

The Influence of Understanding Good Governance, Professionalism, Leadership Style and Organizational Commitment on Auditor Performance

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Abstract: - This research was conducted at the Pekanbaru City Inspectorate Office, Bengkalis Regency and Meranti Islands Regency. This study aims to determine the influence of Understanding Good Governance, Professionalism, Leadership Style and Organizational Commitment on Auditor Performance (Case Study at the Pekanbaru City Inspectorate Office, Bengkalis Regency and Meranti Islands Regency). The type of research carried out in this study is a type of quantitative research with survey methods. The population in this study was 60 people. A total of 60 auditors were made respondents considering that all auditors have the status of Expert Auditor Training and have performed examination duties. The criteria for auditors who are sampled are auditors who are directly involved in the assignment of audits. The data analysis used is Multiple Regression Analysis using the help of the *Statistical Product and Service Solution* computer program

The results of the statistical data analysis concluded that Understanding Good Governance affects Auditor Performance, Professionalism does not affect Auditor Performance, Leadership Style does not affect Auditor Performance and Organizational Commitment does not affect Auditor Performance. It is known that the Adjusted *R Square* value is 0.511. This value means that Understanding Good Governance, Professionalism, Leadership Style and Organizational Commitment to Auditor Performance is 51.1% while the remaining 48.9% is influenced by variables others that were not included in this research model.

Keywords: Understanding, Good Governance, Professionalism, Leadership Style, Organizational Commitment, Auditor Performance.

I. INTRODUCTION

Government auditors have a moral responsibility and professional responsibility for the audits they conduct. An auditor is said to be professional as well as independent can be seen from the achievement of the auditor's performance results. The Inspectorate is a government agency that has a function as a supervisory agency in the region (Arizal et al., 2021; Waijaya et al., 2021).

Performance is the result of an evaluation of the work done compared to the criteria that have been set (Robbins 2008). Mangkunegara in Anggono (2021) stated that performance is the result of work in quality and quantity achieved by

employees in carrying out their duties in accordance with the responsibilities given to them. According to Trisnarningsih (2007) stated that auditor performance is an action or implementation of inspection tasks that have been completed by auditors within a certain period of time. Professionalism and profession can be conceptually distinguished as suggested by Lekatompessy in Chaerudin, Rani, and Alicia (2020).

Research conducted by Pratiwi (2017) found that Understanding Good Governance affects auditor performance. In line with research conducted by Kirana and Suprasto (2019) found that the variable Understanding Good Governance affects auditor performance.

The professionalism of an auditor plays an important role in the examination of the company's financial statements in industry 4.0 (Fadilurrahman et al., 2021; Wagiono et al., 2022). According to Kusuma's research (2012) professionalism means that auditors are obliged to carry out their duties with sincerity and accuracy, as a professional, auditors must avoid negligence and dishonesty.

In the research of Fachruddin and Rangkuti (2019) stated that Professionalism has a positive effect on Auditor Performance, in line with research conducted by Prabayanthi and Widhiyani (2018) stated that Professionalism affects Auditor Performance.

Leadership Style is a situational factor that also influences performance improvement. Leadership style is a method used by leaders in influencing their followers. Research conducted by Monique and Nasution (2020) found that leadership style has no effect on auditor performance. Meanwhile, research conducted by Made and Amandani (2017) found that leadership style variables affect auditor performance. Organizational commitment is also influenced by the professionalism of auditors and also has an impact on the performance of auditors (Handayani et al., 2021; Surti et al., 2022). Research by Gita Wulandari and Dharma Suputra (2018) found that organizational commitment affects auditor performance. In line with research conducted by Made and Amandani (2017) found that organizational commitment has an effect on auditor performance.

This research is a development of research conducted by Dariana and Refina (2019). The difference in this research is that researchers change independent variables, namely Organizational Culture to Understanding *Good Governance* (Habibah et al., 2021). The reason why researchers change the Organizational Culture variable to the Understanding of Good Governance is because there is still little research on the variable Understanding *Good Governance* while the Organizational Culture variable has been widely studied and the results have an effect (Hidayat et al., 2021; Shaddiq et al., 2021).

Based on the issues that have been obtained about the poor performance of auditors, researchers want to examine the performance of auditors of the Pekanbaru City Inspectorate, Bengkalis Regency and Meranti Islands Regency.

II. HAS LITERATURE AND DEVELOPMENT OF HYPOTHESIS

Resource Based View Theory (RBV Theory)

A *resource-based view* is a *view* that analyzes and identifies an organization's strategic advantages based on a review of a combination of assets, expertise, capabilities, and assets. Tangible that is special to the organization (Suryani and John, 2018; Saputra et al., 2020).

Based view or resource-based view theory is a theory that discusses the internal resources and capabilities of the organization and its relationship to strategic decision making (Irpan et al., 2021; Rizal et al., 2021). The resource-based view was initiated by Penrose (1959) who stated that the growth of the company is based on on the manager's ability to coordinate resources and the right selection strategy decisions for managers largely determines the final performance of the company (Hajar 2019; Ramadhani et al., 2021; Shaddiq & Handayani, 2021).

The resource-based view proposes that a company's ability to create and maintain a competitive advantage is based on a specific set of relevant strategic resources, i.e. valuable, rare, difficult to replicate, and non-substituted (Kurniawan and Budhi, 2017; Norrahmiati et al., 2022). Suryani and John (2018) also explain that the main substance of RBV is a resource capable of producing a sustainable competitive advantage that is a resource that is valuable, rare or unique, and difficult to replicate and has no substitution. Resources are expressed as valuable when they can be used for strategy implementation to produce effective and efficient outputs. RBV theory states that the existence of differences in resources, will produce different performances (Lestari, 2019; Norrahmiati et al., 2021).

Definition of Auditor

According to Mulyadi (2014): "An audit is a systematic process of objectively obtaining and evaluating evidence regarding statements about economic activity, with the aim of

establishing the degree of conformity between these statements and the established criteria, and h/acyl-the results to interested users."

Auditor Performance

Auditor performance is the result of the auditor's work in carrying out an examination of the financial statements of a company or other organization (Rosally and Jogi 2015). According to Sanjiwani and Wisadha (2016) stated that the auditor's performance is the result of work achieved by the auditor in carrying out duties in accordance with the responsibilities assigned to him, and becomes one of the benchmarks which is used to determine whether a job done will be good or vice versa.

Performance of Inspectorate Auditors

Within the local government environment the Inspectorate functions as an Internal auditor, to supervise the implementation of government in the regions (Iyansyah et al., 2021). To run it an Inspectorate must be supported by the performance of its auditors. Kalbers and Forgaty (1995) state that the results of work achieved by a person in carrying out his duties are in accordance with the responsibilities assigned to him, and become one of the benchmarks used to determine whether a job done will be good or vice versa.

Understanding Good Governance

Governance is defined as the mechanisms, practices, and procedures of the government and citizens to regulate resources and solve public problems (Sadi and Budianto 2021). According to Kooiman in Islamy (2019) *governance* is a series of processes of socio-political interaction between the government and the community in various fields related to the interests of society and government intervention in these interests.

. Meanwhile, Sumario Hetifa in Muin, Halim, and Kunaifi (2017) explained that *good governance* is the implementation of solid and responsible development management in line with the principles of democracy and an efficient market, avoiding mis-allocation of investment funds and preventing corruption both politically and administrative, carrying out budgetary discipline and the creation of *legal* and *political frame work* for the growth of business activities.

Professionalism

Profession and professionalism can be conceptually distinguished as suggested by Lekatompessy in Chaerudin, Rani, and Alicia (2020). Profession is a type of work that meets several criteria, while professionalism is an important individual attribute regardless of whether a job is a profession or not A professional employee must fulfill his responsibility to work partners and the environment, clients including colleagues to behave properly (Joko et al., 2022).

Leadership Style

Leadership is explained in English, namely *Leadership*, which is defined as a close relationship between a group of humans because there is a common interest (Suyuthi, Nurmadani Fitri 2020). The relationship is characterized by the behavior of the leader and the led. In this case, the leader has a responsibility for the success of the work activity he leads. The leadership of each leader must be different or will not be the same (Kurniawan et al., 2021).

According to Thoha in Yunus (2021) that Leadership Style is a behavioral norm used by a person when the person tries to influence the behavior of others as he sees it. Meanwhile, Rivai in Yunus (2021) states that Leadership Style is a set of characteristics used by leaders to influence subordinates so that organizational goals achieved or it can also be said that leadership style is a pattern of behavior and strategy that is liked and often applied by a leader.

Organizational Commitment

According to Robbins & Judge in Muryati et al. (2022) organizational commitment is a circumstance in which an employee takes the side of a particular organization as well as his goals and desires to maintain membership in the organization.

Whereas according to Luthans in Muryati et al. (2022) organizational commitment is a strong desire to remain as a member of a particular organization, a desire to strive in accordance with the wishes of the organization, as well as certain beliefs and acceptance of the values and goals of the organization.

An auditor who understands *governance* correctly will affect the professional behavior of auditors in working with an orientation to high performance to achieve the ultimate goal as expected by various parties (Trisnaningsih, 2007). That an auditor who understands *governance* well then he will work in accordance with the existing rules, so that the auditor's performance will become more good. Research conducted by Kirana and Suprasto (2019) found that Understanding *Good Governance* affects auditor performance.

Based on the research above, a hypothesis was made

H₁ : Understanding Good Governance affects auditor performance

An auditor who has an honest or independent attitude in reporting audit results on financial statements will produce satisfactory performance for the company (Trisnaningsih 2007). According to Kusuma (2012) the obligation of a professional auditor is to carry out his duties with sincerity and accuracy, as a professional, the auditor should avoid being dishonest and negligent. So it can be said that professionalism is the attitude of responsibility of an auditor in completing his audit work with the sincerity of his heart as an auditor.

Research conducted by Fachrudin and Rangkuti (2019) found that Professionalism affects auditor performance.

H₂ : Professionalism affects Audit Performance

According to Thoha in Yunus Mohammad (2021, 106) that Leadership Style is a behavioral norm used by a person at a time when the person is trying to influence the behavior of others as seen. Research conducted by Monique and Nasution (2020) found that leadership style has no effect on auditor performance. Meanwhile, research conducted by Made and Amandani (2017) found that leadership style variables affect auditor performance.

Research conducted by Made and Amandani (2017) shows that Leadership Style has a positive effect on the internal performance of auditors.

Based on the above Research drawn Hypothesis

H₃ : Leadership Style affects auditor performance

Research conducted by Gita Wulandari and Dharma Suputra (2018) shows that Organizational Commitment has a positive effect on the internal auditor's performance.

H₄ : Organizational Commitment positively affects the internal auditor's performance

III. RESEARCH METHODS

The population in this study was all auditors who worked at the Pekanbaru City Inspectorate, Bengkalis Regency and Meranti Islands Regency. Meanwhile, the sample in this study was 60 ordinary auditors who worked at the Pekanbaru City Inspectorate, Bengkalis Regency and Meranti Islands Regency. The instrument used in this study was in the form of a questionnaire that was given directly to respondents at each institution where the research was conducted. The questionnaire was circulated from July 12 – October 31, 2022. The total questionnaires distributed in this study amounted to 60 questionnaires. Of the 60 (100%) questionnaires distributed, 42 (70%) questionnaires were re-received and of the 42 (70%) received, 40 (70%) can be processed. The dependent variable is Good Governance, Professionalism, Leadership Style, and Organizational Commitment while variable independent is the performance of auditors. This study used IBM SPSS 25 in descriptive statistical analysis with the results of the analysis being as follows:

III. RESULTS

Validity Test Results

This validity test is used to measure whether or not a questionnaire is valid or valid. A measuring instrument is said to be valid if it can answer carefully about the measured variable.

Table 1. Validity Test Results

Variable	R Count		RTable	Conclusion
Auditor Performance	0.343-0.731	>	0.3044	Valid
God governance	0.463-0.8	>	0.3044	Valid
Professionalism	0.634-0.858	>	0.3044	Valid
Leadership Style	0.605-0.971	>	0.3044	Valid
Organizational Commitment	0.464-0.891	>	0.3044	Valid

Source: Processed Data, 2022.

Based on valid questionnaire statistics test results

Reliability Test Results

The Reliability Test is used to determine the consistency of the measuring instrument on the questionnaire, meaning whether the measuring instrument will get a consistent measurement if the measurement is repeated. With the decision-making criteria as stated by (Ghozali 2018, 46) i.e. if the Cronbach Alpha coefficient is > 0.70 then the question is declared reliable or a construct or variable is declared reliable. Conversely, if the Cronbach Alpha coefficient < 0.70 then the question is declared unreliable.

Table 2. Reliability Test Results

Variable	Cronbach alpha	Conclusion
Performance Auditor (Y)	0.702 > 0.70	Reliable
Understanding Good Governance (X ₄)	0.781 > 0.70	Reliable
Professionalism (X ₂)	0.850 > 0.70	Reliable
Leadership Style (X ₃)	0.968 > 0.70	Reliable
Organizational Commitment (X ₄)	0.929 > 0.70	Reliable

Source: Processed Data, 2022.

Normality Test Results

The normality test is used to test whether in a regression model the bound variable and the free variable or both have a normal distribution or not. A good regression model is a normal or near-normal data distribution.

Table 3. Normality Test Results

N		42
Normal Parameters a,b	Mean	.0000000
	Std. Deviation	2.90866748
Most Extreme Differences	Absolute	.089
	Positive Negative	-.078
Test Statistics		.089
Asymp. Sig. (2-tailed)		.200 C, D

Source: Processed Data, 2022.

Based on table 4.5, the results of *Kolmogorov Smirnov's* data normality test for decision making whether the data is normal or not then simply read on the significance value of *Asymp. Sig. (2-tailed)*. If the significance is less than 0.05 then the conclusion is that the data is not normally distributed, if the significance is more than 0.05 then the data is normally distributed. It can be known that the significance value of all variables is 0.248. Greater than the significant value of 0.05. Then it can be said that the data of all variables are normally distributed.

Multicolinerity Test

The multicholinerity test aims to test whether a regression model found a correlation between free (*independent*) variables. A prerequisite that must be met in the regression model is the absence of multicholinerity, by looking at the *tolerance* and *Variance Inflation Factor (VIF)* values in the regression model.

Table 4. Multicholinerity Test Results

Coefficients^a

Unstandardized Coefficients				Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
Model	B	Std. Error					Tolerance	VIFs
1	(Constant)	11.897	5.880		2.023	.050		
	Understanding Good Governance	.918	.256	.625	3.586	.001	.393	2.547
	Professionalism	-.221	.308	-.152	-.718	.477	.268	3.737
	Leadership Style	-.014	.090	-.026	-.159	.875	.449	2.225
	Organizational Commitment	.244	.121	.369	2.015	.051	.355	2.814

Source: Processed Data, 2022.

Based on table 4.6, the results of calculating the tolerance value show the absence of a free variable indicating a *tolerance* value of less than 0.1 which means that there is no correlation between independent variables. The calculation result of the *Variance Inflation Factor* (VIF) value also shows the same thing, so no free variable has a VIF value of more than 10. If the VIF value < 10, it can be concluded that the data does not have symptoms of multicollinearity.

Test F

The following are the results of the model feasibility test using the help of the *IBM SPSS 25* program:

Table 5.
Simultaneous Test Results (Test F)
ANOVA^a

	Sum of Squares	Model	Df	Mean Square	F	Sig.
Regression	438.959		4	109.740	11.706	.000 ^b
Residual	346.874		37	9.375		
Total	785.833		41			

Source: Processed Data, 2022.

Based on Table 4.8 above regarding the feasibility test of the model (test F) which states that the significance value is 0.000 < 0.05 and the calculated f value is 11.709 > f table 2.68, then as the basis for decision making it can be concluded that the Good Governance Understanding variable, Professionalism, Leadership Style and Organizational Commitment simultaneously affect the auditor's performance variables.

Partial Significance Test (T-test)

To find out how far the influence of one independent variable (Understanding Good Governance, Professionalism, Leadership Style and Organizational Commitment) individually on the dependent variable (Auditor Performance). To find out whether or not there is a partial influence of each independent variable on the dependent variable can be seen at a significance level of 0.05.

Table 6.
Partial Test Results (T-test)
Coefficients^a

	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	Model B	Std. Error				Tolerance	VIFs
1 (Constant)	11.897	5.880		2.023	.050		
Understanding Good Governance	.918	.256	.625	3.586	.001	.393	2.547

Professionalism	-.221	.308	-.152	-.718	.477	.268	3.737
Leadership Style	-.014	.090	-.026	-.159	.875	.449	2.225
Organizational Commitment	.244	.121	.369	2.015	.051	.355	2.814

Source: Processed Data, 2022.

1. Variables of Understanding Good Governance

H₀ : Understanding Good Governance does not rely on Auditor Performance
H_a : 1. Understanding Good Governance based on Auditor Performance

From the results of the t test, acalculated t of 3.586 and a table t of 2.018 and a significance value of 0.001 < α 0.05 were obtained . So it can be concluded that H₀ was rejected and H_a was accepted so that it can be stated that the Understanding of Good Governance has a significant positive effect on the performance of auditors.

2. Professionalism Variables

From the results of the t test, acalculated t of -0.718 and a table t of 2.018 and a significance value of 0.447 < α 0.05 were obtained. So it can be concluded that H₀ is accepted and H_a is rejected so that it can be stated that Professionalism has no effect on the performance of the auditor.

3. Leadership Style Variables

From the results of the t test, acalculated t of -0.159 and a table t of 2.018 and a significance value of 0.875 < α 0.05 were obtained. So it can be concluded that H₀ was accepted and H_a was rejected so that it can be stated that the Leadership Style has no effect on the auditor's performance.

4. Organizational Commitment Variables

From the results of the t test, acalculated t of 2.015 and a table t of 2.018 and a significance value of 0.051 < α 0.05 were obtained. So it can be concluded that H₀ was accepted and H_a was rejected so that it can be stated that the Organizational Commitment has no effect on the auditor's performance.

IV. DISCUSSION

Understanding Good Governance based on Auditor Performance

Based on the results of the t test, it shows that the Good Governance Understanding variable affects the auditor's performance, because the significance value is 0.001 < 0.05 so that (H₁) is accepted. This shows that the better

Understanding the Good Governance of an auditor at work further affects the auditor's performance.

The results of this study support the results of a study

conducted by Kirana and Suprasto (2019) which found that understanding *good governance* affects auditor performance. However, the results of this study did not succeed in supporting the results of a study conducted by Pratiwi (2017) which found that understanding *good governance* did not affect auditor performance.

Professionalism has no effect on auditor performance

Based on the results of the t test, it shows that the Professionalism variable has no effect on the auditor's performance, with a significance value of $0.447 > 0.05$ so that (H₂) is rejected. The impact of an auditor who is less professional in carrying out his duties and lack of sincerity and accuracy, as an auditor is required to avoid being dishonest and negligent. This is also reinforced by the results of the distribution of the questionnaire.

The results of this study are in line with research conducted by Akbar, Anisma, and Surya (2019) found that Professionalism has no effect on auditor performance. However, the results of this study are different from those conducted by Fachruddin and Rangkuti (2019) found that Professionalism affects the performance of auditors.

Leadership Style has no effect on Auditor Performance

Based on the results of the t test, it shows that the Leadership Style variable has no effect on auditor performance, with a significance value of 0.875

> 0.05 so (H₃) is rejected. The results of this study are in line with research conducted by Monique and Nasution (2020) found that leadership style has no effect on auditor performance. However, the results of this study are different from those conducted by Made and Amandani (2017) found that leadership style variables affect auditor performance.

Organiation Commitment has no effect on Auditor Performance

Based on the results of the t test, it shows that the Organizational Commitment variable has no effect on auditor performance, with a significance value of 0.051

> 0.05 so (H₄) is rejected. The results of this study are in line with research conducted by Widhi and Setyawati (2016) which states that Organizational Commitment does not affect Auditor Performance. However, it is not in line with Anita (2021) which proves that there is a relationship between Organizational Commitment and

Auditor performance that encourages a person to work better, besides that the right commitment makes great motivation for work performance

Understanding Good Governance, Professionalism, Leadership Style and Organizational Commitment simultaneously affects Performance

Auditor

Based on the results of simultaneous tests conducted which showed the results that free variables, namely (Understanding *Good Governance*, Professionalism, Leadership Style and Organizational Commitment) simultaneously affect (Auditor Performance). The magnitude of the influence of free variables on bound variables (Auditor Performance) was 51.1%. While the rest was influenced by other variables of 48.9% which were not described in this study model.

The results of this study show that the Understanding of *Good Governance*, Professionalism, Leadership Style and Organizational Commitment simultaneously or jointly affect the Performance of Auditors. So the higher the Understanding of *Good Governance*, Professionalism, Leadership Style and Organizational Commitment, the higher the Auditor's Performance will be.

V. CONCLUSION

Based on the analysis of the influence of *Understanding Good Governance*, Professionalism, Leadership Style and Organizational Commitment on Auditor Performance (Case Study of Pekanbaru City Inspectorate Office, Bengkalis Regency and Meranti Islands Regency), it can be concluded as follows:

1. Understanding *Good Governance* affects Auditor Performance.
2. Profesionalism has no effect on auditor performance.
3. Leadership Style has no effect on Auditor Performance.
4. Organizational Commitment has no effect on Auditor Performance.
5. Understanding *Good Governance*, Professionalism, Leadership Style and Organizational Commitment simultaneously affect auditor performance.

VI. SUGGESTION

Based on the results of the research and the conclusions made, the suggestions for further research are as follows:

1. Improving performance by considering aspects of *good governance*, professionalism, leadership style and organizational commitment in carrying out audit duties to improve the quality of audits, so that auditor performance will be better.
2. Further research should add other variables that can improve auditor performance, because based on the results of the calculation of coefficient determination there is 48.9% of other factors.

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