

THE GOVERNMENT AUDITOR PROFESSIONALISM DETERMINANT

I Gusti Ayu Purnamawati

Universitas Pendidikan Ganesha
ayupurnama07@yahoo.com

Ni Ketut Sari Adnyani

Universitas Pendidikan Ganesha
sariadnyani@yahoo.co.id

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ABSTRACT

The aim of this study was to analyze the professionalism of the government auditors in Bali Province. This study is an explanatory research. The samples of this study were 30 respondents. The subjects of this study were all auditors at the Inspectorate of Buleleng Regency, Inspectorate of Denpasar City and Inspectorate of Bali Province. Types of data used was quantitative data, while the data collected by using questionnaires. Data analysis methods used were validity and reliability test, the classical assumption, and the hypothesis were tested using F-test analysis and t-test analysis which were then analyzed using multiple linear regression analysis. All the variables in this study were measured using the likert scale 1-5. The results showed that Motivation, Work Culture, Leadership Style, Gender, and Independence had positive and significant impact on the professionalism of the government auditors. An internal government auditor should improve his professionalism for the efficiency and effectiveness improvement in order to improve public sector performance.

Keywords: Auditor, Government, Professionalism.

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INTRODUCTION

Internal Audit is one of the elements which contributes most to the implementation of governance. This is consistent with the statement that the effectiveness of the GIA is important in order to establish good governance and also with the scope of internal audit defined by the Institute of Internal Auditors Research Foundation, where internal audit activity is expected to improve the effectiveness of risk management, control and governance of an organization (Santosa, et al., 2016), (Norgren,

2010). The Internal Audit Competency Framework (IIARF, 2013) has identified three key area of expertise: the international professional practices framework; governance, risk, and control; and business acumen (D'Onza & Sarens, 2018). Some studies demonstrate positive correlations, other insignificant or negative correlations between auditing and better public sector performance (Carlson, et al., 2013); (Rutherford, 2014). Research (Soh & Martinov-Bennie, 2011), suggest significant expansion and refocus of the role of internal

audit and perceptions of its effectiveness.

However, the findings also suggest that performance evaluation mechanisms of internal audit have not evolved contemporaneously. The misalignment between the role and evaluation gives rise to difficulty in assessing the extent to which internal audit functions are meeting stakeholders' expectations. In the performance of audit tasks, an auditor is responsible for the planning and execution of the audit in order to obtain reasonable assurance whether the financial statements are free from material misstatements or not. Auditor profession is based on trust because it carries the confidence of the community in performing its duties by upholding independence, integrity, honesty, objectivity, and professionalism. Auditors' failure to detect risk from material misstatements within financial statements has a negative impact on the audit profession in general (Hussin, et al., 2017). Ethical behavior is needed by the community so that everything can run on a regular basis.

Every profession that provides services to the public must have a code of ethics which is a set of moral principles that regulate professional behavior. Although professional standards and codes of ethics have been established, there are still frequent cases of collusion and corruption or misappropriation. An auditor is always required to have professionalism in performing their duties. Auditor professionalism is the attitude and behavior of the auditors in carrying out their profession with seriousness and responsibility in order to achieve task performance as regulated

in professional organization, covering dedication to profession, social obligation, independence, professional belief, and relationship with colleagues (Herawaty & Susanto, 2009). Professionalism is needed to improve the audit quality in order to prevent, detect, and reveal fraud.

Motivation is a factor that has an important role for improving the performance of auditors, where self-motivation is very important role in encouraging someone to work professionally and perform certain activities to achieve a goal that is a good quality audit, because with motivation, the individuals will work with enthusiasm to achieve the expected work. Intrinsic motivation is generally thought to be positively associated with performance on a variety of tasks; however, there is only sparse experimental evidence supporting this idea and we know little about the specific mechanisms behind any effect (Kadous & Zhou, 2015). Research by Iskandar, et al., (2012), this study provides further evidence on the effect of motivational factors on auditors' performance. Understanding the mediating role of some motivational variables is crucial in designing a continuous development program to enhance auditors' performance.

Organizations may have different cultures such as corporate cultures that guide service and product quality, selection of distribution channels, advertising content and treatment of customers (Chadegani & Jari, 2016). Work culture is a value system that is believed by members of the organization applied and

developed continuously that serves as an adhesive system, and can be used as a reference to behave in the organization to achieve a defined organizational goals. Work culture can be a motivator, inspiring to always work better and satisfy all parties. Implementation of an effective work culture within the scope of local government can create a comfortable and conducive working environment, ultimately resulting in an achievement of organizational goals that are supported by optimal employee work. Research of (Alzeban, 2014) the cultural and economic contexts are underpinned by collectivism rather than individualism, it emerges that it is only comparatively recently that a tradition of governance and audit has started to develop, and that quite particular and strong cultural influences stemming from tribalism and pervasive core traditions beliefs operate to condition the effort to achieve the ideal internal audit environment. Research of (Pandoyo, 2016), organizational culture directly and significantly effect on audit quality.

The leadership style is the attitude of a leader to influence his subordinates in working in such a way that the person is willing to execute the will of the leader in order to realize the desired organizational goals although personally it may not be liked. Leadership style of a leader is very influential on the performance of subordinates, in addition to get a good performance, the provision of learning to subordinates is required.

Independence is a state of mind that feels

according to what is going on. An auditor must also have independence in conducting an audit in order to provide an opinion or conclusion without any influence from interested parties. The inspector must be objective and free from conflict of interest in carrying out his professional responsibilities. The examiner is also responsible for maintaining the independence in the mental attitude (independent in fact) and independence in the appearance of behavior. Research of (Rahmina & Agoes, 2014), The results of this research show that in general auditor independence, audit tenure, and audit fee have a positive influence on audit quality.

A role difference between men and women is often referred to "gender" which often used in an agency. Gender is a social construct of differences in roles and opportunities between men and women. The differences in roles and opportunities exist both in family and community life, caused by the imaging of women and men. According to (Mulia, 2004), gender is a cultural concept used to distinguish the role, behavior, mentality and emotional characteristics between men and women who develop in society. Information plays an important role in decision making, especially in information processing. When compared with women, mainly men do not use all available information, so the results of their decisions are less comprehensive (Meyer & Levy, 1986). Women's ability to get information is relatively more efficient than men. Women are also easier

to receive new information and process it more sharply. This argument is supported by the research results from (Breesch & Branson, 2009) the findings suggest that women auditors discover more potential misstatements than male auditors, though they analyze the misstatements in a less accurate manner than male auditors. The findings also indicate that women auditors are more risk-averse than male auditors.

This research was conducted at the Buleleng Inspectorate, Denpasar Inspectorate and Inspectorate of Bali Province. The selection of Inspectorate's office is due to its large supervision area with high regional expenditure budget. Based on the information of the representative of the Financial and Development Supervision Agency (Badan Pengawasan Keuangan dan Pembangunan (BPKP)) in Bali Province shows that on the Bali region, there were 21 cases of budgetary irregularities recorded in the form of corruption with the state losses value reached approximately Rp 17,02 billion and more. The data was revealed based on the audit result of Financial and Development Supervision Agency of Bali Province Representative in charge of Bali and NTB Province. All these findings are the results of an audit of deconcentrated funds in a number of ministries, agencies, on the audit of procurement of government goods and services, audits of PNPM Mandiri government program implementation, and audit of BUMD. This poses a threat to whether the level of professionalism in the internal auditors of government auditors is appropriate or not. Where there are problems

related to the performance of the auditor is the lack of auditor's own inspectorate findings because there are still many audit findings that are not detected by the inspectorate apparatus as the internal auditor.

Research by Putri & Suputra (2013) shows that independence, professionalism and professional ethics have a positive effect on an auditor performance. (Kurnia, 2016) did research on the direct effect of ethics, education, experience and motivation, and also significant effect of ethics, education, and experience on the auditor's internal professionalism with motivation as intervening variable. Result of this study give evidence that ethics and education have effect on motivation. Ethics and education have effect on auditor's internal professionalism through motivation. But, experience have no significant effect on motivation and also have no significant on auditor's internal professionalism through motivation. Research by Fujianti, et al., (2017) professionalism and auditor's performance: an analysis of gender perspective. The result of the research shows that there are influence of both variables on the performance of the male and female auditors, and there are differences in the influence of both variables on the performance between the male and female auditors. Research by Yan & Xie (2016) The result of the research shows that there is no pervasive deterioration in audit quality resulting from auditor work stress; there is a significant negative association between work stress and audit quality in the initial audits of new clients; and the perception of work stress depends on

auditor's individual characteristics. Research by Abdolmohammadi (2012) The results show that while leadership attributes increase in importance by professional rank, technical skills generally decrease in importance by professional rank. Research by Bobek, et al. (2015), the results show that male participants' professional experience influences their ethical decision making, as auditors are less likely than tax professionals to recommend conceding to the client and to indicate that they would concede when faced with a contentious client issue. Research by Setiawan (2018) the study explored differences in auditors' judgments between male and female auditors working at public accounting firms in Indonesia. This study failed to find support for the prediction of gender socialisation theory, as the finding indicated that both male and female auditors made similar types of judgments. Research by Dali & Mas'ud (2014), the research results indicated that auditors' professionalism can increase job satisfaction. Similarly, locus of control has significant effect to job satisfaction of auditors. High job satisfaction will improve significantly the auditors' performance. Most APIP perceived that performance achievement had not been good in quantity. There was still a tendency to delay the work that resulted in the finishing of a number of auditing assignment to be late, particularly related to finishing the report of examination result (LHP) BPK RI. This study was limited to respondents' perception on their activity as internal control officers. It did not

examine the antecedent of professionalism variable that the practical implication of the development of professional attitudes and behaviors cannot be done comprehensively. Research by Darwanis, et al. (2016), the results showed that: simultaneously competency, professionalism, competence, financial management knowledge, and intensity of guidance influence the quality of the financial reporting area; professionalism, competence, knowledge of financial management, the intensity guidance apparatus, has partially affects the quality of financial reporting area. Research by Lesmana & Machdar (2015), the result shows there are effect professionalism, competence and independence towards audit quality.

LITERATURE REVIEW

Motivation is a self-motivated condition of a targeted employee to achieve organizational goals. Mental attitude is a mental condition that encourages employees to work to achieve maximum performance. According Mangkunegara (2010) argues that there is a positive relationship between achievement motive and achievement of performance. Achievement motive is an impetus in the employee to perform an activity or tasks as well as possible in order to be able to achieve work performance with a commendable predicate. Cahyani, et al. (2015) indicated that: auditor's professional ethics, professionalism, motivation, working culture, and level of education had a

partially and simultaneously significant and positive effect on the junior auditor's performances. The motivation of the junior auditor encourages the junior personal auditor to perform certain activities to achieve a goal of good audit quality.

H₁: Motivation has a positive and significant impact to the government auditors professionalism;

Organizational culture (work) is a system of values that all members of the organization believe and which are studied, applied, and developed continuously, serve as an adhesive system, and can be used as a reference to behave in the organization to achieve organizational goals that have been established (Cahyani et al., 2015). A degenerate culture will have a negative impact on organizational performance. Although culture is relatively difficult to change, but organizational culture can be created to further improve performance. (Cahyani et al., 2015) stated the organizational culture has a positive and significant influence on the performance of junior auditors.

H₂: Working Culture has a positive and significant impact to the government auditors professionalism;

Leadership style deals with the ways that managers use to influence their subordinates. The style of leadership is the norm of behavior a manager uses when he influences his subordinate's behavior. If the leadership takes place in a particular formal organization, where managers need to develop employees, build a climate of motivation, execute managerial

functions in order to produce high performance and improve company performance, managers need to adjust their leadership style (Trisnarningsih, 2001). According to (Wibowo, 2009) showed that a positive relationship between leadership style and auditor performance. It means the better way to lead a leader where the auditor works will further affect the auditor's performance. It can be concluded that there is a relationship between leadership style and auditor performance, that an auditor led by a leader who has a good lead and preferred by his subordinates then he will feel happy in working so that his performance will increase. Leadership style (X₃) is a way of leadership to influence other people in such a way that the person will do the will of the leader to achieve the goals of the organization although personally it may not be liked (Luthans, 2002).

H₃: Leadership style has a positive and significant impact to the government auditors professionalism;

Gender becomes one of the most important variables that relate to auditor performance. According to Meyer & Levy (1986), Decision making by men is not comprehensive as is done by women who tend to be more detailed. In addition, women also have a sharper memory of new information than men and so the ability to process information becomes a little sharper. This argument is supported by research results from Cahyani et al. (2015); Breesch & Branson (2009); Fujianti et al. (2017) and Setiawan (2018). Gender (X₄) is a cultural concept that seeks to make a difference

in the aspects of role, behavior, mental and emotional characteristics between men and women in society. Differences in traits between women and men create different behavioral intentions and thinking patterns. Gender is a dummy variable in which 1 = female and 0 = men (Koes & Januarti, 2011).

H₄: Gender has a positive and significant impact to the government auditors professionalism;

Independence is a state of mind that feels according to what is going on. An auditor must also have independence in conducting an audit in order to provide an opinion or conclusion without any influence from interested parties (Badan Pengawasan Keuangan dan Pembangunan, 2008). The inspector must be objective and free from conflict of interest in carrying out his professional responsibilities. The examiner is also responsible for maintaining the independence in the mental attitude (independent in fact) and independence in the appearance of behavior.

H₅: Independence has a positive and significant impact to the government auditors professionalism;

RESEARCH METHODS

This research is an explanatory research which is a study that seeks for the influence of certain variables against other variables in tightly controlled conditions which has causal relationships (Sugiyono, 2014). The subjects of this study were all auditors at the Inspectorate of Buleleng Regency, Inspectorate of Denpasar

City and Inspectorate of Bali Province. While the object of this study were Motivation, Work culture, Leadership Style, Gender, and Independence to the professionalism of government auditors. Types of data used was quantitative data, while the data collected by using questionnaires. Data analysis method used were validity and reliability test, classic assumption test, hypothesis test using F_{-test} analysis and t_{-test} test analysis then analyzed using multiple linear regression analysis. All the variables in this study were measured using the likert scale 1-5. The answers obtained will be scored by the criteria of the score (1) for the strongly disagreeable answer, the value (2) for the answer does not agree, the value (3) for the neutral answer, the value (4) for the agreed answer and the value (5) for answer strongly agree (Ghozali, 2011).

The general equation of multiple linear regression in this study is as follows.

$$P = \alpha + \beta_1 M + \beta_2 WC + \beta_3 LS + \beta_4 G + \beta_5 IN + \varepsilon$$

Information :

Y	= Professionalism (P)
α	= Constanta
$\beta_{1,2,3,4,5}$	=coefficient regression of independent variable (X_1, X_2, X_3, X_4, X_5)
X_1	= Motivation (M)
X_2	= Working Culture (WC)
X_3	= Leadership Style (LS)
X_4	= Gender; 1 = woman dan 0 = man (G)
X_5	= Independence (IN)
ε	= Error

Determination of coefficient analysis (R^2) is the percentage of influence between independent variables to dependent variables.

ANALYSIS AND DISCUSSION

Descriptive statistics

The deviation standard score is lesser than the mean score which indicates that the score distribution of Motivation, Working Culture, Leadership Style, Gender, Independence, and Professionalism is closer to the mean score, which indicates the response to these variables does not vary.

Data Quality Test

Based on the results from the questionnaires that had been distributed to 30 respondents, then the reliability and validity test were conducted. The validity test shows that the value of Sig. (2-tailed) is less than 0.05 with the *Pearson Correlation* score is greater than 0.3494 (r_{table} score for $n = 30$) as a valid requirement so that it can be said that the variable instrument is a valid to be used. Based on the results of reliability testing shows that the value of Cronbach's Alpha is greater than 0.7, so it can be concluded that the instruments forming a variable is reliable.

Classic Assumption Test

Based on the table of SPSS output, shows the value of Asymp. Sig. (2-tailed) of 0.317 and not significant at 0.05 ($0.317 > 0.05$) indicates that the residuals are normally distributed so that the later regression model is made acceptable and can be further analyzed.

The results of Multicollinearity test show that the tolerance values are above the value of

0.10 and the VIF value is below 10. This indicates that in the regression model there is no multicollinearity.

Based on the results of heteroscedasticity test, it appears that the five variables have Sig value. > 0.05 , so it can be concluded that there are no symptoms of heteroscedasticity. To test the hypothesis whether it is accepted or not, it will be tested by using the t_{test} . Based on the results of the analysis, the calculation will be done to compare between t_{count} value with t_{table} . In this study used α (error rate) = 5%. The result shows that the significance level of the five variables is < 0.05 which means that H_a is acceptable and H_o is rejected so that the Motivation, Working Culture, Leadership Style, Gender, and Independence variables have positive and significant effect on Professionalism.

Based on the results of the data processing in this study, multiple linear regression equation is as follows.

$$P = 17,483 + 0,638M + 0,116WC + 0,059LS + 1,192G + 0,089IN + \varepsilon$$

From the multiple linear regression equation mentioned above, it can be seen that:

1. The constant value for professionalism is 17,483, this means that if independent variable is constant or fixed then professionalism is fixed that is equal to 17,483.

2. The regression coefficient of Motivation variable is 0,638 and is marked as positive. This means that if there is an increase in the auditor's Motivation of 0.638, it will lead to increased in auditor professionalism.
3. The regression coefficient of Working Culture variables is 0.116 and is marked as positive. This means that if there is an increase in Working Culture auditor of 0.116, it will lead to increase in auditor professionalism.
4. The regression coefficient of the Auditor Leadership Style variable is 0.059 and is marked as positive. This means that if there is an increase in auditor leadership style of 0.059, it will lead to increased in auditor professionalism.
5. The regression coefficient of the Gender variable is 1.192 and is marked as positive. This means that if there is a gender increase of 1,192, it will lead to an increase in auditor professionalism.
6. The regression coefficient of the auditor independence variable is 0.089 and is marked as positive. This means that if there is an increase in auditor independence of 0.089, it will lead to increased in auditor professionalism.

Based on the calculation of determination analysis with the help of SPSS 21.0 program, then the result is the value of coefficient of determination can be seen from Adjusted R square value of 41.1%. This means that Motivation (X_1), Working Culture (X_2),

Leadership Style (X_3), Gender (X_4), and Independence (X_5) affect Professionalism (X_6) of 41.1% and the rest of it which is 58.9 % influenced by other factors.

The discussion of the influence of each independent variable on the dependent variable is described as follows:

The effect of Motivation on Government Auditor Professionalism

Hypothesis 1 is accepted. The result of this research is consistent with Iskandar et al., (2012) researches which state that the motivation of employees in an organization as the dominant factor in encouraging employees to work well and produce maximum performance. Research by Daryatmi (2005) states that with the provision of motivation to employees both in the form of financial and non financial motivation is very influential on employee productivity. Motivation that is in a person's auditor is needed to encourage the improvement of performance and professionalism.

The effect of Working Culture on Government Auditor Professionalism

Hypothesis 2 is accepted. Empirically, the results of this study are consistent with the research by Alzeban (2014) and Farooqi, et al. (2017). The values contained in the Working culture should be implemented for the sake of life together in the organization and organizational goals so that later will affect the behavior and perform the work performance and professionalism of employees.

The effect of Leadership Style on Government Auditor Professionalism

Hypothesis 3 is accepted. The results of this study are in line with Wibowo (2009), but not in line with (Widiyanto & Yuhertian, 2015). Leadership style is a behavioral norm that a manager uses when he influences his subordinate's behavior. A person who performs a management function is obliged to influence the employees below him in order to keep performing their duties properly, have a dedication to the organization and obliged to achieve the organizational goals (Sedarmayanti, 2008).

The effect Gender on Government Auditor Professionalism

Hypothesis 4 is accepted. The results of this study are in line with research by Kusumayanti (2014) and Breesch & Branson (2009). Gender is the role difference between men and women who demand harmony so as to achieve maximum performance. Women generally have a higher level of moral judgment than men (Jamilah, et al. (2007). In terms of decision making, a moral consideration is needed especially in the audit of client companies. this distinguishes between women and men (Meyer & Levy, 1986). Women are easier to get access to information because they tend to have sharper memories and caution in processing information.

The effect of Independence on Government Auditor Professionalism

Hypothesis 5 states that Independence has a positive and significant effect on government professionalism is accepted. Results of this study

are consistent with research by Lesmana & Machdar (2015); Rahmina & Agoes (2014); Putri & Suputra (2013). Being independent means avoiding relationships that can interfere with the mental attitude and objective appearance of the auditor in conducting the audit.

CONCLUSIONS

Based on the results of research and discussion that has been described before, the conclusions that can be drawn from this research are: Motivation, Working Culture, Leadership Style, Gender, and Independence have positive and significant impact on the professionalism of the government auditor, with a significance level of 5%. An internal government auditor should improve his professionalism for the efficiency and effectiveness improvement in order to improve public sector performance. The function of internal auditors in performing internal audit function which is an independent assessment function within an organization to test and evaluate the activities of the organization undertaken. Professionalism is needed to improve the quality of the audit in order to prevent, detect, and reveal fraud. Professionalism is a mental attitude in the form of commitment from members of a profession to always realize and improve the professional quality. The auditor is obligated to carry out its examination duties based on audit standards that have been established so that the quality of audit results can be accounted for. Auditors who have adherence to the code of ethics will carry out the

audit process correctly and affect the quality of the results of the examination.

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