

# Antecedents of Organizational Commitment and Motivation: Consequences of Government Internal Auditor Performance (Case Study at Inspectorate General Ministry of Finance)

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**Abstract:-** This study aims to examine whether organizational culture, leadership style, and monetary rewards are antecedents of organizational commitment and whether time budget pressure, task complexity, audit review discussions and organization commitment are antecedents of motivation. The study also tested whether motivation, organizational commitment, and its antecedents had an impact on auditor performance. This study was conducted on 87 respondents who work at the Inspectorate General of the Ministry of Finance. This study was conducted to explain the causal relationship between two or more variables through hypothesis testing conducted by conducting a survey.

The data used in this study is the primary data derived from the responses of internal auditors within the Inspectorate General of the Ministry of Finance, as well as secondary data derived from journals and books referenced. The results of the research show that organizational culture, leadership style, and monetary rewards are antecedents of organizational commitment when audit review and organization commitment are antecedents of motivation. The study also found that organizational commitment, motivation, leadership style, time budget pressure, and audit review discussions have a positive effect on performance while task complexity has a negative effect.

**Keywords:-** Organizational Commitment, Motivation, Performance.

## I. INTRODUCTION

Internal audit is one of the main components in the organization to achieve good governance. Internal audit is also one of the challenging professions because of the sensitivity that must be owned by the auditor as an important part of the monitoring component of the organization's internal control structure. Related to that, auditor performance is very crucial in implementing the supervisory function. Auditors must apply their abilities, knowledge, and experience (Libby, 1995; Meyer, 2003) and dependencies to produce quality audit products (Marganingsih and Martani, 2010). The effectiveness and optimization of the internal audit function is determined by the auditor's performance in carrying out his assignment, which of course leads to auditor behavior. Auditor's own

behavior can be seen from how organizational commitment and motivation are owned by auditors to improve performance.

With the development of an era that emphasizes the importance of good governance both in the private and public sectors, research on factors that influence performance is increasingly needed. Especially in the public sector, research on performance is very much needed in order to improve the performance of the apparatus. With measurable factors that can affect the performance of the apparatus, it is expected that services to the community will increase and the desired good governance can be achieved soon.

Regarding good governance in the public sector, the government has issued Republic of Indonesia Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). The Government Regulation explained that the effective role of the Government Internal Supervisory Apparatus (APIP) must at least provide adequate assurance of compliance, efficiency, effectiveness and effectiveness of the objectives of carrying out the duties and functions of government agencies, providing early warning and increasing the effectiveness of risk management in the implementation of tasks and the functions of Government Agencies, and maintaining and improving the quality of governance of the implementation of duties and functions of government agencies. In particular, the Ministry of Finance has established an internal supervisory unit under the name of the Inspectorate General of the Ministry of Finance (hereinafter referred to as the Inspectorate General), which functions as an internal auditor or examiner for the Ministry of Finance. Most actual, organizing the Inspectorate General is determined through the Minister of Finance Regulation Number 234 / PMK.01 / 2015 concerning the Organization and Work Procedure of the Ministry of Finance.

The Inspectorate General, as stated in the Ministry of Finance's Internal Audit Charter, has certain authorities. The authority includes: accessing all information, information systems, records, documentation, assets, and personnel needed in connection with the implementation of the internal audit function, conducting direct communication with officials in the work unit that are the object of internal audit and other employees needed in the context of carrying out internal audits, have the authority to submit reports and conduct consultations with the Minister and coordinate with other leaders, coordinate their activities with the activities of

external auditors, allocate resources organizational power and determine the frequency, object, and scope of internal audit, apply the techniques needed to meet internal audit objectives, request and obtain support and / or assistance needed, both from internal and external departments erian in the implementation of the internal audit function.

But with such authority, there are still many frauds occurring within the Ministry of Finance. This can be seen from several legal departments of the Ministry of Finance, both handled by the Corruption Eradication Commission (KPK) and the Republic of Indonesia Police (Polri), such as the arrest of DGT's Law Enforcement Directorate in the case of PT. General of Customs and Excise by the Police in the Port of Tanjungmas because they are involved in the practice of bribery and extortion. Then based on the Internal Inspectorate General survey, stakeholders also lacked the influence of the Inspectorate General, especially for stakeholders in the area. In addition, the Inspectorate General also should be more instrumental in resolving problems in the macro context as well as helping develop the potential of state revenues as stated by the Minister of Finance at the 2016 Executive Meeting of the Inspectorate General.

Seeing some of the phenomena of state financial management that have been described, the question arises why the Inspectorate General has not been able to carry out its functions as a whole as mandated by Government Regulation Number 60 of 2008, even though the authority granted is already quite large. The lack of sensitivity of the Inspectorate General in detecting irregularities and shortcomings in carrying out other functions is a reflection of the weaknesses of the Inspectorate General in carrying out their duties and functions.

In this problem the research on the effect of organizational commitment and motivation and antecedent variables on the performance of internal auditors of the Inspectorate General of the Ministry of Defense is an important matter to be input into the process of public policy formulation which has implications for human resource management strategies and implementation of organizational activities, especially monitoring activities.

## II. THEORY STUDY

### A. Organizational Theory

Stephen P. Robbins (1994) in Noor (2012) suggests that organizational theory is a theory that examines the structure, function and performance of the organization along with the behavior of groups and individuals in it in achieving broad and complex goals. Organizations are social entities that are consciously coordinated with a relative boundary that can be identified that works on a relatively continuous basis to achieve a common goal or group of goals.

### B. Performance

Performance is a condition that must be known and informed to certain parties to find out the level of achievement of the results of an agency associated with the vision carried out by an organization and knowing the positive and negative effects of an operational policy taken. With the information on the performance of a government agency, the necessary actions can be taken such as correcting the policy, straightening out the main activities, and the main tasks of the agency, planning materials, determining the success rate of the agency to decide an action, etc. (Darwito, 2008 )

### C. Motivation

Luthan (2006) in Hendra and Agustina (2013) states that motivation is a process that starts with physiological or psychological deficiencies, namely a lack of needs in terms of physiology and psychology, which drives behavior or impulse aimed at organizational goals or incentives. From the above definition, it can be explained that motivation begins with a deficiency of physiology or psychology which ultimately encourages to do something that will later fulfill the goal of eliminating this deficiency.

### D. Organizational Commitment

Organizational commitment is a multidimensional concept. Meyer and Allen (1984); Allen and Meyer (1996); Meyer, Allen and Smith (1993) in Utami (2006) use the terms affective, continuance commitment, and normative commitment. Employees with strong affective commitment will stay in the organization because they want (want to) so that turnover is low. While employees with high continuance commitment will stay in the organization because they need it (need to) so that turnover is low. Normative approaches view commitment as an attitude to stay in the organization because they feel they have a responsibility or obligation (obligation) and feel they have to do it (ought to).

### E. Organizational culture

Vijay Sathe (1985) in Purbowaseso (2008), defines culture as a set of important assumptions shared by community members, namely the basic assumptions about the world and how the world works. According to Robbins (1996) in Subyantoro (2009) there are seven following primary characteristics which together capture the essence of the culture of an organization, namely innovation and risk taking, attention to detail, result orientation, people orientation, team orientation, aggressiveness and stability.

### F. Leadership Style

Haris (2013) also argues that in the scope of leadership studies, there are at least three types and the most fundamental leadership styles, including: authoritarian leadership (authoritarian leadership), democratic leadership (democratic leadership), and free leadership (laissez faire leadership) . In addition, there are also several types and styles of leadership, such as charismatic leadership, paternalistic leadership, expert leadership, and so on.

### G. Monetary Rewards

Monetary rewards are a form of general direct compensation, which includes salaries, bonuses and other benefits (Martani and Marganingsih, 2010). Monetary rewards are one of the factors that might determine a person's commitment to his organization. Monetary rewards are one of the reward systems given by the organization to its members. The right monetary incentives can encourage individuals to optimize their business. (Predergast, 1999 in Budiarti, 2013).

### H. Time Budget Pressure

The time budget that is implemented inappropriately can harm the auditor. Time budget is a guideline, but not absolute. If a situation and condition changes, the auditor may be forced to deviate from the time budget. Auditors sometimes feel pressured to fulfill the time budget in order to show their efficiency as auditors and help evaluate their performance. However, just following the time budget is also not right. The main purpose of the audit is to express opinions in accordance with generally accepted auditing standards, not to meet the time budget (McGuy, Alderman and Winter, 1990 in Fonda, 2014).

### I. Task Complexity

Restuningdiah and Indriantoro (2000) in Widjaya (2012) state that complexity arises from weak ambiguity and structure, both in the main tasks and other tasks. On tasks that are confusing (ambiguous) and unstructured, alternatives that exist cannot be identified, so that data cannot be obtained and the output cannot be predicted. Chung and Monroe (2001) in Pektra (2015) put forward the same argument, that the complexity of tasks in auditing is influenced by several factors, namely:

- The amount of information that is not relevant in terms of the information is not consistent with the events that will be predicted.
- The existence of high ambiguity, namely the variety of outcomes (results) expected by the client from auditing activities.

### J. Audit Review Discussion

Discussions during the audit review are part of the supervision activity, where assistants must be informed of their responsibilities and the objectives of the procedures they carry out. Supervision includes directing business assistants in achieving audit objectives and their determination. Supervision is an ongoing process to supervise or direct work that begins with planning and ends with conclusions on the course of the task. Supervision measures are discussed in auditing standards which are guidelines for auditors in carrying out their professional duties.

The auditor who is ultimately responsible for each audit must direct the assistant to present significant accounting and auditing questions that arise in the audit, so the auditor can determine how significant the problem is. The work that must be carried out by the assistant must be reviewed to determine

whether the work has been carried out adequately and the auditor must assess whether the results are in line with the conclusions presented in the auditor's report.

## III. THINKING FRAMEWORK

### A. Effect of Organizational Culture on Organizational Commitments

Organizational culture is the norms, beliefs, principles, and ways of behavior that are combined to give each organization a different character (Arnold, 2005 in Marganingsih and Martani, 2010). Whereas, commitment shows a strong belief and support for the values and objectives to be achieved by the organization (Mowday et al., 1979).

Human Relations Organizational Theory where this theory assumes interpersonal relations can produce high loyalty (Noor, 2012). Meyer and Allen (1990) divided commitment into affective (continuous), continuance, and normative (normative) commitments. Affective commitment reflects the strength of one's tendency to keep working because they are happy in the organization. Continuous commitment reflects the strength of one's tendency to keep working because there are no other alternative jobs. While normative commitment reflects the strength of a person's tendency to keep working because he has an awareness that organizational commitment is something that should be done. Organizational culture influences individual commitment to the organization (Manetje and Martins, 2009).

- H1: Organizational culture has a positive influence on commitment organizational

### B. Effect of Leadership Style on Organizational Commitment

Lok and Crawford (2004) examined the effect of leadership style and organizational culture on job satisfaction and organizational commitment carried out on Australian and Hong Kong managers. Their research used leadership styles to consider and structure the initiative. The results of their study prove that leadership style has a positive effect on job satisfaction. and commitment to the combination sample, and leadership style also had a strong influence on the commitment to the sample of Australian managers and had a positive effect on Hong Kong manager commitment.

- H2: Leadership style has a positive influence on commitment organizational.

### C. Effect of Monetary Rewards Amount on Commitments

Employees who are not puberty about the compensation they receive can lead to negative behaviors of employees towards the company and the impact of work involvement can be seen from the decreasing commitment which will ultimately reduce work performance (Noe, 1994 in Djati and Khusaini, 2003). Therefore, the monetary benefits are in line with the expectations of the auditor at the Inspectorate General, who will give satisfaction to the auditor, and vice

versa. Based on the discussion, it can be assumed that the monetary rewards affect the auditor's commitment to the organization.

- H3: The amount of monetary rewards has an influence on organizational commitment

#### *D. Effect of Time Budget Pressure on Motivation*

Research conducted by Prasita and Adi (2007) indicates that if auditors feel depressed due to the limited time allocated, they can encourage auditors to violate audit standards and unethical behavior which results in auditors being able to produce poor performance that results in low quality audits produced. Also auditors at the Inspectorate General often face pressure over time. Therefore, this study predicts that time budget pressures can reduce auditor motivation to improve performance.

- H4: Time budget pressure has a negative influence on motivational judges.

#### *E. Effect of Task Complexity on Auditor Motivation*

According to Bonner and Sprinkle (2002), task complexity can reduce a person's effort or motivation, and increase or decrease effort directed at developing strategies, and can result in a decrease in short-term or long-term performance. Based on the discussion, this study predicts that the complexity of audit tasks often faced by auditors at the Inspectorate General will have an impact on their motivation.

- H5: Task complexity has a negative influence on auditor motivation

#### *F. Effect of Audit Review Discussion on Auditor Motivation*

Miller et al. (2006) prove that the review of audit work paper conducted together with the discussion and outlined in the review report can increase the auditor's motivation to improve its performance. At the Inspectorate General, discussions on audit paperwork are conducted in stages, starting with the Audit Team Leader, Technical Controller, and finally by the Quality Controller. Discussions on the audit paper work were carried out to maintain the quality of the audit results

- H6: Discussion in review of audit work paper has a positive influence on auditor motivation

#### *G. Effect of Organizational Commitment on Performance*

The study conducted by Fernando et al. (2005) provide the same conclusion that organizational commitment has a positive effect on performance. The study supports previous studies which proved that organizational commitment has positive and significant relationships with individual performance (Mayer and Schoorman, 1992 in Breaux, 2004 in Marganingsih and Martani, 2010). Based on the discussion, this study suspects that auditors who are committed to the organization will have a positive impact on their performance.

- H7: Organizational commitment has a positive influence on performance auditor.

#### *H. Effect of Motivation on Auditor Performance*

Mathis and Jackson (2010) state that one of the three main factors that influence individual performance is the level of effort that is devoted (motivation). Larkin (1990) quoted from Trisnaningsih (2007) states the same thing that motivation is one of the four dimensions of personality used to measure auditor performance. Based on the discussion above, it can be assumed that auditors who have motivation will improve their performance.

- H8: Motivation has a positive influence on auditor performance

#### *I. Effect of Organizational Culture on Auditor Performance*

Organizational culture where organizational leaders tend to maintain outstanding employees, provide clear work instructions to auditors, have a sense of care with the problems and interests of auditors, respect each individual and view the individual as a family, have a clear vision, mission, goals, and organizational strategy the work plan does not only affect the auditor's attitude, but also his performance. Therefore, organizational culture can create job satisfaction, work ethic, and auditor performance.

- H9: Organizational culture has a positive influence on auditor performance

#### *J. Effect of Leadership Style on Auditor Performance*

Trisnaningsih (2007) proves that leadership styles influence positively on auditor performance. A boss who has a leadership style and initiative structure is expected to create a conducive working environment and direct the auditor to carry out his duties properly.

- H10: Leadership style has a positive influence on auditor performance

#### *K. Effect of Monetary Rewards Amount on Auditor Performance*

According to Jeffrey (2003) in Marganingsih and Martani, someone will choose monetary benefits if their basic needs have not been met. Research conducted by Condly et al. (2003) examined the effect of reward on performance and found that the magnitude of monetary rewards adds to the increase in performance rather than non-monetary rewards. Therefore, the amount of monetary rewards will motivate someone to improve their performance in order to meet their needs.

- H11: The amount of monetary rewards has a positive influence on auditor performance

#### L. *Effect of Time Budget Pressure on Auditor Performance*

Liyanarachchi and McNamara (2007) gave a similar opinion that time budget pressures can lead to auditor deviant behavior, which can provide serious implications for audit quality, ethics, and auditor welfare. In this case, the auditor reduces work only to certain audit procedures, depends on evidence of lower quality, prematurely signs off, even eliminates some audit procedures that are supposed to (Alderman and Deitrick, 1982; Arnold et al., 1997, 2000 in Marganingsih and Martani, 2010).

- H12: Time budget pressure has a negative influence on auditor performance

#### M. *Effect of Task Complexity on Auditor Performance*

Restuningdiah and Indriantoro (2000) and Prasita and Adi (2007) provide conclusions that increasing complexity in a task or system can reduce the success of the task. This context may be attributed to the theory of X and Y from Mc Gregor where humans are considered to have a basic attitude that does not work but can provide physical and mental effort that is equated with playing and resting. When the auditor has given the maximum effort (playing) but the work cannot also be completed then the attitude of morality will emerge (rest).

- H13: The complexity of audit tasks has a negative influence on auditor performance

#### N. *Effect of Auditor Working Paper Discussion Discussion on Auditor Performance*

Miller et al. (2006) found that discussions produce better performance for auditors who are less experienced, but discussion can also reduce the increase in the performance of experienced auditors. There are also several theories that attempt to explain this context, including theories X and Y from McGregor which suggest that workers are more likely to be guided and directed according to organizational goals. This can also be seen through the glasses of Mc Clelland's theory of motivation which reveals that humans have a need for achievement to encourage their business.

- H14: Discussion in review of audit work papers has a positive influence on auditor performance

#### O. *Effect of Organizational Commitment on Auditor Motivation*

Meyer and Becker (2004) argue that commitment often involves psychological attachment to a social focus, combining commitment as an independent aspect of motivation allows an increased understanding of behavior that has broader social implications.

- H15: Organizational commitment has a positive influence on motivational judges

## IV. RESEARCH METHODS

### A. *Research design*

This study uses a research design in the form of an explanatory survey. Explanatory survey research (explanatory survey) is a study conducted to explain the causal relationship between two or more variables through hypothesis testing conducted by conducting a survey (Siregar, 2013).

This study specifically seeks to describe the relationship between organizational commitment and auditor motivation and its antecedent variables on auditor performance conducted at the Inspectorate General of the Ministry of Finance. This research is conducted in a natural environment, namely in the sense that the researcher does not take any action or interference to manipulate the data obtained. The research was conducted by surveying the auditors at the Inspectorate General of the Ministry of Finance.

### B. *Data / Information Sources*

The data sources in this study are secondary data sources obtained through library studies in relevant books, magazines, from the internet or websites that support this research. While primary data obtained directly from the field through the distribution of questionnaires to the respondents. Respondents' answers were collected and recapitulated for later processing. The unit of analysis of this study is internal auditors who work at the Inspectorate General of the Ministry of Finance. The source of data in this study is the score of each variable indicator obtained from filling out the questionnaire that has been distributed to the respondents.

### C. *Population and Samples*

In this study the population object is the population in this study are auditors who work within the Inspectorate General of the Ministry of Finance. Respondents are expected to be able to truly understand the questions posed in the questionnaire.

The method of sample selection is a purposive sampling method which is a sampling method based on certain criteria (Sekaran, 2016) with random sampling. The object of sampling is the Inspectorate General staff who have passed the certification of the establishment of the Auditor's Functional Position or not, but have participated in education and training in the formation of certification of internal auditors organized by the Development Finance and Monitoring Agency (BPKP).

The above criteria are used due to the Inspectorate General of the Ministry of Finance, the state civil apparatus (ASN) who have taken part in the education and training in the formation of internal auditors held by the BPKP, can be included in the audit activities. Therefore, with the number of ASNs who have attended auditor training and training as many as 595 people, the number of samples that will be used in the study based on Slovin formula (10%) is as many as 87 people.

#### D. Path Analysis with PLS

To test the hypothesis and produce a suitable model (fit), this study uses path analysis with a variance based or component based approach with Partial Least Square (PLS). In PLS the structural model of the relationship between latent variables is called the inner model, while the measurement model (reflexive or formative) is called the outer model.

The steps in PLS analysis are as follows:

➤ *Development of theory based models or inner models*

➤ *Development of flowcharts (Path Diagram)*

➤ *Estimated model*

Model estimation is done to test the unidimensionality of each construct by looking at the convergent validity of each construct indicator as indicated by the value of outer loadings. The individual reflexive size criteria are said to be high if the correlation is greater than 0.70 with the measured construct. after the item that correlates below 0.70 is removed then the test can be carried out to the next stage.

➤ *Outer Model Evaluation (validity and reliability).*

Convergent validity test can be done by observing the value of standardized loading factors from the observed variables in the model fulfilling good requirements, standardized loading factors from the observed variables in the model have met good requirements, namely > 0.70. The discriminant validity test is done to find out how far the difference in the value of the validity of a variable when compared with other variables. One way to measure discriminant validity is to compare the value of average variance extracted (AVE). Recommended AVE measurement values must be greater than 0.50.

The construct reliability test was measured by two criteria namely reliability composite and cronbach alpha from the indicator block that measured the construct. Constructions are declared reliable if the value of the coefficient of reality is above 0.60 (Guilford, 1956 in Syamsul Bahri, 2015).

➤ *Evaluation of the Inner Model*

The Goodness of Fit of the Inner Model is measured using R-square.

➤ *Hypothesis Test Path Coefficient Model*

Testing the hypothesis ( $\beta$  and  $\lambda$ ) is done by the bootstrap resampling method developed by Geisser & Stone.

## V. RESEARCH RESULTS AND DISCUSSION

### A. Effect of Organizational Culture on Organizational Commitment

Based on the testing of the first hypothesis it is known that the proposed H1 is acceptable. The output path coefficients show that the statistical t value for the BO construct against the KO construct is above 1,664 which is equal to 2,256 so that the effect given by BO on the KI construct proved significant. The coefficient of the BO variable on the Output path coefficients is 0.222, which means there is a positive effect of 22.2% on the construct KI. This means that if the auditor's perception of the organizational culture is getting better, the auditor's commitment to the organization will be even greater. These results are as predicted that organizational culture has a positive effect on organizational commitment in Human Relations Organizational Theory where this theory assumes that interpersonal relations can produce high loyalty (Noor, 2012).

The results of this study also confirm that organizational culture is an antecedent of organizational commitment and supports the findings of Lok and Crawford, (1999, 2001); Boon and Arumugam, (2006); Marganingsih and Martani, (2010); Larasati and Laksito, (2013).

### B. Effect of Leadership Style on Organizational Commitment.

Based on the testing of the second hypothesis it is known that the proposed H2 can be accepted. Output path coefficients show that the statistical t value for the GK construct to the KO construct is above 1,664 which is equal to 2,260 so that the effect given by GK to the KO construct is significant. The coefficient value of the GK variable in the Output path coefficients is 0.253 which means there is a positive effect of 25.3% on the KI construct. This means that if an organization has a leadership style that supports the commitment of members of the organization to try harder to achieve organizational goals will be even greater.

These results are as predicted that the leadership style has a positive effect on organizational commitment in Leadership Organizational Theory where this theory assumes that whether or not the organization achieves goals depends on how far a leader can influence subordinates so they want to work with high enthusiasm achieved efficiently and effectively (Noor, 2012). This finding is consistent with previous research which shows that leadership styles can increase employee commitment (Lok and Crawford, 2004; Larasati and Laksito, 2013).

### C. Effects of Monetary Rewards on Organizational Commitments

Based on the testing of the third hypothesis it is known that the proposed H3 is acceptable. Output path coefficients show that the statistical t value for the IM construct for the KO construct is above 1,664 which is equal to 3,803 so that the effect given by IM on the KO construct is significant. The

coefficient value of the IM variable in the Output path coefficients is 0.380, which means there is a positive influence of 38% on the KI construct. This shows that the greater the rewards received by the auditor, the greater the auditor's commitment to the organization. These results are as predicted that monetary rewards have a positive effect on organizational commitment, as stated by Nitisemito (1991) where there are several things that cause a decrease in the level of employee loyalty, one of which is that the wages they receive are not in accordance with their work resulting in job dissatisfaction. To save the situation of an organization that has experienced a decrease in loyalty, of course is how to restore and increase that loyalty. Organizations can also provide rewards or awards to personnel who provide loyalty to the organization.

This finding is also consistent with previous research which shows that compensation can have a positive effect on employee commitment (Djati and Khusaini, 2003 in Martani and Marganingsih, 2010; Larasati and Laksito, 2013).

#### *D. Effect of Time Budget Pressure on Auditor Motivation*

Based on the testing of the fourth hypothesis it is known that the proposed H4 cannot be accepted or rejected. Output path coefficients show that the statistical t value for the TAW construct for the MO construct is not greater than the t-table value (1,664), which is only 0.065.

This shows that there is no significant influence between the TAW construct on the MO construct. This shows that time budget pressure is not proven to have a negative influence on the auditor's motivation to complete the task. The auditor's perception of the time budget pressure that arises during the assignment does not become a factor that influences the auditor's attitude in carrying out his duties. Although not in accordance with the results that have been estimated, the results of this study confirm the results of previous studies conducted by Marganingsih and Martani (2010).

In the context of the absence of the influence of time budget pressure on internal auditors Marganingsih and Martani (2010) suggest several possible explanations, namely:

- the time budget given to the auditor is sufficient to complete the audit assignment so that it does not interfere with the audit that should be,
- auditors may not face the complexity of high audit tasks, so that a limited time budget does not make the auditor motivated to improve their business. This is possible if the audit planning process takes into account the time budget carefully so that the risk from time budget pressures has been minimized and has an impact on the auditor's assignment.

#### *E. Effect of Task Complexity on Auditor Motivation*

Based on the testing of the fifth hypothesis it is known that the proposed H5 cannot be accepted or rejected. Output path coefficients show that the statistical t value for the KT construct against the MO construct is not greater than the t-table value (1,664), which is only 0.687. This shows that the

complexity of the task is not proven to have a negative influence on the auditor's motivation to complete the task. Auditors' perceptions of the complexity of the tasks that arise during the assignment are not factors that influence the auditor's attitude in carrying out their duties. Although not in accordance with the results that have been estimated, the results of this study confirm the results of previous studies conducted by Marganingsih and Martani (2010).

In his research, Marganingsih and Martani (2010) suggested several possible explanations for why this could occur, namely:

- Auditors' perceptions of the complexity of tasks vary where several audit tasks can be considered very complex and difficult, while other tasks are relatively easier so they do not affect the auditor's motivation.
- Audit assignments may tend to be structured or not too difficult where auditors tend not to experience difficulties in audit assignments.

#### *F. Effect of Audit Review Discussion on Auditor Motivation*

Based on the testing of the sixth hypothesis it is known that the proposed H6 is acceptable. This result is as predicted that the Audit Review Discussion has a positive effect on auditor motivation. Output path coefficients showed that the t-statistic for the DRA construct for the MO construct was above 1,664, which was equal to 2,327 so that the effect given by the DRA on the MO construct proved significant. The coefficient value of the variable RA in the Output path coefficients is 0.235, which means there is a positive effect of 23.5% on the MO construct. This shows that the audit review discussion positively influences the motivation of the auditor to improve his performance as stated in Mc Clelland's motivation theory. With the audit review discussion, the auditor will feel that he has an achievement on his business. The need for achievement is a driving force that motivates a person's working spirit to develop creativity and to exert all of their abilities to achieve maximum work performance. The results of this study also confirm previous findings that discussions in audit reviews can increase auditor motivation (Miller et al., 2006; Marganingsih and Martani, 2010; Larasati and Laksito 2013).

#### *G. Effect of Organizational Commitment on Auditor Performance*

Based on the testing of the seventh hypothesis it is known that the proposed H7 can be accepted. These results are as predicted that organizational commitment has a positive effect on auditor performance. Output path coefficients show that the t-statistic for the KO construct of the KI construct is above 1.664 which is 2.334 so the effect given by KO on the KI construct has proved significant. The coefficient value of the Output variable coefficients is 0.357 which means that there is a positive effect of 35.7% on the KI construct. This means that the stronger the audit commitment to the organization, the better the auditor's performance, in line with Social Exchange theory which suggests that when personnel

have an attachment to the organization, the personnel will give more effort to do their job.

The results of this study are also consistent with previous studies that prove that organizational commitment can improve performance (Fernando et al., 2005; Marganingsih and Martani, 2010; Larasati and Laksito, 2013).

#### *H. Effect of Motivation on Auditor Performance*

Based on the testing of the eighth hypothesis it is known that the proposed H8 is acceptable. This result is as predicted that auditor motivation has a positive effect on auditor performance. Output path coefficients showed that the t value for the MO construct on the KI construct was above 1,664, which was equal to 1,686 so that the influence given by MO to the KI construct proved significant. The coefficient value of the MO variable in Output path coefficients is 0.173, which means there is a positive effect of 17.3% of the construct KI. This means that the higher the auditor's motivation in making assignments, the better the results will be achieved.

The results of this study are consistent with expectations theory which suggests that when personnel are motivated they will try harder to do their jobs. This study also confirms previous studies that showed motivation to have a positive relationship with performance (Ross and Ferris, 1981; Marganingsih and Martani, 2010; Larasati and Laksito, 2013).

#### *I. Effect of Organizational Culture on Auditor Performance*

Based on the ninth hypothesis testing it is known that the proposed H9 cannot be accepted or rejected. Output path coefficients show that the t-statistic for the BO construct against the KI construct is not greater than the t-table value (1,664), which is only 1,058. This means that organizational culture has no effect on auditor performance. This might be because employees consider organizational culture to be there, obligatory and employees also assume that organizational culture is a normal thing that should be in the company so that organizational culture has no significant effect on performance (Amelia, 2013). Herzberg's two factor theory has also tried to express this, which states that the working conditions are "health factors" which prevent personnel from feeling dissatisfied with work.

#### *J. Effect of Leadership Style on Auditor Performance*

Based on the testing of the tenth hypothesis it is known that the proposed H10 is acceptable. Output path coefficients show that the statistical t value for the GK construct to the KI construct is above 1,664, which is equal to 1,676 so that the effect given by the GK on the KI construct has proved significant. The coefficient value of the GK variable in the Output Pathcoefficients is 0.174, which means there is a positive influence of 17.4% on the construct of KI. This means that the better and more effective leadership in the organization is the better the performance of the members of the organization.

These results are as predicted that the leadership style has a positive effect on auditor performance and in line with the leadership theory which assumes that the success of the organization achieves goals depending on how far a leader is able to influence the bottom so that they want to work with high enthusiasm and the organization's goals can be achieved efficiently and effectively. The results of this study also confirmed previous studies which showed that leadership styles had a positive relationship with performance (Alberto et al, 2005; Trisnanningsih, 2007; Larasati and Laksito, 2013).

#### *K. Effect of Monetary Rewards on Auditor Performance*

Based on the testing of the eleventh hypothesis it is known that the proposed H11 cannot be accepted or rejected. Output path coefficients show that the statistical t value for the IM construct for the KI construct is not greater than the t-table value (1,664), which is only 0.832.

This study does not prove that the magnitude of monetary benefits has a positive effect on auditor performance. The results of this study are consistent with several previous studies in the accounting field that monetary rewards do not always improve individual performance (Awasthi and Pratt, 1990; Bonner et al., 2000; and Camerer and Hogarth, 1999; and Jenkins et al., 1998; Marganingsih and Martani, 2010; Larasati and Laksito, 2013). This may be caused by several possible explanations (Marganingsih and Martani, 2010):

- According to Asthon (1990), financial rewards can improve performance when a person does not receive a decision aid at a high level of assignment complexity, but when someone receives a decision-making tool, financial rewards do not have a significant effect on performance. This research shows the possibility of auditors receiving decision aids when carrying out their duties, so that the amount of financial rewards does not affect auditor performance;
- Auditor's view of the magnitude of very subjective monetary rewards, namely that the auditor tends not to feel satisfied with the monetary rewards he receives or in other words monetary rewards received by the auditor tend not to meet his expectations. In addition, the theoretical factor Herzberg also revealed that monetary rewards are only a health factor, a factor that prevents personnel from feeling dissatisfied with work.

#### *L. Effect of Time Budget Pressure on Auditor Performance*

Based on the testing of the twelfth hypothesis it is known that the proposed H12 is acceptable. Output path coefficients show that the statistical t value for the construct of WTA on the KI construct is above 1,664 which is equal to 2,668 so that the influence given by TAW to the KI construct has proved significant. The coefficient value of the TAW variable on Output path coefficients is 0.309, which means there is a positive effect of 30.9% on the KI construct. This study shows that time budget pressure has a significant effect on auditor performance. That is, the more auditors experience limited



time budget, the better the performance. These results are beyond the estimation of studies where several previous studies have shown that time budget pressures have a negative influence on audit performance (Alderman and Deitrick, 1982; Wagoner and Cashell, 1991; and Prasita and Adi, 2007). However, Marganingsih and Martani (2010) show that time budget pressures do have a positive effect on auditor performance with several possible explanations as follows :

- The existence of good cooperation between auditors in the audit team and high enthusiasm and the desire of each auditor to provide more effort for the team to obtain quality audit results;
- Auditors generally perceive that their performance evaluation is related to the ability to complete audit assignments on time and in accordance with the given time budget. Therefore, the limited audit time budget makes the auditor more prepared by making an audit work plan and program that is in accordance with the time budget.

#### M. Effect of Task Complexity on Auditor Performance

Based on the testing of the thirteenth hypothesis it is known that the proposed H13 is acceptable. This result is as predicted that the complexity of the task has an effect on the auditor's performance. Output path coefficients show that the statistical t value for the KT construct against the KI construct is above 1,664 which is equal to 2,401 so that the effect given by KT on the KI construct has proved significant. KT variable coefficient value on Output path coefficients is -0.271 which means there is a negative effect of 27.1% on the KI construct. This means that the higher the level of complexity of an assignment, the performance produced by the auditor will be lower. This finding is in line with previous studies stating that task complexity has an effect on auditor performance (Prasita and Adi, 2007; Simnett and Trotman, 1989 in Marganingsih and Martani, 2010; Larasati and Laksito, 2013).

#### N. Effect of Review Audit Discussion on Auditor Performance

Based on the testing of the fourteenth hypothesis it is known that the proposed H14 can be accepted. Output path coefficients show that the t-value of statistics for the construct of DRA on the construct of KI is above 1,664 which is equal to 1,989 so that the influence given by GK to the construct of KI has proved to be significant. The coefficient value of the GK variable in Output path coefficients is 0.218, which means there is a positive effect of 21.8% on the KI construct. This means that the discussion in the review of audit paperwork can have a positive effect on improving auditor performance.

These results are in accordance with the predicted that audit discussion reviews have a positive effect on auditor performance as Mc Gregor's theory X and Y where workers prefer to be guided and directed according to the organization's objectives. This can also be seen through.

This can also be seen through the glasses of Mc Clelland's motivational theory which reveals that humans have the need for achievement to encourage their efforts. The

results of this study are also in accordance with previous studies which proved that discussions in the review of audit paperwork can affect auditor performance improvement (Miller et al., 2006; Marganingsih and Martani, 2010; Larasati and Laksito, 2013).

#### O. Effect of Organizational Commitment on Auditor Motivation

Based on the testing of the fifteenth hypothesis it is known that the proposed H15 is acceptable. Output path coefficients show that the statistical t value for the KO construct over the MO construct is 1,664, which is 4,646, so that the effect given by the KO on the MO construct has proved significant. The coefficient value of the KO variable on Output path coefficients is 0.444, which means there is a positive effect of 44.4% on the construct of KI. These results are as predicted that organizational commitment has a positive effect on auditor motivation according to Meyer and Becker (2004) who argue that because commitment often involves psychological attachment to social science, combining commitment as an independent aspect of motivation enables an increased understanding of behavior that has broader social implications.

This shows that organizational commitment has a positive influence on motivational judges to improve performance. The results of this study are in accordance with previous studies (Trisaningsih, 2003; Marganingsih and Martani, 2010; Larasati and Laksito, 2013).

## VI. CONCLUSIONS

From the results of data analysis described in the previous chapter of this study, it can be concluded that the following:

- This research successfully shows that organizational culture is antecedent of organizational commitment. However, organizational culture does not significantly influence auditor performance.
- This study successfully shows that leadership style is antecedent of organizational commitment and has positive consequences on auditor performance.
- This study successfully shows that monetary rewards are antecedents of organizational commitment. However, these monetary rewards do not significantly influence auditor performance.
- This research shows that time budget pressure is proven to have a positive effect on auditor performance, contrary to predictions. In addition, time budget pressure is not proven to have an effect on auditor motivation.
- This study also succeeded in proving that the complexity of the task proved to have a negative effect on auditor performance. However, the complexity of unproven tasks is an antecedent of auditor motivation.
- This research has proven that the discussion in the review paper on audit paper is an antecedent of motivation and has positive consequences on auditor performance.

- This study also succeeded in proving that organizational commitment is a variant of motivation and has positive consequences on auditor performance.
- Finally, this study has succeeded in showing that motivation is the driver of the increase in auditor performance.

### SUGGESTION

Based on the results of the research discussion and conclusions as described earlier, the writer tries to give the following suggestions:

- In planning to improve auditor performance, the inspector general can consider efforts related to increasing organizational commitment and auditor motivation.
- Regarding the assignment, the Inspectorate General is expected to be able to consider optimizing the time budget pressure on the auditor to encourage auditor performance. Likewise for aspects of task complexity, the Inspectorate General can pay attention to the right formula so that the complexity of the task does not even reduce the auditor's performance.
- Subsequent research can measure auditor performance but also use perceptions from supervisors or auditor supervisors as done by Kalbers and Fogarty (1995).
- This study examines the effect of monetary rewards on auditor performance without testing other variables that might influence the relationship between monetary rewards and performance, for example the complexity of the task (Bonner and Sprinkle 2002)
- Future research can separate leadership styles whether using consideration, initiative structure, transformation (transformational), transaction {transactional) or situation (situational), so that patterns can be identified which can affect commitment and performance

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