

## Analysis of Procedure Implementation Performance Audit by Yaniswar Public Accounting Office and Makassar Branch Partners

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**Abstract:** The aim of this study For analyze How Application Performance Audit Procedures carried out by the Public Accounting Firm Yaniswar Dan Rekan Makassar Branch (Case Study of Performance Audit at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng ). The variable that becomes the focus of this research is application performance audit procedures carried out by the Yaniswar Dan Rekan Branch Public Accounting Firm with use studies Performance Audit case at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng. Population in this research is an auditor. Retrieval technique sample used is purposive sampling so that obtained sample as many as 1 resource person that is chairman team. Data collection techniques use observation, interviews, and documentation. Data analysis techniques using analysis descriptive qualitative. Based on results study application performance audit procedures by the Public Accounting Firm Yaniswar and Rekan Makassar Branch began from stage audit planning , stage implementation of audits and stages audit reporting. Yaniswar Public Accounting Firm and Partners Makassar Branch implemented performance audit procedures based on Regulation Director General Treasury Number Per-36/PB/2016 used as guidelines in evaluate performance of the Sector Public Service Agency Health services.

**Keywords:** performance audit, public accounting firm

### 1. Introduction

Public Accounting Firm is organization Public Accountant permitted by law for give service professional in practice accountant public (Agoes, 2017). Performance audits, compliance audits and report audits finance is a number of services offered . According to Arens et al (2015) put forward that is the reason is aware necessary behavior Highly professional in every way profession is need will trust public will quality services provided profession, regardless from what is done in a way individual for accountant public important For convincing clients and users report finance on audit quality and services.

This encourages the Public Accounting Firm (KAP) to Keep going increase quality audit services provided by the Auditors. The KAP Auditor's performance shows quality audit services. Auditor performance must be supports the Public Accounting Firm in operate function the inspection. Trust

public to service will the more tall when an Auditor pointed out good performance, offered by the Public Accounting Firm. KAP is expected own adequate capabilities For handle all aspect related with various activities, including audits with Good To use reach objective they.

According to Mardiasmo (2018), performance audit procedures done through a number of stages that is started from stage planning, stage implementation, stage reporting, and stages follow up audit results. Application procedures in KAP are assessed Enough Good because auditing employee in accordance with procedures made by KAP. One of audit procedures at KAP Yaniswar and Partners Makassar Branch are top audit procedures performance audit report of the Regional Public Service Agency (BLUD) of the Regional General Hospital (RSUD) Prof. Dr. HM Anwar Makkatutu Regency Bantaeng Year 2022.

This research was conducted at the Yaniswar and Rekan Public Accounting Office, Makassar Branch. Yaniswar and Partners Public Accounting Firm is an established Public Accounting Firm since 2018. Founded by Yaniswar, Dirga, Ayuzda, Asri Razak, Zulfahmi, Nurhandayani, and Ikhsan. Rank coworkers are power professional with experience many years in give related services with insurance and non- insurance services other. In the audit task, the auditor prepares report written containing statement or warranted conclusion the way finance company, where company responsible answer to party third. This audit service includes: general audit services as well as special audit services, services reviews and other audit services. Audit services in addition to insurance covers service accounting, consulting taxes, and services recruitment executive. This service is not disclose opinion, no summarize findings, and no give guarantee.

This research is expected capable give description about application audit procedures implemented by KAP Yaniswar and Rekan Makassar Branch, so can support Auditors in effort For do repair as well as enhancement service for produce more audit procedures quality .

For evaluate extent of achievement Prof. RSUD performance. Dr. HM Anwar Makkatutu Regency Bantaeng in carry out sourced strategies from vision mission applied with audit performance. Performance audit is inspection in a way objective and systematic to various type proof , for can do evaluation in a way independent on performance entity or programs/ activities audited government. (Murwanto et all., 2015). KAP in carrying out a performance audit at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng use guidelines in performance audits that have been agreed and determined.

Study regarding audits in Indonesia has been Lots done (Jesthy est al., 2017). in his research, shows that implementation performance audit procedures for Regional Owned Enterprises are carried out based on Apparatus Audit Standards Government Internal Supervision. (Divine, 2019) in his research, shows that the Usman and Partners Public Accounting Firm has fulfil Standard Professional Public Accounting in operate report audit procedures finance. (Kristianto & Putri, 2021) In their research, it shows that an audit is

carried out based on guidelines Minister of Home Affairs Regulation Number 79 of 2018 concerning Regional Public Service Bodies.

Based on results from study before, had Lots done audit research in Indonesia and several study show that performance audit procedures done based on different standards, such as Apparatus Audit Standards Government Internal Oversight, Standards Professional Public Accountants, and guidelines Regulation Home Affairs Government Number 79 of 2018 concerning Regional Public Service Bodies.

## **Literature Review**

### **Performance Audit**

According to Sutawijaya et al (2020) put forward that is performance audits is an audit that is carried out for evaluate aspect economics, efficiency, and effectiveness related with implementation activity in a agency government with objective For give opinion independent is Input has been obtained in a way economical or no, input has used with efficient or no, and whether activity has held with effective or no.

According to Darmasto (2018), Objectives of performance audits is evaluation to something activities/ programs/ projects that have been carried out held 3E (effectiveness, economy, efficiency) and compliance to provision regulation legislation. In matter this also help in accountability, transparency, and responsible to government and supervision.

### **Public Accounting Firm**

Accounting Firm (KAP) is an established business entity based on provision regulation legislation and obtain permission business based on Constitution Number 5 of 2011 concerning Public Accountant. Public Accounting Firm can shaped business, individual, partnership civil, firm and form other appropriate business with characteristics profession Public Accountant, which is regulated in Constitution. Field Public Accounting Firm services include:

- a. Atesthesia services, incl inside it is a general audit on report finance, audit on report finance prospective, examination on reporting information pro forma financials, review on report financial, and audit services as well attestation other.
- b. Attestation services, which include: related services with accounting, finance, management, compilation, taxation and consulting.

## **Research Methods**

### **Research variable**

Research variables are attributes or Variable research basically is all something shaped what only those applied by research for gather information about matter that, then interesting conclusion (Sugiyono, 2018). So the variable becomes focus this research is application performance audit procedures carried out by Public Accountant Yaniswar and Makassar Branch Partners at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng.

### **Research Design**

This research is study qualitative with method descriptive as well as apply studies case at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng as object study. In this method, research done with describe situation based on existing and true facts happen. Study qualitative descriptive is research conducted for find exists variable free, on one variable or on many variable (variable autonomous/ standing variable alone) without comparison and with look for connection between variable the with variable other (Sugiyono, 2018). This is meaningful that the aim of this study for understand condition variable certain with focus on its characteristics alone, without consider influence or linkages with variable others, as is done in study experiment or correlation. Internal data sources this research is originate from the primary data obtained through interview direct with chairman a team of auditors from the Yaniswar Public Accounting Firm and Makassar Branch Partners who are responsible answer for conducted a performance audit at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng.

### **Population and Sample**

According to Sugiyono (2018) say that population is the area of generalization that consists from objects/ subjects that have qualities and characteristics determined by researchers for studied and then withdrawn the conclusion. Population in this research is the Auditor of the Yaniswar Public Accounting Office and Makassar Branch Partners.

Taking sample use purposive sampling, technique taking sample to data source with consideration certain for determine information that will asked, for example who is thought to know best about the data, what to expect (Sugiyono, 2018). Deep sample this research is chairman the team of Yaniswar Public Accounting Office Auditors and Makassar Branch Partners who were assigned conducted a performance audit at the Regional General Hospital (RSUD) Prof. Dr. HM Anwar Makkatutu Regency Bantaeng.

### **Data collection techniques**

In the research that will be carried out, there are several methods that can be used to collect data. The method used below is intended to make it easier to conduct research on data collection including is interview and documentation.

### **Results and Discussion**

Based on results presentation of data and analysis of research data thesis through technique data collection viz observation, interviews, and documentation as well as analysis carried out based on focus research that has been formulated, then Then stated various findings in the field that will be it communicated with the theories created as basis by researchers in carry out study. As for focus research taken by researchers is application performance audit procedures carried out by the Public Accounting Firm in the Prof. RSUD Performance Audit. Dr. HM Anwar Makkatutu Regency Bantaeng, According to Mardiasmo (2018) performance audit procedures through 4 stages that is:

### 1. Stages Planning

Based on results data analysis as well interview with chairman audit team from code N-P2 up to code N-P5, with performance audit procedures proposed by Mardiasmo (2018). By general, according to theory Mardiasmo (2018) divides stages planning into two aspects that is survey introduction and system review control. Temporary in a way empirical covers four aspect that is understanding audit object, identification problem, understanding system internal control and determination criteria. In aspect survey introduction in theory is part from understanding audit and identification objects problem, in line with discussion in results interview. Likewise, aspects system review control is part from understanding system internal control and determination criteria. So that can concluded that The steps carried out by the Yaniswar Dan Rekan Public Accounting Firm Makassar Branch are appropriate with stages performance audit planning proposed by Mardiasmo (2018).

### 2. Stages Implementation

Based on results data analysis as well interview with chairman audit team from code N-P6 up to code N-P12, with performance audit procedures Mardiasmo (2018). According to theory Mardiasmo (2018) divides stages implementation become three aspect that is study program results, review economy and efficiency, as well study obedience. Temporary in a way empirical covers seven aspect that is evaluation effectiveness, efficiency, and economics, of testing indicator performance key, operational review, audit working papers, preparation draft discovery, acquisition response auditee and identification findings. Aspect study program results in theory in line with discussion results interviews, especially related with operational reviews, audit work papers and acquisitions auditee response.

Aspect study economy and efficiency in theory also has aligned aims and objectives with results interview related evaluation effectiveness, efficiency, and economy. Temporary aspect study obedience in theory in line with discussion results interviews, especially related with, testing and measurement indicator performance key, arrangement draft discovery and identification findings. So that can concluded that stages carried out by the Yaniswar Public Accounting Firm and Makassar Branch Partners are appropriate with stages implementation of performance audits proposed by Mardiasmo (2018).

### 3. Stages Reporting

Based on results data analysis as well interview with chairman audit team from code N-P13 up to code N-P16, with performance audit procedures

Mardiasmo (2018). According to theory Mardiasmo (2018) divides stages reporting become three aspect that is aspect preparation, review, and delivery. Temporary in a way empirical covers four aspect that is draft preparation reports, communications audit findings, generated reports and results audit findings. Aspect preparation in theory own purpose and objectives similar with results interviews, especially related draft preparation reports, communications audit findings and resulting reports. Aspect review in theory own the same aims and objectives with results interview especially related with results audit findings. So that can concluded the stages carried out by the Yaniswar Public Accounting Firm and Makassar Branch Partners are appropriate with stages reporting put forward by Mardiasmo (2018).

#### 4. Stages Follow-up

Based on results data analysis as well interview with chairman audit team with code N-P16, with performance audit procedures Mardiasmo (2018), can concluded that there is difference. Stage audit follow-up, theory describe stages involved follow up planning, data collection, up to preparation report, while at the Yaniswar Dan Rekan Public Accounting Firm, Makassar Branch, the auditor did not own demands for ensure that implementation recommended.

Based on data that has been researcher get from interview depth and observations that have been made done to chairman team, in this is related with application performance audit procedures carried out by the Yaniswar Public Accounting Firm and Partners Makassar Branch (Performance Audit Case Study at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng). Researcher can interesting conclusion that application performance audit procedures at RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng consisting of from three stages performance audit procedures, ie stage planning, stage implementation and stages reporting carried out based on Regulation Director General Treasury Number Per-36/PB/2016 was made as guidelines in do evaluation performance.

Performance audit procedures according to Mardiasmo (2018) covers four stage, ie stage planning, stage implementation, stage reporting and stages follow up audit results. Meanwhile for the audit procedures implemented by the Auditor at the Yaniswar Public Accounting Firm and Partners Makassar Branch consist of from three stage, ie stage planning, stage implementation and stages reporting.

Based on results data analysis as well interview with performance audit procedures proposed by Mardiasmo ( 2018 ), Differences main that is that Mardiasmo (2018) added stage follow-up internal audit results performance

audit procedures, while the auditors at the Yaniswar Public Accounting Firm and Partners Makassar Branch do not mention stage the in stages explanation they. Stage follow-up audit results can be obtained reflect emphasis additional steps follow carry on after audit for ensure action repair taken based on audit results, meanwhile for the auditors of the Yaniswar Public Accounting Firm and Partners Makassar Branch, no own pressure for ensure recommendation implemented, this can be look at the results interview with source person with code N-P16. Study this in line with study previously conducted by Kristianto & Putri (2021) with results study show that performance audit stages consists from three stages that is started from stage planning, stage implementation and stages reporting.

### **Conclusion**

Based on results study conclusion as following:

1. Results of research conducted by researchers with chairman audit team and have analyzed use analysis descriptive qualitative is known that application performance audit procedures by the Yaniswar Public Accounting Firm and Partners, Makassar Branch towards performance audits RSUD Prof. Dr. HM Anwar Makkatutu Regency Bantaeng consisting of from three stages performance audit procedures, ie stage planning, stage implementation, and stages reporting which is conducted based on Regulation Director General Treasury Number Per-36/PB/2016 was made as guidelines in do evaluation performance.
2. Stage Planning started from understanding audit object, identification problem, understanding system internal control and determination criteria, have in accordance theory that has put forward, though there is different explanation but own the same aims and objectives.
3. Stages Implementation started from evaluation effectiveness, efficiency, and economics, of testing indicator performance key, operational review, audit working papers, preparation draft audit findings, acquisitions response auditee, and identification results findings, have in accordance with theory put forward, though there is different explanation but own the same aims and objectives
4. Stage Reporting started from draft preparation reports, communications audit findings, resulting reports and results audit findings, has in accordance with theory put forward, though there is different explanation but own the same aims and objectives.

### **Suggestion**

Based on results from research conducted, there is some necessary suggestions considered by various party To use increase quality study furthermore as well as improvements in this research, as following is for Public Accounting Firms is hoped that the Public Accounting Office will evaluate it in a way

comprehensive application performance audit procedures, incl stages follow-up, necessary given adequate and ensuring attention that every step executed in accordance with applicable audit guidelines. Should prioritize training and development Skills related audit team stages follow-up for increase understanding they to draft the. Strengthen supervision and communication between member team or ensure that audit stages are carried out in accordance with applicable guidelines. Take advantage audit technology for increase efficiency and do evaluation performance in a way regular. Still follow practice and development latest in the world of auditing as part from effort repair in a way continuously. Next, researchers furthermore is expected for researcher next do similar research with involve object more research broad and necessary development more carry on to performance audit variables in study.

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