The Effect Of Institutional Position, Role Ambiguity And Role Conflict On Internal Supervision Performance With The Independence Of Government Internal Supervisory Apparatus As An Intervening Variable

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Article Info	ABSTRACT
	Supervision aims to assist all management in carrying out their responsibilities effectively by carrying out analysis, assessment, recommendations and submitting reports on the activities being audited. Based on the Summary of Semester Audit Results (IHPS) I of 2023, 5,628 SPI weakness problems were revealed, including 1,695 (30%) problems of weaknesses in the accounting and reporting control system, 2,974 (53%) problems of weaknesses in the budget implementation control system, and 959 (17%) problems of weaknesses in the internal control structure. A total of 7,227 non-compliance problems that have a financial impact include non-compliance problems that can result in losses of 3,520 problems amounting to IDR1.73 trillion, potential losses of 671 of IDR381.11 billion, and revenue shortfalls of 1,015 problems amounting to IDR960.11 billion. The above phenomenon indicates that the internal supervision function in the public sector is not yet effective. Internal Supervision Performance is very instrumental for the implementation of regional government. The Government Internal Supervisory Apparatus (APIP) does not have sufficient integrity and capability, the supervisory apparatus is not truly independent, and the need for the number of supervisory apparatus personnel has not been met. This study aims to test the influence of institutional position, role ambiguity and role conflict on Internal Supervisory Performance at the Regional Inspectorate throughout the Riau Islands Province by making the independence of the Government Internal Supervisory Apparatus as an intervening variable. The design of this study is quantitative research, using a mixed method, namely a questionnaire and supporting theories. The data analysis technique uses the Partial Least Square (PLS) approach to test the two hypotheses proposed in this study. Based on the results of the study, it was concluded that the Institutional Position variable has a significant positive effect on the Independence of the Government Internal Supervisory Apparatus (APIP), Internal escort performance at the Regional Inspectorate throughout the Riau Islands Province, while through the independence of Internal Supervisory Performance it has a positive but insignificant effect. The Role Ambiguity variable has a positive but insignificant effect on the APIP Independence variable, Internal Supervisory Performance. The Role Conflict variable has a positive but insignificant effect on the Internal Supervisory Performance variable. The APIP Independence variable has a significant positive effect on the Internal Supervisory Performance variable.

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INTRODUCTION

Supervision is a management function that is no less important in an organization, the function of supervision aims to assist all management in completing their responsibilities effectively by carrying out analysis, assessment, recommendations and submitting reports on the activities being audited. Internal supervision carried out by the Government Internal Supervisory Apparatus (APIP) is intended to assist so that the targets set by the organization can be achieved, and to early avoid deviations in implementation, abuse of authority, waste and leakage.

Based on the Summary of Semester Audit Results (IHPS) I of 2023 released on September 29, 2023, the Audit Board of Indonesia (BPK) revealed that there were 12,855 problems of weaknesses in the Internal Control System (SPI) and non-compliance from 7,661 findings in the Regional Government containing. The audit results revealed 5,628 problems of SPI weaknesses, which included 1,695 (30%) problems of weaknesses in the accounting and reporting control system, 2,974 (53%) problems of weaknesses in the budget implementation control system, and 959 (17%) problems of weaknesses in the internal control structure. A total of 7,227 problems of non-compliance that had a financial impact included problems of non-compliance that could result in losses of 3,520 problems amounting to IDR1.73 trillion, potential losses of 671 of IDR381.11 billion, and revenue shortfalls of 1,015 problems amounting to IDR960.11 billion.

The above phenomenon indicates that the internal supervision function in the public sector is not yet effective. Internal Supervision Performance is very instrumental for the implementation of regional government. The Government Internal Supervisory Apparatus (APIP) does not have sufficient integrity and capability, the supervisory apparatus is not truly independent, and the need for the number of supervisory personnel has not been met. The current phenomenon is a paradigm shift in the role of APIP which no longer acts as a watchdog but as Quality Assurance and Consulting. Assurance is an activity of assessing objective evidence by internal auditors to provide opinions or conclusions regarding an entity, operation, function, process, system, or other problems. While Consulting is a service that is advisory in nature, which is generally carried out based on specific requests from clients. With the development and expansion of the role of internal supervision as a corporate governance mechanism and internal consulting services, internal supervisory apparatus are in a unique situation as quality assurance both in organizational services and consulting to managers. This dual role has raised significant debate because it has the potential to place internal auditors in a conflict situation.

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Based on several conditions above, as well as related research results, this study aims to test the influence of institutional position, role ambiguity and role conflict on Internal Supervisory Performance in Regional Inspectorates throughout the Riau Islands Province by making the independence of the Government Internal Supervisory Apparatus as an intervening variable. The use of independent variables of institutional position has not been widely used in research. While for the variables of role ambiguity and conflict, several previous studies still show different results in influencing independence which has implications for the effectiveness of APIP supervision.

METHODS

The research design used in this study is quantitative research. In this study, the variables are divided into independent variables, namely variables that influence, consisting of (X1) Institutional Position, (X2) Role Ambiguity, (X3) Role Conflict. Other variables are dependent variables, namely variables that are influenced or that are the result of the independent variable. In this study, there are two dependent variables, namely the Determinant Variable is (Y) Internal Supervisory Performance and the dependent variable is (Z) Independence.

The type of research that will be used in this study is associative research with a causal relationship form. The population in this study is the Functional Position of Auditor (JFA) and the Functional Position of Supervisor of the Implementation of Regional Government Affairs (JF P2UPD) at the Inspectorate throughout the Riau Islands Province. The population size is 294 people. The sample size is adjusted to the analysis model used, namely SEM PLS. In relation to this, the sample size for SEM using the maximum likelihood estimation (MLE) model is 100-200 samples (Ghozali, 2004), or 5-10 times the number of estimated parameters. In this study, the number of respondents was 294 respondents.

The main instrument in this study is a questionnaire. Measurement of variables is done using a Likert scale. The method used in this study is a mixed methods method. Primary Data, namely data obtained directly from respondents by distributing questionnaires, in addition the author also conducted a direct survey to the Regional Inspectorate throughout the Riau Islands Province where the author conducted the research, secondary data was obtained from theories about (X1) Institutional Position, (X2) Role Ambiguity, (X3) Role Conflict, (Y) Internal Supervisory Performance, (Z) Independence and other theories.

Data collection techniques with Field Research and Library Research. In this study, data analysis uses the Partial Least Square (PLS) approach to test the two hypotheses proposed in this study. Each hypothesis will be analyzed using smart-PLS to test the relationship between variables. PLS is a Structural Equation Modeling (SEM) equation model based on components or variants. PLS is an alternative approach that shifts from a covariance-based SEM approach to a variant-based one (Hamid & Anwar, 2019: 15).

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RESULTS AND DISCUSSION

Structural Model Analysis (Inner Model)

Structural model analysis or inner model aims to test the research hypothesis. The inner model is a structural model that connects latent variables based on path coefficient values and bootstrapping calculations (Hamid & Anwar, 2019: 93).

a. Test the Explanatory Power of the Model (Coefficient Determination or R Square)

Tabel 4.6 Output R Square

	R Square	R Square Adjusted
Internal Audit Performance	0,702	0,694
Independence	0,241	0,227

Source: Primary Data Processing, 2024

Based on Table 4.6 above, the interpretation of the R Square output is the R Square value of internal supervision performance of 0.702, meaning that the dependent variable of internal supervision performance is 70.2% influenced by the independent variables of institutional position, role ambiguity, and role conflict. While 29.8% is influenced by other factors outside the variables studied. Then, the R Square value of independence is 0.241, meaning that the dependent variable of independence is 24.1% influenced by the independent variables of institutional position, role ambiguity, and role conflict. Meanwhile, 75.9% is influenced by other factors outside the variables studied.

b. Model Strength Prediction Test (Q2 Predictive Relevance)

Tabel 4.7 Q^2 Predictive Relevance

Variabel	Q^2
Kinerja Pengawasan Internal (Y)	0,516
Independensi (Z)	0,139

Source: Primary Data Processing, 2024

In the table above, it can be interpreted that the value of the Q2 test results with two endogenous variables begins with Q2, the internal audit performance variable (Y) has a value of 0.516 or > 0.0. This value indicates a moderate or medium accuracy prediction. This means that Internal Audit Performance (Y) can be predicted with moderate accuracy by exogenous variables, which shows that the Internal Audit Performance variable can provide a better influence than the intervening variable or z, namely Independence.

Hypothesis Test Analysis

The direct effect is tested through the path coefficients value, while the indirect effect is tested through the specific indirect coefficients value. In assessing the significance of the influence between variables, a bootstrapping procedure is carried out (Hamid & Anwar, 2019: 93). The path coefficients for testing the hypothesis in this study are shown in the following figure:
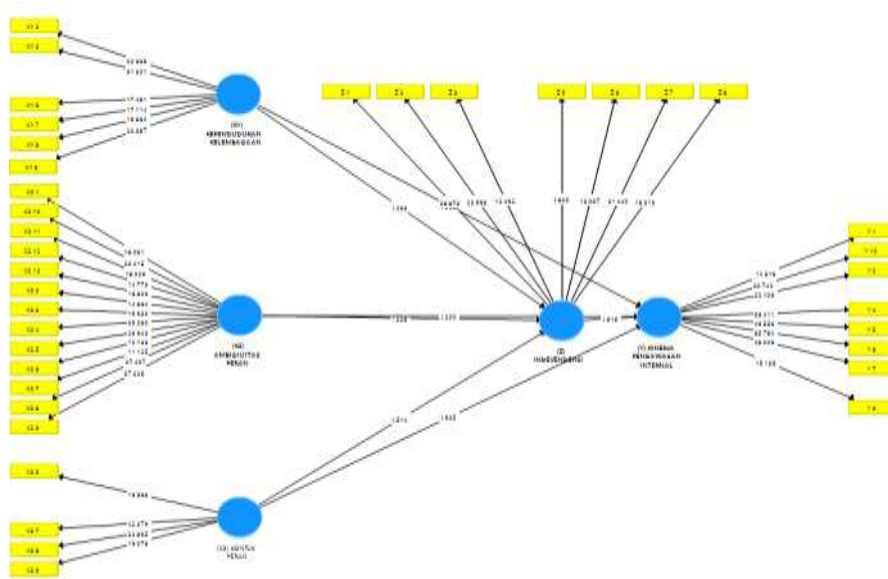
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Figure 4.8 PLS-SEM Algorithm Bootstrapping Output

Direct Influence (Path Coefficients)

The output path coefficients in this study are presented in the following table:

Tabel 4.7 Output Path Coeffients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Institutional Position -> Independence	0,331	0,332	0,133	2,482	0,014
Role Ambiguity -> Independence	0,150	0,148	0,124	1,209	0,229
Role Conflict -> Independence	-0,050	-0,054	0,097	0,514	0,608
Institutional Position -> Internal Supervisory Performance	0,481	0,476	0,089	5,411	0,000
Role Ambiguity -> Internal Audit Performance	0,182	0,198	0,088	2,077	0,039
Role Conflict -> Internal Audit Performance	0,057	0,044	0,055	1,020	0,309
Independence -> Internal Audit Performance	0,346	0,331	0,133	2,598	0,010

1. Determination of Institutional Position regarding Independence

   The direct determination of the Institutional Position variable on the Independence variable has a path coefficient of 0.331 (positive) and a T-Statistics value of 2.482> 1.96 (significant). This shows the prediction that if the value of the Institutional Position

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variable increases, the value of the Independence variable will also increase. This determination has a probability value (p-value) of 0.014 <0.05, meaning that the influence of the Institutional Position variable is directly positive and significant on the Independence variable.

2. Determination of Role Ambiguity towards Independence

   The direct determination of the Role Ambiguity variable on the Independence variable has a path coefficient of 0.150 (positive) and a T-Statistics value of 1.209 <1.96 (not significant). This shows the prediction that if the value of the Role Ambiguity variable increases, the value of the Independence variable will also increase insignificantly. This determination has a probability value (p-value) of 0.229> 0.05, meaning that the influence of the Role Ambiguity variable is directly positive and not significant on the Independence variable.

3. Determination of Role Conflict on Independence

   The direct determination of the Role Conflict variable on the Independence variable has a path coefficient of -0.050 (negative) and a T-Statistics value of 0.514 <1.96 (not significant). This shows the prediction that an increase in the value of the Role Conflict variable is not followed by an increase in the Independence variable. This determination has a probability value (p-value) of 0.609> 0.05, meaning that the direct negative influence of the Role Conflict variable is not significant on the Independence variable.

4. Determination of Institutional Position on Internal Supervisory Performance

   The direct determination of the Institutional Position variable on the Internal Supervisory Performance variable has a path coefficient of 0.481 (positive) and a T-Statistics value of 5.411> 1.96 (significant). This shows the prediction that if the value of the Institutional Position variable increases, the value of the Internal Supervisory Performance variable will also increase. This determination has a probability value (p-value) of 0.000 <0.05, meaning that the influence of the Institutional Position variable is directly positive and significant on the Internal Supervisory Performance variable.

5. Determination of Role Ambiguity on Internal Supervisory Performance

   The direct determination of the Role Ambiguity variable on the Internal Supervisory Performance variable has a path coefficient of 0.182 (positive) and a T-Statistics value of 2.077> 1.96 (significant). This shows the prediction that if the value of the Role Ambiguity variable increases, the value of the Internal Supervisory Performance variable will also increase. This determination has a probability value (p-value) of 0.039 <0.05, meaning that the influence of the Role Ambiguity variable is directly positive and significant on the Internal Supervisory Performance variable.

6. Determination of Role Conflict on Internal Supervisory Performance

   The direct determination of the Role Conflict variable on the Internal Supervisory Performance variable has a path coefficient of 0.057 (positive) and a T-Statistics value of 1.020 <1.96 (not significant). This shows the prediction that if the value of the Role Conflict variable increases, the value of the Internal Supervisory Performance variable will also increase insignificantly. This determination has a probability value (p-values)

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of 0.309> 0.05, meaning that the influence of the Role Conflict variable is directly positive and not significant on the Internal Supervisory Performance variable.

7. Determination of Independence of Internal Supervisory Performance

The direct determination of the Independence variable on the Independence variable has a path coefficient of 0.346 (positive) and a T-Statistics value of 2.598> 1.96 (significant). This shows the prediction that if the value of the Independence variable increases, the value of the Internal Audit Performance variable will also increase significantly. This determination has a probability value (p-value) of 0.010> 0.05, meaning that the influence of the Independence variable is directly positive and significant on the Internal Audit Performance variable.

Indirect Effects (Specific Indirect Effects)

The specific indirect effects output in this study are presented in the following table:

Tabel 4.8 *Output Specific Indirect Effects*

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Institutional Position -> Independence -> Internal Supervisory Performance	0,115	0,115	0,072	1,591	0,113
Role Ambiguity -> Independence -> Internal Audit Performance	0,052	0,045	0,041	1,264	0,208
Role Conflict -> Independence -> Internal Audit Performance	-0,017	-0,009	0,031	0,564	0,574

1. Determination of Institutional Position on Internal Supervisory Performance through Independence

The results of hypothesis testing in this study indicate that the indirect effect between the variables of Institutional Position on Internal Supervisory Performance intervened by Independence has an indirect effect coefficient of 0.115 (positive) with a probability value of 0.113> 0.05 (not significant). Therefore, it can be stated that Independence does not intervene between Institutional Position on Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province.

Hypothesis testing in this study proves that Institutional Position has a positive but insignificant effect through Independence on Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province. This means that the Institutional Position of APIP will increase independence but does not significantly affect Internal Supervisory Performance.

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2. Determination of Role Ambiguity on Internal Supervisory Performance through Independence
    The results of hypothesis testing in this study indicate that the indirect effect between the Role Ambiguity variable on Internal Supervisory Performance intervened by Independence has an indirect effect coefficient of 0.052 (positive) with a probability value of 0.208> 0.05 (not significant). Therefore, it can be stated that Independence does not intervene between Role Ambiguity and Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province.
    Hypothesis testing in this study proves that Role Ambiguity has a positive but insignificant effect through Independence on Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province. This means that the clarity of guidelines, duties, authorities and responsibilities of APIP will improve Internal Supervisory Performance but does not significantly affect independence.
3. Determination of Role Conflict on Internal Supervisory Performance through Independence
    The results of hypothesis testing in this study indicate that the indirect effect between the Role Conflict variable on Internal Supervisory Performance intervened by Independence has an indirect effect coefficient of -0.017 (negative) with a probability value of 0.574> 0.05 (not significant). Therefore, it can be stated that Independence does not intervene between Role Conflict and Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province.
    Hypothesis testing in this study proves that Role Conflict has a negative but insignificant effect through Independence on Internal Supervisory Performance in the Inspectorate throughout the Riau Islands Province. This means that Role Conflict does not significantly reduce independence and affect Internal Supervisory Performance.

CONCLUSION

Based on the results of the research and hypothesis testing that has been carried out, the following conclusions were obtained:
1. The Institutional Position variable has a significant positive effect on the Independence of the Government Internal Supervisory Apparatus (APIP) in the Regional Inspectorate throughout the Riau Islands Province. The higher the institutional position, the better the independence of the APIP, conversely, the lower the institutional position, the lower the independence of the APIP. This means that hypothesis 1 (H1) is accepted;
2. The Role Ambiguity variable has a positive but insignificant effect on the APIP Independence variable. The lack of clear information regarding the guidelines, duties, authorities and responsibilities of APIP to be able to carry out their duties adequately in accordance with their roles is apparently not directly related to independence. This is possible because supervisory activities have become routine activities, so that APIP has known their roles and functions at the time of assignment. This means that hypothesis 2 (H2) is rejected;

3. Role Conflict variable has a negative but insignificant effect on the APIP Independence variable. This means that if role conflict decreases, APIP independence will increase insignificantly. Conversely, if role conflict increases, APIP independence will decrease insignificantly. This means that hypothesis 3 (H3) is rejected;

4. The Institutional Position variable has a significant positive effect on Internal Supervision Performance in the Regional Inspectorate throughout the Riau Islands Province. The higher the institutional position, the better the internal supervision performance, conversely, the lower the institutional position, the lower the internal supervision performance. This means that hypothesis 4 (H4) is accepted;

5. Role Ambiguity Variable has a significant positive effect on Internal Supervision Performance in the Regional Inspectorate throughout the Riau Islands Province. This shows that the clarity of guidelines, duties, authority and responsibilities of APIP will improve Internal Supervision Performance, conversely the unclear guidelines, duties, authority and responsibilities of APIP will reduce Internal Supervision Performance. This means that hypothesis 5 (H5) is accepted;

6. Role Conflict variable has a positive but insignificant effect on the Internal Supervisory Performance variable. This shows that the role conflict faced by APIP does not cause internal supervisory performance to increase or decrease. It can be concluded that APIP is able to maintain professionalism in working even though it is full of role conflicts. This means that hypothesis 6 (H6) is rejected;

7. Institutional Position Variable has a positive but insignificant effect through Independence on Internal Supervisory Performance in Inspectorates throughout the Riau Islands Province. This means that APIP Institutional Position will increase independence but does not significantly affect Internal Supervisory Performance. This means that hypothesis 7 (H7) is rejected;

8. Role Ambiguity Variable has a positive but insignificant effect through Independence on Internal Supervisory Performance in Inspectorates throughout the Riau Islands Province. This means that clarity of guidelines, duties, authorities and responsibilities of APIP will improve Internal Supervisory Performance but does not significantly affect independence. This means that hypothesis 8 (H8) is rejected;

9. The Role Conflict variable has a negative but insignificant effect through independence on internal supervision performance at the Inspectorate throughout the Riau Islands Province. This means that Role Conflict does not significantly reduce independence and affect Internal Supervision Performance because APIP has understood their respective roles, even though they are placed in situations with different roles. This means that hypothesis 9 (H9) is rejected;

10. The APIP Independence variable has a significant positive effect on the Internal Supervisory Performance variable. This shows that if the APIP independence increases, the Internal Supervisory Performance will also increase significantly, conversely if the APIP independence decreases, the Internal Supervisory Performance will also decrease significantly. This means that hypothesis 10 (H10) is accepted.

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The Effect Of Institutional Position, Role Ambiguity And Role Conflict On Internal Supervision Performance With The Independence Of Government Internal Supervisory Apparatus As An Intervening Variable—Raja Hafiz Hermawan et.al

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