

# The Influence of Competence and Locus of Control on Government Internal Auditor Performance: The Role of Job Satisfaction

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## The Influence of Competence and Locus of Control on Government Internal Auditor Performance: The Role of Job Satisfaction

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### Abstract

The purpose of this study was to examine and analyze the influence of competence and locus of control on the performance of government internal auditors with job satisfaction as an intervening variable. This research was explanatory research with a quantitative approach. The sample in this study were all internal auditors at the Ende Regency Inspectorate Office. The collection of data and information needed in this study was carried out by field research. The data used were primary data obtained directly from research subjects in the form of respondents' perceptions. The data collection used questionnaires, which were distributed to 37 respondents. The analytical tools used were the path analysis and mediation test with the Sobel test. The results of data testing showed that the competence had a significant positive influence on job satisfaction and internal auditor performance. Locus of control had a positive and significant impact on job satisfaction and internal auditor performance. Job satisfaction had a positive and significant influence on the performance of internal auditors and could not mediate the relationship between competence and internal auditor performance, as well as could not mediate the relationship between the locus of control and the performance of internal auditors.

**Keywords:** competence; locus of control; job satisfaction; performance of government internal auditors.

### 1. Introduction

Currently, public confidence in the performance of government internal auditors is diminishing. It is due to the poor performance of the government's internal auditor profession in auditing financial statements (Muhammad Taufik, Hardi, & Al Azhar, 2015). As in the recent case of the sting operation (OTT) against BPK's main auditor, Rochmadi Saptogiri, by the Corruption Eradication Commission (KPK) related to the case of granting WTP Opinion to the Kemendes-PDTT (Ministry of Villages, Development of Disadvantaged Areas, and Transmigration) (Republika.co.id, 2017). The alleged practice of bribery to get a positive rating is a violation of the auditor's code of ethics and can damage the governance of state finances because the results of BPK's audit and assessment have the potential to be misleading (Metro News, 2017).

According to Sujana (2012), the Inspectorate's failure to prevent irregularities in the management of regional finances and its failure to save regional wealth from corruption reflects the Inspector's weak performance in the Regions. The weak performance of the Inspectorate and its staff in overseeing financial management in the regions cannot be separated from the individual factors of the inspectorate and its ranks as well as the environmental factors of the local government. The intended environmental factor is the system established and developed by the district concerning the functions and duties of the inspectorate as well as the regulations governing the duties and functions of the inspectorate.

Regional Inspectorate of Ende Regency had 780 (seven hundred eighty) objects of supervision with one type of activity

per auditing, consisting of 51 SKPDs, 278 Villages, 25 UPTDs, 1 RSUD, 425 State Schools (SD, SMP, SMA, and equivalent), and 2 Reports/Complaints, Monitoring, and review on request. Based on the workload calculations by Pusbin BPKP, Ende Regency Regional Inspectorate was included in the C3 group, which consisted of 4 Task Groups so that the Formation of the Functional Auditor's JFA was required as many as 52 PFA (Functional Auditor Functional Officers), plus 2 Main Expert Auditors.

However, it turned out that the addition of the number of auditors did not achieve the implementation of the supervisory work program in the Ende Regency Regional Inspectorate to be better in 2016. Based on the 2016 Government Institution Performance Report (LKJIP) of Inspectorate, it is known that the completion of the Annual Supervision Work Program (PKPT) only reached 76%, meaning that a decrease occurred, compared to the previous year, which reached 100%, as shown in the Table 1.

No.	Description	Year	
		2015	2016
1	Target of PKPT	104	120
2	Number of Auditors	9	38
3	Realization of PKPT	104	92
4	Percentage of Realization of PKPT	100%	76%

Table 1. Realization Comparison of PKPT 2015 and 2016

The implementation of the supervisory work program in the Ende Regency Regional Inspectorate was closely related to the independence and competence of the auditors. Mardiasmo

(2005); Carcello, Eulerich, Masli, and Wood (2018) explain that the audit is an activity carried out by parties who have independence and professional competence to check whether the results of government performance are in accordance with established standards. The same thing was said by Christiawan (2002), who stated that audit quality is determined by two things, namely competence and independence. Both have a direct influence on audit quality (Elfarini, 2007).

Many studies have been conducted on the influence of auditor competence on auditor performance. The results of Ulfah and Lukiastuti (2018) showed that competence had a positive and significant impact on the performance of government internal auditors, both simultaneously and partially. However, different results were confirmed by the study of Salju, Rismawati, and Bachtiar (2016), which showed that competence did not significantly influence the performance of local government auditors in East Luwu Regency, South Sulawesi.

Organizations that realize the importance of maintaining the performance of internal auditors will always pay attention to factors that can enhance the morale of internal auditors. Falikhatusun (2003) argues that improving the performance of internal auditors at work will basically be influenced by certain conditions, namely conditions originating from outside the individual, which are called situational factors, including leadership, work performance, social relations, work environment, and culture organization. Whereas, conditions that originate from within are called individual factors, including gender, health, experience, and psychological characteristics, which consist of motivation, personality, and locus of control.

According to Rotter (1966), locus of control is a "generalized belief that a person can or cannot control his own destiny". Some people think that business and ability are factors that influence a person to achieve success, but some other people also have a mindset (thinking) that factors outside their control can lead them to success, including factors of luck, opportunity, fate, and destiny. The phrase in the community saying, "Smart people lose to people who have good fortune" is very familiar. In this case, researchers focused not only on internal locus of control but also on the external locus of control variables, which were linked to controlling events that occurred in one's life. Likewise, the researchers wanted to know how strong the influence of external locus of control was on employee job satisfaction and employee performance, based on statements those who had "socialized", who could or could not control their own destiny.

The study was conducted on an internal auditor of the Ende Regency Regional Inspectorate. It was undeniable that some problems and events occurred within the working group during the process of achieving work goals. It is expected that if the audit can be carried out and run well in its implementation, the internal auditor will feel satisfied because he has succeeded in achieving the mission of the inspectorate so that it can be used as motivation to work better in the next task.

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2. Literature Review and Hypothesis Development

2.1. Social Learning Theory

Social learning theory basically means that employees' actions and reaction are predicted based on events that are paid more attention, as the employee retains the same information to reproduce the same action when he/she encounters and faces the same situation, and ultimately it requires motivation to perform the same action again and again (Rotter, 1966). According to Pervin in Ayudiaty (2010), the concept of locus of control is part of social learning theory that concerns personality and represents general expectations regarding the problem of factors that determine success, praise, and punishment for one's life.

2.2. Theory of Planned Behavior

It is a theory that emerges as a prominent framework of human behavior (Ajzen, 2002). As per this theory, the behavior is directed by three types of attention: 1) Behavioral belief, 2) Normative belief, and 3) Control belief. Behavioral belief, in simple words, is belief about concerns or consequences. Normative belief is about the hope or expectation of people. Then, control belief is about the presence of factors that are responsible for hurdles or opportunities to carry out concerned behavior. In short, people exhibit specific behavior when an opportunity arises in front of them.

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2.3. Influence of Competence on Job Satisfaction

The relationship between competence and job satisfaction is explained by Deswarta (2017) that the better the competence, the better the level of employee job satisfaction. Similarly, a study conducted by Manik and Viarah (2014) showed that competence had a significant positive influence on job satisfaction. Based on the description, the following hypothesis was formulated:

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H1: Competence has a positive influence on job satisfaction

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2.4. Influence of Locus of Control on Job Satisfaction

Locus of control for work behavior can be seen through employee assessment of their results when controlled internally or externally. Regarding internal control, employees feel that individually they can influence the results through their own ability, expertise, or efforts. The way, it will provide job satisfaction for employees. The relationship between locus of control and job satisfaction was explained in a study conducted by Harahap (2018), which shows that locus of control had a significant positive influence on job satisfaction. Based on the description, the following hypothesis was formulated:

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H2: Locus of control has a positive influence on job satisfaction

2.5. Influence of Competence on Internal Auditor Performance

Competence can deepen and expand work skills. The more often a person does the same job, the more skilled and the faster he/she completes the work. The more types of work a person does, his/her work experience is richer and broader, and it allows for increased work. Sudarmanto (2009) explained that competence as an attribute of HR quality had a significant influence on individual performance. The relationship between competence and employee performance was also said by Riyanda (2017) that competence had a positive and significant impact on improving employee performance. Based on the description, the following hypothesis was formulated:

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H3: Competence influences Internal Auditor Performance

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2.6. Influence of Locus of Control on Internal Auditor Performance

Each individual in behavior always tries to respond to internal and external factors. Individual activities are controlled by the locus of control factors. It means that locus of control does not originate from birth but grows in the process of formation associated with environmental factors so that no one cannot have just one control. Byrne (2011) argued that an internal locus of control had lower work pressure and reported higher levels of job satisfaction and performance on the job. Along with previous studies, according to Hyatt and Prawitt (2001) and Ayudiaty (2010), they said that there were indications that explained that either the audit structure or the locus of control could affect performance. Patent (2005), in his research at a public

accounting firm, concluded that with the potential of the audit structure and locus of control within the internal audit department, it would be able to enrich the knowledge and insight for the audit department to improve staff performance. Based on the description, the following hypothesis was formulated:

H4: Locus of Control affects the Performance of Internal Auditors

2.7. Influence of Job Satisfaction on Internal Auditor Performance

The relationship between job satisfaction and performance was explained in research conducted by Deswarta (2017), Djastuti, Rahardjo, Irviana, and Udin (2019), Maryati, Astuti, and Udin (2013), Putri, Udin, and Djastuti (2019) which showed the results that job satisfaction had a positive and significant influence on employee performance. Based on the description, the following hypothesis was formulated:

H5: Job satisfaction affects the Internal Auditor's Performance

2.8. Influence of Competence on Internal Auditor Performance Mediated by Job Satisfaction

Job satisfaction could mediate the relationship between competence and employee performance (Ginanti, Muis, & Pono, 2018; Moehariono, 2009). It means that employees who have high competence make it possible to have a good level of satisfaction. Thus, it indirectly affects good performance with the competencies possessed. Based on the description, the following hypothesis was formulated:

H6: Job satisfaction has a mediating influence on the relationship between competencies and internal auditor performance

2.9. Influence of Locus of Control on Internal Auditor Performance Mediated by Job Satisfaction

Locus of Control had a positive and significant impact on performance mediated job satisfaction (Naingolan, Kojo, & Sendow, 2018) on the teaching staff at the Faculty of Economics and Business at Sam Ratulangi University. A better or more positive locus of control will lead to increased employee satisfaction. It is because individuals with the ability to face outside challenges will solve their problems with strong beliefs that will have a high and positive employee performance. Based on the description, the following hypothesis was formulated:

H7: Job satisfaction has a mediating influence on the relationship between locus of control on the performance of internal auditors



Figure 1. Research Model

3. Research Method

The population in this study were 11 auditors at the Ende Regency Inspectorate Office. Because the population was small, all members of the population were sampled in this study. It is referred to as Saturat Sampling (Sugiyono, 2015). The method of analysis used path analysis. Path analysis is an extension of multiple linear regression analysis, or path analysis

is an expansion of regression analysis to estimate the quality relationships between variables that have been predetermined based on theory (Ghozali, 2011), whereas, the mediation test used the Sobel Test.

4. Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-25.708	14.149		-1.817	.107
Locus of Control	.906	.373	.449	2.425	.042
Competence	1.054	.200	.973	5.258	.001

a. Dependent Variable: Job Satisfaction  
R<sup>2</sup> = 0.776; Adjusted R<sup>2</sup> = 0.720; F Test = 13.843; Probability = 0.003

Table 2. Summary of Results of Multiple Linear Regression Analysis (Equation 1)

Referring to the Model I Regression output in the Coefficients table section, it can be seen that the significance value of the two independent variables, namely competence = 0.042 and locus of control = 0.001, were less than 0.05. These results provide the conclusion that Regression Model I, namely the competence and locus of control, significantly influenced job satisfaction. The amount of R<sup>2</sup> or R Square contained in the Summary Model was 0.776. It showed that the contribution of the influence of the competence and locus of control to the job satisfaction was 77.6%, while the remaining 22.4% was a contribution from other variables not included in this study. Meanwhile, the value of e1 could be found using the formula  $e1 = \sqrt{1 - 0.776} = 0.473$ .

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.356	8.733		.384	.712
Competence	.592	.255	.279	2.520	.040
Locus of Control	.644	.220	.479	2.696	.031
Job Satisfaction	.654	.184	.572	3.560	.009

a. Dependent Variable: Internal Auditor Performance  
R<sup>2</sup> = 0.959; Adjusted R<sup>2</sup> = 0.942; F test = 55.236; Probability = 0.000

Table 3. Results of Multiple Linear Regression Analysis (Equation 2)

Referring to the Model II Regression output in the Coefficients table section, it can be seen that the significance value of the three independent variables, namely competence = 0.040, locus of control = 0.031, and job satisfaction = 0.009, were less than 0.05. These results provide the conclusion that Regression Model II, namely the competence, locus of control, and job satisfaction, significantly influenced the internal auditor performance. The value of R<sup>2</sup> or R Square contained in the Summary Model was 0.959. It showed that the contribution of the influence of the competence, locus of control, and job satisfaction to the internal auditor performance was 95.9%, while the remaining 4.1% was contributed by other variables not included in this study. Meanwhile, the value of e1 could be found using the formula  $e2 = \sqrt{1 - 0.959} = 0.202$ .

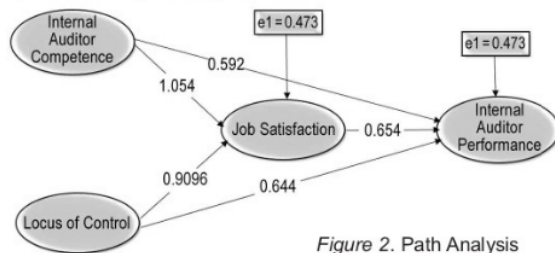


Figure 2. Path Analysis

$$Y1 = 1.054X1 + 0.906X2 + e1$$

$$Y2 = 0.592X1 + 0.644X2 + 0.654Y1 + e2$$

Calculation of the influence of competence variables: direct influence: 0.592. Indirect influence:  $1.054 \times 0.654 = 0.689$  and total influence =  $0.592 + 0.689 = 1.281$ . Calculation of the influence of locus of control variables; direct influence: 0.644, indirect influence:  $0.906 \times 0.654 = 0.592$ , and total influence:  $0.644 + 0.592 = 1.236$ .

*Mediation Test 1: Influence of Competence on Internal Auditor Performance mediated by job satisfaction*

From the calculation of the Sobel test, the t-count = 1.637. Because the t-count obtained was  $1.637 < t$ -table value of 1.985 with a significance level of 5%, it proved that the job satisfaction variable (Y1) was not able to mediate the relationship of the influence of competence (X1) on internal auditor performance (Y2).

*Mediation Test 2: Influence of Financial Attitudes on Financial Management Behavior mediated by the Locus of Control.*

From the Sobel test results, the t-count = 1.6. Because the t-count obtained was  $1.6 < t$ -table value of 1.985 with a significance level of 5%, it proved that the variable job satisfaction (Y1) was not able to mediate the relationship between the influence of the locus of control (X2) on internal auditor performance (Y2).

**5. Discussion**

**5.1. The Influence of Competence on Job Satisfaction**

Based on the results of testing on hypothesis 1, this study managed to find a significant influence of competence on job satisfaction in a positive direction. Thus, hypothesis 1 was accepted. The higher the competence values applied, the higher job satisfaction felt by internal auditors.

The results of testing hypothesis 1 are in accordance with previous research conducted by Deswarta (2017), which concluded that competence had a significant influence on job satisfaction. Further, Narimawati (2006: 15) argues that the construct of employee competence as an element of the intellectual model can be seen from three aspects of competence, namely intellectual, emotional, and social aspects, because competence measurement uses dimensions of knowledge, skills, and education levels. It is consistent with Lawler's theory, which states that expertise is part of the input factors that affect job satisfaction or dissatisfaction (Munandar, 2012). A competence mismatch will reduce the level of job satisfaction, and job satisfaction will be influenced by competence. Better competence will be able to make employees satisfied at work and have expertise in their respective fields.

The test results are in accordance with the proposed hypothesis that the application of good competence will create good job satisfaction. Based on research data, the answers of most respondents indicated that a good competence score at the Ende Regency inspectorate office would create good job satisfaction as well. It showed that, in general, the competence in the Ende Regency inspectorate Office had a strong influence on the job satisfaction of internal auditors.

**5.2. The Influence of Locus of Control on Job Satisfaction**

Based on the results of testing on hypothesis 2, this study managed to find a significant influence of locus of control on job satisfaction in a positive direction. Thus, hypothesis 2 was accepted. The higher the locus of control values applied, the higher job satisfaction felt by internal auditors.

The results of testing hypothesis 2 are in accordance with

previous research conducted by Harahap (2018), who concluded that the locus of control had a significant influence on job satisfaction. The job satisfaction of each person is influenced by the characteristics of the locus of control. Individuals with an internal locus of control are more likely to face assignment problems compared to individuals with an external locus of control. The hallmarks of locus of control are to be in control, will not be easily anxious, and be in a hurry to take action. The work behavior of locus of control can be seen through the internal auditor's assessment of their results when controlled internally or externally. Regarding internal control, employees feel that individually they can influence the results through their own ability, expertise, or efforts. That way, it will provide job satisfaction for employees.

The test results are in accordance with the proposed hypothesis that the application of a good locus of control will create good job satisfaction. Based on research data, the answers of the majority of respondents indicated that a good locus of control value at the Ende Regency inspectorate office would create good job satisfaction as well. It showed that, in general, the locus of control in the Ende Regency inspectorate office had a strong influence on the job satisfaction of internal auditors.

**5.3. The Influence of Competence on Internal Auditor Performance**

Based on the results of testing on hypothesis 3, this study managed to find a significant influence of competence on performance in a positive direction. Thus, hypothesis 3 was accepted. Based on the questionnaire provided, it was revealed that respondents understood that competence was a variable that had a strong influence on auditor performance. With the support of good competence, the auditor's performance would get better too.

The results of testing hypothesis 3 are in accordance with previous research conducted by Riyanda (2017), which concluded that competence has a significant influence on performance. Competence explains what employees do at work at various levels, breaks down the standards of each level, and identifies the characteristics of knowledge and skills needed by individuals that enable them to carry out their duties and responsibilities effectively to achieve professional-quality standards at work and produce good performance (Wibowo, 2009).

**5.4. The Influence of Locus of Control on Internal Auditor Performance**

Based on the results of testing on hypothesis 4, this study managed to find a significant influence of locus of control on performance in a positive direction. Thus, hypothesis 4 was accepted. The higher the locus of control values applied, the higher the employee's performance.

The results of testing hypothesis 4 are in accordance with previous research conducted by Harahap (2018), who concluded that the locus of control had a significant influence on performance. In an unstructured company, internal locus of control had higher performance compared to an external locus of control; however, contrary to expectations, no significant differences were found in terms of performance between internal and external within the structured corporate environment. Along in previous studies, according to Hyatt and Prawitt (2001), they said that performance could be influenced by the audit structure and locus of control. As the opinion of Patent (2005), it was explained in research on public accounting firms, which concluded that with the potential of the audit structure and locus of control within the internal audit department, it would be able to enrich the knowledge and insight for the audit department to improve staff performance. Most of the internal auditors in this study belong to the internal locus of the control group. Individual

<sup>56</sup> internal locus of control will try and believe in their own ability to produce a good performance, while individuals with a high external locus of control will give up easily when they encounter difficulties at work, resulting in suboptimal performance.

## <sup>45</sup> 5.5. The Influence of Job Satisfaction on Internal Auditor Performance

Based on the results of test <sup>45</sup> of hypothesis 5, this study managed to find a significant influence of job satisfaction on performance in a positive direction. Thus, hypothesis 5 was <sup>4</sup> accepted. The better job satisfaction felt by internal auditors, the higher the performance of internal auditors.

The results of testing the hypothesis are in accordance with previous research conducted by Deswarta (2017), which concluded that job satisfaction had a significant influence on performance. Someone's satisfaction can be seen in the result of his/her work. Likewise, with the auditor, when there are findings that arise, and these findings can be a factor in building the company being audited, then there is satisfaction with the work of the auditor. However, job satisfaction is seen not only from the final results alone; many researchers have stated that several factors influence job satisfaction. Among them are the position owned and the last education. If employees who are in a higher position, feel more satisfied, it is because they have greater autonomy, their work is more varied, and have freedom of judgment.

## 5.6. The Influence of Competence on Internal Auditor Performance Mediated by Job Satisfaction

Hypothesis 6 proposed in this study was the influence <sup>46</sup> competence on internal auditor performance mediated by job satisfaction. The test results showed that competence was not able to mediate the relationship between competence and internal auditor performance. These results differ from studies conducted by Ginanti et al. (2018) and Moehersono (2009). It means that internal auditors who had high competence might not necessarily have a good level of satisfaction. Thus, it would affect the performance of internal auditors.

## <sup>22</sup> 5.7. The Influence of Locus of Control on Internal Auditor Performance Mediated by Job Satisfaction

The results of the Sobel test for Hypothesis 7 was that job satisfaction could not mediate the relationship between the locus of control <sup>28</sup> and the performance of internal auditors. This research is not in line with the study conducted by Nainggolan et al. (2018). This situation occurred due to role conflicts arising from the existence of two different orders received simultaneously. Implementation of one command will result in the neglect of the other commands. The first commandment comes from the professional code of ethics, while the second commandment comes from the system prevailing in the office. The higher the internal locus of control of employees, it will increase employee job satisfaction. From the locus of control, we can see the behavior of auditors in decision making when facing conflict situations, whether the auditors are influenced by an internal or external locus of control. After knowing, the auditors can anticipate being able to control themselves from various problems, and there are no misstatements in the audit report.

Job satisfaction can be influenced by various factors originating from within employees and from outside. The younger the employee's age, the smaller the job satisfaction they have, because, at that age, the employee still has big ambitions to get higher results than what he/she currently has. Whereas, when

employees enter the age of more than 45 years, they will have higher satisfaction. It is because they already feel enough with what they feel for their current work.

## 6. Conclusion

<sup>16</sup> This study concludes that:

- a) Competence directly has a positive influence on job satisfaction. These results indicate that the internal auditor job satisfaction of the Ende Regency inspectorate office can be improved by applying good competence because the better the work competence applied, the better job satisfaction is felt by employees <sup>13</sup>.
- b) Locus of control directly has a positive influence on job satisfaction. These results indicate that the internal auditor job satisfaction of Ende Regency Inspectorate office can be improved by implementing a good locus of control because the better the locus of control is implemented, the better job satisfaction is felt by employees.
- c) Competence directly has a positive influence on performance. These results indicate that the performance of the internal auditors of the Ende Regency inspectorate office can be improved by applying good competence, because of the better the work competence is applied, the better the employee's performance. <sup>16</sup>
- d) Locus of control directly has a positive influence on performance. These results indicate that the performance of the internal auditors of the Ende Regency Inspectorate office can be improved by implementing a good locus of control, because the better the locus of control is implemented, the better the employee's performance. <sup>13</sup>
- e) Job satisfaction directly has a positive influence on employee performance. These results indicate that the performance of the internal auditors of the Ende Regency inspectorate office can be improved by increasing employee job satisfaction because the better job satisfaction is felt by employees, the better the employee's performance. <sup>1</sup>
- f) Job satisfaction mediates the influence of competence on the performance of the internal auditors of the Ende Regency Inspectorate Office. These results indicate that the work satisfaction of internal auditors in the Ende Regency inspectorate's Office is related to increasing competence and improving the performance of the Ende Regency inspectorate's internal auditor's office. <sup>50</sup>
- g) Job satisfaction does not mediate the influence of the locus of control on the performance of the internal auditors of the Ende Regency Inspectorate Office. These results indicate that the work satisfaction of the internal auditors of the Ende Regency inspectorate office is not related to the increase in the locus of control and the improvement in the performance of the internal auditors of the Ende Regency inspectorate Office.

There are some suggestions for future research:

- a) In future studies, it is expected to expand the scope of the population from this study.
- b) Separating the locus of control <sup>19</sup> variable into two separate parts can be done, namely internal locus of control and external locus of control, further to clarify the behavior and motivation analysis of internal auditors.
- c) Expanding the dimensions or indicators of competence variables, such as cognitive abilities, individual abilities, resource capabilities, interpersonal skills and information, and technology capabilities can be further examined.

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