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Factors Affecting Internal Auditor Performance

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This study aims to determine the impact of control position, self-efficacy, role conflict, and time-budget pressure on auditor performance in BPKP's Lampung provincial representative office. This research is a quantitative research and has the nature of raw data. The data collection technique used in this study was the distribution of questionnaires. The population in this study included auditors working in the BPKP's Lampung provincial office, up to 75 auditors. The sample of this study is determined by census method or saturation sampling method, that is, all members of the population are used as samples. The data analysis method of this study used SPSS version 26 program for multiple linear regression analysis. performance at the same time. Partially, the variables of inspection location, self-efficacy, and time-budget pressure had a significant effect on auditor performance, while the variable role conflict had no effect on auditor performance in the BPKP representatif office in Lampung Province.

Keywords: Locus of Control, Self Efficacy, Role Conflict, Time Budget Pressure, Auditor Performance

Introduction

The auditor profession currently has a fairly important role, especially in carrying out audits of the company's activities which are manifested in financial reports. Auditors in carrying out their work are expected to be able to assist interested parties, namely private agencies and government agencies in making decisions based on information and being able to see the level of success of activities that have been carried out based on existing plans. (Lase et al., 2019). Based on Presidential Regulation Number 192 of 2014, BPKP has the duty to carry out government affairs, especially in the field of supervision of state/regional finances and national development, as well as Government Regulation (PP) Number 60 of 2008 concerning the Government Internal Control System (SPIP) BPKP also carries out internal supervision including accountability for state finances, as well as carrying out implementation guidance SPIP (Natasya, 2021).

Auditor performance is the result of auditors performing assigned tasks based on skills, experience and sincerity by considering quantity, quality and timeliness. (Istiariani,

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2018). Internal auditors assist the internal control process against various risks that can occur with the aim of reducing as small as possible Internal auditors assist the internal control process against various risks that can occur with the aim of reducing as small as possible the risks that can occur (Evindonta et al., 2014). Internal auditors play several roles, namely having oversight responsibilities, assessing internal controls, providing advice, ensuring the organization follows regulations and producing quality financial reports(Yanti & Oktari, 2018). Internal auditors are limited in scope of work and authority, this restriction has made auditors ineffective it is seen that stakeholders do not depend on the work of internal auditors, however, the work of internal auditors must be taken seriously by implementing the recommendations that have been given.(Dwamena, 2021)

The phenomenon related to auditor performance is by looking at the Performance Report of the BPKP Representative of Lampung Province for 2019-2021. In 2019 the performance achievements achieved very good results. However, in 2020-2021 performance achievements have not yet reached the target due to several inhibiting factors.

In conducting an examination, there are factors that can affect auditor performance, namely locus of control, self-efficacy, role conflict and time budget pressure. Auditor performance can be influenced by locus of control, namely as a person's perspective in controlling events that will occur. (Kawuryan et al., 2022). In addition, self efficacy can also affect the performance of an auditor, namely the belief in one's ability to complete the audit assigned to him. (Ndruru, F. A., Hardi, H., & Wiguna, 2019). Auditors also often experience role conflict when carrying out their duties, this can have an impact on their performance, both adverse and negative. (Lase et al., 2019b). The pressure of the auditor's task with piling up work and added with limited working time makes auditors sometimes in a state of time budget pressure, which is a situation where auditors are required to be able to make efficiency against the time budget as planned. (Kawuryan et al., 2022). Internal audit effectiveness shows that professional expertise, quality of audit work, organisational independence, career and advancement, and support from audit entity leaders have an influence on the effectiveness of government internal audit in Indonesia. (Anto et al., 2016).

Literature Review

Internal Audit

Internal audit (internal audit) is an inspection of the annual accounts and accounting records performed by the company's internal audit, with the aim of assisting all company directors (management) to perform their duties by providing analysis, evaluation, recommendations and opinions. (Agoes, 2015). Internal audit (internal audit) is an inspection of the annual accounts and accounting records performed by the company's internal audit, with the aim of assisting all company directors (management) to perform their duties by providing analysis, evaluation, recommendations and opinions (Anto et al., 2016)

Auditor performance

According to (Abjan et al., 2021) Auditor performance is the output or fruit of work in quantity or quality obtained by the Auditor in carrying out the duties that are his responsibility. Auditor performance can be measured using indicators: Quantity, and Quality and Timeliness..

Locus Of Control

According to (Lase et al., 2019)*locus of control* is the way a person views events and whether or not he or she feels in control of the events that happen to him or her Locus of control is the degree to which individuals believe they are the determining factor of their own destiny

but others see themselves as pawns of fate, that what happens to them in their lives is due to good fortune or chance.

Self Efficacy

According to (Ndruru, F. A., Hardi, H., & Wiguna, 2019) Self-efficacy can be interpreted as self-assessment and confidence whether or not you are able to do something. Individuals with high self-efficacy in a given situation direct all their efforts and attention towards achieving predetermined goals and achievements that affect performance improvement, as the situation demands. Self-efficacy is a person's belief in their own abilities, which affects how an individual responds to certain situations and conditions. Ineffective self-efficacy when performing internal audit tasks will result in audit work. Individuals when achieving goals can use their skills in certain circumstances. (Djaddang & Lysandra, 2022)

Role Conflict

Auditors often experience role conflict in carrying out their duties which can have both good and bad effects on their performance. Role conflict can occur when an individual or auditor is dealing with conflicting behaviours and mindsets. (Lase et al., 2019b).

Time Budget Pressure

A situation where auditors need to achieve efficiencies relative to prepared time budgets, or there are very narrow and strict budget time discussions. (Putri et al., 2022). Auditors will work better if they use the maximum time possible, the inspectorate should prepare auditors to be able to deal with time budget pressures when carrying out auditor assignments in the process of carrying out audit checks, so that auditors can detect fraud. (Rizkiana Iskandar et al., 2022)

Framework

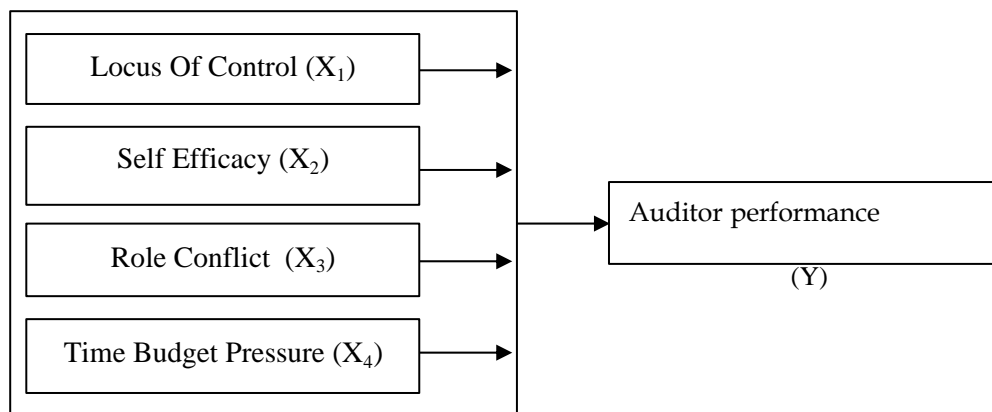


Figure 1. Framework

Based on this framework, a hypothesis can be formulated which is a temporary conjecture in testing a study, namely:

Ha1: Locus of Control Influence on Auditor Performance

Ha2: Self Efficacy Influence on Auditor Performance

Ha3: Role Conflict Influence on Auditor Performance

Ha4: Time Budget Pressure Influence on Auditor Performance

Ha5: Locus of Control, Self-Efficacy, Role Conflict and Time Budget Influence on Auditor Performance

Methods

Population and Sample

The subjects of this study included 75 auditors working in BPKP representative offices in Lampung province. The determination of the sample size used in this study was carried out using the census method, i.e. by sampling all members of the population (Sugiyono, 2016).

Data Collection Methods

The type of data used in this study is quantitative data. The data used in this study are raw data. These data were obtained by distributing lists of questionnaire questions (questionnaires) distributed to respondents. The score of the questionnaire / questionnaire answers filled in by respondents in this study uses a Likert scale score with the following conditions: Strongly Agree (SS) = 5, Agree (S) = 4, Neutral (N) = 3, Disagree (TS) = 2, Strongly Disagree (STS) = 1.

Data Analysis Technique

The data analysis technique used in this study was: Instrument Quality Test, Descriptive Statistical Analysis, Classical Assumption Test, Multiple Linear Regression Analysis, Research Hypothesis Test and Simultaneous Test (F Test).

Results

Classical Assumption Test Results Uji Normalitas

Table 1. One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual	
N			52	
Normal Parameters ^{a,b}			Mean	,0000000
			Std. Deviation	3,61819400
Most Differences	Extreme	Absolute	,103	
		Positive	,103	
		Negative	-,057	
Test Statistic			,103	
Asymp. Sig. (2-tailed)			,200 ^{c,d}	

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

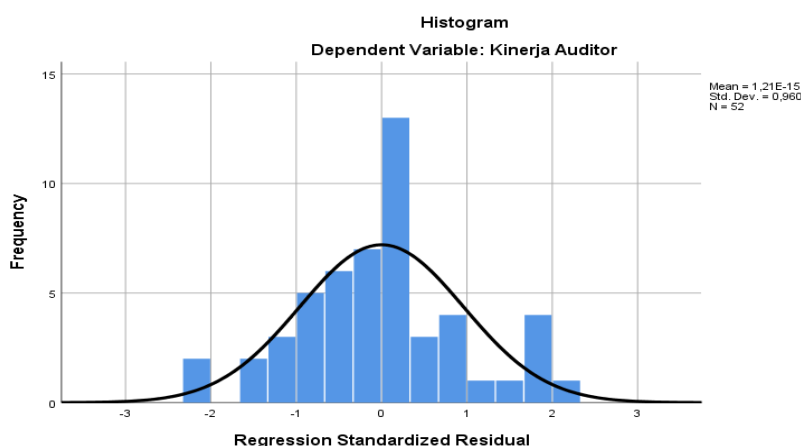


Figure 2. Histogram Graph

All variables in the normality test are normally distributed because the Sig value is $0.200 > 0.05$. And when viewed from the histogram graph, it looks like it follows a normal distribution pattern, so this can be said that the data is normally distributed.

Multicollinearity Test

Table 2. Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Locus Of Control	,822	1,216
Self Efficacy	,720	1,388
Konflik Peran	,563	1,777
Time Budget Pressure	,661	1,513

a. Dependent Variable: Kinerja Auditor

It can be explained that no multicollinearity symptoms were detected because the independent variables have a VIF value <10 and a tolerance value > 0.1 .

Heteroscedasticity Test

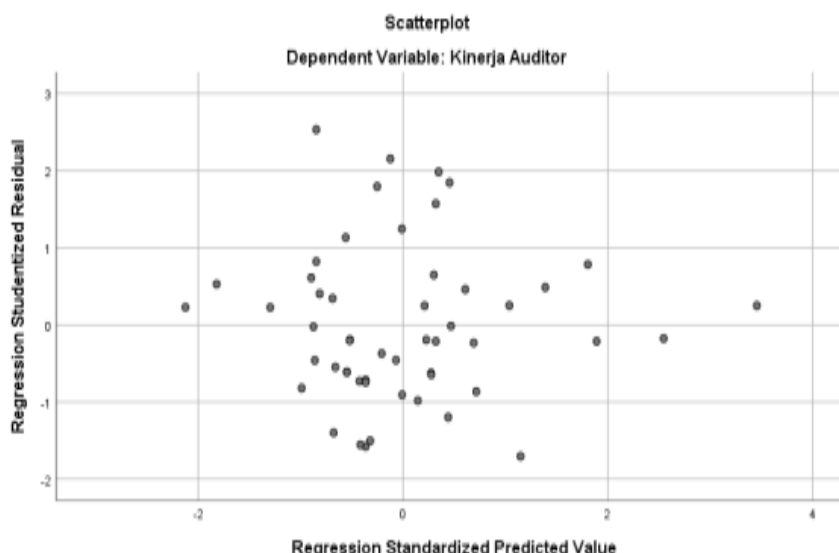


Figure 3. Scatterplot

As you can see from the image above, the points are randomly distributed, or do not form a specific pattern. The points are clearly above and below the number 0 on the y-axis. It can be concluded that there is no heteroscedasticity in this study.

Multiple Linear Regression Analysis Test Results

Table 3. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	16,084	3,858		4,170	,000
Locus Of Control	,208	,098	,248	2,123	,039
Self Efficacy	,185	,083	,267	2,225	,031
Konflik Peran	,353	,177	,285	1,579	,052
Time Budget Pressure	,359	,140	,353	2,576	,013

a. Dependent Variable: Kinerja Auditor

In this study, multiple linear regression analysis was used to determine the magnitude of the effect of independent variables on the dependent variable. From the above table, the multiple linear regression equation can be organized as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = 16,084 + 0,208X_1 + 0,185X_2 + 0,353X_3 + 0,359X_4 + e$$

Research Hypothesis Test Results

1. Simultaneous Test (Uji F)

Table 4. ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	80,510	4	20,127	11,028	,000 ^b
	Residual	85,785	47	1,825		
	Total	166,294	51			

a. Dependent Variable: Kinerja Auditor

b. Predictors: (Constant), Time Budget Pressure, Konflik Peran, Self Efficacy, Locus Of Control

Based on this table, it can be seen that the Fhitung value is 6.043 and the significance value is 0.001. so it is concluded that $F_{hitung} > F_{tabel}$, namely $11.028 > 2.570$ and a significance value of $0.000 < 0.05$, which means that there is a simultaneous influence of the locus of control, self-efficacy, role conflict and time budget pressure variables on auditor performance.

2. Partial Test (Uji t)

Table 5. Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
	B	Std. Error			
(Constant)	16,084	3,858		4,170	,000
Locus Of Control	,208	,098	,248	2,123	,039
Self Efficacy	,185	,083	,267	2,225	,031
Konflik Peran	,353	,177	,285	1,579	,052
Time Budget Pressure	,359	,140	,353	2,576	,013

a. Dependent Variable: Kinerja Auditor

Some of the results of the first hypothesis test have a significant effect on auditor performance, as can be seen from the significance value of 0.039. The significance value is lower than 0.05. So it can be said that H_{a1} was accepted and H_{01} was rejected. The results of the second hypothesis test have a partially significant effect on auditor performance, as can be seen from the significance value of 0.031. The significance value is lower than 0.05. So it can be said to accept H_{a2} and reject H_{02} . The result of the third hypothesis test, partial role conflict, has no significant effect on auditor performance as can be seen from a significance value of 0.052. The significance value is above 0.05. So it can be said that H_{a3} was rejected and H_{03} was accepted. Part of the results of the fourth hypothesis test has a significant effect on auditor performance, as can be seen from a significance value of 0.013. The significance value is lower than 0.05. So lets say H_{a4} is accepted and H_{04} is rejected.

3. Determination Coefficient Test Results (R^2)

Table 6. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,702 ^a	,493	,450	1,32688

a. Predictors: (Constant), Time Budget Pressure, Konflik Peran, Self Efficacy, Locus Of Control

The R^2 (R Square) value is 0.493 or 49.3%. This shows that the percentage of influence, locus of control, self efficacy, role conflict and time budget pressure on auditor performance is 49.3%. While the remaining 50.7% is influenced or explained by other factors not included in this research model.

Discussion

The Effect of Locus Of Control (X1) on Auditor Performance (Y)

This study confirms that locus of control has a positive effect on auditor performance because it tends to make an auditor work more carefully and carefully, this can also be the cause of success or failure in carrying out work as an auditor. An auditor with a locus of control will work enthusiastically and earnestly. and will be more creative and innovative in carrying out his work, this will make his work better than auditors without a locus of control. This research is in line with (Lase et al., 2019) which states that locus of control affects auditor performance.

The Effect of Self Efficacy (X2) on Auditor Performance (Y)

Auditors with a high level of self-efficacy will have confidence in their abilities, that they are able to complete their work successfully and better and auditors with this personality will be able to have high initiative in solving a problem so that their work can be carried out more optimally and this will directly contribute to their performance. The results of this study are in line with (Ndruru et al., 2019) (Ndruru, F. A., Hardi, H., & Wiguna, 2019) which states that self-efficacy affects auditor performance.

The Effect of Role Conflict (X3) on Auditor Performance (Y)

Role conflict in auditors in the form of human resources, overriding rules, unnecessary activities and unclear directions do not affect auditor performance in conducting audits. If an auditor experiences role conflict, his performance will not be disrupted, with role conflicts such as work tension, discomfort at work, decreased work motivation, decreased job satisfaction, causing psychological tension, affecting mental and physical health, will not reduce overall auditor performance. This study is consistent with research conducted by (Malon & Dewi, 2021), which showed that role conflict does not have a significant impact on rater performance. This study is at odds with research conducted (Novkalia, 2019) which states that role conflict has a significant impact on the performance of raters. From this it can be concluded that the conflict between the high and low roles that the CPA has does not affect the performance of the CPA. In the absence of role conflict that will affect the performance of auditors of BPKP Representative of Lampung Province, auditors should maintain this so that auditor performance continues to increase, auditors must have a professional attitude, carry out organisational and ethical controls so that the resulting auditor performance is not disturbed by the emergence of role conflicts that can worsen performance.

The Effect of Time Budget Pressure (X3) on Auditor Performance (Y)

The relationship between Time Budget Pressure on auditor performance is that it can affect auditor performance and have a good or bad impact on auditors. This impact can be

seen from how an auditor is able to complete tasks and make good use of time. Even though auditors are or are not under pressure they must still maintain their performance in conducting audits, because time budget pressure is something that cannot be avoided when carrying out tasks with a variety of complex problems and becomes an obligation when performing an audit assignment. Time budget pressure that is organised in such a way as to create a good pattern will shape auditors into individuals who obey the rules and budget schedules that have been made. Auditors who have been able to carry out the time budget that has been prepared properly will be able to perform their duties more organised in terms of time distribution. Working on tasks with time that has been organised can improve auditor performance for the better. With Time Budget Pressure, an auditor must be able to utilise the available time as efficiently as possible so that the previously set targets are met. It can be interpreted that in this study Time Budget Pressure can affect the performance of an auditor who is a respondent in this study. The results of this study support previous research conducted by (Rahmadanty & Farah, 2020) which says that Time Budget Pressure has a significant effect on auditor performance. This research is not in line with (Rahmadayanti & Wibowo, 2017) which says that Time Budget Pressure has no significant effect on auditor performance.

Effect of Locus Of Control (X1), Self Efficacy (X2), Role Conflict (X3) and Time Budget Pressure (X4) on Auditor Performance (Y)

The effect of Locus Of Control (X1), Self Efficacy (X2), Role Conflict (X3) and Time Budget Pressure (X4) on Auditor Performance (Y) has a significance level (sig f) of 0.000 less than $\alpha = 0.05$ and a value of $f_{hitung} 11.028 > f_{tabel} 2.570$ which means that there is a simultaneous influence of the Locus Of Control, Self Efficacy, Role Conflict and Time Budget Pressure variables on auditor performance.

Conclusion

Based on the results of hypothesis testing and discussion of the effect of Locus Of Control, Self Efficacy, Role Conflict and Time Budget Pressure on auditor performance. Then the results of this study can be concluded that: Partial test results show: Locus Of Control variable has a significant effect on Auditor Performance, Self Efficacy variable has a significant effect on Auditor Performance, Role Conflict variable has no significant effect on Auditor Performance, Time Budget Pressure variable has a significant effect on Auditor Performance. The results of simultaneous testing show that Locus Of Control, Self Efficacy, Role Conflict and Time Budget Pressures simultaneously have a significant effect on Auditor Performance.

Suggestions

Future researchers should be able to expand the population and add other variables that are not included in this study, namely other variables 50.7% such as motivation, gender, independence in order to produce much better research.

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