) is 0.001. It means that if $0.001 < 0.05$, then the motivation has a strong and significant influence on the APIP performance. (Hypothesis Accepted).
- 3) The P-Values value for the educational background variable (X3) is 0.000. It means that $0.000 < 0.05$, then the educational background has a strong and significant influence on the APIP performance. (Hypothesis Accepted).
- 4) The P-Values value for the independent variable (X4) is 0.000. If $0.000 < 0.05$, independence strongly influences the APIP performance variable. (Hypothesis Accepted).

3. Inner Model Test Results (Moderation) or Structural Model Testing

The structural model is a model that shows the structural relationship between latent variables (Ghozali, 2016). Previously, the overall SEM and measurement model

testing had been carried out. The results of the two tests showed good results. The overall SEM model test shows that the overall SEM model has been able to match the data fit (good fit). Meanwhile, the measurement model test shows that the measurement model has good convergent validity. The next step will be testing the structural model by looking at the value of R Square (R2).

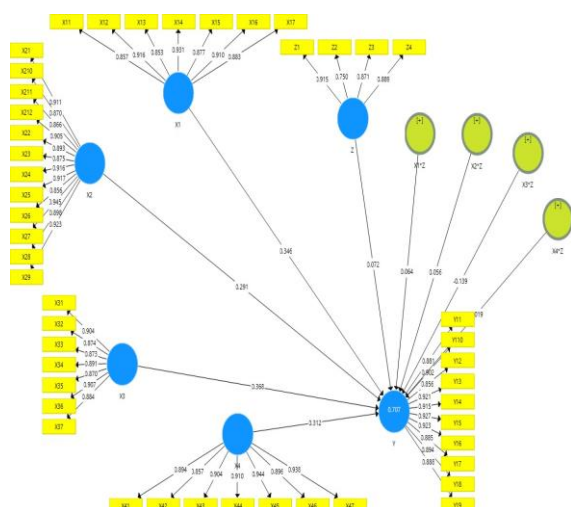
Table 8. Coefficient of Determination (R-Square)

Variabel	R-Square
APIP	0.707

Source: Smartpls software output results, 2022

The coefficient of determination (R2) value based on the Smart PLS output for the APIP performance variable Y is 0.707 or 70.7%. It means that competence, motivation, educational background, and independence can explain the rise and fall of APIP performance variables by 70.7%. At the same time, the remaining 29.3% is explained or influenced by other variables not in this research model.

Furthermore, a test was conducted to see whether APIP's work stress as Z can be said to be significant as a moderator of the relationship between the variables of competence, motivation, educational background, and independence on APIP's performance.



Source: Smartpls software output results, 2022

Figure 3. Moderation Test

Table 9. Moderation Test

Variable	Original Sampel (O)	Sample Mean (M)	Standard Deviation	T Statistik (O/STDEV)	P Values
X1*Z->Y	0.064	0.047	0.156	0.407	0.684
X2*Z->Y	0.056	0.052	0.188	0.300	0.765
X3*Z->Y	-0.139	-0.102	0.201	0.692	0.489
X4*Z->Y	-0.019	-0.074	0.196	0.098	0.922

Source: Smartpls software output results, 2022

The table above shows that work stress cannot moderate the effect of APIP competence, motivation, educational background, and independence on APIP performance.

CONCLUSION

Based on the results of research and discussion, the following conclusions can be drawn:

1. Competence has a positive and significant influence on the Government Internal Supervisory Apparatus at the Inspectorate of Humbang Hasundutan Regency.
2. 2Motivation positively and significantly influences the performance of the Government Internal Supervisory Apparatus at the Inspectorate of Humbang Hasundutan Regency.
3. Educational background has a positive and significant influence on the Government Internal Supervisory Apparatus at the Inspectorate of Humbang Hasundutan Regency.
4. Independence has a positive and significant influence on the Government Internal Supervisory Apparatus at the Inspectorate of Humbang Hasundutan Regency.
5. Work stress is not significantly able to moderate the relationship between competence, motivation, educational background, and independence on the performance of the Government Internal Supervisory Apparatus at the

Inspectorate of Humbang Hasundutan Regency.

RESEARCH LIMITATIONS

Weaknesses or deficiencies that were found after analyzing and interpreting the data were as follows:

1. The conclusion of this study is based on a questionnaire that is guided by the respondents' perceptions by not conducting direct and in-depth interviews with respondents. It causes the data obtained only through written instruments, so misperceptions of the questions in the questionnaire may occur.
2. There are only four independent variables in this study competence, motivation, educational background, and independence, as well as moderating variables of work stress which are thought to affect APIP performance at the Inspectorate of Humbang Hasundutan Regency.
3. This study was conducted with a relatively small number of samples taken. Namely, 54 (fifty-four) APIP and only at the Inspectorate Office of Humbang Hasundutan Regency, so the generalization and conclusions drawn may only apply to the Inspectorate of Humbang Hasundutan Regency and cannot be generalized to the Indonesian Inspectorate.

SUGGESTION

Based on the results of the research, discussion and conclusions obtained, the following suggestions can be given:

1. For Researchers

Other researchers can add a direct and in-depth interview method to respondents to obtain more precise and accurate information so that the data obtained is not only through written instruments, to better educate the honesty and seriousness of the statements in the questionnaire.

2. For the Government

The researcher suggests to the Inspectorate of Humbang Hasundutan Regency to provide more training to APIP to improve competence and provide accurate information about Education scholarships if the APIP wishes to improve their education. Also, provide more motivation to APIP by giving awards to improve APIP's performance. Also, make strict and clear rules to support the independence of the APIP in carrying out its duties.

3. For Next Researchers

The following research is also expected to produce a research model that is quite good when planning to take variables that researchers have used, of course, in line with the use of appropriate data analysis techniques. It is also possible to increase the number of samples to be studied. Thus it is hoped that the generalization level of the analysis will be more accurate so that the conclusions drawn can be generalized to Inspectorates throughout Indonesia.

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