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Original Article

The Influence of Competence and Work Culture on the Auditor Performance at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus

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Abstract

Effective internal audit performance is essential for ensuring public accountability in government educational institutions such as the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri/IPDN) Jakarta Campus. However, preliminary evidence suggests that auditor performance remains below expected targets, highlighting the need to identify its key determinants. This study aims to analyze the influence of Competence (X1) and Work Culture (X2), both individually and collectively, on Auditor Performance (Y) at the IPDN Jakarta Campus. A quantitative method was employed using a survey of all 50 internal auditors selected through saturated sampling. Data were analyzed using SPSS. The results show that both Competence and Work Culture have a positive and significant effect on Auditor Performance, with a moderately strong level of influence. Competence contributed 22.9% to Auditor Performance, exceeding the 18.2% contribution of Work Culture. Collectively, both variables explained 29.6% of Auditor Performance, while the remaining 70.4% was influenced by other factors not examined in this study. These findings confirm that simultaneously strengthening auditor competence and organizational work culture constitutes a strategic approach to improving internal audit performance in government educational institutions.

Keywords: Auditor Performance, Civil Service, Competence, Government Institution, Work Culture.

1. Introduction

Good governance implementation requires public accountability as a fundamental principle that must be upheld by every government institution, including official educational institutions such as the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri/IPDN). As an institution responsible for producing future government officials, IPDN is not only expected to produce high quality graduates, but also to demonstrate transparent and accountable financial and administrative governance.

A crucial element in achieving such accountability is the role of internal auditors. Auditors are responsible for ensuring that all activities, both academic and non-academic, are carried out in accordance with applicable regulations, efficiently and effectively. Auditors who possess strong competence and a sound work culture will produce audit performance capable of supporting clean and professional governance.

However, based on internal evaluation results by the IPDN Inspectorate, the effectiveness of internal audit implementation still faces several challenges, including delays in audit completion, insufficient depth of analysis in financial examinations, disparities in

work quality among auditors, and low follow-up rates on audit findings. The internal performance assessment of auditors at IPDN Jakarta Campus in 2024 revealed the following conditions:

Table 1. Summary of Auditor Performance Assessment at Institute of Home Affairs Governance (IPDN) Jakarta Campus, 2024

No	Assessment Aspect	Achievement (%)	Category
1	Timeliness of audit report preparation	72.3%	Fairly Good
2	Audit result accuracy (finding accuracy)	68.7%	Fairly Good
3	Conformity with internal audit standards	74.5%	Good
4	Follow up on audit recommendations	65.2%	Poor
5	Work unit satisfaction with audit results	70.1%	Fairly Good

Source: Processed Data from IPDN Inspectorate, 2024

As shown in Table 1, the assessment results indicate that although several indicators have reached the "fairly good" category, a significant gap remains between the target and actual auditor performance, which should achieve a minimum of 80%. These gaps are reflected in delayed audit report submissions, insufficiently implementable recommendations, and recurring findings across successive audit periods. This condition underscores that competence plays a significant role in driving auditor performance improvement (Andari et al., 2025).

Beyond competence, work culture is equally critical (Shinta et al., 2025). A guiding framework is needed as a reference for all employees within the Institute of Home Affairs Governance, serving as an organizational philosophy capable of providing motivation, stimulation, and cohesion in task completion ultimately forming the distinctive character of IPDN employees. Drawing on Wibowo (2016) the construct of competence refers to an agent's capability to fulfill occupational functions, which emerges from the integration of skills, knowledge, and position-specific attitude requirements. Conversely, the Minister of Administrative and Bureaucratic Reform Regulation No. 39/2012 defines work culture as the habitualized conduct and attitudinal orientations of both individuals and groups premised on values held as true that become embedded as persistent characteristics in the execution of day-to-day tasks.

Triguno (2014) further elaborates that work culture is a philosophy rooted in a worldview comprising values that become the nature, habits, and driving force embedded within an organization, reflected in attitudes, behaviors, beliefs, and actions manifested as "work." Furthermore, As' ad (1991) explains that performance is a function of motivation and ability, formulated as: Performance = f (Motivation × Ability), meaning that regardless of how high an employee's ability, it will not produce optimal performance without adequate motivation, and vice versa.

To further validate these conditions, a pre-survey was conducted involving 25 internal auditors at IPDN Jakarta Campus in July 2025. The results of respondents' perceptions regarding the two key factors are presented as follows:

Table 2. Pre-Survey Results on Auditor Perceptions at Institute of Home Affairs Governance (IPDN) Jakarta Campus, 2025

No	Variable	Mean Score (1-5)	Category
1	Auditor Competence	3.47	Fairly Good
2	Auditor Work Culture	3.32	Fairly Good
3	Auditor Performance	3.29	Fairly Good

Source: Researcher Pre-Survey Results, 2025

The pre-survey results reinforce the indication that enhancing competence and strengthening work culture are urgent needs in improving auditor performance. Several prior studies have examined related themes; Wulandari (2013) and Nurzaman (2016) investigated similar performance-related objects but differed in research subjects, locus, and time, suggesting potential variation in findings. Silvia et al. (2019) shared the same subject and object but differed in locus, time, and analytical approach, employing Path Analysis as opposed to the SPSS-based multiple regression analysis used in the present study. Therefore, this study aims to examine the influence of competence and work culture on auditor performance at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, with the goal of producing policy recommendations for strengthening apparatus resource capacity grounded in competence and organizational values.

2. Literature Review

2.1. Competence

Competence has been defined by numerous scholars from various perspectives. Robins & Judge (2013) describes competence as the ability to influence an entire group in order to achieve objectives. Wibowo (2016) competence is defined as the requisite ability to carry out a job or task, predicated on one's skills and knowledge and complemented by the attitudinal prerequisites inherent to the position. Expanding upon this Hutapea and Thoha (2008) characterize competence as the portfolio of individual-level capacities that enables compliance with organizational job specifications, ultimately allowing the entity to attain its desired economic and operational results. Meanwhile, Purwatty (2019) characterizes competence as encompassing knowledge, skills, behaviors, and experience necessary to perform a specific role or job effectively.

Further, Hutapea and Thoha (2008) identify two types of competence definitions: first, competence as a description of what a person needs to know or do in order to perform a job well; and second, competence as a description of how a person is expected to behave and act in order to perform effectively. They further distinguish between competence a work-related concept referring to areas in which a person can be competent and competency a person related concept referring to behavioral dimensions that underlie superior performance.

Wibowo (2016) classifies competence into five groups: (1) Task Achievement, relating to the effective execution of work; (2) Relationship, covering communication and collaboration; (3) Personal Attribute, concerning individual thinking, feeling, and development; (4) Managerial, relating to managing and developing employees; and (5) Leadership, concerning the ability to lead an organization toward its vision and goals. Based on the synthesis of expert opinions above, competence can be understood as an individual's capability and proficiency in a particular field, grounded in personal attributes such as values, attitudes, knowledge, and skills required to successfully perform assigned tasks.

The indicators of competence used in this study are adapted from Spencer and Spencer (2008), which include: (1) Motive, referring to the drives or needs that direct an individual's behavior toward certain actions; (2) Traits, referring to physical characteristics and consistent responses to situations; (3) Self-Concept, referring to attitudes, values, and self-image of an individual; (4) Knowledge, referring to information and learning outcomes possessed in a specific field; and (5) Skill, referring to the ability to perform a specific physical or mental task effectively.

2.2. Work Culture

According to Triguno (2014), work culture represents a philosophical construct grounded in a collective worldview, whose constituent values evolve into the prevailing disposition, routinized conduct, and endogenous driving force within an organizational or group setting which observable through attitudes, behaviors, convictions, expectations, ideations, and operationalized labor. Meanwhile, Mangkunegara (2013) defines work culture as the ensemble of latent premises, doctrinal beliefs, evaluative standards, and codified norms cultivated within an enterprise, which serve as decisional heuristics for personnel when confronting challenges pertaining to external adaptability and internal cohesion. Juliati (2021) further describes work culture as the dominant values disseminated within an organization, functioning as a work philosophy for employees while instilling a high standard of work discipline.

The Minister of Administrative and Bureaucratic Reform Regulation No. 39/2012 elaborates that work culture is derived from organizational culture and is the result of the internalization of organizational values expressed in daily work behavior. It constitutes a mental attitude oriented toward continuous improvement and encompasses five interrelated elements: organizational culture, work culture as a culture set, organizational values, work ethos, and mindset. Ndraha (2002) adds that work culture can be divided into two dimensions: attitude toward work and behavior during work. Tika (2006) identifies the primary functions of work culture as establishing boundaries between organizations, serving as an adhesive for employees, promoting social system stability, functioning as a control mechanism, and serving as a means of communication between organizational members.

Based on the synthesis above, the dimensions of work culture used in this study are adapted from Moekijat (1990), which include: (1) Discipline, referring to behavior that consistently adheres to applicable rules and norms both within and outside the organization; (2) Openness, referring to the readiness to give and receive accurate information among colleagues for the benefit of the organization; (3) Mutual Respect, referring to behavior that reflects appreciation toward individuals, tasks, and the responsibilities of fellow colleagues; and (4) Cooperation, referring to the willingness to contribute to and receive contributions from colleagues in achieving organizational targets and goals.

2.3. Auditor Performance

Auditor performance refers to the quality of work results achieved by auditors in carrying out their professional duties. Performance has been defined by scholars from multiple perspectives. Wibowo (2016) describes auditor performance as the result of work that is strongly related to an organization's strategic objectives, customer satisfaction, and economic contribution. Tika (2006) states that auditor performance is the work result achieved by an individual auditor or a group of auditors within an organization in the pursuit of organizational goals within a specific time period. As'ad (1991) formulates auditor performance as a function of motivation and ability as:

$$Performance = f\,(Motivation \times Ability)$$

meaning that neither high ability nor high motivation alone is sufficient for an auditor to produce optimal results both must be present simultaneously. Rivai and Basri (2005) extend this formulation by incorporating opportunity as:

$$Performance = f\,(Ability \times Motivation \times Opportunity)$$

emphasizing that even highly capable and motivated auditors may be constrained by external barriers such as limited resources or systemic obstacles.

Fahmi (2012) notes that auditor performance represents the results produced by an organization over a given period, regardless of whether it is profit-oriented or non-profit in nature. Alissa et al. (2014) underlines that auditor performance does not stand alone, but is influenced by individual skills, capabilities, and personal characteristics, as well as external factors such as available resources and the organizational systems within which auditors operate. From an integrative perspective on the definitions discussed, the construct of auditor performance refers to the realized work outcomes attained by one or more auditors in the discharge of their mandated functions within an institutional setting, where such outcomes are evaluated against formally established criteria and compliance norms.

The dimensions of auditor performance in this study are adapted from Hersey et al. (2001), which include: (1) Goals, (2) Standards, (3) Feedback, (4) Means, (5) Competence, (6) Motive, and (7) Opportunity.

2.4. Previous Research

This study is supported by empirical findings from previous research related to the variables of competence, work culture, and auditor performance. First, Wulandari (2013) conducted a study on the influence of competence on employee performance in the Customer Care Department at PT. Toyota Astra Financial Services. The findings revealed that competence dimensions including knowledge, communication, analytical thinking, and decision-making significantly influenced employee performance. The study reported a strong positive correlation coefficient of 0.61, with statistical testing confirming the significance of the relationship (t-value 4.07 > t-table 1.701). Competence accounted for 37.21% of employee performance variance, while the remaining 62.79% was attributed to other contributing factors.

Second, Nurzaman (2016) examined the influence of training, competence, and motivation on job satisfaction and its implications for employee performance at UIN Sunan Gunung Djati Bandung. The results showed that competence significantly influenced job satisfaction, contributing 21% of its variance (t-value = 3.20). Job satisfaction subsequently accounted for 42% of employee performance variance (t-value = 6.75), confirming that competence plays an indirect yet meaningful role in performance improvement. Training and motivation were also found to positively influence job satisfaction, contributing 43% and 46% respectively.

Silvia et al. (2019) investigated the combined influence of competence and work culture on employee performance at Hotel Adirama. The study found that both variables jointly explained 78% of employee performance variance. When examined individually, competence contributed 47% and work culture contributed 11% to employee performance. A notable finding was that competence also positively influenced work culture, accounting for 89.10% of its variance. This suggests that stronger competence not only directly improves employee performance but also cultivates a more positive work culture, which in turn further supports performance outcomes.

The three prior studies above provide an empirical foundation demonstrating that competence and work culture are significant factors influencing individual performance within organizations. However, several research gaps distinguish the present study from previous ones. First, prior studies were conducted in the private sector or among general employees, whereas this study specifically focuses on internal auditors within a government higher education institution the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus whose work is bound by a professional code of ethics, independence, and public accountability obligations.

Second, Wulandari (2013) examined only competence as an independent variable, while Nurzaman (2016) incorporated motivation but excluded work culture; only Silvia et al. (2019) examined both variables simultaneously, yet in a non-governmental context. Third, this study employs a more rigorous explanatory quantitative approach, including multicollinearity, heteroscedasticity, and autocorrelation testing to ensure the validity of the regression model offering a stronger methodological contribution than prior studies. Consequently, this study contributes both theoretically, by extending prior findings to the context of government auditors, and practically, by providing policy recommendations for strengthening competence and work culture to enhance auditor performance at IPDN Jakarta Campus.

2.5. Conceptual Framework

The research model in this study examines the relationship between three variables: Competence (X1) and Work Culture (X2) as independent variables, and Auditor Performance (Y) as the dependent variable. The conceptual framework is illustrated as follows:

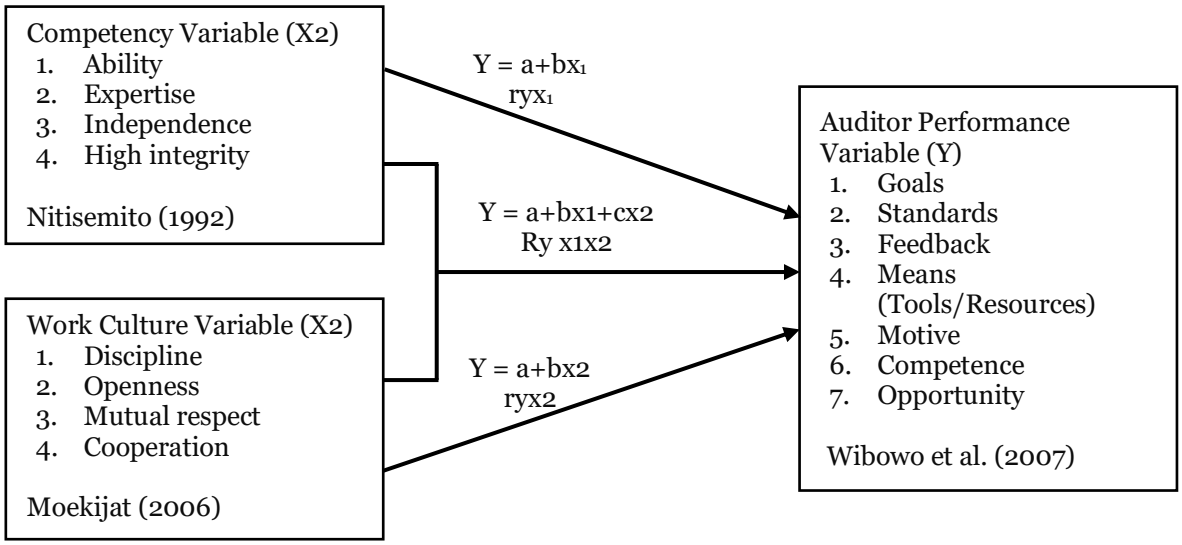

Figure 1. Conceptual Framework

Based on the conceptual framework in figure 1 above, the hypotheses of this study are formulated as follows:

H1: Competence is hypothesized to have a significant influence on Auditor Performance at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, as determined by the dimensions of competence: ability, expertise, independence, and high integrity.

H2: Work Culture is hypothesized to have a significant influence on Auditor Performance at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, as determined by the dimensions of work culture: discipline, openness, mutual respect, and cooperation.

H3: Competence and Work Culture are hypothesized to jointly have a significant influence on Auditor Performance at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, as determined by the combined dimensions of both competence and work culture variables.

3. Methods

3.1. Research Location and Time

This study was conducted at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, located at Jl. Ampera Raya, RT 01/RW 06, Cilandak Timur, South Jakarta, DKI Jakarta 12560. The research was carried out over a period of six months, from October 2025 to March 2026.

3.2. Research Paradigm

This study adopts a positivistic paradigm, which holds that social reality can be measured objectively and quantitatively. This paradigm emphasizes hypothesis testing through the collection of numerical data, statistical analysis, and the examination of causal relationships between variables. Creswell (2014) argues that the positivistic paradigm assumes that knowledge is derived from empirical experience, and that research findings can be generalized through objective variable measurement. Accordingly, this research paradigm aims to explain the cause-and-effect relationships between Competence (X1) and Work Culture (X2) as independent variables, and Auditor Performance (Y) as the dependent variable, within the context of the Institute of Home Affairs Governance Jakarta Campus.

3.3. Research Design

This study employs an explanatory quantitative design to examine the causal relationships between Competence (X1) and Work Culture (X2) on Auditor Performance (Y), both individually and simultaneously, at the Institute of Home Affairs Governance (IPDN) Jakarta Campus. Sugiyono (2018) defines explanatory research as intended to clarify the position of variables and the relationships between them. Accordingly, this study adopts a causality associative paradigm using a correlational approach.

Primary data were collected through a survey method using questionnaires distributed to all 50 internal auditors at the IPDN Jakarta Campus, selected through saturated sampling. Kerlinger et al. (2000) explain that survey research collects data from a sample drawn from a population to identify distributions and relationships among variables. In this study, respondents' answers, originally in qualitative form (words and sentences), were quantified through a scoring system to enable statistical analysis using SPSS.

3.4. Population, Sample, and Sampling Technique

3.4.1. Population

Population is generally understood as the entirety of a group whose characteristics have been clearly defined, whether consisting of people, objects, or events. The term population, as defined by Sugiyono (2018), refers to a bounded generalization area consisting of objects or subjects that share defined traits and characteristics as designated by the researcher, thereby establishing the target domain for study execution and subsequent inferential reasoning. The target population in this study consists of employees at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, totaling 50 individuals.

3.4.2. Sample

Ideally, research should be conducted on the entire population; however, given the limitations of time, cost, and resources available to the researcher, the study was conducted on a sample drawn from the population. Sugiyono (2018) states that a sample is a portion of the total number and characteristics of a given population. Given the limited size of the

population, all 50 members of the population were designated as the research sample, resulting in a total of 50 respondents.

3.4.3. Sampling Technique

The present study adopts a saturated sampling design, synonymous with census sampling. Per Sugiyono (2018), this technique entails using all population members as the sample. Selection of this method was predicated on the small overall population size at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, a condition conducive to full enumeration, thereby ensuring that the empirical data obtained are comprehensively representative of the entire population under investigation.

3.5. Research Instrument Testing

Research instrument testing in this study employs two procedures: validity testing and reliability testing. Validity testing examines whether an instrument intended to measure a particular construct is indeed capable of measuring it accurately (Nurgiyantoro, 2004). This validity testing is conducted on the questionnaire items using a correlation analysis technique, specifically the product moment correlation coefficient (r). An item is declared valid if the calculated r-value exceeds the r-table, and conversely, an item is declared invalid if the r-value falls below the r-table value.

Reliability testing examines whether an instrument is capable of measuring a construct consistently over time (Nurgiyantoro, 2004). This study employs the test-retest technique, with reference to Cronbach's Alpha, whereby an instrument is considered reliable if the alpha coefficient reaches a minimum threshold of 0.70 (UCLA Statistical Consulting Group). Validity and reliability testing of the questionnaire items is conducted iteratively until all items can be declared both valid and reliable.

3.6. Data Collection Technique

A study attains high quality when its data exhibit accuracy both in the selection of respondents and in the execution of collection methodologies. Primary data for this research were obtained directly from respondents at the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri) Jakarta Campus, employing a questionnaire as the principal research instrument. For measurement, the Likert scale was adopted which is a tool designed to capture attitudes, opinions, and perceptual orientations of individuals toward social events or phenomena that the researcher has designated as the study's analytical variables (Sugiyono, 2007). When used for measurement purposes through questionnaire distribution, the Likert scale produces interval data. Within this scale, each research variable is broken down into dimensions, which are further disaggregated into sub-variables, and subsequently into measurable indicators.

These measurable indicators then serve as the basis for constructing instrument items in the form of statements or questions to be answered by respondents. The response options and their corresponding weighted values are as follows: Strongly Agree (5), Agree (4), Somewhat Agree (3), Disagree (2), and Strongly Disagree (1), adapted from Riduan (2003). Given the considerable number of dimensional factors to be examined, the questionnaire items were developed based on the conceptual and operational definitions of each variable, bounded by the designated dimensions, and subsequently arranged into a instrument grid prior to validation.

3.7. Data Analysis Technique

3.7.1. Analysis Prerequisite Testing

Normality was assessed using skewness and kurtosis ratios, calculated by dividing each value by its standard error. Data are considered normally distributed if both ratio values fall between -2 and +2 (Santoso et al., 2013). Variance homogeneity was tested using Levene's test. Data are considered homogeneous if the significance level is greater than 0.05.

3.7.2. Hypothesis Testing

1) Simple and Multiple Regression Analysis.

Regression analysis served as the analytical technique for determining the magnitude of the effect exerted by Competence (X1) and Work Culture (X2) on Auditor Performance (Y), examined both individually (separately) and collectively (simultaneously). The interpretation of relational strength followed Sugiyono (2018) classification scheme: 0.000-0.199 (negligible), 0.200-0.399 (weak), 0.400-0.599 (moderate), 0.600-0.799 (substantial), and 0.800-1.000 (very strong).

2) Linearity and Significance Testing

To verify linearity, an F-test was applied to the regression equation, with linearity being established under the condition that the significance level exceeds 0.05. Furthermore, the overall explanatory power of the regression model was subjected to ANOVA, which classifies the model as significant whenever the significance level registers less than 0.05.

3) F-Test and T-Test

Statistical significance of the combined (simultaneous) effect of the two independent variables on the dependent variable was evaluated using the F-test. For the individual significance of each independent variable, a t-test was performed, contrasting the empirically derived t-value with the t-table value at a 0.05 alpha level and (N – 2) degrees of freedom. The influence is interpreted as significant in cases where the t-value exceeds the benchmark t-table value.

4) Coefficient of Determination (R^2)

Expressed as a percentage obtained through the square of the correlation coefficient (r^2), the coefficient of determination represents the proportion of total variance in the dependent variable that is explained by the independent variables included in the model.

5) Partial Correlation

Partial correlation analysis was employed to determine the distinct influence exerted by each independent variable upon the dependent variable, with the effect of the remaining independent variable statistically paritaled out. Such an approach enables the researcher to ascertain which independent variable exerts a more pronounced impact on Auditor Performance (Y).

4. Results and Discussion

4.1. Research Results

4.1.1. Research Object Description

The research object in this study is the internal auditors of the Institute of Home Affairs Governance (Institut Pemerintahan Dalam Negeri/IPDN) Jakarta Campus. IPDN is a government higher education institution under the Ministry of Home Affairs that organizes education, training, and human resource development for government apparatus in the field of public administration. The internal auditors at IPDN Jakarta Campus are positioned within

the Internal Oversight Unit, which is directly responsible to the IPDN leadership. This unit has the authority to conduct internal audits, evaluations, monitoring, and to provide improvement recommendations to work units within IPDN Jakarta Campus.

The role of auditors extends beyond compliance auditing to encompass performance auditing and operational auditing, with the expectation that auditors provide value-added contributions through recommendations for improving internal control systems and organizational effectiveness. The selection of IPDN Jakarta Campus auditors as the research object is based on their strategic role in supporting institutional governance, the significant influence of competence and work culture on the quality of internal oversight, and the limited empirical research specifically examining internal auditor performance within IPDN.

4.1.2. Analysis Prerequisite Testing

1) Normality Test

To evaluate data normality, the skewness value and the kurtosis value for each variable were each divided by their respective standard errors. Under the criteria established by Santoso et al. (2013), a normal distribution is assumed whenever both calculated ratios lie between −2 and +2. Table 3 presents the findings of this diagnostic procedure.

Table 3. Normality Test Results

Variable	Skewness Ratio	Kurtosis Ratio	Conclusion
Competence (X1)	-0.306	0.125	Normal
Work Culture (X2)	0.623	-1.218	Normal
Auditor Performance (Y)	0.033	-0.698	Normal

Source: Processed data, 2026

All three variables produced skewness and kurtosis ratios within the ±2 threshold, confirming that the data for all research variables are normally distributed and meet the normality requirement for further analysis.

2) Homogeneity Test

Variance homogeneity testing was done by the Levene Test via SPSS. Data are declared homogeneous if the significance level exceeds 0.05. The results are presented in Table 4.

Table 4. Homogeneity Test Results

Relationship	Significance Value	Conclusion
Y - X1	0.414	Homogeneous
Y - X2	0.114	Homogeneous

Source: Processed data, 2026

For Competence (X1) against Auditor Performance (Y), the significance value of 0.414 > 0.05 indicates that the data are homogeneous. Similarly, for Work Culture (X2) against Auditor Performance (Y), the significance value of 0.114 > 0.05 also confirms homogeneity. Both variables therefore meet the homogeneity requirement and the analysis may proceed to the next stage.

4.1.3. Descriptive Data Analysis

1) Competence Variable (X1)

Based on the research data collected for the Competence variable (X1), the minimum score was 51 and the maximum score was 71, with a range of 20 across 50 respondents. The mean was 60.96, the median was 61.00, and the mode was 61.00. The relationship pattern of

mean < median = mode indicates a slight negative skewness; however, given the negligible difference between these values, the data distribution can be considered approximately normal. The variance was 18.611 and the standard deviation was 4.314. The obtained skewness value of −0.103 denotes a mildly left-leaning tail behavior, while the kurtosis value of 0.083 corresponds to a mesokurtic shape, thereby confirming that the distribution does not deviate substantially from normality. Table 5 provides the frequency distribution for the Competence construct.

Table 5. Frequency Distribution of Competence Variable (X1)

No.	Class Interval	Frequency	Percentage
1	50.00 - 51.99	1	2.0%
2	52.00 - 53.99	2	4.0%
3	54.00 - 55.99	2	4.0%
4	56.00 - 57.99	3	6.0%
5	58.00 - 59.99	6	12.0%
6	60.00 - 61.99	17	34.0%
7	62.00 - 63.99	6	12.0%
8	64.00 - 65.99	5	10.0%
9	66.00 - 67.99	5	10.0%
10	68.00 - 69.99	2	4.0%
11	70.00 - 71.99	1	2.0%
	Total	50	100%

Source: Processed data, 2026

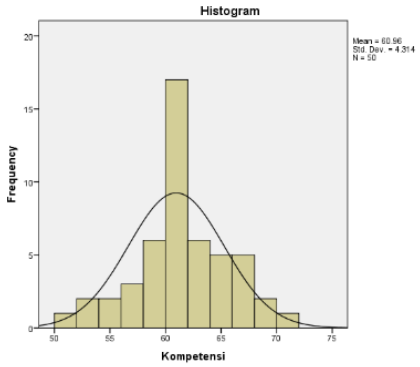

Figure 2. Histogram of Competency Variable (X1)
Source: Processed data, 2026

Calculation of skewness and kurtosis from the data resulted in a skewness value of -0.103 and a kurtosis value of 0.083. The skewness value indicates that the distribution curve has a negative skew, meaning that the tails extend or lengthen to the left. The kurtosis value of 0.083 indicates that the data distribution is mesokurtic or close to normal. Thus, overall, the data distribution can be said to be normally distributed and meets the normality requirement.

2) Work Culture Variable (X2)

Based on the research data collected for the Work Culture variable (X2), the minimum score was 42 and the maximum score was 56, with a range of 14 across 50 respondents. The mean was 48.56, the median was 48.00, and the mode was 46.00. The relationship pattern of mean > median > mode indicates a slight positive skewness; however, given the small difference between these values, the data distribution can be considered approximately normal. The variance was 13.068 and the standard deviation was 3.615. The obtained

skewness value of 0.210 indicates a marginally right-leaning tail behavior, while the kurtosis value of −0.806 signals a platykurtic shape one marked by reduced tail weight and a more flattened central peak relative to the Gaussian benchmark. Table 6 provides the frequency distribution of the Work Culture construct.

Table 6. Frequency Distribution of Work Culture Variable (X2)

No	Class Interval	Frequency	Percentage
1	41.50 - 42.49	1	2.0%
2	42.50 - 43.49	3	6.0%
3	43.50 - 44.49	3	6.0%
4	44.50 - 45.49	4	8.0%
5	45.50 - 46.49	6	12.0%
6	46.50 - 47.49	3	6.0%
7	47.50 - 48.49	6	12.0%
8	48.50 - 49.49	5	10.0%
9	49.50 - 50.49	4	8.0%
10	50.50 - 51.49	4	8.0%
11	51.50 - 52.49	2	4.0%
12	52.50 - 53.49	3	6.0%
13	53.50 - 54.49	3	6.0%
14	54.50 - 55.49	2	4.0%
15	55.50 - 56.49	1	2.0%
	Total	**50**	**100%**

Source: Processed data, 2026

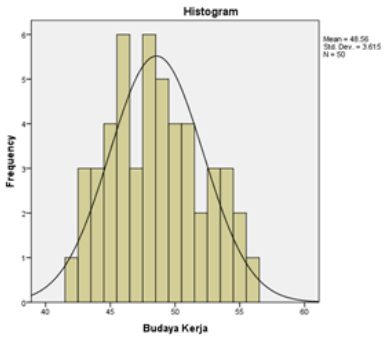

Figure 3. Histogram of Work Culture Variable (X2)
Source: Processed data, 2026

Calculation of skewness and kurtosis from the data resulted in a skewness value of 0.210 and a kurtosis value of -0.806. The skewness value indicates that the distribution curve has a positive skewness, so that the tail extends or lengthens to the right. The kurtosis value of -0.806 means that it is in the interval. This means that the curve is a flat or platykurtic distribution.

3) Auditor Performance Variable (Y)

Based on the research data collected for the Auditor Performance variable (Y), the minimum score was 61 and the maximum score was 81, with a range of 20 across 50 respondents. The mean was 70.66, the median was 70.50, and the mode was 70.00. The relationship pattern of mean > median > mode indicates a slight positive skewness; however, given the small difference between these values, the data distribution can be considered approximately normal. The computed variance for the Auditor Performance variable stood at 20.596, corresponding to a standard deviation of 4.538. A skewness coefficient of 0.011 suggests an almost negligible positive asymmetry (right-tailed), whereas a kurtosis value of

−0.462 reflects a platykurtic distribution characterized by lighter tails and a flatter peak. Table 7 presents the frequency distribution of this variable.

Table 7. Frequency Distribution of Auditor Performance Variable (Y)

No	Class Interval	Frequency	Percentage
1	60.00 - 61.99	1	2.0%
2	62.00 - 63.99	3	6.0%
3	64.00 - 65.99	4	8.0%
4	66.00 - 67.99	4	8.0%
5	68.00 - 69.99	7	14.0%
6	70.00 - 71.99	11	22.0%
7	72.00 - 73.99	6	12.0%
8	74.00 - 75.99	7	14.0%
9	76.00 - 77.99	4	8.0%
10	78.00 - 79.99	2	4.0%
11	80.00 - 81.99	1	2.0%
	Total	50	100%

Source: Processed data, 2026

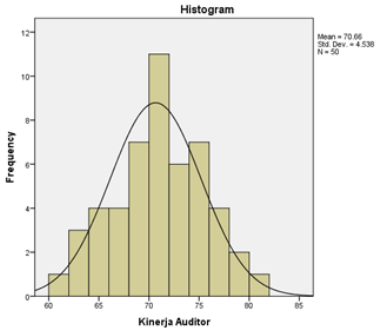

Figure 4. Histogram of Auditor Performance Variable (Y)
Source: Processed Data 2026

The calculation of skewness and kurtosis from the data resulted in a skewness value of 0.011 and a kurtosis value of -0.462. The skewness value indicates that the distribution curve has a positive skew, meaning that the tail extends or lengthens to the right. The kurtosis value of -0.462 means that it is in the interval. This means that the curve is a flat or platykurtic distribution.

4.1.4. Hypothesis Testing

1) Hypothesis 1: The Influence of Competence (X1) on Auditor Performance (Y)

a. Regression Equation

Table 8 displays the estimated regression coefficients.

Table 8. Regression Equation Results

Model	B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part
(Constant)	39.955	8.146	-	4.905	0.000	-	-	-
Competence (X1)	0.504	0.133	0.479	3.778	0.000	0.479	0.479	0.479

Dependent Variable: Auditor Performance

Source: Processed data, 2026

As derived through SPSS, the simple regression model was specified as Y = 39.955 + 0.504X1. The intercept value of 39.955 denotes the predicted Auditor Performance score in the absence of any Competence contribution. The marginal effect of Competence is captured by the slope coefficient of 0.504, signifying that each one-unit elevation in Competence drives a corresponding 0.504-unit elevation in Auditor Performance.

b. Significance Test of Regression

The regression significance test results are presented in Table 9.

Table 9. Regression Significance Test (ANOVA) Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	231.352	1	231.352	14.276	0.000
Residual	777.868	48	16.206		
Total	1009.220	49			

Dependent Variable: Auditor Performance

Source: Processed data, 2026

The findings indicate that the F-value (14.276) surpasses the F-table benchmark (4.0427), and the associated significance probability (0.000) is less than 0.05. Accordingly, the regression equation Y = 39.955 + 0.504X1 is deemed highly significant at conventional confidence levels.

c. Linearity Test

The linearity test results are presented in Table 10.

Table 10. Linearity Test Results

Source	Sum of Squares	df	Mean Square	F	Sig.
(Combined)	577.470	16	36.092	2.759	0.007
Linearity	231.352	1	231.352	17.683	0.000
Deviation from Linearity	346.118	15	23.075	1.764	0.086
Within Groups	431.750	33	13.083		
Total	1009.220	49			

Source: Processed data, 2026

The results show that F-value (1.764) < F-table (1.9817) with a significance level of 0.086 > 0.05, confirming that the regression equation Y = 39.955 + 0.504X1 is linear.

d. Correlation Test

The correlation results are presented in Table 11.

Table 11. Correlation of Competence (X1) with Auditor Performance (Y) Results

Variable	Auditor Performance (Y)	Competence (X1)
Auditor Performance (Y)	1.000	0.479
Competence (X1)	0.479	1.000
Sig. (1-tailed)	-	0.000
N	50	50

Source: Processed data, 2026

The correlation coefficient (ry1) between Competence (X1) and Auditor Performance (Y) is 0.479, indicating a moderately strong positive relationship. The t-value (3.778) > t-table (2.4066) with a significance level of 0.000 < 0.05, confirming that the correlation is highly significant.

e. Coefficient of Determination

The coefficient of determination result is presented in Table 12.

Table 12. Coefficient of Determination of Competence (X1) on Auditor Performance (Y) Results

R	R Square	Eta	Eta Squared
0.479	0.229	0.756	0.572

Source: Processed data, 2026

The coefficient of determination, calculated as $ry1^2 = (0.479)^2 = 0.229$, indicates that Competence accounts for 22.9% of the variance in Auditor Performance. The residual 77.1% of the variance is attributable to exogenous variables not incorporated into the present model, including but not limited to work motivation, work discipline, leadership, and compensation structures.

f. Partial Correlation

The correlation between Competence (X1) and Auditor Performance (Y) is 0.479. When controlled by Work Culture (X2), the partial correlation decreases to 0.374, indicating that the direct influence of Competence on Auditor Performance is stronger than when controlled by Work Culture.

2) Hypothesis 2: The Influence of Work Culture (X2) on Auditor Performance (Y)

a. Regression Equation

The regression coefficients are presented in Table 13.

Table 13. Regression Equation Results

Model	B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part
(Constant)	44.684	7.982	-	5.598	0.000	-	-	-
Work Culture (X2)	0.535	0.164	0.426	3.263	0.002	0.426	0.426	0.426

Dependent Variable: Auditor Performance

Source: Processed data, 2026

Table 13 reports the regression results for the effect of Work Culture (X2) on Auditor Performance (Y). The unstandardized coefficient (B = 0.535) signifies that a one-unit increase in X2 yields a 0.535-unit rise in Y. With t = 3.263 (p = 0.002 < 0.05), Work Culture exerts a significant positive influence, yielding the equation: $Y = 44.684 + 0.535X2$.

b. Significance Test of Regression

The regression significance test results are presented in Table 14.

Table 14. Regression Significance Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	183.221	1	183.221	10.647	0.002
Residual	825.999	48	17.208		
Total	1009.220	49			

Dependent Variable: Auditor Performance

Source: Processed data, 2026

The results show that F-value (10.647) > F-table (4.0427) with a significance level of 0.002 < 0.05, confirming that the regression equation Y = 44.684 + 0.535X2 is highly significant.

c. Linearity Test

The linearity test results are presented in Table 15.

Table 15. Linearity Test Results

Source	Sum of Squares	df	Mean Square	F	Sig.
(Combined)	558.937	14	39.924	3.103	0.003
Linearity	183.221	1	183.221	14.242	0.001
Deviation from Linearity	375.716	13	28.901	1.246	0.128
Within Groups	450.283	35	12.865		
Total	1009.220	49			

Source: Processed data, 2026

The results show that F-value (1.246) < F-table (2.0117) with a significance level of 0.128 > 0.05, confirming that the regression equation Y = 44.684 + 0.535X2 is linear.

d. Correlation Test

The correlation results are presented in Table 16.

Table 16. Correlation of Work Culture (X2) with Auditor Performance (Y)

Variable	Auditor Performance (Y)	Work Culture (X_2)
Auditor Performance (Y)	1.000	0.426
Work Culture (X_2)	0.426	1.000
Sig. (1-tailed)	-	0.001
N	50	50

Source: Processed data, 2026

The correlation coefficient (ry2) between Work Culture (X2) and Auditor Performance (Y) is 0.426, indicating a moderately strong positive relationship. The t-value (3.263) > t-table (2.4066) with a significance level of 0.000 < 0.05, confirming that the correlation is highly significant.

e. Coefficient of Determination

The coefficient of determination result is presented in Table 17.

Table 17. Coefficient of Determination of Work Culture (X2) on Auditor Performance (Y)

R	R Square	Eta	Eta Squared
0.426	0.182	0.744	0.554

Source: Processed data, 2026

The coefficient of determination $ry2^2 = 0.426^2 = 0.182$, meaning that 18.2% of Auditor Performance is determined by Work Culture, while the remaining 81.8% is attributed to other factors not examined in this study, such as work motivation, work discipline, leadership, professionalism, and salary systems.

f. Partial Correlation

The correlation between Work Culture (X2) and Auditor Performance (Y) is 0.426. When controlled by competence (X1), the partial correlation decreases to 0.295, indicating

that the direct influence of Work Culture on Auditor Performance is stronger than when controlled by competence.

3) Hypothesis 3: The Simultaneous Influence of Competence (X1) and Work Culture (X2) on Auditor Performance (Y)

a. Multiple Regression Equation.

The regression coefficients are presented in Table 18.

Table 18. Multiple Regression Equation Results

Model	B	Std. Error	Beta	t	Sig.	Zero-order	Partial	Part
(Constant)	29.886	9.195	-	3.250	0.002	-	-	-
Competence (X1)	0.387	0.140	0.368	2.768	0.008	0.479	0.374	0.339
Work Culture (X2)	0.353	0.167	0.281	2.115	0.040	0.426	0.295	0.259

Dependent Variable: Auditor Performance

Source: Processed data, 2026

SPSS generated the following multiple regression equation: Y = 29.886 + 0.387X1 + 0.353X2. In the absence of both predictors, Auditor Performance is estimated at 29.886. Partial effects reveal that a one-unit rise in Competence drives a 0.387-unit increase in Auditor Performance, and a one-unit rise in Work Culture drives a 0.353-unit increase, assuming all other factors remain constant.

b. Significance Test of Multiple Regression

The multiple regression significance test results are presented in Table 19.

Table 19. Multiple Regression Significance Test (ANOVA) Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	298.967	2	149.483	9.892	0.000
Residual	710.253	47	15.112		
Total	1009.220	49			

Dependent Variable: Auditor Performance.

Source: Processed data, 2026

The results show that F-value (9.892) > F-table (3.1951) with a significance level of 0.000 < 0.05, confirming that the multiple regression equation Y = 29.886 + 0.387X1 + 0.353X2 is highly significant.

c. Multiple Correlation

The multiple correlation results are presented in Table 20.

Table 20. Multiple Correlation of Competence (X1) and Work Culture (X2) with Auditor Performance (Y) Results

R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
0.544	0.296	0.266	3.887	1.800

Predictors: Competence, Work Culture. Dependent Variable: Auditor Performance.

Source: Processed data, 2026

The multiple correlation coefficient Ry1.2 = 0.544, indicating a moderately strong positive relationship between Competence (X1) and Work Culture (X2) jointly with Auditor Performance (Y). The F-value (9.892) > F-table (3.1951) with a significance level of 0.000 < 0.05, confirming that the multiple correlation is highly significant. Coefficient of Determination. The multiple Coefficient of determination $R^2 = 0.544^2 = 0.296$, meaning that 29.6% of Auditor Performance is jointly determined by Competence and Work Culture, while the remaining 70.4% is attributed to other factors not examined in this study.

4.2. Discussion

4.2.1. The Influence of Competence (X1) on Auditor Performance (Y)

The first hypothesis test confirms that competence has a positive and significant influence on auditor performance, with a regression coefficient of 0.504. This means that every one-unit increase in competence corresponds to a 0.504-unit increase in auditor performance, holding other variables constant. Theoretically, competence encompasses the knowledge, skills, and attitudes that directly influence work outcomes (Spencer & Spencer, 2008). This view is consistent with Gibson (1999) who state that individual performance is strongly influenced by the ability inherent in an employee. In the context of IPDN Jakarta Campus, auditors with strong technical skills, regulatory knowledge, and professional attitudes are better equipped to conduct accurate, systematic, and accountable audits.

The practical implication of this finding is clear: investing in auditor competence through targeted training, certification programs, and continuous professional development directly enhances audit quality. Mangkunegara (2013) asserts that work competence is a dominant factor determining employee performance. Therefore, IPDN management should prioritize competency mapping and structured upskilling initiatives to improve audit report accuracy, timeliness, and recommendation quality.

4.2.2. The Influence of Work Culture (X2) on Auditor Performance (Y)

The second hypothesis test confirms that work culture has a positive and significant influence on auditor performance, with a regression coefficient of 0.535 which slightly higher than that of competence. This indicates that the organizational value system and work environment play an equally, if not more, important role in shaping auditor performance at IPDN Jakarta Campus. Robbins and Judge (2019) describe work culture as a shared value system that shapes employee behavior, including discipline, integrity, and responsibility.

The practical implication is that fostering a work culture grounded in integrity, compliance, and teamwork can significantly improve audit consistency and professionalism. Schein (2010) explains that organizational culture functions as a social control mechanism influencing how members think and act. For IPDN, this means that leadership commitment to modeling ethical behavior, rewarding compliance, and promoting collaborative audit practices is not merely symbolic but directly impacts performance outcomes. Wibowo (2016) supports this, noting that work culture in public organizations creates a climate that either promotes or inhibits productivity.

4.2.3. The Simultaneous Influence of Competence (X1) and Work Culture (X2) on Auditor Performance (Y)

The third hypothesis test confirms that competence and work culture simultaneously have a positive and significant influence on auditor performance, with a multiple correlation coefficient (R) of 0.544 indicating a moderately strong relationship. The R Square value of 0.296 means that both variables together explain 29.6% of the variance in auditor

performance, while the remaining 70.4% is attributed to other factors not examined in this study (e.g., leadership style, motivation, reward systems, or organizational structure).

The key insight from this finding is that auditor performance is not determined solely by individual factors or organizational factors alone, but by their interaction. Gibson (1999) argues that employee performance results from the interplay between individual ability and organizational environment. At IPDN, a competent auditor working within a weak or unsupportive work culture will likely underperform, just as a less competent auditor in a strong culture may still fall short of performance targets.

The practical implication is that improvement strategies must be integrated. Robbins and Judge (2019) affirm that competence without the support of a positive work culture will not yield maximum performance. Therefore, IPDN management should adopt a dual-track approach: (1) implementing competence development programs (training, mentoring, certification) alongside (2) cultural strengthening initiatives (value reinforcement, leadership modeling, performance-based recognition). This synergy is essential for creating effective and sustainable internal oversight within government educational institutions.

5. Conclusion

This study concludes that both competence and work culture have a positive and significant influence on auditor performance at the Institute of Home Affairs Governance (IPDN) Jakarta Campus, both individually and simultaneously. Competence contributes 22.9% to auditor performance, while work culture contributes 18.2%. Together, both variables explain 29.6% of auditor performance variance, indicating a moderately strong relationship. These findings confirm that strengthening auditor competence and fostering a supportive work culture are strategic approaches to improving internal audit performance in government educational institutions. The remaining 70.4% of performance variance is influenced by other factors not examined in this study, such as leadership style, motivation, or reward systems.

Based on the findings, the following recommendations are proposed. First, IPDN Jakarta Campus should invest in technical audit training, professional certifications, and capacity-building programs aligned with current government audit standards to enhance auditor competence. Second, IPDN leadership should actively cultivate a culture of integrity, professionalism, and accountability through exemplary conduct, consistent rule enforcement, and fair recognition and sanction systems to strengthen work culture. Third, IPDN should implement an objective and continuous auditor performance evaluation system that simultaneously addresses competence development and organizational culture strengthening to ensure alignment with institutional goals and public accountability standards.

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