THE EFFECT OF ORGANIZATIONAL COMMITMENTS, UNDERSTANDING OF RISK BASED INTERNAL AUDIT, SUSTAINABLE EDUCATION AND AUDITOR MOTIVATION ON THE PERFORMANCE OF AUDITORS WITH SELF EFFICACY AS MODERATING VARIABLES IN PROVINCE SUMATERA UTARA

1Mela Novita Rizki, 2Erlina, 3Yeni Absah
Universitas Sumatera Utara
melanovitarizky@yahoo.com

Abstract
The objective of this study is to examine the factors that influence the performance of auditors at the Inspectorate of North Sumatra Province with self-efficacy as a moderating variable. This type of research is explanatory research using primary data. The population in the study were 34 functional auditors at the Inspectorate of North Sumatra Province. The data collection method was a census method by distributing questionnaires to obtain a total sample of 34 employees. Testing the research hypothesis using multiple linear regression analysis and testing the moderating variable using a test of the change in the coefficient of determination. The results showed that simultaneous organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation together had a positive and significant effect on auditor performance. Partially the variable organizational commitment, continuing education and auditor motivation have a significant effect on auditor performance while the risk-based internal audit understanding variable has no significant effect on auditor performance. The self-efficacy variable is proven to moderate the relationship between organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation on auditor performance.

Keywords: Organizational Commitment, Understanding of Risk Based Internal Audit, Continuing Education, Auditor Motivation, Auditor Performance, and Self Efficacy.

1. Introduction
One of the Government Internal Supervisory Apparatus in the area is the Provincial Inspectorate. The Provincial Inspectorate has a very strategic role and position in achieving the vision and mission and programs of the regional government because the Provincial Inspectorate is the pillar that serves as a supervisor and guardian in the implementation of the programs contained in the Regional Revenue and Expenditure Budget.

In 2014 the State Audit Agency (SAA) representative of North Sumatra recommended that the Government of North Sumatra Province fix the performance of the Provincial Inspectorate by setting up standards of work facilities and infrastructure to support the performance of government internal supervision (www.medan.bpk.go.id). This was revealed during the submission of the provincial government's financial audit report (LHPK) by the Republic of Indonesia BPK representative in North Sumatra's BPK Representative Hall, Jalan Tengku Daud, Medan. The existence of appropriate findings from the auditing results carried out by Government Internal Supervisor Apparatus is the main factor in improving the performance of the Provincial Government Inspectorate. In addition, there are also findings regarding non-compliance in implementing regulations
on legislation, so the Head of the North Sumatra Representative State Audit Agency (SAA), Muktini asked the North Sumatra Provincial Government through the Inspectorate to further improve its performance in monitoring and controlling (www.medanbagus.com). The existence of several findings above, shows that the performance of the Government Internal Supervisory Apparatus at the Inspectorate of North Sumatra Province has not been maximized. Based on the above phenomena and the inconsistencies of the results of previous researchers about variables that affect audit performance, researchers are interested in researching with the title "Effect of Organizational Commitment, Understanding of Risk Based Internal Audit, Continuing Education, and Auditor Motivation on Auditor Performance with Self Efficacy as Moderating variable at the Inspectorate of North Sumatra Province.

2. Literature Review

2.1. Auditor Performance

Marsdiasmo (2009) measures the performance of the public sector to fulfill three purposes. First, measuring the performance of the public sector is intended to help improve government performance that focuses on the goals and objectives of work unit programs. Second, measures of public sector performance are used to allocate resources and make decisions. Third, a measure of public sector performance is intended to realize public accountability and improve institutional communication. Mulyono (2009) explains, the performance of the Government Internal Supervisory Apparatus is the quality and quantity of an individual's work or output in a particular activity caused by natural abilities or abilities obtained from the learning process and the desire to perform better. Government Internal Supervisory Apparatus performance using the Indonesian Government's Internal Audit Standards dated 27 August 2013 concerning Audit Standards serves as a minimum quality measure for Government Internal Supervisor Apparatus auditors and leaders in:

a. Implementation of tasks and functions that can represent internal audit practices that should, provide a framework for implementing and improving internal audit activities that have added value, and establish the basics of measuring internal audit performance;

b. Implementation of internal audit coordination by Government Internal Supervisor Apparatus leaders;

c. Implementation of internal audit planning by Government Internal Supervisor Apparatus leaders; and

d. Assessment of the effectiveness of follow-up results of internal audit and the consistency of the presentation of internal audit results.

2.2. Organizational Commitment

Commitment is an agreement to do something (KBBI, 1999). Soekidjan (2009) commitment "is the ability and willingness to harmonize personal behavior with the needs, priorities and objectives of the agency, this includes ways to develop goals or meet the needs of agencies which essentially prioritize agency mission rather than personal interests". Robbins and Judge (2009) in Adifiya (2014) describe 3 items used to measure employee commitment to the organization. Robbins and Judge (2009) in Adifiya (2014) describe 3 items used to measure employee commitment to the organization. With the form of affective commitment, employees have more emotional attachment to agencies. The second form of commitment is Continuance commitment or this commitment can be caused by employees having no other choice but to stay in the agency and get losses if
they leave the agency. The third form of commitment is normative commitment. Normative commitment is the power of the employee's desire to continue working at the agency because he feels obliged to stay in the agency, this is because of pressure from others (Greenberg and Baron, 2000).

2.3. Understanding of Risk Based Internal Audit

Risk based internal audit is an internal audit that is focused on risk and the process that can threaten the achievement of the objectives of an organization. According to David Griffith in Felisia (2010), risk based internal audit is a method used by the internal auditing department to provide confidence that risk is set to be within the company's risk tolerance limit. The main purpose of internal audit is to help the organization achieve its goals. Thus internal auditing also aims to help organizations to increase value to the Internal Auditors or internal control units play an important role in efforts to improve company performance. To be able to carry out the internal audit function effectively, it requires an understanding of the audit processes and techniques that are relevant to efforts to minimize the risks faced by the company while increasing the possibility of achieving company goals.

2.4. Continuing Education

According to the Indonesian Government's Internal Audit Standards dated 27 August 2013 point 2013 regarding position certification and continuing education and training, the examiner must have a certification of the Auditor's Functional Position (AFP). The auditor must attend education and training in Auditor Functional Position certification in accordance with his level and / or other certification in the field of government internal supervision. The Government Internal Supervisor Apparatus leadership must facilitate auditors to attend education and training as well as certification exams in accordance with the provisions. In proposing auditors to attend education and training according to their level, Government Internal Supervisor Apparatus leaders base their decisions on the required formations and other administrative requirements such as the rank and collection of their credit numbers. Continuous professional education that includes the latest developments in examination methodologies and standards, accounting principles, accounting assessment, assessment of internal control, management or supervision principles, examination of information systems, sampling inspection, financial statement analysis, financial management, evaluation design statistics, and data analysis. This education also covers topics about inspection work in the field, such as state administration, government structure and policy, industrial engineering, finance, economics, social sciences, and information technology. According to Mulyono (2009) position certification, good and high education and continuing training will improve the performance of the Inspectorate, and vice versa if position certification, continuing education and training are low / bad, the performance of the Inspectorate will be low / bad. This influence shows that occupational certification, continuing education and training have an important role in improving the performance of the Inspectorate.

2.5. Auditor Motivation

According to Manahan (2004) in the Administrative Encyclopedia, Motivation is a mental impulse towards individuals or people as members of a group in response to an event in society. Jewel and Marc (1998), motivation refers to the amount of power that produces, directs and maintains effort in certain behaviours. While Robbins (2003), states motivation is the willingness to issue a high level of effort for organizational goals that is conditioned by the ability of that effort in meeting several individual needs. Need is an
internal state that causes certain results to appear attractive. Giving motivational stimuli to subordinates can be grouped as follows (Heidjrahman, 1994):

a. Indirect motivation: It is a management activity that implicitly directs efforts to meet internal motivation and satisfaction of individual needs in the organization.

b. Direct motivation: It is the influence of the willingness of employees who are directly or intentionally directed at the internal motives of employees clearly giving lower stimuli.

c. Negative motivation: It is a type of activity accompanied by threats and punishments for employees who do not want or are unable to carry out the orders given.

d. Positive motivation: It is an activity in influencing other people by giving certain additional satisfaction such as giving promotions, providing incentives and better working conditions and so on.

2.6. Self-Efficacy

Self-efficacy is a self-confidence to be successful in overcoming and living in certain situations (Bandura, 1986). Self-efficacy is the level of confidence or confidence in one's strength (self-confidence) in doing and carrying out a particular task or job. Self-efficacy is a person's belief in the opportunity to succeed in achieving a certain task (Kreitnner and Kinicki, 2005: 79). Self-efficacy has an impact on the emotional reaction patterns of individual minds. Self-efficacy is the perception that someone is capable and confident of his ability to do something to achieve the desired goal.

2.7. List of Previous Research Reviews

This study examines the effect of organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation on auditor performance with self-efficacy as a moderating variable at the North Sumatra Provincial Inspectorate that refers to previous research, namely: Research by Anton Panjaitan and Bambang Jatmiko (2014) about the influence of motivation, stress, and co-workers on auditor performance (empirical study on public accounting firm in Jakarta). The results of the study show that there are two variables that have a significant effect on auditor performance, namely motivation and stress, while co-workers influence is not significant. The influence of stress in improving an auditor's performance has a negative effect, meaning that an increase in performance is not necessary with pressure or giving a burden that is too heavy. In other words, increased stress results in decreased performance. While motivation and co-workers are known to have a large tendency in improving auditor performance which is a positive effect.
3. Method

3.1. Research Type, Population and Sample
This research is included in the type of associative research that is causal, namely identifying causal relationships between various variables (Erlina, 2011). The population in this study were 34 Functional Auditors (PFA) Inspectorate of North Sumatra Province.

3.2. Operational Definition
The operational definition of each variable is a definition that is used as the basis for determining the value of each good variable dependent variable, namely auditor performance (Y) and independent variables namely organizational commitment (X1), understanding risk based internal audit (X2), continuing education (X3), auditor motivation (X4), and self-efficacy as a moderating variable (Z).

3.3. Data Analysis Method
Data analysis method in this study is multiple regression analysis (Multiple Regression Analysis) and residual test for moderating variables. The research data was processed using the SPSS program (Statistical Package for Social Science).

4. Result and Discussion
4.1. Result
a. Classical Assumption Test Result
Each independent and dependent variable has fulfilled the classic assumption test requirements which consist of normality test, heteroscedasticity test, multicollinearity test, and autocorrelation test.
b. Hypothesis I Test Result
1) t Test
   t test result can be seen on the table below:
Table 1. t-Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>-23.078</td>
<td>8.838</td>
<td>-2.611</td>
</tr>
<tr>
<td></td>
<td>OrganizationalCommitment</td>
<td>.412</td>
<td>.201</td>
<td>.273</td>
</tr>
<tr>
<td></td>
<td>UnderstandingRBIA</td>
<td>.385</td>
<td>.294</td>
<td>.177</td>
</tr>
<tr>
<td></td>
<td>ContinuingEducation</td>
<td>.596</td>
<td>.279</td>
<td>.284</td>
</tr>
<tr>
<td></td>
<td>AuditorMotivation</td>
<td>1.034</td>
<td>.189</td>
<td>.671</td>
</tr>
</tbody>
</table>

a. Dependent Variable: AuditorPerformance

The partial test results (t test) can be seen on the table above that the significant value of the organizational commitment variable is 0.049, continuing education is 0.041 and the auditor's motivation of 0.000 is smaller than 0.05 and the significant variable understanding of risk based internal audit is 0.201 greater than 0.05 which is so that partially organizational commitment, continuing education and auditor motivation have a significant effect on auditor performance while the risk based internal audit understanding variable does not significantly influence auditor performance.

2) F test

Based on the results of the F test a significant value of $0.000 < \alpha = 0.05$. The results of the F statistical test that show all independent variables (organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation) simultaneously have a significant effect on the dependent variable (auditor performance).

c. Hypothesis II Test Result

1) Residual Test

In this study, a residual test was used, the reason the researchers used the residual test in testing the moderating variable was to avoid multicollinearity. In this study, the moderating variable of auditor motivation uses a residual test. The results can be shown in the following table:

Table 2. Residual Test Result

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>-9.469</td>
<td>3.495</td>
<td>-2.710</td>
</tr>
<tr>
<td></td>
<td>SELFEFFICACY</td>
<td>.284</td>
<td>.104</td>
<td>.433</td>
</tr>
</tbody>
</table>

a. Dependent Variable: moderating

This table illustrates the significant value of 0.010 smaller than $\alpha = 0.05$ with a negative parameter coefficient, then the variable can be concluded that the variable self-efficacy as a moderating variable and can moderate the relationship between organizational commitment, understanding of risk based internal audit,
continuing education and motivation auditor on auditor performance at the Inspectorate of North Sumatra Province.

4.2. Discussion

a. The Effect of Organizational Commitment on Auditor Performance

The test results partially indicate that organizational commitment shows a positive regression coefficient. In this study, organizational commitment is very reasonable has a positive and significant influence because, every employee will have a commitment that tends to be higher towards their organization when they get more performance benefits. The meaning is, the performance allowance is a motivation for every employee in order to increase their commitment to the Office of the Inspectorate of North Sumatra Province, in fact they feel more committed by increasing their commitment in order to do maximum service and improve their performance as a servant of the state. The results of this study are in line with the researcher's hypothesis which states the relationship between the level of education on auditor performance. This research is also in line with the research of Komang, Nyoman, and Ni Kadek (2015) which states that "organizational commitment significantly influences the performance of BPK Bali Province representative auditor's performance". Research contradicts Dies (2013) research which states that "organizational commitment does not have a significant effect on Government Internal Supervisor Apparatus performance at the Inspectorate of West Sumatra Province".

b. The Effect of Understanding of Risk Based Internal Audit on Auditor Performance

The test results partially show that understanding risk based internal audit does not affect the auditor's performance. From the results of this test, there is evidence that the understanding of risk based internal audit has no effect on auditor performance. The occurrence was not significant because the respondents were different researchers, objects and the number of respondents in this study. This research is not in line with the statement stating "implementing RBIA, the beliefs needed by various functions in the organization need to be considered, and must be reflected in the internal audit task". The results of this study are not in line with Mutua (2012) research which states that risk based internal audit has a positive and significant effect on performance. This shows that if an auditor is independent then the results of the work will be more accurate in conducting audits, and decision making will be better. But if the opposite happens if the understanding of risk based internal audit can be fulfilled, the quality of the auditor's performance will be good.

c. The Effect of Continuing Education on Auditor Performance

The test results partially indicate that continuing education has an effect on auditor performance. The results of this study are in line with the researcher's hypothesis which states that there is a relationship between continuing education on auditor performance. This research is also not in line with Dies (2013) research which states that continuing education has no effect in improving the performance of the Inspectorate. This study is not in line because of the different number of respondents in this study. This study contradicts the regulation of the Republic of Indonesia Supreme Audit Agency Number 01 of 2007 concerning the State Financial Examination Standards concerning statement of audit standards in point 01 which states that the General Standards are described in terms of continuing education. So the researchers concluded that continuing education such as training which is in line with audit tasks that can affect auditor performance is getting better.
d. The Effect of Auditor Motivation on Auditor Performance

The test results partially indicate that auditor motivation has a positive and significant effect on auditor performance. The results of this study are in line with Anton and Bambang's (2014) research which states that auditor motivation has a positive and significant influence on auditor performance. Motivation can also be interpreted as an impulse that arises in a person consciously or unconsciously to do an action with a specific goal or effort that can cause a person or group of people to be moved to do something because they want to achieve the desired goal or get satisfaction with their actions. This shows that if an auditor is motivated, the results of the work will be more accurate in conducting audits, and the quality of the auditor's performance will be good.

e. The Effect of Organizational Commitment, Risk Based Internal Audit, Continuing Education, and Auditor Motivation on Auditor Performance

Simultaneous hypothesis testing results show that organizational commitment, risk based internal audit variables, continuing education and auditor motivation together have a significant effect on auditor performance. This is very reasonable if the whole variable is able to influence simultaneously due to high organizational commitment, good understanding of risk based internal audit, continuing education about appropriate training, and auditor motivation to improve the performance of an auditor. All of these variables have been discussed partially and have a positive effect even though there are two variables that are not significant, but the most important thing is when all the independent variables are able to influence partially, then it is also likely to be able to influence simultaneously.

f. Self-Efficacy as a Moderating Variable

This study shows that the self-efficacy variable is proven as a moderating variable. The results of this study contradict Yansen's research (2014) which states that self-efficacy has a negative effect on auditor performance. Self-efficacy is the level of confidence or confidence in a person's strength (confidence) in working and carrying out a particular task or job. Self-efficacy is a person's belief about his opportunity to succeed in achieving certain tasks. This research is in line with the researcher's hypothesis that Self Efficacy is able to strengthen the relationship of organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation with the performance of the Inspectorate of North Sumatra Province auditors. This research is in line with the researcher's hypothesis that self-efficacy is able to strengthen the relationship of organizational commitment, understanding of risk based internal audit, continuing education, and motivation of auditors with the performance of employees at the Inspectorate of North Sumatra Province.

5. Conclusion and Suggestion

5.1. Conclusion

From the description of the results and discussion of the research, there are several conclusions that can be described as follows:

a. Partially organizational commitment, continuing education and auditor motivation have a significant effect on auditor performance while the risk based internal audit understanding variable does not significantly influence auditor performance.

b. Simultaneously organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation together have a positive and significant effect on auditor performance.
c. Self-efficacy variables are shown to moderate the relationship between organizational commitment, understanding risk-based internal audit, continuing education and auditor motivation on auditor performance.

5.2. Limitation

The researcher realizes that there are still limitations to the research in this study, including:

a. The variables used in this study are still limited to organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation with a coefficient of determination (adjusted R²) of 0.577. This means that 57.7% of the factors of auditor performance can be explained by variable organizational commitment, understanding of risk based internal audit, continuing education and auditor motivation so that the possibility of many other variables that are possible still influences auditor performance.

b. In this study researchers only examined as many as 34 respondents.

c. In this study the analytical tool used was still limited to multiple linear regression.

5.3. Suggestion

Based on the conclusions, the improvements suggested by the researcher for the next study are:

a. The next researcher is expected to increase the amount of R² in the results of his research by striving to improve his analytical ability to choose a more appropriate independent variable so that the degree of representation is more increase. The next researcher is expected to be able to add independent variables as well as moderating which can influence the increase in auditor performance. Examples of other variables such as work experience, knowledge, years of service, career development, work performance, professionalism, and credibility of employees.

b. Further researchers are expected to be able to increase the number of respondents, meaning more than 34 respondents with the interview method applied, in order to obtain more valid and more reliable results.

c. The Inspectorate of North Sumatra Province is expected to increase the number of auditors and provide training that is able to influence the increase in auditor performance.

Reference


Regulation of the Republic of Indonesia Supreme Audit Agency Number 01 of 2007 concerning the State Financial Inspection Standards, the Republic of Indonesia Supreme Audit Agency for 2007.

Regulation of the Minister of State for Administrative Reform Number PER / 05 / M.PAN / 03/2008 dated March 31, 2008 concerning Audit Standards for Government Internal Supervision Apparatus.


