

The Influence Of Competence And Locus Of Control Towards Government Internal Auditors Performance Mediated By Job Satisfaction At Inspectorate Office Of Endez Regency

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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 is an exploratory 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 are primary data, obtained directly from research subjects in the form of respondents' perceptions in the form of questionnaires to respondents. The data normality test refers to the Shapiro-Wilk sig value. The analytical tool used is the path analysis and mediation test with Sobel tests. Results of data testing showed that the competency variable had a significant positive influence on job satisfaction and internal auditor performance. The locus of control has a positive and significant influence on job satisfaction and internal auditor performance. Job satisfaction has a positive and significant influence on the performance of internal auditors and is not able to mediate the relationship between competence and internal auditor performance; as well as being not able to mediate the relationship between the locus of control and the performance of internal auditors.

Keywords— competence, locus of control, job satisfaction, government internal auditor ' s performance (keywords)

I. INTRODUCTION

At this time public confidence in the performance of government internal auditors is diminishing. This is due to the poor performance of the government's internal auditor profession in auditing financial statements [1]. Like the recent case of the Catching Hands (OTT) case against the main auditor BPK Rochmadi Saptogiri by the Corruption Eradication Commission (KPK) related to the case of granting WTP Opinion to Kemendes-PDPT [2]. 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 [3].

According to [4] the Inspectorate's failure to prevent irregularities in the management of regional finances and its failure to save regional wealth from corruption is a reflection of 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 in relation to 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 has 780 (seven hundred eighty) objects of supervision with one type of activity per auditing, consisting of 51 SKPD, 278 Villages, 25 UPTD, 1 RSUD, 425 State Schools (SD, AMP, SMA and equivalent) and 2 Reports/Complaints, Monitoring and review on request. Based on the workload calculation by Pusbin BPKP, Ende Regency Regional Inspectorate is included in the C3 group, which consists of 4 Task Groups so that the Formation of the Functional Auditor's JFA is required as many as 52 PFA (Functional Auditor Functional Officers), plus 2 Main Expert Auditors.

However, it turns out that the addition of the number of auditors does not make the achievement of the implementation of the supervision work program in the Ende Regency Regional Inspectorate to be better in 2016. Based on the 2016 Government Institution Performance Report (LKjIP) Inspectorate it is known that the completion of the Annual Supervision Work Program (PKPT) is only reached 76%, this means a decrease compared to the previous year which reached 100% as shown in the table below:

TABLE 1. REALIZATION COMPARISON OF PKPT.

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%

Source: LKJIP of Local Inspectorate of Ende Regency.

The implementation of the supervisory work program in the Ende Regency Regional Inspectorate is closely related to the independence and competence of the auditors. [5] and [6] explains that the audit (audit) is an activity carried out by parties who have independence and have the professional competence to check whether the results of government performance are in accordance with established standards. The same thing was said by [7] which stated that audit quality was determined by 2 things, namely competence and independence. Both of these have a direct influence on audit quality [8].

Many studies have been conducted on the influence of auditor competence on auditor performance. The results of [9]'s research show that competence has a positive and significant influence on the performance of government internal auditors, both simultaneously and partially. However, different results are shown by the study of [10] which shows that competence does 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. [11] argues that improving the performance of internal auditors at work will basically be influenced by certain conditions, namely conditions originating from outside the individual called situational factors including leadership, work performance, social relations, work environment, and culture organization. While conditions that originate from within are called individual factors including gender, health, experience, and psychological characteristics consisting of motivation, personality, and locus of control. The result of [12] stated that locus of control can influence the performance of local government auditors significantly.

According to [13] locus of control is a "generalized belief that a person can or cannot control his own destiny" namely the general 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 including luck, opportunity, fate, and destiny. We are also familiar with the sentence in the community that "Smart people lose to people who have good fortune". Researchers focus not only on internal locus of control, but external locus of control variables are also linked to controlling events that occur in one's life and researchers want to know how strong the influence of external locus of control on employee job satisfaction and employee performance based on statements those who have "socialized" can or cannot control their own destiny. However, different results are shown by the study of [14].

The study was conducted on an internal auditor of the Ende Regency Regional Inspectorate. It is undeniable that there are problems and events that occur within a working group during the process of achieving work goals. 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 mission.

II. RESEARCH PROBLEM

How competence and locus of control affect the performance of internal auditors mediated by job satisfaction at the Ende Regency Regional Inspectorate Office.

III. LITERATURE REVIEW

A. Theory of Social Learning

Theory of social learning basically means employee actions and reaction are predicted based of the event that is paid more attention, as employees retain the same information to reproduce the same action when he/she finds face the same situation and ultimately. It requires the motivation to perform the same action again and again [12]. According to [15] 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.

B. Theory of Planned Behavior

According to [16] and [17], this theory emerged as a prominent framework of human behavior as per this theory behavior is directed by three types of attention: 1) Behavioral belief 2) Normative Belief and 3) Control believe. Behavioral belief in simple words is belief about the concerns or consequences; normative belief is about hope or expectation of people; control belief is about presence of factors that are responsible for hurdles or opportunity to carryout concerned behavior. In short people exhibit certain behavior when an opportunity arises in front of them.

IV. HYPOTHESIS DEVELOPMENT

A. Influence of Competence on Job Satisfaction

The relationship between competence and job satisfaction is explained in [18] which revealed that the better the competency, the better the level of employee job satisfaction. Similarly, research conducted by [19], [20] and [21] revealed that competence has a significant positive influence on job satisfaction. Based on the description, the following hypothesis is formulated:

H1: Competence has a positive influence on job satisfaction.

B. Influence of Locus of Control on Job Satisfaction

Locus of control work behavior can be seen through employee assessment of their results when controlled internally or externally. Employees who feel internal control feel that individually they can influence the results through ability, expertise, or their own efforts. That way will provide job satisfaction for employees. The relationship between locus of control and job satisfaction is explained in a study conducted by [22] and [23] which showed that locus of control had a significant positive influence on job satisfaction. Based on the description, the following hypothesis is formulated:

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

C. Influence of Competency 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 completes the work. The more types of work a person does, his work experience is richer and broader and allows for increased work. In [24], competence as an attribute of HR quality has a significant influence on individual performance. The relationship between competency and employee performance is also explained by [25]. [26] and [4] that competency has a positive and significant influence on improving employee performance. Based on the description, the following hypothesis is formulated:

H3: Competence influences Internal Auditor Performance

D. 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 locus of control factors. That is, locus of control is not originated from birth but grows in the process of formation associated with environmental factors, so no one cannot have just one control. [27] argues that internal locus of control has lower work pressure, and reports higher levels of job satisfaction and performance on the job. Along with previous studies, according to [28],[29], [30], [31] and [32] said that there are symptoms that explain that either the audit structure or the locus of control can affect performance. [33] 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 is formulated:

H4: Locus of Control affects the Performance of Internal Auditors

E. Influence of Job Satisfaction on Internal Auditor Performance

The relationship between job satisfaction and performance is explained in research conducted [18] and [34]

which shows the results that job satisfaction has a positive and significant influence on employee performance. Based on the description, the following hypothesis is formulated: H5: Job satisfaction affects the Internal Auditor's Performance

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

Job satisfaction is able to mediate the relationship between competence and employee performance [35] and [36]. This means that employees who have high competence makes it possible to have a good level of satisfaction. So that it indirectly affects good performance with the competency possessed. Based on the description, the following hypothesis is formulated:

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

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

Locus of control has a positive and significant influence on performance mediated by job satisfaction [37] on the teaching staff at the Faculty of Economics and Business at Sam Ratulangi University. The better or more positive locus of control will lead to increased employee satisfaction. This 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 is formulated:

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

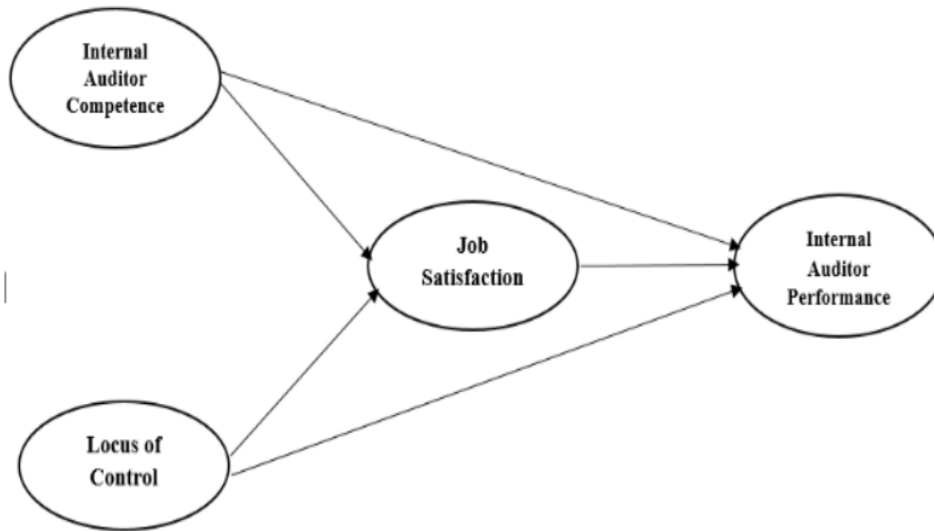


Fig.1 Research Model
Source: developed for this study, 2019.

12 V. RESEARCH METHOD

The population in this study were internal auditors at the Ende Regency Inspectorate Office. Because of the small population, all members of the population are sampled/census method [38]. The amount of N used in this study there are 11 or df = 11 then for the 20 normality test refers to the Shapiro-Wilk sig value. The significance value (p) in the Shapiro-Wilk test was $p > 0.05$. The method of analysis uses 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 and mediation test using the Sobel Test [39].

VI. RESULT

A. Test of Normality

TABLE II. TESTS OF NORMALITY

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Competence	.177	11	.200 [*]	.890	11	.138
Locus of Control	.160	11	.200 [*]	.930	11	.412
Job Satisfaction	.205	11	.200 [*]	.866	11	.069
Auditor's Performance	.194	11	.200 [*]	.903	11	.204

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Source: primary data, 2019.

The significance value (p) for all variables in the Shapiro-Wilk test was $p > 0.05$, so based on the Shapiro-Wilk normality test the data was normally distributed.

B. Multiple Regression Analysis

TABLE III. SUMMARY OF RESULTS (EQUATION 1)

Model	Unstand. Coeff.		Stand. Coeff. Beta	T	Sig.
	B	Std. Error			
(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

$R^2 = 0.776$; Adj $R^2 = 0.720$; F Test = 13.843; Prob. = 0.003

Source: Primary Data, 2019

Referring to the Model I Regression output in the Coefficients table section it can be seen that the significance Path Analysis

value of the two independent variables namely competency (X1) = 0.042 and Locus of Control (X2) = 0.001 less than 0.05. These results provide the conclusion that Regression Model I, namely the variable competency (X1) and Locus of Control (X2) significantly influence the variable Job Satisfaction (Y1). The amount of R2 or R Square contained in the Summary Model is 0.776, this shows that the contribution or contribution of the influence of the competency (X1) and Locus of Control (X2) variables to the Job Satisfaction variable (Y1) is 77.6% while the remaining 22.4% is a contribution from other variables not included in this study. Meanwhile, the value of e1 can be found using the formula $e1 = \sqrt{1-0.776} = 0.473$

TABLE IV. SUMMARY OF RESULT (EQUATION 2)

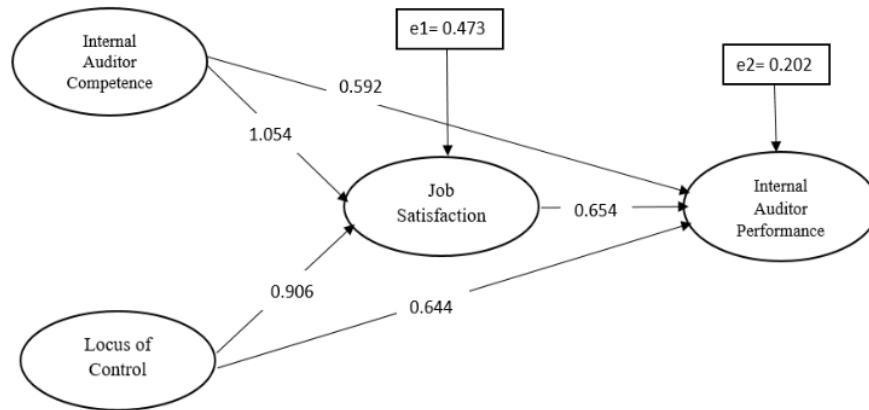
Model	Unstand. Coeff.		Stand. Coeff. Beta	T	Sig.
	B	Std. Error			
(Constant)	3.356	8.733		.384	.712
Competency	.592	.255	.279	2.520	.040
Locus of Control	.644	.220	.479	2.696	.031
Job Satisfaction	.654	.184	.572	3.560	.009

a. Dependent Variable: Internal Auditor Performance

$R^2 = 0.959$; Adj $R^2 = 0.942$; F test = 55.236; Prob. = 0.000

Source: primary data, 2019.

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 competency (X1) = 0.040, Locus of Control (X2) = 0.031 and Job Satisfaction (Y1) = 0.009 less than 0.05. These results provide the conclusion that Regression Model II, namely the variable competency (X1), Locus of Control (X2) and Job Satisfaction (Y2) are significantly influence the Internal Auditor Performance variable (Y2). The value of R2 or R Square contained in the Summary Model is 0.959, this shows that the contribution contribution of the influence of the competency (X1), Locus of Control (X2), and Job Satisfaction (Y1) variables to the Internal Auditor Performance variable (Y2) is 95.9% while the remaining 4.1% is contributed by other variables not included in this study. Meanwhile, the value of e1 can be found using the formula $e1 = \sqrt{1-0.959} = 0.202$.



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

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

Calculation of the influence of competence variables: direct influence: 0.592. Indirect influence: 1.054x0.654 = 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 x 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

$$Sab = \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2}$$

$$= \sqrt{(0.654)^2(0.200)^2 + (1.054)^2(0.373)^2 + (0.200)^2(0.373)^2}$$

$$= 0.421$$

$$t = \frac{(1.054)(0.654)}{0.421} = 1.637$$

From the calculation of the Sobel test: $t_{count} = 1.637$, because the t_{count} obtained is $1.637 < t_{table}$ values of 1.985 with a significance level of 5%, proving that the job

satisfaction variable (Y1) is 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.

$$Sab = \sqrt{b^2Sa^2 + a^2Sb^2 + Sa^2Sb^2}$$

$$= \sqrt{(0.654)^2(0.200)^2 + (0.906)^2(0.373)^2 + (0.200)^2(0.373)^2}$$

$$= 0.37$$

$$t = \frac{(0.654)(0.906)}{0.37} = 1.6$$

From the Sobel test results above, the $t_{count} = 1.6$, because the t_{count} obtained $1.6 < t_{table}$ value of 1.985 with a significance level of 5%, proves that the variable job satisfaction (Y1) is not able to mediate the relationship between the influence of the locus of control (X2) on internal auditor performance (Y2).

VII. DISCUSSION

A. 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 with a positive direction. Thus, hypothesis 1 is accepted. The higher the competence values applied, the higher job satisfaction felt by internal auditors.

The results of testing of hypothesis 1 are in accordance with previous research conducted by [18] which concluded

that competence has a significant influence on job satisfaction. According to [19], [20] and [21] have argued that the construct of employee competence as an element of the intellectual model can be seen from three aspects of competency, namely intellectual, emotional and social aspects because competency measurement uses dimensions of knowledge, skills and education levels. This is consistent with Lawler's theory which states that expertise is part of the input factors that affect job satisfaction or dissatisfaction [40]. Competency mismatch will reduce the level of job satisfaction, and job satisfaction will be influenced by competence. The 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 a good job satisfaction. Based on research data, the answers of most respondents indicate that a good competency score at the Ende Regency inspectorate office will create good job satisfaction as well. This shows that in general the competence in the Ende Regency Inspectorate Office has a strong influence in influencing the job satisfaction of internal auditors.

B. 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 with a positive direction. Thus, hypothesis 2 is accepted. The higher the locus of control values applied, the higher job satisfaction felt by internal auditors.

The results of testing the hypothesis 2 are in accordance with previous research conducted by [22] and [23] who concluded that the locus of control had a significant influence on job satisfaction. Job satisfaction of each person is influenced by the characteristics of the locus of control. Internal with locus of control will be more likely to face problems that will be faced in the assignment compared with individuals with external locus of control. The hallmark of locus of control is to be in control and will not be easily anxious and in a hurry to take action. Locus of control work behavior can be seen through the internal auditor's assessment of their results when controlled internally or externally. Internal auditors who feel the internal locus of control feel that individually they can influence the results through their ability, expertise, or their own efforts. That way 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 a 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. This shows that in general the locus of control in the Ende Regency inspectorate office has a strong influence in influencing the job satisfaction of internal auditors.

C. 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 is accepted. Based on the questionnaire provided, it was

revealed that they understood that competence was a variable that had a strong influence on auditor performance. With the support of good competence, the auditor's performance will get better too

The results of testing the hypothesis 3 are in accordance with previous research conducted by [25], [26] and [4] which concluded that competence has a significant influence on performance. Competence explains what employees do at work at various levels and breaks down the standards of each level, identifies the characteristics of knowledge and skills needed by individuals that enable them to carry out their duties and responsibilities influenceceively so as to achieve professional quality standards at work and produce good performance.

D. 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 is accepted. The higher the locus of control values applied the higher the employee's performance.

The results of testing the hypothesis 4 are in accordance with previous research conducted by [22] who concluded that the locus of control had a significant influence on performance. In an unstructured company, internal locus of control has a higher performance compared to 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 [28], [29], [30], [31] and [32] said that performance can be influenced by the audit structure and locus of control. Like the opinion of [33] which explains in research on public accounting firms that conclude that with the potential of the audit structure and locus of control within the internal audit department, it will 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 internal locus of control will try and believe in their own ability to produce good performance. While individuals with high external locus of control will give up easily when they encounter difficulties at work, resulting in suboptimal performance.

E. The Influence of Job Satisfaction on Internal Auditor Performance

Based on the results of testing of hypothesis 5, this study managed to find a significant influence of job satisfaction on performance in a positive direction. Thus, hypothesis 5 is 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 [18] and [34] which concluded that job satisfaction has a significant influence on performance. Someone's satisfaction can be seen in the end result of his 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. But job satisfaction is seen not only from the final results alone, many researchers who have done stated that job satisfaction is influenced by several

factors. Among them are the position owned and the last education. If employees who are in a higher position feel more satisfied because they have greater autonomy, their work is more varied and has freedom of judgment.

F. The Influence of Competence on Internal Auditor Performance mediated by Job Satisfaction

Hypothesis 6 proposed in this study is the influence of competence on internal auditor performance mediated by job satisfaction. The test results show that competence is not able to mediate the relationship between competence and internal auditor performance. The results differ from studies conducted by [35] and [36]. This means that internal auditors who have high competence may not necessarily have a good level of satisfaction. So it will affect the performance of internal auditors.

G. The Influence of Locus of Control on Internal Auditor Performance mediated by Job Satisfaction

The results of the Sobel test for Hypothesis 7 is that job satisfaction is not able to mediate the relationship between the locus of control and the performance of internal auditors. This research is not in line with the research conducted by [37]. In this situation due to role conflicts arising from the existence of two different orders that are 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 auditor has the influence of internal or external. After knowing, the auditor can anticipate to be 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 the employee 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 greater results than what he currently has. Whereas when employees enter the age of more than 45 years will have greater satisfaction. This is because they already feel enough with what they feel for their current work.

VIII. CONCLUSIONS

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 competency, because the better the work competency applied, the better job satisfaction is felt by employees.

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. 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 the better the work competency is

applied, the better the employee's performance. 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.

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. 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 the Ende Regency Inspectorate's Office of internal auditors is related to increasing competence and improving the performance of the Ende Regency Inspectorate's internal auditor's office.

Job satisfaction mediates 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 related to the increase in locus of control and the increase in the performance of the internal auditors of the Ende Regency Inspectorate Office.

IX. SUGGESTIONS

In future studies, it is expected to expand the scope of the population from this study. Separating the locus of control variable into two separate parts, namely internal locus of control and external locus of control in order to further clarify the behavior and motivation analysis of internal auditors.

Expanding the dimensions or indicators of competence variables such as cognitive abilities, individual abilities, resource capabilities, interpersonal skills and information and technology capabilities.

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