

The Effect of Work Motivation, Auditor Competence and Auditor Functional Position on Auditor Performance at Regency Inspectorates in Riau Province



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ABSTRACT

This research attempts to ascertain how work motivation, auditor proficiency, and functional position affect auditor performance at the Regency/City Inspectorate in Riau Province. A quantitative technique is used in this study. There were 65 participants in this study, and purposive sampling was used in the sampling process. Multiple linear regression analysis approaches are used to process the data in the SPSS 25 application. The findings indicated that the auditor's functional position, auditor competency, and partial work motivation variables all had beneficial effects on auditor performance. The auditor's competency variable had no influence. The implication of this research is that the District/City Inspectorate in the Province of Riau can continue to improve its audit performance by performing or training that improves its audit ability so that auditors can perform their tasks to good government.

1. INTRODUCTION

Auditor performance is defined as an action or execution of an audit task completed by an auditor within a specific time frame. A specific measurement that conforms to a standard can be used to assess performance. The caliber of the output determines the quality in this measurement, the quantity determines the amount of output produced in a given amount of

time, and the accuracy of the time determines the correspondence to the planned time (Trisnaningsih, Auditor Independence and Organizational Commitment as Mediation of the Effect of Understanding Good Governance, Leadership Style, and Organizational Culture on Auditor Performance, 2007).

Because of the frequent lack of oversight in government organizations, particularly those dealing with corruption, collusion, and nepotism (KKN), ethical violations are becoming increasingly common. Based on data from the Corruptions Eradication Commission (KPK) from 2004 to 3 January 2022, Riau is ranked among the top five provinces in the region with the most cases of corruption (<https://dataindonesia.id>). One of the Riau corruption cases is the case of the Regent of Kuantan Singingi, Andi Putra, who is accused of accepting Rp 2 billion in bribes from the General Manager of PT Adimulia Agrolestari Sudarso in order to approve the palm oil company's cultivation rights extension. According to him, the request for money was common in his government's permit processing. When he was the head of BAPPEDA in Siak Regency, former Regional Secretary Yan Prana Jaya Indra Rasyid engaged in routine budget corruption (<https://senerai.or.id>). This calls into question the role, audit quality, and performance of the Government Internal Supervisory Apparatus (APIP), because if the Inspectorate had performed its duties and functions properly, it would have produced effective and efficient supervision-related conditions.

The problem that occurs at the Inspectorate of Siak Regency is that there are still findings of supervision results that indicate fraud and recurrence in OPD, as well as low follow-up on OPD findings (Strategic Plan of the Inspectorate of Siak Regency 2016-2021). This is evidenced by the corruption case of the Siak District social assistance grant fund, where the Riau High Prosecutor's Office reports that the handling of the alleged corruption case of the Siak District social assistance grant fund at the Siak District Regional Secretariat has made no progress in recent months. The case has come to a halt due to the calculation of state losses. The audit process that the auditor team follows is time-consuming. Even now, the auditors' time to conduct the audit has been extended (www.hallor Riau.com). According to the data presented above, the incident casts a negative light on APIP as a government internal auditor that fails to maintain its quality, which is detrimental to many parties.

According to Robbins and Judge in Said (2020) there are three concepts that can be used to support the emergence of accountability, which indirectly affects auditor performance. Rivai (2011) defines motivation as a set of attitudes and beliefs that persuade people to do specific activities in accordance with their personal goals. With work motivation, a person will have a high fighting spirit to achieve goals and meet existing standards (Gaffar & Dahlan, 2020).

Auditors are based on several behavioral principles, one of which is competence, to create auditors who perform optimally in carrying out audit tasks. Auditors must possess competence in the form of knowledge and skills in order to perform their duties. Aimed at improving auditor performance, an auditor's proficiency level has a significant impact on his performance. When an auditor is capable, they can easily complete their auditing responsibilities. When they are less competent, they have difficulty completing their tasks, resulting in poor audit performance (Soerono, Professionalism, Competence, Motivation and Their Effect on Auditor Performance, 2020). Based on the attribution theory proposed by Heider (1958), a person's behavior is determined by a combination of internal forces, namely factors that come from within, and external forces, namely factors that come from outside. Therefore, using attribution theory, this study investigates work motivation and auditor competence as independent variables that affect auditor performance.

Internal auditors for the District / City Inspectorate are AIPs with Functional Auditor Positions (JFA), which were created to help government agencies perform better by ensuring the professional and career development, rank, and position of civil servants who supervise in those agencies. Since the implementation of functional positions for auditors in accordance with the regulations of the Minister of Administrative Reform Decree No. 48 of 2022, there has been a tendency for some auditors to have the ability to find prominent / strategic findings, but there are some auditors who do not. According to Pribadi (2022) the functional position of auditors has a positive influence on employee performance at the Inspectorate General of the Ministry of Transportation. Based on the role theory put forward by Kahnet et al. (1964), the emphasis is on the individual nature of a person as a social actor who implements behavior in accordance with the position that is carried out both in the work environment and society. Therefore, using role theory, this study investigates the effect of the functional position of auditors on auditor performance.

There are several studies related to this research, such as (Soerono, 2020) which demonstrates the influence of work motivation and auditor competency on auditor performance. Research from (Ryanjo, Maslichah, & Mahsuni, The Effect of Work Environment, Work Motivation and the Effectiveness of the Use of Accounting Information Systems on the Quality of Internal Auditor Performance (Case Study at the Regional Inspectorate Office of Jombang Regency), 2021) the work motivation variable may have an impact on auditor performance. According to research by Rahma (2018) and Efendi (2022), auditor performance is influenced by competence. According to research by the author (Priyadi, The Effect of Auditor Functional Position and Work Motivation on the Performance of the Auditor of the Inspectorate General of the Ministry of Transportation, 2022) the functional position variable affects auditor performance. Research from (Yudha, Putra, & Santosa, Analysis of Factors Affecting Auditor Performance at Public Accounting Firms in Bali, 2021) states that motivation has no effect on auditor performance. And research from (Pratiwi & Srimindarti, The Effect of Competence, Independence and Interest Style on Auditor Performance at the Semarang City Public Accounting Firm, 2021) states that partial competence has no significant effect on the performance of government auditors.

Several previous studies have shown inconsistencies, so further research needs to be done on auditor performance. This study is a replication of previous research (Soerono, 2020). The primary difference between this study and previous research is that this study used a sample of Regency and City Inspectorate auditors from Riau Province, whereas the previous study used a sample of Inspectorate auditors from Banten Province. Second, this study included an independent variable, namely the auditor's functional position. This variable is included to broaden the scope of the research discussion and produce more diverse results. As a result, researchers are eager to conduct research titled "The Effect of Work Motivation, Auditor Competence, and Auditor Functional Position on Auditor Performance at the Regency Inspectorate in Riau Province.

2. LITERATURE REVIEW AND HYPOTHESIS

Attribution Theory

Auditor performance cannot be separated from the behavior of auditors in carrying out their duties. The connection between distinct auditory traits and auditory performance will

be explained using attribution theory. According to this notion, a person can rationalize his or her own behavior or the behavior of others (Luthans, 1998). There are both internal (dispositional attributions) and external (situational attributions) factors that might influence a person's behavioral choices. Internal factors, such as character qualities, perceptions of oneself, aptitude, and drive, frequently result in features of human behavior. The environment that influences a person's conduct, such as social circumstances, societal values, and community perspectives, is more the focus of external causes. According to this idea, an auditor's actions in carrying out audit assignments in accordance with procedures in order to maximize performance may be influenced by both internal elements of the individual and external variables.

Role Theory

Role theory is an emphasis on the individual nature of a person as a social actor who implements behavior in accordance with the position that is carried out both in the work environment and society (Kahn, Wolfe, Quinn, Snoek, & Rosenthal, 1964). Roles represent a person's place in the social structure and the corresponding rights, obligations, powers, and responsibilities that come with them in order to interact with others. Different actions in the workplace themselves require people to anticipate them in a specific way. An employee may serve as a subordinate, a member of the union, or a representative on the committee for work safety. Role Theory makes an effort to understand how people interact in organizations by concentrating on the roles they perform. You can base the auditor performance variable on this theory. This notion must be understood by auditors in order for them to be aware of their duties; auditors should play roles both inside and outside of the auditing profession. The behavior required for each function in the workplace varies; the auditor's responsibility is to provide management with audit report outcomes.

Hypothesis

Motivation is the readiness to give high levels of effort for organizational goals if such efforts can also satisfy some personal needs (Robbins, Organizational behavior, 2004). Performance will suffer from a lack of job motivation. The driving factor behind auditors' mobilization of their skills, energy, and time to carry out various activities for which they are responsible and perform their commitments in order to achieve predefined organizational goals and objectives is motivation. If the auditor takes actions that are

detrimental to the Inspectorate, the Inspectorate must be able to quickly detect the cause of these actions because it could be that the cause of someone doing something detrimental to the Inspectorate comes from the environment, the social value of the company itself, or factors that exist in the person of the auditor. With the attribution theory, it is very helpful in the process of improving the performance of auditors at the District or City Inspectorate by studying every behavior caused by each auditor, so that with high work motivation, it is hoped that auditors will be able to carry out their duties in order to realize good governance practices in an organization. An auditor who is highly motivated at work will always make a strong effort to solve any issues that arise in the expectation of getting better outcomes. This seems very motivated. Work motivation has a favorable impact on auditor performance, according to research by Said (2020). However, a study by Yudha, Putra, and Santosa (2021) discovered no relationship between auditor performance and motivation at work. The hypothesis is that:

H₁ : Work Motivation Has a Positive Effect on Auditor Performance.

Competence is the requirement for auditors to possess knowledge earned from formal education in auditing and accounting and experience in practice, according to Arens, Elder, and Beasley (2015). In attribution theory, auditor competence in detecting findings is largely determined by internal attribution, where the factors that determine competence come more from within the auditor. Competence can be formed through a person's efforts to seek knowledge and maintain the independence and characteristics of an auditor. Examinations carried out by government internal supervisory apparatus (APIP) in the regional inspectorate need to be supported by internal auditor factors. According to research by Efendi (2022), there is a high correlation between auditor performance and competence, demonstrating the importance of competence in performance. In other words, internal auditors and inspectorate staff perform better when doing their jobs the higher their level of competence. Conversely, the performance will be lower the less competent the internal auditors and inspectorate staff are. Also supported by Nyoto, Syahputra, Seswandi, Priyono, and David (2022), which state that auditor competence has an influence on auditor performance, Increased competence will always be directly proportional to auditor performance. However, in their research, Pratiwi and Srimindarti (2021) said that

competence has no significant effect on the performance of government auditors. Based on the explanation described above, the hypothesis proposed is:

H₂ : Auditor competence has a positive effect on auditor performance

Ministerial Decree of State Apparatus Utilization No. 48 of 2022 on the Functional Position of Auditors stated that to guarantee the formation of the profession and career of the staff and offices it is necessary to appoint a functional department for the auditors and their credit numbers. Similarly, as stated by Nadler and Lawler, the provision of positions in particular is one of the ways of improving the performance of an employee (Pribadi, The Effect of Auditor Functional Position and Work Motivation on the Performance of the Auditor of the Inspectorate General of the Ministry of Transportation, 2022). A functional position in a government agency or Government Internal Supervisory Apparatus (APIP) is one that demonstrates the duties, responsibilities, authority, and rights of a civil servant while relying on specific knowledge and abilities and exercising independence in the performance of those obligations. This is in accordance with role theory, where auditors who hold functional positions from low to high will do their work more professionally because promotion and positions are oriented towards an objective assessment of work performance through a credit score assessment system. This means that auditors who carry out their role in accordance with the position they hold must do their job properly. Research Handayani (2019) says that the functional position of auditors has an influence on their performance because, in carrying out their duties, responsibilities, and authority, auditors can show satisfactory performance achievements. Therefore, the proposed hypothesis is:

H₃ : Auditor functional position has a positive effect on auditor performance.

3. RESEARCH METHOD

This research uses a quantitative approach, and the primary data used in it was collected through handing out questionnaires. Distributing the questionnaire was not possible. This study used IBM SPSS 25 for its multiple linear regression analysis as well as descriptive statistical tests, validity tests, reliability tests, and testing of classical assumptions. Purposive sampling was used to select the sample, and the criteria included having at least a Bachelor's degree and having completed the auditor's functional training

and education. The sample for this research was 65 Auditors in the Inspectorate of Bengkalis, Siak, Pekanbaru, and Dumai City.

Operational Definition and Measurement of Variables

According to Sugiyono (2018), a concept is a limitation of variable problems used as guidelines in research to make it easier to operate in the field. Meanwhile, the operant definition is a guide to how a variable is measured. By reading the operational definition in a study, a researcher will know the measurement of a variable.

There are three independent variables in this research. The first is work motivation. Work motivation is the readiness to put up a significant amount of effort to reach organizational objectives, which is dependent on the ability of that work to satisfy a number of individual needs (Husin & Umbara, Pthe effect of Work Motivation on Auditor Performance (Study at the Inspectorate of Kendari City), 2016). Work motivation in this research is measured by items of questions adopted from Jufrizen and Hadi (2021). The questionnaire contains 10 question items with indicators of hard work, orientation to the future, selected colleagues, perseverance, task / goal orientation and a high level of aspiration.

The second independent variable is auditor competence. Auditor competence is Competence is the set of qualifications required by auditors to carry out audits correctly, namely having knowledge of the object being audited, the ability to analyze problems, and the ability to work together in teams (Ayuningtyas & Pamudji, The Effect of Work Experience, Independence, Objectivity, Integrity, and Competence on the Quality of Audit Results (Case Study on City / Regency Inspectorate Auditors in Java), 2012). Auditor competence in this study is measured by question items adopted from Arini (2010). The questionnaire contains 10 question items with indicators of personal quality, general knowledge, and special expertise. The third independent variable is the Functional Position of the auditor. Auditor Functional Position is a process that must be carried out by prospective auditors to obtain an auditor certificate as a sign of their ability to carry out duties as auditors, including skilled and expert auditors, as well as to act as Team leaders, technical controllers, and Audit Quality controllers (Handayani, The Influence of Organizational Culture, Leadership Style, and Functional Position of Auditors on Organizational Commitment and its Impact on Internal Auditor Performance (Study at Bpkp

and Inspectorate of South Sumatra), 2019). The functional position of the auditor is measured by question items adopted from Pribadi (2022). The questionnaire contains eight question items with indicators of credit score assessment, the assessment team, auditors, and supervisory agencies.

Auditor performance is the dependent variable in this study. Performance is the output of one's labor or genuine accomplishment. According to Puspitasari, Rahmawati, and Halim (2021), an employee's performance (or job performance) is defined as the caliber and volume of work he or she produces while carrying out his or her obligations. Auditor performance in this study is measured by question items adopted from Mantero and Rahmahesa (2021) with indicators of work quality, quantity, and timeliness.

4. RESULTS AND DISCUSSIONS

Descriptive Statistic

The primary data obtained is collected through questionnaires. The total number of questionnaires distributed is 89, with a return rate of 93% (83 questionnaires). Of these 83 questionnaires, only 78% (65 questionnaires) can be processed. The characteristics of the respondents can be seen in Table 1 below.

Table 1
Demographic characteristics of the sample

Description		Amount	%	Amount	%
Agency of Origin	Inspectorate of Bengkalis Regency	8	12,3%	65	100%
	Inspectorate of Pekanbaru City	30	46,1%		
	Inspectorate of Siak Regency	20	30,8%		
	Inspectorate of Dumai City	7	10,8%		
Totally				65	100%
Gender	Man	34	52,3%	65	100%
	Woman	31	47,7%		
Totally				65	100%
Age	21-30 years	1	1,5%	65	100%
	31-40 years	28	43,1%		
	41-50 years	32	49,2%		
	>50 years	4	6,2%		
Totally				65	100%
Education	Diploma Degree	2	3,1%	65	100%
	Bachelor Degree	41	63,1%		
	Master Degree	22	33,8%		
Totally				65	100%
Position	Managing Auditor	8	12,3%	65	100%
	Supervisory Auditor	4	6,2%		
	First Auditor	18	27,7%		

Description		Amount	%	Amount	%
	Junior Auditor	19	29,2%		
	Middle Auditor	16	24,6%		
Totally					
Work Experience	1-5 Years	3	4,6%		
	6-10 Years	26	40%		
	11-15 Years	27	41,5%		
	16-20 Years	5	7,7%		
	>20 Years	4	6,2%		
Totally				65	100%

Source: Data processed, 2023

Discussion and Testing of Hypotheses

Multiple linear regression was used to examine the study's hypothesis after validity and reliability checks had been conducted. Because the data were primary data collected directly from respondents, both of these tests were conducted.

Validity Test

The Pearson Correlation significant value for each of the used statement items was less than 0.05. Table 2 displays the validity test results.

Table 2.
Validity test

Variable	Indicator	Pearson Correlation	R Table	Sig	Information
Auditor Performance (Y)	Y.1	0,657	0,2441	0,00	Valid
	Y.2	0,609	0,2441	0,00	Valid
	Y.3	0,640	0,2441	0,00	Valid
	Y.4	0,446	0,2441	0,00	Valid
	Y.5	0,625	0,2441	0,00	Valid
	Y.6	0,654	0,2441	0,00	Valid
	Y.7	0,650	0,2441	0,00	Valid
	Y.8	0,385	0,2441	0,00	Valid
Work Motivation (X1)	X1.1	0,527	0,2441	0,00	Valid
	X1.2	0,595	0,2441	0,00	Valid
	X1.3	0,631	0,2441	0,00	Valid
	X1.4	0,650	0,2441	0,00	Valid
	X1.5	0,489	0,2441	0,00	Valid
	X1.6	0,512	0,2441	0,00	Valid
	X1.7	0,549	0,2441	0,00	Valid
	X1.8	0,434	0,2441	0,00	Valid
	X1.9	0,543	0,2441	0,00	Valid
	X1.10	0,543	0,2441	0,00	Valid
Auditor Competence	X2.1	0,594	0,2441	0,00	Valid
	X2.2	0,350	0,2441	0,00	Valid

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Variable	Indicator	Pearson Correlation	R Table	Sig	Information
(X2)	X2.3	0,347	0,2441	0,00	Valid
	X2.4	0,542	0,2441	0,00	Valid
	X2.5	0,630	0,2441	0,00	Valid
	X2.6	0,588	0,2441	0,00	Valid
	X2.7	0,660	0,2441	0,00	Valid
	X2.8	0,513	0,2441	0,00	Valid
	X2.9	0,600	0,2441	0,00	Valid
Functional Position of the auditor (X3)	X3.1	0,709	0,2441	0,00	Valid
	X3.2	0,699	0,2441	0,00	Valid
	X3.3	0,726	0,2441	0,00	Valid
	X3.4	0,720	0,2441	0,00	Valid
	X3.5	0,798	0,2441	0,00	Valid
	X3.6	0,764	0,2441	0,00	Valid
	X3.7	0,734	0,2441	0,00	Valid
	X3.8	0,703	0,2441	0,00	Valid

Source : Data Processed, 2023

According to the data in Table 3 above, all the Pearson correlation variables utilized have adequate Pearson correlation value greater than the r table (0,2441), indicating that all variables are Valid.

Reliability Test

Table 3.
Reliability test

Variabel	Cronbach alpha	Information
Auditor Performance (Y)	0,730	Reliable
Work motivation (X1)	0,736	Reliable
Auditor Competence (X2)	0,736	Reliable
Auditor Functional Position (X3)	0,875	Reliable

Source: Processed Data with SPSS 25, 2023

The reliability test is conducted to evaluate the consistency of the measurement tools. The questionnaire must be reliable in order for it to be considered legitimate (Ghozali, 2016). The Cronbach's alpha test was used in this research to determine reliability, with the caveat that it must be greater than 0.60 to be deemed reliable. Table 3 displays the findings, which are based on analysis carried out with the help of the SPSS 25 program

According to the data in Table 4 above, all the variables utilized have adequate Cronbach alpha values that are greater than 0.6, indicating that all variables are reliable.

Multiple Linear Regression Test

Table 4
Multiple Linear Regression Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Information
		B	Std. Error	Beta			
1	(Constant)	15.013	3.808		3.942	.000	
	Motivasi Kerja	.189	.094	.249	2.020	.048	H1: Supported
	Kompetensi Auditor	-.044	.094	-.058	-.465	.644	H2: Not supported
	JFA	.368	.086	.498	4.289	.000	H3: Supported

Source: Processed Data with SPSS 25, 2023

Table 4 can be used to structure the equation for multiple linear regression analyses.

$$Y = 15,013 + 0,189 X_1 - 0,044 X_2 + 0,368 X_3 + e$$

Test F (Goodness of Fit)

Table 5
F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	147.962	3	49.321	12.216	.000 ^b
	Residual	246.284	61	4.037		
	Total	394.246	64			

Source: Processed Data with SPSS 25, 2023

Table 5 is seen above. The F value is 12.216, and the significance value is 0.000. It shows that the study model is viable and that the independent variables have simultaneous effects on the dependent variable.

Coefficient of Determination Test (R^2)

Table 6
Coefficient of Determination Test (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.613 ^a	.375	.345	2.009

Source : Processed Data with SPSS 25, 2023

According to Table 6, the results of the coefficient of determination test indicate that the correlation/relationship value (R) is 0.613 and the coefficient of determination (Adjusted R Square) is 0.345, which indicates that the influence of the Work Motivation variable,

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Auditor competency, and Auditor Functional Position on Auditor Performance is 0.345, or 34.5%, with the remaining 0.655, or 65.5%, being influenced by other variables outside of this research.

Test of Individual Parameter Significance (t test)

The Effect of Work Motivation on Auditor Performance

Table 4 is results for hypothesis 1 testing show that the work motivation variable's significance level is 0.048 and its t count value of 2.020 is higher than the ttable value of 1.670, the first hypothesis is accepted. We can therefore conclude that in the Regency / City Inspectorate in the province of Riau, work motivation has a considerable impact on auditor performance.

Work motivation is very important for the auditor in carrying out his task and achieving the objectives of his body. Work motivation supports the theory of attribution, where the higher the motivation of work, the higher the performance of the auditor, because motivation is the thing that causes, channels, and supports human behavior to work with enthusiasm to obtain optimal work outcomes. Thus, it can be said that auditors who have high motivation will always be optimistic and work hard to organize the various activities that are their responsibilities and fulfill their duties in order to achieve the various goals of the organization. The results support previous research by Efendi (2022) and Dewi & Suardikha (2019), which claimed that work motivation has a positive and significant effect on auditor performance. Besides the test, the research findings are also strengthened by research from Soerono (2020), which also states that work motivation has a positive effect on auditor performance.

The effect of Auditor Competence on Auditor Performance

Table 4 shows the results of hypothesis 2 testing. The results show that the Auditor Competency variable has a significance level of 0.644 and a t_{count} value of -0.465 because the sig value is $0.644 > 0.05$ and the $t_{count} = -0.465$ is less than the t_{table} value = 1.670, indicating that the second hypothesis is rejected. Thus, it can be concluded that auditor expertise is partially irrelevant to auditor performance.

Auditor competence is the qualification required by an auditor to perform an audit correctly. In this study, the auditor's competence had no significant influence on his

performance of the auditor. The higher the competence of an auditor, the greater the responsibility, so the resulting performance will be low. This is because, firstly, based on the respondent's description, respondents tend to answer auditing competence questions with doubts, meaning that respondents do not have sufficient expertise so that they have no impact on performance. Secondly, auditors who have high competence or who have not developed their competence always work in accordance with the established audit standards so that their performance remains awake. This is not in line with attribution theory, which assumes that Auditor Performance is determined by internal factors or strengths that exist in a person, namely Competence. The results of this study are not consistent with the research carried out by (Soerono, Professionalism, Competence, Motivation and Their Effect on Auditor Performance, 2020) but support the research conducted by the practitioner (2020) (Pratiwi & Srimindarti, The Effect of Competence, Independence and Interest Style on Auditor Performance at the Semarang City Public Accounting Firm, 2021) that stated that auditor competence has no significant impact on auditor performance

The effect of Auditor Functional Position on Auditor Performance

The results of hypothesis 3 (H3) testing can be seen in the Auditor Functional Position variable, which has a significance level of 0.000 with a tcount value of 4.289 because the sig value is $0.000 < 0.05$ and $tcount = 4.289$ is greater than the ttable value = 1.670, meaning that the third hypothesis is accepted. So, it can be said that the Functional Position of the Auditor has an effect on Auditor Performance.

Auditor functional position is a position that indicates the duties, responsibilities, authority and rights of a civil servant in a supervisory organization of a governmental agency/APIP which in the performance of its duties is based on certain expertise and skills. The Auditor's Functional Position supports role theory where the higher the functional position an auditor has, the better the performance will be, so the auditor's performance will increase because auditors who hold functional positions from low to high will do their job more professionally because promotion and positions are oriented towards an objective assessment of work performance through a credit score assessment system. This means that auditors who carry out their role in accordance with the position they hold must do their job well. The results of this study are in line with research conducted Handayani (2019) and

Pribadi (2022), where the functional position of the auditor has an influence on the performance of auditors.

5. CONCLUSIONS

Considering the findings of the analysis, the study's findings suggest that work motivation has a favorable and significant impact on auditors' performance at the Regency/City Inspectorate in Riau Province. At the Regency/City Inspectorate in Riau Province, competence has no impact on the performance of auditors. At the Regency/City Inspectorate in Riau Province, the auditor's functional position has a favorable and considerable impact on auditor performance. Simultaneous testing states that work motivation, auditor competence, and auditor functional position simultaneously affect auditor performance at the Regency/City Inspectorate in Riau Province. This indicates that the auditor's potential for high performance will be increased by the combination of work motivation, auditor competence, and auditor functional position so that the auditor carries out his tasks appropriately and fulfills good governance practices in an organization.

6. IMPLICATIONS, LIMITATIONS AND SUGGESTIONS

Considering the findings of the analysis, researchers offer a number of recommendations or policy implications in light of the analysis' findings, including one that the Regency/City Inspectorate in the province of Riau continue to enhance the effectiveness of its auditors. Efforts that can be made include conducting education or training that supports the abilities of auditors. As well as adding auditors to the Functional Auditor Position so that the audits carried out are even better.

The limitation of this research is that it is difficult to get respondents because many auditors carry out their audit tasks and activities, so returning questionnaires takes a long time. And In this research, the data generated from the questionnaire instrument is used so that the conclusions drawn are based on data collected in writing without being equipped with interviews.

Some suggestions for future research are that similar research in the future can develop samples and locations so that the research results can be compared with previous research. In addition, it is also hoped that further research can use a larger sample in order to provide better and generalizable research results and descriptions.

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