
THE EFFECTS OF WORKLOAD AND COMPETENCE ON AUDITOR PERFORMANCE MEDIATED BY WORK SATISFACTION: A CONCEPTUAL MODEL (A CASE STUDY AT INSPECTORATE GENERAL OF THE MINISTRY OF MANPOWER)

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ABSTRACT

Based on data from the results of supervision of auditor assistance in year 2019 to 2021 at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia, it is known that the percentage of reports did not comply with the standards has increased. This is indicated by the number of timely reports of 22.77% in 2019, 24.11% in 2020 and 27.12% in 2022. This study was aimed at examining the effects of workload and competence on auditors' performance by using work satisfaction as a mediating variable. In this regard, this paper proposes a conceptual model along with its research background, literature review, hypotheses, and research methods. By applying this paper, it will be known the status of the effects of competence and competence on the auditor's performance with work satisfaction as a mediating variable.

Keywords

Workload, Competence, Work Satisfaction, Auditor Performance, Conceptual Model

INTRODUCTION

Data from results of supervision of auditor assistance at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia has reported from year 2019 to 2021. There were 23 reports in 2019 that did not comply with the standards out of a total of 101 (one hundred and one) reports or 22.77%. In 2020 there were 27 reports that did not meet the standards out of a total of 112 reports or 24.11% and in 2021 there were 32 reports that did not meet the standards out of a total of 118 reports or 27.12%. Therefore, it can be concluded that there is an increasing trend every year for the period 2019 - 2021 the number of Audit Reports that are not up to standard. This shows that the quality of the audit results that have been carried out by the audit team is not maximized which also results in optimizing the performance of each auditor who carries out the audit assignment.

In addition to the quality of the audit results produced, the submitted audit report must also be in a timely manner so that the work unit being audited can immediately follow up on the findings. From the submitted audit report, in 2019 there were 13 reports that had not been received from the audit team, totaling 156 teams or 8.33%. In 2020 there were 23 reports that had not been received from the audit team, totaling 128 teams or 17.97% and in 2021 there were 58 reports that had not been received from the total team 148 audit teams or 39.19%. So based on the elaboration of the data above, an average of 21.83% of audit reports have not been submitted on time and there has been an increase in

delays in submitting reports every year for the 2019-2021 period. This shows that the delivery of audit results by the team in a timely manner is not optimal.

Based on the background above, this paper will discuss the proposed conceptual model. The conceptual model in question is a model to examine the effect of competence and workload on auditors' performance with work satisfaction as a mediating variable.

LITERATURE REVIEW

A. Workload

The workload is the amount of work that a position or organizational unit must bear and is the result of the multiplication between the volume of work and the norm of the time. (Decree of the Minister of Manpower of the Republic of Indonesia Number 128 of 2016 concerning Guidelines for Workload Analysis at the Ministry of Manpower)

According to Tarwaka (2011:106), the workload is a condition of work where the work description must be completed by a certain time limit. Workloads are defined operationally on factors such as task demands or efforts made to do the job (Hart and Staveland in Tarwaka, 2015). According to Sunyoto (2012:64), the level of expertise demanded is too high, the speed of work may be too high, and the volume of work may be too much is something that causes a lot of tension in a person and leads to stress.

Based on the description above, it can be concluded that workload is a condition of the work where its job description must be completed at a certain time limit within a certain period.

Tarwaka (2011: 130) stated that there are factors that affect workload, such as:

1. External factors, the burden that comes from outside the worker's body, such as psychological tasks, work organization, and work environment.
2. Internal factors, the factors that come from within the body itself, such as gender, age, body size, nutritional status, health conditions, motivation, perception, trust, desire, and satisfaction.

The workload indicators used in this study, as stated by Tarwaka (2011), include:

- 1) Number of employees
- 2) Job targets
- 3) Job completion time
- 4) Types of work
- 5) Time to do a job
- 6) Views on the work
- 7) Work standards.

B. Competence

Tunggal (2013:429) states "Competence is the knowledge and skills needed to achieve the tasks that determine individual work." Another understanding of competence according to Rendal J. Elder, etc. in Jusuf (2012:322) is that "Competence is the knowledge and skills needed to achieve tasks that define everyone's duties." Meanwhile, Mulyadi (2010: 58) states competence as indicating the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity.

An auditor with good and appropriate competence will be able to understand what must be done and what is his function in the job. The competence of internal auditors, according to The Institute of Internal Auditors (2017: 5), must have the knowledge, skills, and other competencies needed to carry out their respective responsibilities. The internal audit activity collectively must possess or acquire the knowledge, skills, and other competencies necessary to carry out its responsibilities. Meanwhile, Tugiman (2014: 27) defines that "The competence of internal auditors is the knowledge, abilities, and various disciplines needed to carry out a correct and appropriate examination."

Hence, competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. Competence, as a person's ability to produce at a satisfactory level in the workplace, also shows the characteristics of the knowledge and skills possessed or needed by everyone so that they can carry out their duties and responsibilities effectively and improve professional quality standards in work.

Rahayu and Suhayati (2009:2) explain that auditor competence means that the auditor must have the ability, expertise, and experience in understanding the criteria and in determining the amount of evidence needed to support the conclusions to be drawn. According to Ulum (2012: 95), expertise or competence is defined as a special skill possessed by an examiner who is recognized as being able to use theory and practice to carry out his profession.

From the description of the theory above, it can be concluded that auditor competence is a skill and expertise in an individual, or in this case an auditor, who allows him to carry out audit work to the fullest. It can be concluded that auditor competence is any special skill or intelligence possessed, maintained, and improved by an auditor in carrying out audits objectively.

According to Zwell in Wibowo (2016:330), there are four categories of competencies consisting of:

1. Task achievement
2. Relationship
3. Personal attribute
4. Leadership

According to Rai (2010:3), there are three kinds of competency components, namely:

1. Personal quality
In carrying out their duties, an auditor must have good personal qualities.
2. General knowledge
An auditor must have the general knowledge to understand the entity to be audited and assist in conducting the audit. This basic knowledge includes the ability to conduct analytical reviews, organizational theory knowledge to understand an organization, auditing knowledge, and accounting knowledge which will assist in managing numbers and data.
3. Specific skills
Specific skills that must be possessed include the ability to conduct interviews, speed reading skills, statistics, computer skills (at least able to operate word processing and spreadsheets) and being able to write and present reports well.

According to the Auditor Competency Standards (BPKP, 2010) in Harahap (2015:27), it is stated that an auditor must have abilities that include:

- 1) Knowledge
Knowledge is obtained by a person through education, both theoretically and practical understanding which includes facts, information, and expertise. In the aspect of knowledge, competence is knowledge related to supervision that must be possessed by all auditors at all levels or positions.
- 2) Skills
Skill is an ability that a person has in carrying out a task well. Competence from the skill aspect is a skill in supervision that must be possessed by auditors at all levels or positions.
- 3) Attitude
Attitude is a representation of a person's liking or disliking of something. Attitude emphasizes aspects of feelings and emotions, such as interests, behaviors, appreciation, and ways of adjustment. Competence from this aspect is an attitude that must be possessed by auditors at all levels or positions.
- 4) Knowledge of collective standards
At the time of conducting an examination, an examiner, according to the Auditing Standards, must collectively know the standards. Knowledge here leads to the technical examination of the report to be audited. Auditors are required to fully master collectively the standards as well as the methods and processes in auditing reports.
- 5) Participate in continuing professional education and training
Regarding the competencies possessed by an auditor, the auditor must carry out further education and training. This is done so that the quality of the auditors is maintained. An auditor must obtain a graduation certificate from continuing education by going through a series of tests that have been made by the Indonesian Institute of Accountants.

C. Work Satisfaction

Work satisfaction is the (positive) attitude of the workforce towards their work, which arises based on their assessment of their work situation (Afrizal, 2015:153). Robbins and Coulter (2007:78) state that work satisfaction is a general attitude towards a person's work that shows the difference between the number of awards received by workers and the amount they believe they should receive. Work satisfaction is also defined as the effectiveness or emotional response to various aspects of work. This definition implies that work satisfaction is not a single concept as, on the contrary, a person can be relatively satisfied with one aspect of his work and dissatisfied with one or several other aspects. Meanwhile, Robbins & Judge (2013:79) define work satisfaction as a positive feeling about the job resulting from the evaluation of its characteristics.

Everyone has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the activity felt in accordance with the wishes of the individual, the higher the satisfaction with the activity. In other words, satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or dissatisfied at work.

Gilmer in Kurniawati (2008:55) states the factors that influence work satisfaction are as follows:

- 1) Opportunity to advance
Opportunity to gain experience and improve skills while working.
- 2) Job security
A sense of security greatly affects the feeling of employees during work.
- 3) Salary
Salary causes more dissatisfaction and people rarely express work satisfaction with the amount of money they receive.
- 4) Company and management
Management factor that can provide a stable working situation and conditions determines work satisfaction.
- 5) Supervise
Supervision is considered as being a father figure as well as his superior. A bad supervisor can result in absenteeism and turnover.
- 6) Extrinsic factors from work
Difficult and easy as well as pride in the task can increase and reduce work satisfaction.
- 7) Working conditions
An employee will feel satisfied at work if the working conditions are comfortable and look clean.
- 8) Social aspects of work
Viewed as a supporter of satisfaction or dissatisfaction at work.
- 9) Communication
Smooth communication between employees and management is widely used as a reason to like the position. Understanding and acknowledging the opinions or achievements of employees plays a very important role in creating a sense of work satisfaction.
- 10) Facilities
Hospitals, leave, and pensions or standard housing of a position, if can be fulfilled, will create a sense of satisfaction.

The above shows that a person's work satisfaction is influenced by many factors, not only salary but also related to the work itself, with other factors such as relationships with superiors, coworkers, work environment and rules.

Kreitner and Kinicki (2001) in Afrizal (2015: 154) states that the employee work satisfaction variable is operationally measured using four indicators, namely:

- 1) Compensation: basic salary, work and family allowances, incentives (bonuses).
- 2) Working conditions: strategic office, complete work tools and equipment, complete office facilities.
- 3) Company systems and policies: company transparency in policies, administrative policies that are not rigid; and
- 4) Relations with colleagues and superiors: good relations with co-workers and relations with superiors are considerate and positive.

D. Internal Auditor's Performance

Performance is defined as the record of outcome's produced on a specified job function or activity during a specified time period (Bernardin & Rusel, 2013). The statement explains that performance is defined as a record of the results produced on a particular job function or activity over a certain period. Performance refers to an employee's accomplishment of an assigned task (Cascio, 2012:275).

In relation to the performance of the auditor, it can be said that the performance of the auditor is the act or implementation of the audit task that has been completed by the auditor within a certain period. Sudiksa and Utama (2016) state "Internal auditor performance is an independent appraisal job within an organization to review company activities to meet the needs of the leadership." Meanwhile, Akbar (2015) stated "Internal auditor performance is a work

achieved by an auditor in carrying out the tasks assigned to him based on skills, experience, and seriousness of time measured by considering the quantity, quality, and punctuality.”

Based on the description above, it can be said that the performance of the internal auditor is the result achieved by the auditor in carrying out the tasks assigned to him within a certain period.

Internal auditors in carrying out their audits must comply with various applicable regulations to obtain the desired audit results. There are standards that apply to an internal auditor, one of which is the auditor's performance standard. Auditors can be said to perform well if they meet the applicable performance standards. The following are the performance standards of internal auditors according to The Institute of Internal Auditors (2017: 22):

1. Manage Internal Audit Activities
2. Nature of Work
3. Assignment Planning
4. Implementation of Assignments
5. Communication of Assignment Results
6. Progress Monitoring
7. Risk Acceptance Communication.

According to Wibowo (2017: 188), performance appraisal is a process of assessing how well workers have carried out their duties over a certain period. The objectives of performance appraisal according to Mangkunegara (2014:10) are as follows:

- a. Increase mutual understanding between employees about performance requirements.
- b. Recording and acknowledging the work of an employee, so that they are motivated to do better or at least achieve the same as previous achievements.
- c. Provide opportunities for employees to discuss their desires and aspirations and increase awareness of their careers or their current job.
- d. Define or reformulate future goals, so that employees are motivated to achieve according to their potential.
- e. Examine the implementation and development plan according to training needs, specifically the education and training plan, and then approve the plan if nothing needs to be changed.

Measurement of performance needs to be done to find out whether during the implementation of performance there is a deviation from the predetermined plan, whether performance can be carried out according to the specified schedule, or whether the performance results have been achieved as expected.

According to Wibowo (2017:155), performance measurement can be done by:

1. Ensure that the requirements that customers want to have been met.
2. Strive for performance standards to create comparisons.
3. Maintain distance for people to monitor performance levels.
4. Define the importance of quality issues and determine what needs priority attention.
5. Avoid the consequences of poor quality.
6. Consider the use of resources.
7. Seek feedback to encourage improvement efforts.

According to Mangkunegara (2014:9), auditor performance can be measured by the following indicators:

1. Achievement of quality work
2. Quantity of work achieved
3. Ability to carry out tasks under the responsibilities given.

CONCEPTUAL MODEL

Based on the theoretical study in the previous chapter, the research's conceptual model or theoretical thinking framework can be shown in Figure 1, which explains the theoretical framework that describes the effect of workload and competence on auditors' performance with work satisfaction as a mediating variable in the Inspectorate General of the Ministry of Manpower.

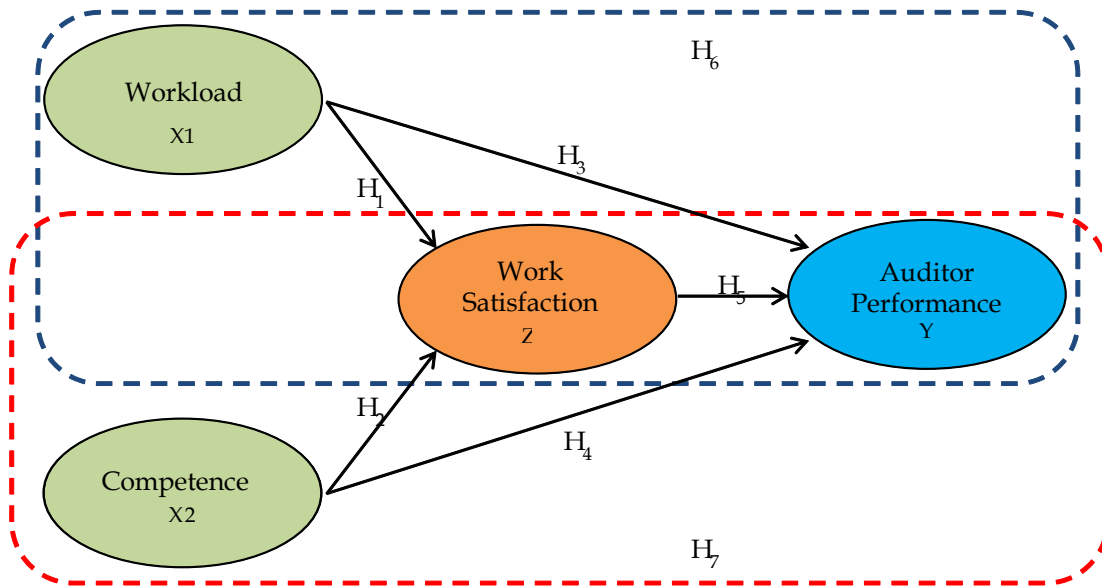


Figure 1. Conceptual Model

HYPOTHESES

Based on the conceptual model, theories, and previous research studies, hypotheses can be formulated as follows:

- H₁: Workload affects work satisfaction.
- H₂: Competence affects work satisfaction.
- H₃: Workload affects auditor performance.
- H₄: Competence affects auditor performance.
- H₅: Work satisfaction affects auditor performance.
- H₆: Workload affects auditor performance through work satisfaction.
- H₇: Competence affects auditor performance through work satisfaction.

METHODOLOGY

This research is a quantitative study, namely research that collects data to test hypotheses or answer questions about the latest status of research subjects (Kuncoro, 2008). When viewed from the relationship between variables, this research can be classified as causality research (Sugiono, 2012).

The population in this study is the internal auditor at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia in 2022, amounting to 69 auditors. Because the population is relatively small, the sampling technique chosen is saturated sampling, which is a sampling technique when all members of the population are used as samples (Sugiyono, 2015).

The data in this study are primary data collected by distributing questionnaires to respondents asking about the problems being studied (Riduwan, 2011).

This study proposes using Structural Equation Modeling (SEM) analysis with a mediating effect, namely the relationship between exogenous and endogenous constructs through connecting or intermediate variables. This means that the influence of exogenous variables on endogenous variables can be direct but can also be through connecting or mediating variables (Ghozali and Latan, 2015:149). Testing the mediating effect using the SmartPLS program using the procedure developed by Baron and Kenny (1986).

CONCLUSION

This research has developed a conceptual model. The researchers have proposed a conceptual model to test the effect of workload and competence on auditor performance with work satisfaction as mediating variable. The authors in

this article have proposed a conceptual model that is ready to be applied. The proposed conceptual model has been complemented by research backgrounds, literature reviews, hypotheses, and research methodologies. The status of the effects of workload and competence on performance of auditors at the Inspectorate General of the Ministry of Manpower can be discovered by applying the conceptual model.

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