

The Effect of Professionalism to the Level of Materiality in Examination of Financial Report: A case study in State Audit Agency (*Badan Pengawas Keuangan*) of North Sulawesi Province

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Abstract: *The role of human resource in an organization is determine and important. Good quality of human resource in an organization can address every aspect of challenge in the future, while good job performance is a tool to increase the productivity of the organization. Quality of human resource in order to determine professionalism and materiality to the financial report can be resolved by enhancing the formal education, training, and enhancement in professional dedication. The higher level of human resource quality by enhancement of formal education, training and professional dedication of the servant in State Audit Agency will affect the improvement of Financial Reporting Performance.*

*State Audit Agency of North Sulawesi Province with his duty to supervise and audit the implementation of Regional Government Budget (APBD) also assess the obedience of the civil servant to Constitution and Regulation. This research aims to know about the effect of Professionalism to the level Materiality in examination process of Financial Report at State Audit Agency (*Badan Pengawas Keuangan*) of North Sulawesi province. This research is using 30 respondents as sample and also using SPSS Version 20.0 for Windows as a tool to analyze the data statistic.*

Date of Submission: 22-07-2017

Date of acceptance: 14-08-2017

I. Introduction

Nowadays the role of human resource in an organization is very determine and important. Good quality of human resource in an organization can address every aspect of challenge in the future, while good job performance is a tool to increase the productivity of the organization.

Professionalism is the main requirement for someone who wants to be an auditor, it is because an auditor is the person who can be trusted by the decision maker. In order to implement his job description, the auditor required full and wide responsibility, and also the auditor must have wide knowledge about the complexity of organization nowadays. The term of professionalism shows responsibility to act more than the satisfaction achieved by the professional himself by carry out his/her duty and also beyond every conditions occurred by the law and regulation in the society. The main reason why the high level of professional act is required because the society need public assurance and trust in the quality of service of the professional. The public trust in terms of professional service will be improved when the professional showed high standard performance and also act as part of every practitioners.

The image about professionalism as an auditor according to Hall is described in 5 things: Dedication to Profession, Social obligations, Independence, and Trust to professional regulation and relationship with professional partner. In order to implement the auditing, information is needed therefore the information can help to audit the institutional financial report and also the time spend for each servants to finish their job and duty.

The main requirement for an auditor is to have good formal educational background and also experienced directly or indirectly in auditing. In addition, the other two requirement to support the auditor professionalism are training and dedication in profession, for example, training can give positive impact to professionalism of the auditor whom worked in State Audit Agency (*Badan Pengawas Keuangan*) of North Sulawesi Province, the more often the training is held the higher the level of professionalism of the auditor, it is because the auditor can learn new things about checking and supervising, therefore widen the knowledge and skill of the auditor in order to implement any given job and duty.

State Audit Agency (*Banwas*) of North Sulawesi Province in its duty beside responsible to supervise the implementation of APBD also to assess obedience of the North Sulawesi Province's civil servants to the Constitution and Regulation.

II. Research Methodology

2.1. Type and Source of the Data

Data is a set of information needed for decision making process. Data can be gathered by assess one or more variables in sample or population. Data can be classified into two categories: 1). Quantitative Data: data presented and measured by numeric scale or in numbers, 2). Qualitative Data: a descriptive data or an analysis or an explanation and cannot be measured in numeric scale.

In this research, the type of data used is qualitative data. The source of the data in this research is primary and secondary data.

2.2. Population and Sample

Population of this research is State Audit Agency Office of North Sulawesi Province, with total servants as much as 117 servants and 47 auditors.

From the population above 30 respondents taken as sample based on Gay Assumption (Husein Umar, 2005) which stated that minimum sample acceptable in the research design when using correlational descriptive method is 30 subjects. The respondents is determined by simple random sampling which is every population unit have any given number therefore 30 respondents was taking randomly with random numbers or simple lottery method.

2.3. Analysis Method

a). Descriptive Statistics

Method used in this research is Descriptive Statistics method and inductive method. The whole analysis of this data was using computer with *SPSS Version 20.0 For Windows* with no manual calculation (computerize system)

b). Inductive Statistics/ Inferential Statistical

To achieve the research purpose as stated before, this research used inductive statistic or inferential statistical. Inductive statistic or inferential is form of all method or process involved with partial or full analysis of the data presented to the forecasting process or testing the main data described, which is using Multiple Linear Regression

Multiple Linear Regression

Using formula :

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

: α = constant

β_1 = Coefficient for X1

β_2 = Coefficient for X2

β_3 = Coefficient for X3

ϵ = Error

X1 = Education

X2 = Training

X3 = Professional Dedication

Y = Materiality Level

The data was resolved by using *Software SPSS Version 20.00 For Windows* and the result therefore interpreted one by one included determining coefficient of correlation (R) Coefficient of Determination (R^2). Coefficient of Correlation analysis (R) was used to determine the level of correlation between independent variables (X) to dependent variable (Y).

In order to test the hypothesis, T-test was used.

To test the hypothesis, F-test was used. F-Test used to test the effect of independent variable simultaneously.

Ho : $\beta_1, \beta_2, \beta_3 = 0$, means that variable education, training and professional dedication have no effect to the materiality level.

Ha : $\beta_1, \beta_2, \beta_3 \neq 0$, means that variable education, training and professional dedication affect the level of materiality.

III. Result And Discussion

3.1. Result

1). Validity Testing

In this validity testing, every question made will be valid if the result valued more than 0.3 or >0.3 and not valid if less than 0.3 or <0.3. With *Software SPSS Version 20.00* found that there are few questions in independent variable X2, X3 and Y is not valid. Once found there was not valid question in the variables, the solution was discarding the invalid question.

Based on the validity testing, the measurement or instrument used in this research through questionnaire is valid and also can answer the whole problems in this research. It has been proved by the result that the question in the questionnaire can be used and valid to solve the problems.

2). Reliability Testing

The method used to test the reliability of the data is Cronbach Alpha which measured base on Alpha Scale 0 to 1. The level of Alpha can be interpreted based on table 4.4

Tabel 4.4:Reliability Based on Alpha

Alpha	Reliability Level
0,00 to 0,2	Less Reliable
> 0,20 to 0.40	Slightly Reliable
> 0,40 to 0,60	Fairly Reliable
> 0,60 to 0,80	Reliable
> 0,80 s/d 1,00	Very Reliable

Source: Triton P.B (2006)

After analyzed with *SPSS Version 20.0* the output was presented as the result.

As presented *Reliability Coefficient* with *N of Case* showed the respondents as much as 30 respondents. This section also showed the value of alpha as:

X1 = 0,7616 (Reliable)

X2 = 0,6925 (Reliable)

X3 = 0,6773 (Reliable)

Y = 0,6906 (Reliable)

Therefore, based on Cronbach Alpha output with value of 0.60 to 0.80 the reliability level is Reliable.

The result of Reliability testing showed that the data measured based on questionnaire from the respondent is reliable and can be used to analyze further, it said so because the data is reliable with condition in the field and also fit with the expected result.

Using *SPSS Version 20.00*, the mean and standard deviation of the variable was already showed, therefore the descriptive statistics can be described as follow:

1. Mean and standard deviation of the Education Variable (X1) or independent variable (X1) showed value of 20.60, this explained that the respondent have high level of education and knowledge .
2. Mean and standard deviation of the Training Variable (X2) or independent variable (X2) showed value of 16.23, this explained that the respondent have high level of frequency and effectiveness of training.
3. Mean and standard deviation of the Professional Dedication Variable (X3) or independent variable (X3) showed value of 12.50, this explained that the respondent have high level of frequency and effectiveness of Professional Dedication.
4. Mean and standard deviation of the Materiality Level Variable (Y) or dependent variable (Y) showed value of 33.13, this explained that the respondent have high understanding and knowledge about materiality level.

3). Multiple Linear Regression Analysis

Based on the analysis with *SPSS Version 20.0* in appendix 4, the result showed in Coefficients that the regression model is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

$$Y = 27.590 + (-8.247 X_1) + (1.011 X_2) + (-0.734 X_3)$$

$$Y = 27.590 - 8.247 X_1 + 1.011 X_2 - 0.734 X_3$$

Constant α showed value of 27.590, this explain that if the Education, Training, and Professional Dedication level of the government auditor under the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) is constant or zero (0), therefore the Materiality Level in Examination of Finacial Report atthe State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) as much as 27.590.

Value of β_1 which is regression coefficient of variable X1 (education) showed value of 8.247 (in negative value), this explain that the higher the education level or when improvement of education level occurred for those who worked under the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) as much as 1, therefore the value of Materiality Level in Examination of Financial Report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) tend to decline as much as 8.246 with assumption the other variable remain constant.

Value of β_2 which is regression coefficient of variable X2 (Training) showed value of 1.011, this explain that increasing in level of training of the servant also increase the level of materiality in examination of Financial Report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) as much as 1.011 with assumption the other variable remain constant.

The value of β_3 which is regression coefficient of variable X3 (Professional Dedication) showed value of 0.734 (in negative value), this explain that the higher the Professional Dedication level or if there's any improvement in Professional Dedication of the government auditor whom worked under the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) as much as 1, therefore the Level of Materiality in Examination of Financial Report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) tend to decline as much as 0.734 with assumption the other variables remain constant.

Therefore, it can be seen that if the level of training for the government auditor increase, the level of materiality in examination of financial report also increase, on the contrary if the level of training decline or getting worse, the level of materiality in examination of financial report also decline. If the level of education background of the auditor whom worked under the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) increase, the materiality level in examination of financial report decline.

The same terms occurred if the government auditor whom worked under the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) have higher level of professional dedication, the level of materiality in examination of financial report tend to decline

It can be conclude that there is positive correlation between independent variable X2 with dependent variable Y, also there is negative correlation between independent variable X1 and X3 with dependent variable Y.

Based on value of regression coefficient, it can be seen that training, education have more dominant effect to the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) rather that variable education and professional dedication.

4). Coefficient of Correlation (R)

This analysis used to measure the level of correlation between independent variable (X) to dependent variable (Y). In this case, to measure whether it have strong or weak correlation between education, training, and professional dedication with the level of materiality in examination of financial report. Based on the result with *SPSS Version 20.0* in the Correlations part can be seen that the linear coefficient of correlation between education (X1) with level of materiality (Y) is 0.180, training (X2) with level of materiality (Y) is 0.653, and professional dedication (X3) with materiality level (Y) is -0.734. This explain that there is positive correlation between education and training with the level of materiality in examination of financial report and negative correlation between professional dedication with level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*). .

5). Coefficient of Determination (R²)

Coefficient of determination is needed to measure how much the effect of education (X1), Training (X2) and Professional Dedication (X3) to level of materiality in examination of financial report (Y). Based on the result with *SPSS Version 20.0* in the part of model summary showed that value of R square is 0.533 or 53%, and adjusted R square is 0.479 or 47%.

This research is using 3 independent variable, therefore the coefficient of determination is the value of adjusted R square 0.479 or 47%. The value explain that the change in level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) is affected by the level of education, training and professional dedication as much as 47% and the other 53% is affected by outside factor.

6). Hypothesis Testing

The formula of hypothesis testing is already explained in the previous chapter. This testing was using significance as much as 5% or $\alpha = 0.05$, therefore the result is:

1. F-test

Using SPSS Version 20.0, the result showed $F_{\text{count}} = 9.877$ and $F_{\text{table}} = 3.35$ with significance = 0.00.

The result showed that $F_{\text{count}} > F_{\text{table}}$, it explain that H_0 is rejected and H_a is accepted. The result also showed that the significance < 0.05 , it explain that H_0 is rejected and H_a is accepted. Therefore the F-test showed that H_0 is rejected and H_a is accepted, this explain that the education, training and professional variable affect the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*).

2. T-test

Using SPSS Version 20.0, the result showed the t_{count} for β_1 (Education) = -0.594 and $t_{\text{table}} = 0.042$ with significance = 0.558. It can be seen that $t_{\text{count}} < t_{\text{table}}$, since this test was using 2-tailed test, it explain that H_0 is rejected and H_a is accepted by seeing the negative value in education variable. And also the result showed significance < 0.05 therefore H_0 is rejected and H_a is accepted.

T_{count} for β_2 (Training) = 4.520 and $t_{\text{table}} = 0.042$ with significance = 0.00. The result showed that $t_{\text{count}} > t_{\text{table}}$, it explain that H_0 is rejected and H_a is accepted. The significance < 0.05 , this explain that H_0 is rejected and H_a is accepted. T_{count} for β_3 (Professional Dedication) = -2.343 and $t_{\text{table}} = 0.042$ with significance = 0.027. This explain that $t_{\text{count}} < t_{\text{table}}$, since this test was using 2-tailed test, it explain that H_0 is rejected and H_a is accepted. The result also showed the significance < 0.05 , it explain that H_0 is rejected and H_a is accepted.

Conclusion :

1. Variable β_1 (education), H_0 is rejected and H_a is accepted, this explain that variable Education affect the level of materiality in examination of financial report.
2. Variable β_2 (Training), H_0 is rejected and H_a is accepted, this explain that variable Training affect the level of materiality in examination of financial report.
3. Variable β_3 (Professional Dedication), H_0 is rejected and H_a is accepted, this explain that variable Professional Dedication affect the level of materiality in examination of financial report.

3.2. Discussion

a). The Effect of Educational Professionalism to Materiality Level in Examination of Financial Report.

The analysis data result and hypothesis testing showed that educational professionalism affect the materiality level in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*), but since it showed negative result or have opposite direction, it explain that the higher the level of educational professionalism of the government auditor, in this case the materiality level in examination of financial report is tend to be low.

It can be seen from the answer of the respondents. The respondents stated that the skill of auditing is supported by training not by formal education. Also the respondents stated that in order to implement the job and duty, the auditor always follows the instruction refers to the training without involving the educational background of the auditor.

The result from brief interview also showed that not all the auditor in the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) have Strata 1 or Strata 2 from auditing background, or at least Sarjana Ekonomi. In fact, there are few auditor have educational background outside from auditing specialties but capable to carry the job and duty with good performance because of the training.

b). The Effect of Professionalism Training to Materiality Level in Examination of Financial Report.

Based on the analysis, the result showed that the professionalism of training affect positively to the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*), where the often the training held the higher the professionalism to the materiality level in examination of financial report.

The value of beta showed that variable Training affect positively to the professionalism of the servant. This showed that with the higher level of training, the auditor can have more knowledge and understanding about the job and duty, therefore with the knowledge and understanding, the auditor can be more professional to face the level of materiality in examination of financial report. Consequently, the government have to held the training more often and routine to maintain the auditor professionalism. Beside that the auditor can learn new things from the training especially about materiality level and supervising, therefore can widen the knowledge and skill in order to maintain or increase the professionalism level based on job and duty.

c). The Effect of Professional Dedication to the Level of Materiality in Examination of Financial Report.

The analysis data and hypothesis testing showed that professional dedication affect the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*), but have negative effect or have the opposite direction

with the level of materiality in examination of financial report. It showed that the higher the professional dedication the level of materiality in examination of financial report is tend to low.

It can be seen from the respondents answer. The respondent stated that the skill to understand job description of auditing mostly supported by the level and effectiveness of the training participated. The result also showed that there was few respondent who feel that an auditor was not their ambition because of the educational background outside of auditing specialties.

d). The Effect of Education, Training, and Professional Dedication to the Level of Materiality in Examination of Financial Report.

As a whole, this research showed that knowledge in audit achieved by an auditor is through training and education, also the totality and loyalty of the job through professionalism dedication will widen the knowledge and easier to understand the information whether is right or wrong when it is involved with the level of materiality in examination of financial report.

Basically, education, training, and professional dedication are the three main aspect that can be separated in order to increase the quality of human resource, the quality of financial report examined, and it's all come to a goal which is increasing the performance and professionalism.

Education basically involved with elevating the knowledge and insights of a person in organization or institution, while the training is more likely involved with elevating the level of skills and capability of a person who has been achieved a certain position or a job, and the professional dedication is more likely involved with the way the person will carry the job and duty with totality and loyalty also experience as an auditor, without seeing auditor as a job but as an loyal attitude to give better result from the given job and duty.

The result showed that education, training, and professional dedication affect significantly to the level of materiality in examination of financial report. But the Variable Training showed more dominant effect that the other variable like education and professional dedication at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*).

IV. Conclusion

4.1. Conclusion

Based on the discussion above, therefore conclusion has been made as follows :

1. The result showed that variable Education have negative effect or have the opposite direction with professionalism of an auditor or the understanding of materiality in examination of financial report, therefore can be concluded that the higher the level of education or increasing in the level of education of the auditor whom worked at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) as much as 1, the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) is tend to decline.
2. Variable Training positively affect the level of materiality in examination of financial report, therefore can be concluded if any increasing in training to the auditor whom worked at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) as much as 1, the level of materiality in examination of financial report is tend to increase by 1.011 with assumption the other variable remain constant. The more the auditor participated in training the more understanding about level of materiality in examination of financial report.
3. Variable Professional Dedication have negative effect or have opposite direction with the professionalism of the auditor or the understanding of level of materiality in examination of financial report, therefore concluded that the higher level of professional dedication or any increasing level of professional dedication of government auditor whom worked at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*), the materiality level in examination of financial report at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) is tend to low as much as 0.734 with assumption the other variables remain constant
4. Based on the whole analysis in this research, it can be seen that the independent variable which are education, training and professional dedication have effect to the dependent variable which is level of materiality in examination of financial report with constant α as much as 27.590, this explain that if the education, training and professional dedication of the auditor whom worked at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) is constant or same as zero (0), the level of materiality in examination of financial report at the State Audit Agency of North Sulawesi (*BadanPengawasKeuanganProvinsi Sulawesi Utara*) is 27.590.

V. Suggestion

The suggestion from the writer, is written as followed:

1. The State Audit Agency of North Sulawesi (*Badan Pengawas Keuangan Provinsi Sulawesi Utara*) is expected to have more concern to the quality of the education and professional dedication. Everything which already have good rating needs to be maintained and increased by the time, evaluated and fixed in order to be better in terms of quality, therefore the auditor can show the responsibility and professionalism to the public or society.
2. For the next researcher, the next researcher is expected to find another variables or factors outside of this research. Therefore this research can always be renewed and useful for the government in order to increase the quality of human resource in Indonesia especially in the Province of North Sulawesi to carry out the potential and resource, especially for the auditors with job and duty to supervise, examine and involved in decision making process.

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International Journal of Humanities and Social Science Invention (IJHSSI) is UGC approved Journal with Sl. No. 4593, Journal no. 47449.

* Dr. Drs. William Agustinus Areros " The Effect of Professionalism to the Level of Materiality in Examination of Financial Report: A case study in State Audit Agency (Badan Pengawas Keuangan) of North Sulawesi Province " International Journal of Humanities and Social Science Invention (IJHSSI) 6.8 (2017): 19-25.