

Analysis of transformational Leadership Styles that Moderate Factors Affecting the Performance of Government Internal Oversight Officials in Indonesia

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Abstract – The purpose of this study is to analyze the factors that affect the Performance of the Government Internal Supervisory Apparatus (APIP). These factors are transformational leadership style (moderating variable), integrity, job satisfaction and organizational commitment. A quantitative approach was used in the study, with primary data as the data source, which came from 92 questionnaires answered by APIP at the Main Inspectorate of the Central Statistics Agency (BPS) Indonesia. The sampling technique used was stratified sampling. Hypothesis testing using smartPLS 3.3.7 software with technical analysis of Structural Equation Modeling-Partial Least Square (SEM-PLS). Based on the research analysis, the conclusion that can be drawn is that APIP's performance is influenced by Work Experience and Integrity, but is not influenced by Organizational Commitment and Job Satisfaction. Furthermore, it was also found that the Transformational Leadership Style has not been able to moderate the effect of organizational commitment, work experience, integrity and job satisfaction on APIP's performance. Implications for the Main Inspectorate of BPS, to pay more attention to factors that can increase/decrease auditor performance, for example by increasing the auditor's organizational commitment, work experience, integrity and job satisfaction of employees, especially in terms of fairness, transparency and measurable rewards given to employees the most accomplished.

Keywords: Transformational Leadership Style, Integrity, Job Satisfaction, Auditor Performance, Organizational Commitment

INTRODUCTION

In realizing the public's expectations for clean service from the practice of KKN (collusion, corruption and Nepotism). good governance, and clean governance, namely by increasing the effectiveness of supervision carried out by the Government Internal Supervision Apparatus (APIP) on the financial management of the country / region. As the third line of organizational defense, APIP is expected to increase its role and function to provide added value as a strategic business partner to improve risk management, governance (governance) government and internal control of Government Diamonds. Pro-active steps that can be done through APIP performance transformation, system reorganization, improvement of technical instructions and so on.

This becomes something important to do immediately because of the phenomenon that occurred so far, that the public assesses the public sector as a hotbed of inefficiencies, sources of leakage and waste of the state budget and abuse of authority and position by stakeholders. Even so far, (Hutabarat, 2022) throughout 2021, the Corruption Eradication Commission (KPK) has investigated 127 allegations of corruption, investigations into 108 cases, prosecutions of 122 cases and arrested 123 suspects of tipikor serta return state losses. from corruption crimes amounting to Rp416.9 billion and Rp2,713 trillion of corruption money to the State for 8 years.

In line with this, BPK (Audit Board) as an external auditor still finds repeated findings on the management of State Finances in ministries / institutions or regions, especially state losses and irregularities that boil down to corruption, while APIP which is an internal government auditor, has not been able to detect early or find violations, irregularities in the management of the state budget, as has been found by the BPK and KPK. The phenomenon shows the poor performance of APIP in carrying out supervision, assurance function and consulting of State Financial

Management, so that the strengthening of APIP functions and roles through efforts to improve APIP performance becomes an absolute step to do.

According to the auditor's performance (Mulyadi., 2014) is objective stewardship of financial statements (L / K), conducted by the Auditor, which aims to determine the fairness and alignment of the presentation of financial statements with PSAP / PSAK (generally accepted accounting principles), in all material matters, the financial position and the results of the efforts of government agencies.

According to attribution theory that external and internal factors can affect the behavior of an individual, it is necessary to consider the factors that affect so that the internal auditor can be improved both from the internal and external auditors themselves. One of them is organizational Commitment, Commitment is a form of attachment or consistency of individuals to a thing or job, such as the environment, organization, job career, and so on.

According to the high organizational commitment that the auditor has, will feel happy in working, will maintain loyalty, have a (Nurita Elfani Prasetyaningrum, 2020) sense of belonging (sense of belonging), responsible and contribute in advancing the organization. The same results were found by (Amandani, 2017), (Fathmaningrum, 2020), (Edwy, 2019), (Abdillah, 2019), (Yurianti, 2020), (Andri Kurnia Wira Sanjaya, 2021), and (Yuliana Eva, 2021) that the performance of auditors can be positively influenced, significantly by organizational commitment (affective and countinuanace)." However, contrary to research (Dwi Anjani Prameswari, 2015), (Andika, 2017), (Arimurti, 2018), (Wijaya, 2019) which found that the organizational commitment variables (affective and continuance commitment) owned by the auditor, do not guarantee to improve the completion of tasks well and improve the performance of those auditors.

APIP's performance is also influenced by audit experience, especially in detecting irregularities in the country's financial management early because experience is able to increase knowledge, expand work capabilities, deepen expertise, and strengthen work skills and innovate in detecting errors and fraud, which will ultimately improve APIP performance. According to (Kismarahardja, 2021) the performance of the auditor is influenced by the variables of work experience. The auditor's work experience gained during carrying out his duties repeatedly and continuously, will increase his expertise in determining the right steps to solve problems. Which has implications for output or good performance. Research conducted by (Fuad, 2015), (Utami, 2015) (Bader C. d., 2017), (Badera A. A., 2018), (Michael Tumundo, 2019), (Gustamin Abjan, 2021), showed that the auditor's experience had a significant impact on performance, although the relationship was indirect. So, performance will be better, if the experience of an auditor in supervision is more and more. But these conditions contradict the opinion (Mutia V., 2016), (Meity, 2017), (Listiana, 2018), (Edwy, 2019), (Akies, 2021) and (Ni Komang Dina Sintyawati, 2021) that the improvement and decrease in the performance of the auditor is not influenced by work experience, meaning the length of experience, will not decrease or improve his performance.

In addition, in carrying out his role as Quality assurance, an Auditor is required to have high integrity in terms of the preparation of audit reports, related to the presentation of internal control information and compliance with the regulations apply to a government agency. Based on the Code of Ethics and Professional Standards published by (AAI, 2016), Integrity is the honesty values of an auditor (i.e. the truth of telling the actual facts or circumstances that "wrong is wrong, True is true" even in the environment facing challenging conditions, and against the general view, responsibility, consistency, perseverance, and compliance with regulations. (Thahir, 2021) Mention that the improvement of the performance of an APIP will be influenced by the high integrity it has. Conversely, the decline in performance is caused by the auditor's lack of integrity, which triggers permissive behavior against the rules of the code of ethics, and rules as the basis of the auditor in work. Integrity positively affects performance, is appropriate in research (Utami, 2015), (Ariani, 2015), (Kirana, 2016), (Budiartha, 2018), (Octavia, 2018), (Baisary R. P., 2019), (Wijaya, 2019), (Lilis Yulianti, 2020), and (Murniati, 2021), yet inconsistent with the results of the

study (Dwi Anjani Prameswari, 2015), (Hapsari, 2018), (Abdillah, 2019), and (Yurianti, 2020) that performance is not positively and significantly affected by employee integrity.

Auditor's job satisfaction can also affect the Auditor's performance in terms of job characteristics, the amount of compensation, rewards and opportunities for promotion, the attitude and ability of superiors, as well as the support and cooperation of colleagues. (Novitasari, 2018) It reveals that organizations that have less satisfied employees, low organizational commitment, and high levels of stress will have a worse level of performance than employees. Who are more satisfied, have high commitment and are not stressed. It is also found in research, (Trijayanti, 2015), (Mutia V., 2016), (Syauqi, 2018), (Novitasari, 2018), (Akies, 2021), (Suardi, 2019) and (Nabawi, 2019). However, research (Hanifah, 2016), (Apriliani, 2019), and (Elburdah, 2018), mention that the performance of the auditor is not affected by the auditor's satisfaction with his work.

In addition, the role of a leader in the organization will have an influence on the performance of employees, namely leaders who have a clear vision and purpose, who are able to realize closeness. The relationship between a leader and all his subordinates, not just a relationship of the giver of orders or performance agreements, but more based on communication, commitment and trust between Others are able to provide motivation and encourage to carry out tasks with full responsibility, even in the achievement of the best self-quality of their subordinates so that the core value of ASN is BerAKHLAK can be realized. Pada will eventually have implications for the reach of the organization's goals. Gaya transformasional leadership is a style of leadership in accordance with these expectations³⁶.

Based on (Indrayanto, 2013). Transformational leadership style is a leader who can inspire followers to have commitment, have vision and goals, encourage followers to solve organizational problems innovatively. The results of research conducted by (Wibawa, 2018), (Arie Pratania Putri, 2021) and (Yani, 2021) mentioned that the inclusion of transformational leadership style is influenced by the performance of auditors. There is a discrepancy with the results of the study (Wijaya, 2019), (Gunawan, 2021) which suggests that the auditor's performance is not affected by transformational leadership styles.

Based on the gap of previous research findings, it will be done to fill the gap by integrating transformational leadership styles in improving APIP performance in the BPS Chief Inspectorate. This penelitan has the goal to test, analyze and find APIP performance that is influenced by internal and external factors, in particular apip performance in the Main Inspectorate of the Central Statistics Agency. Researchers titled "**Transformational Leadership Style Analysis that moderates Factors affecting APIP Performance in Indonesia (Empirical Study in The Main Inspectorate of the Central Statistics Agency)**".

TINJAUAN LITERATURE

Attribution Theory

Attribution⁴⁷ Theory is at the core of the human perception process, first proposed by Fritz Heider in 1958 and further developed by Edward Jones and Keith Davis (1965), Harold Kelley (1967, 1972), and Bernard Weiner (1974). Attribution theory provides an explanation of the process of how the reason / cause and motive for the occurrence of an event. Interpreted by someone in the behavior of others (Ni Made Arik Julianti, 2021). According to Fritz Heider (1958) in explaining that the combination of factors (Robbins S. a., 2007) from within a person (internal or Dispositional Attributions), and factors from outside a person (external or Situational attributions). An individual can determine a person's behavior. Internal causes (internal forces) or known as Dispositional Attributions, is an aspect of individual behavior that is from within the individual e.g. traits, motivations, desires, abilities, satisfaction, knowledge, effort or personality. Meanwhile, external forces or known as situational attributions, are environmental factors that can affect individual behavior, such as luck, opportunity, environment, difficulty in carrying out work, social values, and social conditions and people's views on such behavior. This theory was used in this study to provide an explanation of how the performance of auditors in the detection

of fraud or financial misappropriation of the state is influenced by factors. Internal auditors are auditors' expertise consisting of organizational commitment, work experience, and auditor integrity, as well as in terms of motivation, namely job satisfaction.

Auditor Performance

According to mentioning that (Mulyadi., 2014) it is the Auditor conducting objective monitoring of financial statements with the aim to determine the fairness and alignment of the presentation of Financial Statements with PSAP / PSAK (generally accepted accounting principles). In all material matters, the financial position and the results of the efforts of government agencies. While according to that the expertise of (Ilal, 2015) an auditor in finding and providing solutions to violations of government rules in the field of accounting based on accounting standards and audit standards that have been set, called auditor performance.

Organizational Commitment

The loyalty attitudes that individuals show and the ongoing process of how an organization's progress, success and success is of concern to them is called organizational commitment. Organizational commitment is the attitude of a person's partisanship in an organization and its goals, seen from their attitude of maintaining membership in the organization, against their will. (Luthans, 2005) (Robbins S. P., 2017)

Work Experience

According to, auditors who have experience with the length of work and the number of clients audited, will have better understanding. So that explanations related to the detection of errors and errors in the presentation of financial statements that are more reasonable can be given, even grouping errors can be done based on the purpose of the audit and the structure of the fundamental accounting system. (Soekrisno, 2017)

Integrity

Integrity is the ownership of the attitude of an auditor in being honest, firm and transparent in carrying out his duties and dare to account for all decisions that have been taken, at the expense of the secrets of the recipient of the service, although it will have implications for himself. (Sabirin Y. S., 2019) Code of Ethics in explaining that the highest quality and order of values for all members of the profession in testing all its decisions (Soekrisno, 2017) that will give rise to the trust of society called integrity, Integrity is a basic character element for the recognition of employee professionalism. In various ways, an auditor to be honest, forthright and transparent within the limits of the confidentiality of the inspection object. The principle that must be held is public confidence in the performance of the government, must not be defeated for the sake of any interest even for personal interest alone.

Job Satisfaction

The public eye of employees on work, which describes the gap between the amount they believe should be received and the number of awards they receive is called job satisfaction (Robbins S. P., 2017). mentions that an emotion that is the employee's response to how good the employee's job is, the how comfortable the environment and work situation is called job satisfaction. This attitude of job satisfaction is reflected in the increasing (Luthans, 2005) loyalty of employees to their organizations, working responsibly and optimally and complying with the rules made in the organization.

Transformational Leadership Style

According to the transformational leadership style is leadership that is actually effective in providing motivation / support, inspiration and innovation to its employees, to be able to do the maximum work in order to (Yani, 2021) achieve the company's goals.

Relationships between Variables

Organizational commitment and auditor performance

According to (Yuliana Eva, 2021) auditors who have a commitment to their organization, will show positive attitudes and behaviors towards the achievement of their organizational goals, passionate in work, strive in improving performance and performance and have confidence that organizational goals can be realized, and still defend their organization wholeheartedly. The higher the level of commitment that the auditor has, the desire to stay in the organization will be longer and the performance will be achieved in terms of audit examination will be higher. (Andi Mansahid Priogandi)

According to (Wijaya, 2019) the commitment that the employee has, it can make the employee more responsible for his or her duties compared to employees who do not have a commitment. The person concerned will carry out his duties optimally, so that his attention, energy, time and mind are devoted only to his work, finally what is desired by the Organization can be destroyed. The results of the study that reinforced the opinion, among others, (Amandani, 2017), (Fathmaningrum, 2020), (Edwy, 2019), (Abdillah, 2019), (Yurianti, 2020), (Andri Kurnia Wira Sanjaya, 2021), and (Yuliana Eva, 2021), that significantly and positively, the auditor's performance was influenced by organizational commitment (affective and countinuance). However, in contrast to the results of the analysis of data obtained from the study (Dwi Anjani Prameswari, 2015), (Andika, 2017), (Arimurti, 2018), and (Wijaya, 2019), which states that the absence of an auditor who has an organizational commitment (affective and continuance), can complete the assignment better that will improve the performance of the auditor, referring to the previous description, the rumored hypothesis. Researchers include:

H₁: Positively and significantly APIP performance is affected by Organizational Commitment

Work Experience and Auditor performance

According to Robbins and Judge 2008, quoted from (Edwy, 2019) the theory of social learning says that one can learn something, both through observation and direct experience. The experience gained by the auditor through the assignment of examinations for which he is responsible, will shape and hone his skills and form more wisely in thinking and choosing actions so that the implementation of the auditor's duties will change for the better.

Opinion by (Fuad, 2015), (Utami, 2015), (Badera C. d., 2017), (Badera A. A., 2018), (Novitasari, 2018), (Michael Tumundo, 2019), (Kisma Ardja, 2021), (Gustamin Abjan, 2021) in their research prove that positively, significantly, the auditor's performance is influenced by the auditor's experience, although not directly related. This means that the better the performance of the auditor in achieving organizational goals is influenced Opinions the more experience auditor has in conducting supervision. But it was not found in the study by (Mutia V., 2016), (Rifan, 2015), (Meity, 2017), (Listiana, 2018), (Edwy, 2019), (Akies, 2021) and (Ni Komang Dina Sintyawati, 2021), which concluded that insignificantly, the auditor's performance was not affected by work experience. Referring to the previous description, the hypotheses that researchers are rumored to include:

H₂: There are Positive and significant influences on the performance of APIP

Integrity of auditor performance

Socially, integrity owned by a person, will have an impact on motivated in work, aware of self-quality, promote stable, high solidarity, sympathy, and empathy to the surrounding environment, so that good relationships with fellow colleagues can be easier. If an auditor is faced with the temptation to take shortcuts, then it is integrity that will keep the auditor in the right direction. Service users (communities and stakeholders) will be more confident with the reports provided by internal auditors that uphold integrity, it will improve the performance of the Auditor. Research (Thahir, 2021) explains that auditors who have high integrity will have implications for improving their performance.

So many studies state that there is a link between Integrity and positive performance, among others (Budiartha, 2018), (Utami, 2015), (Ariani, 2015), (Octavia, 2018), (Baisary R. P., 2019), (Wijaya, 2019), (Lilis Yulianti, 2020) but there are inconsistencies with the results of the study (Dwi Anjani Prameswari, 2015), (Hapsari, 2018), (Abdillah, 2019), (Yogi, 2020), (Shamsir, 2020), (Yurianti, 2020), and (Murniati, 2021) that positively and significantly, performance is not affected by integrity, referring to the previous description The hypotheses that researchers are rumored to include:

H₃: Positively and significantly, APIP performance is affected by Work Experience.

Job Satisfaction with Auditor performance

The high level of job satisfaction for an auditor, it has an impact on the increasing efforts of the auditor concerned in performing the task as well as possible, more loving his work, pada finally the best performance can be achieved. But on the contrary, if job satisfaction is not obtained by employees or individuals, then the employee will have a sense of laziness and lack of responsibility in the end the commitment in organizing will decrease. (Novitasari, 2018) Showing

organizations that have poor employee performance due to employee lack of satisfaction, low organizational commitment, and high levels of stress. Consistent with research (Trijayanti, 2015), (Mutia V., 2016), (Syauqi, 2018), (Novitasari, 2018), (Akies, 2021), (Hanifah, 2016), (Apriliani, 2019) (Nabawi, 2019) (Elburdah, 2018), and however research, and mentions that the Performance of auditors is not influenced by job satisfaction. Referring to the previous description, the hypotheses that researchers are rumored to include include:

H₄: Positively and significantly, APIP Performance is affected by Job Satisfaction

Transformational Leadership Style, Organizational Commitment and Auditor Performance

(Wibawa, 2018) Stated that the transformational leadership style and the performance of the auditor have a unidirectional relationship, if the transformational leadership style in the form of subordinate trust, communication between subordinates and leaders, and clarity of direction from the leadership increases, then the auditor's performance will increase as well. Generally, transformational leadership styles are implemented by leaders who are not only engaged and concerned with processes, but energetic, enthusiastic, passionate at work, initiative, and focus on helping their team members achieve their individual success.

In research, (Darmanto, 2014), (Fitriyah, 2017), (Supit, 2016) it states that between transformational leadership and organizational commitment the auditor has a positive influence relationship. However, the results of a study and showed that (Fembriani, 2016) and (Ningrum, 2017) leadership does not have an influence on performance. This means that if the awareness of the organization's commitment is not based in an auditor to make optimal performance, then no matter how good the leadership style of the leader, will not achieve satisfactory employee performance. Referring to the previous description, the hypotheses that researchers are rumored to include include:

H₅: Positively, the effect of organizational commitment to auditor performance is moderated by transformational leadership style

Transformational Leadership, Work Experience and Auditor Performance

Transformational Leaders provide equal opportunities in improving the ability of all employees, namely working in accordance with the SOP / procedures that have been passed, completing tasks well, meeting personal qualification standards, in accordance with the time established, self-actualization, so that the auditor will increase his experience and increase the ability to work, along with the completion of the task, will ultimately improve the auditor's performance. According to (Awalia Mulyantiningsih, 2018) explained that there is a relationship between work experience, transformational leadership over employee performance. This means that the high work experience possessed by employees, will be able to realize improved employee performance, if supported by a visionary transformational leadership style.

The amount of work experience, will help employees in the completion of work effectively, efficiently and economically. The employee will take advantage of his work time with work-related activities. In addition, it will foster employee initiatives to produce quality output, have mastery of the work assigned to it in a good and comprehensive manner, and increase the mastery of work and equipment by employees, So that there is a significant performance improvement. According to (Novitasari, 2018) the relationship between work experience and employee performance but significantly, transformational leadership style does not affect employee performance. Referring to the previous description, the hypotheses that researchers are rumored to include include:

H₆: Positively, the effect of Work Experience on auditor performance is moderated by transformational leadership style

Transformational Leadership Style, Integrity and Auditor Performance

Based on research (Esti, 2019) that explains that performance is significantly affected by transformational leadership. A transformational leader will uphold integrity in himself and brief the auditors in order to have and / or maintain integrity, namely by instilling the values of integrity in everyone he leads to become a good organization for the improvement of the performance of all auditors, leaders will also place their internal auditors in conditions where there is no integrity disorders.

Different conditions occur, if the leaders who lead the organization do not have integrity or do not cultivate the values of integrity in a continuous manner, the leader will not be trusted even subordinates will not respect him. Each officer will walk alone, the direction of his leadership is not followed. So that chaos and poor performance of auditors occurs. Mengacu in the previous description, the hypotheses that the researchers rumored include:

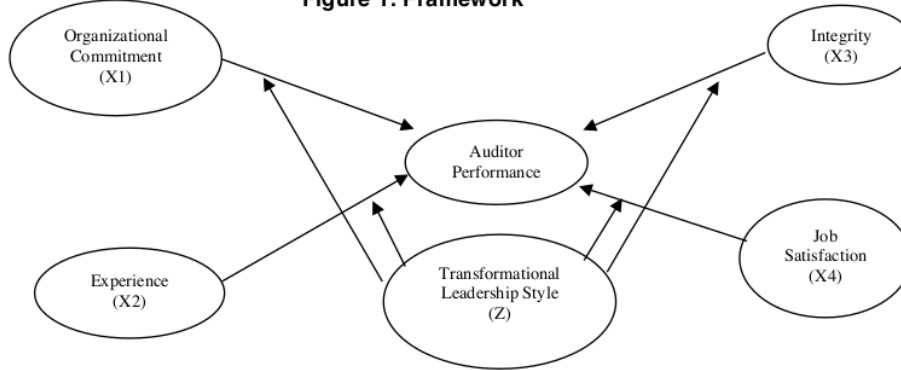
H7: Positively, the effect of Integrity on auditor performance is moderated by transformational leadership style

Transformational Leadership Style Relationship, Job Satisfaction with Auditor Performance

Kerja's satisfaction with an Auditor is influenced by the leadership style of a leader. Leadership style in forming a conducive and supportive work environment. reflected in the form of supervision that is not rigid, the openness of the leadership in establishing cooperation with auditors, auditors are always invited to cooperate in finding solutions to solve a problem, subordinates are always given the opportunity to provide input, mutual respect and respect and the attitude of attention of a leader towards all his employees, employees will be comfortable with the working conditions, will bring passion for the auditor, Of course, it will have a good change in the auditor's performance. Transformational Leadership Style is very appropriate to use in these conditions. In the opinion (Kumbara, 2017) that the influence of job satisfaction over performance, strengthened by the Transformational Leadership Style means that the transformasional leadership style used by the leadership is able to increase the job satisfaction of employees so that employees feel happy and at home working in orgaization, ultimately will lead to an improvement in the employee's performance. This is consistent with opinions (Weny Suci Prasetyaningtyas, 2020), and (Prasetio, 2021). But another opinion (Suchati, 2019) is that negatively and unifically, job satisfaction and employee performance are influenced by transformational leadership styles. Referring to the description, the hypotheses formulated by researchers include:

H8: Positively, the effect of Work Experience on auditor performance is moderated by transformational leadership style

Figure 1. Framework



5.1 Research Method

Type of research

To find out the relationships between variables studied, researchers use quantitative analysis methods. Causality is conducted in testing the influence of Organizational Commitment, Work Experience, Integrity and Job Satisfaction on APIP performance with Leadership Style Transformational. The scope of the research is limited only to APIP working in the Main Inspectorate of the Central Statistics Agency (BPS).

Population, Sample and Sampling Technique

All auditors who worked in the BPS Chief Inspectorate of 109 employees, were the population

in this study. Non Probability sampling as a method of sampling and saturated sampling (census) is a sampling technique, from 109 copies of questionnaires distributed, as many as 92 copies Questionnaires are filled out and returned for processing and analysis by researchers.

Types and Sources of Data

Research data sources using primary Data are quantitative. Teknik data collection through the dissemination of closed questionnaires/questionnaires, which have previously been tested for the quality of instruction in the form of tests of validity and reliability. with the model developed by Likert, with an interval scale of 4 i.e. 1. Strongly disagree, 2. Disagree, 3 Agree, 4. Totally agree. The preferred likert scale is 4 instead of 5 intended to avoid floating answers as an element of intentionality. SmartPLS software version 3.3.7 assists researchers in data analysis with SEM-PLS analysis techniques.

Operational Definition of Variables and Variable Measurement

Auditor Performance (Y)

In measuring auditor performance variables, researchers used 12 instrument bernardin and russell questions which were then developed by (Gomes, 2003), quoted from (Pransiska, 2018), with criteria namely quantity of work, quality work, job knowledge, creativeness, Cooperation, Dependability, Initiative and Personal Qualities.

Organizational Commitment (x₁)

In measuring organizational commitment variables, researchers used 10 instruments developed by Meyer, J.P., Natalie J. Allen and Catherine A. Smith, 1993 quoted from (Mas'ud, 2004) are Affective commitment, continuance commitment and Normative Commitment.

Experience (X₂)

In measuring work experience variables, researchers use 7 question instruments developed by the length of working life as an auditor and the number of assignments that have been handled.(Andini, 2017)

Integrity (X₃)

In measuring integrity variables, researchers use 10 question instruments developed by arini, 2010 quoted from (Octavia, 2018) are Auditor Honesty, Auditor Courage, Auditor's wise attitude and auditor responsibility.

Job Satisfaction (X₄)

In measuring the Job Satisfaction Variable, researchers used 8 question instruments developed by (Mutia V. F., 2016) are Salary, corresponding Rewards, Coworkers, Promotion and Work Environment.

Transformational Leadership Style (Z₁)

In measuring transformational leadership style variables, researchers used 19 instruments developed by (Zulfitriyanti, 2017) are inspirational motivation, idealized influence, intellectual stimulation and individual consideration.

RESULTS AND DISCUSSION

Outer Model Testing (Measurement Model)

The relationship of each indicator to their respective latent variables, defined by the Outer Model Analysis, is by conducting a test:

1. Convergent Validity

An indicator in a variable can be called convergent validity if the loading factor value exceeds 0.7. Data processing results show an indicator on the variables of Organizational Commitment, Experience, Integrity, Job Satisfaction, and Transformational Leadership Style and Auditor Performance has a loading factor value of > 0.70 This means all questions in each variable It can be concluded that it passes the validity test or the high level of validity it has. In table 1 below shows the results of processing data loading factor on each question

point in the variable, among others;

Table 1. Convergent Validity Results

Questionnaire Number	Loading factor											
	X1	Ket	X2	Ket	X3	Ket	X4	Ket	Y	Ket	Z	Ket
1	0.791	Valid	0.869	Valid	0.731	Valid	0.723	Valid	0.750	Valid	0.868	Valid
2	0.767	Valid	0.949	Valid	0.738	Valid	0.776	Valid	0.757	Valid	0.917	Valid
3	0.732	Valid	0.916	Valid	0.747	Valid	0.803	Valid	0.804	Valid	0.894	Valid
4	0.767	Valid	0.860	Valid	0.778	Valid	0.710	Valid	0.766	Valid	0.903	Valid
5	0.784	Valid	0.795	Valid	0.799	Valid	0.797	Valid	0.825	Valid	0.833	Valid
6	0.829	Valid	0.727	Valid	0.769	Valid	0.707	Valid	0.774	Valid	0.824	Valid
7	0.877	Valid	0.750	Valid	0.780	Valid	0.780	Valid	0.843	Valid	0.796	Valid
8	0.778	Valid			0.779	Valid	0.802	Valid	0.864	Valid	0.913	Valid
9	0.746	Valid			0.728	Valid			0.762	Valid	0.835	Valid
10	0.722	Valid			0.729	Valid			0.770	Valid	0.846	Valid
11									0.842	Valid	0.850	Valid
12									0.810	Valid	0.849	Valid
13									0.721	Valid	0.910	Valid
14											0.885	Valid
15											0.871	Valid
16											0.882	Valid
17											0.888	Valid
18											0.846	Valid
19											0.835	Valid

Source: Primary Data processed with Smart PLS (2022)

2. AVE (Average Variance Extracted)

Variables can be categorized as Valid if the model has an **Average Variance Extracted (AVE)** value of more than 0.5. In Table 2 the following are the AVE Values of research results, among others:

Table 2 Average Variance Extracted (AVE) Values

Variable	Average Variance Extracted (AVE)	Validity Limits	Information
Auditor Performance (Y)	0.628	0.5	Valid
Transformational Leadership Style (Z)	0.752	0.5	Valid
Organizational commitment (X1)	0.609	0.5	Valid
Experience (X2)	0.708	0.5	Valid
Integrity (X3)	0.575	0.5	Valid
Job satisfaction (X4)	0.582	0.5	Valid

Source: Primary Data processed with Smart PLS (2022)

3. Discriminant Validity

Discriminant Validity value or cross loading factor value to know whether the construct has adequate discriminant is to ensure that the loading value on the intended construct must be greater than the loading value on other constructs. Based on the results of the study, the entire loading value on the intended construct is greater than the other construct loading value, so it can be concluded to meet discriminant validity.

4. Composite Reliability

Data that has high reliability is seen from data that has composite reliability greater than the minimum limit of 0.7.

Table 3 Composite Reliability Values

Variable	Composite Reliability	Minimum reliability limit	Information
APIP Performance (Y)	0,956	0,7	Reliable
Transformational Leadership Style (Z)	0,983	0,7	Reliable
Organizational commitment (x ₁)	0,940	0,7	Reliable
Experience (x ₂)	0,944	0,7	Reliable
Integrity (x ₃)	0,931	0,7	Reliable
Job satisfaction (x ₄)	0,918	0,7	Reliable

Source: Primary Data processed with Smart PLS (2022)

Based on table 3 data presented above, it is seen that the reliability test results illustrate that the Composite Reliability value of each variable is apip performance value (Y) of 0.956, leadership style value (Z) of 0.983, organizational commitment value (X₁) of 0.940, work experience value (X₂) of 0.944, integrity (X₃) 0.931, and Job satisfaction Score (X₄) of 0.918. The resulting value of all variables exceeds 0.70 so it can be stated that the instrument has been reliable.

5. **Cronbach Alpha**

To strengthen the reliability test, researchers conducted the Cronbach Alpha test. It is a variable if it meets Cronbach's Alpha, if it has a Cronbach's Alpha value of more than 0.7. As for the value of Cronbach's Alpha each variable of this study, among others:

Table 4. Cronbach's Alpha Results

Variable	Cronbach's Alpha	Border Minimum Reliability	Information
Auditor Performance (Y)	0,950	0,7	Reliable
Transformational Leadership Style (Z)	0,982	0,7	Reliable
Organizational commitment (x ₁)	0,930	0,7	Reliable
Experience (x ₂)	0,930	0,7	Reliable
Integrity (x ₃)	0,918	0,7	Reliable
Job satisfaction (x ₄)	0,898	0,7	Reliable

Source: Primary Data processed with Smart PLS (2022)

Based on the information presented in table 4 above, it is seen that the cronbach'a alpha value of each variable, indicates that the APIP Performance value (Y) is 0.950, the Leadership Style Value (Z) is 0.982, the Organizational Commitment Value (X₁) is 0.930, the Work Experience Value (X₂) is 0.930, Integrity Value (X₃) of 0.918, and Job Satisfaction Score (X₄) of 0.898. All the values generated by each table exceed the provisions of 0.70, so the instrument of this study can be declared to have a high level of reliability.

Inner-Model Testing (Structural Model)

The research continued by conducting the Inner Model (structural model) test through R-Square for Endogenous constructs, Stone Geisser Q-square test for predictive relevance and t test as well as the significance of the struktural path parameter coefficient. Based on substantive theory,

latent relationships are described or evaluated through the ¹²⁶ Inner Model or structural model, which is performed by:

⁷¹
1. Coefficient determination (R-Square) test

The magnitude of the Independent variable ¹⁰⁸ to the Dependent variable (Y) is measured using the Coefficient of Determination (R²). If the R-Square Value (R²) is close to one (the larger) it shows the better the ability of the Independent variable (X) in explaining the Dependent variable (Y) ⁷⁴ where 0 < R² < 1. The R-Square Value Criterion consists of three classifications: 0.19, 0.33, and 0.67, indicating that the model is weak, moderate, and strong (Ghozali, 2015). The following presents the R-Square Value of research constructs :

Table 5. R-Square Value

Research Model	Value
R-Square	0,686
R-Square Adjusted	0.652

Source: Primary Data processed with Smart PLS (2022)

Table 5 above presents information that the determination value (R-Square) is 0.686. Researchers interpret the results of the determination value, that ¹¹⁹ variable percentage of Organizational Commitment, Work Experience, Integrity, and Job Satisfaction simultaneously / together affects the performance of auditors by 68.6%, which falls into the strong category of influence. The remaining 31.4% was affected by other factors that were not variables studied in the study.

2. Path Coefficient Test

Table 6. Path Coefficients Results

Path	Path Coefficients	Mean Sample	Std. Deviation
Organizational commitment to APIP Performance	-0.064	-0.052	0.098
Experience with APIP Performance	0.193	0.183	0.077
Integrity to APIP Performance	0.399	0.414	0.089
APIP Performance job satisfaction	0.187	0.182	0.138
Transformational Leadership Style to APIP Performance	0.274	0.263	0.108

Source: Primary data processing results with SmartPLS (2022)

²⁴
 Tabel 6 above, presents that all independent variables used in this research model have a positive path coefficient, only ¹¹⁸ Organizational Commitment variable whose path coefficient is negative. As for the results of data processing using SmartPLS, the results of structural model diagrams or path diagrams are presented in figure 2 below:

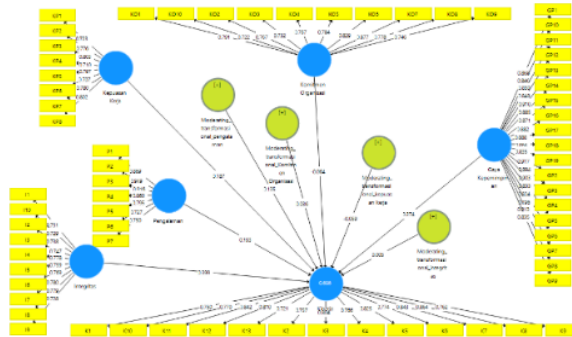


Figure 2
 Path Diagram Influences Organizational Commitment, Work Experience, Integrity, and Work Center on Auditor Performance With Leadership Style as Variable Moderating

From the image above, converted into equations, are as follows:

$$Y = a + \gamma_1 X_1 + \gamma_2 X_2 + \gamma_3 X_3 + \gamma_4 X_4 + \gamma_1 X_1 Z + \gamma_2 X_2 Z + \gamma_3 X_3 Z + \gamma_4 X_4 Z + e$$

$$|e| = a + \gamma_1 Y$$

Information:

Y: Performance of the Government's Internal Surveillance Apparatus

a: Constant

$\gamma_1 - \gamma_4$: The coefficient value of the effect of exogenous variables on endogenous variables

X1: Organizational Commitment

X2: Experience

X3: Integrity

X4: Job Satisfaction

e: error term

lel: residual regression

3. T-Statistic Test

Some distance the influence (significance) of exogenous variables (partial) to endogenous variables can be known by using T-Statistical values, namely by comparing t-tables (significance level 5%) with t-calculation. The significance value used (two-tailed) t-value is greater than 1.65 (significance level 10%), greater than 1.96 (significance level 5%) and 2.58 (significance level = 1%), (Ghozali 2015). Based on calculations, the Researcher obtained a table t value of 1.663, with $df = n - k - 1 = 92 - 4 - 1 = 87$.

Hypothesis Testing Results

In decision making, researchers use the following testing criteria:

- If t calculates $> t$ table (n-k-1), and P-Values < 0.05 . H_0 is rejected, H_a is accepted, meaning that partially endogenous variables are positively and significantly affected by exogenous variables.
- If t calculates $< t$ table (n-k-1), and P-Values > 0.05 then H_0 cannot be rejected, H_a is rejected, meaning that partially endogenous variables are not positively and significantly affected by exogenous variables.

Table 7 Results of Direct Influence Hypothesis Testing (Inner Model)

No.	Hypothesis	Interpretation Results		Sig (<0.05)	T statistics	Decision
		Coefficient	P. value			
1	Organizational Commitment (X1) to Auditor Performance (Y)	-0.064	0.503	Not	0,670	H ₀₁ cannot be denied.
2	Work Experience (X2) on Auditor Performance (Y)	0.193	0.011	Sig	2,559	H ₀₂ rejected
3	Integrity (X2) to Auditor Performance (Y)	0.399	0.000	Sig	4,960	H ₀₃ rejected
4	Job Satisfaction X2) to Auditor Performance (Y)	0.187	0.166	Not	1,388	H ₀₄ cannot be denied.

Source: Data Processing with SmartPLS (2022)

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To answer the hypothesis in this study, researchers refer to the results of the test table 7 above. The hypotheses are analyzed are:

a. Hypothesis 1: The Effect of Organizational Commitment on Auditor Performance

H₀ : Organizational commitment cannot significantly affect auditor performance

H_{a1} : Organizational commitment can significantly affect the auditor's performance

The Organizational Commitment Variable (X₁) in influencing the Auditor Performance variable (Y) has a Path Coefficient of -0.064, the value of P-values 0.503 > 0.05, and T Statistics 0.670 < 1.663, then H₀ is rejected, which means the Organizational Commitment (X₁) has no negative and significant effect on apip performance (Y).

b. Hypothesis 2: Effect of Work Experience on Auditor Performance

H₀ : Work experience cannot significantly affect the auditor's performance

H_{a2} : Work experience can significantly affect auditor performance

Experience Variable (X₂) in influencing Auditor Performance variable (Y) has a Path Coefficient of 0.193, P-Values values of 0.011 < 0.05, and T Statistics 2.559 > 1.663, then H₀ cannot be rejected, which means Experience (X₂) can significantly affect APIP (Y) performance.

c. Hypothesis 3: Effect of Integrity on Auditor Performance

H₀ : Integrity cannot significantly affect the auditor's performance

H_{a3} : Integrity can significantly affect auditor performance

Integrity Variable (x₃) in influencing Auditor Performance variable (Y) has a Path Coefficient of 0.399, P-Values values of 0.000 < 0.05, and T Statistics of 4,960 > 1.663, so H₀ cannot be denied, which means Integrity (X₃) Can significantly affect APIP (Y) performance .

d. Hypothesis 4: Effect of Job Satisfaction on Auditor Performance

H₀ : Job satisfaction cannot significantly affect the auditor's performance

H_{a4} : Job satisfaction can significantly affect the performance of auditors

The Job Satisfaction Variable (x₄) in influencing the Auditor Performance variable (Y) has a Path Coefficient of 0.187, P-Values values of 0.166 < 0.05, and Statistical T of 1.388 > 1.663, then H₀ is rejected, which means Integrity (X₃). Cannot significantly affect APIP (Y) performance .

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It can be concluded that with 4 hypotheses proposed, there are 2 variables namely experience (X₂) and Integrity (X₃) proven to have an influence on APIP performance, significantly while the other 2 variables are Organizational Commitment (X₁) and Satisfaction. Work (X₄) was shown to have no significant effect on APIP performance .

Moderation Testing (Residual Test)

Table 8 below presents the results of tests of Transformational Leadership Styles in strengthening/weakening the relationship between Organizational Commitment, Work Experience, Integrity and Job Satisfaction to Auditor Performance, among others:

Table 8 Moderation Test Results (Residual Test)

No.	Hypothesis	Interpretation Results		Sig (<0.05)	T Stat	Decision
		Coefficient	P. value			
1	Transformational Leadership Style moderates Organizational Commitment to Auditor Performance	0.036	0.724	not	0,354	H05 cannot be denied
2	Transformational Leadership Style moderates Work Experience to Auditor Performance	0.135	0.116	Sig	1,576	H06 cannot be denied
3	Transformational Leadership Style moderates Integrity to Auditor Performance	0.005	0.969	Sig	0,039	H07 cannot be denied
4	Effect of Job Satisfaction on Auditor Performance	-0.059	0.676	not	0,419	H08 cannot be denied.

Source: Data Processing with SmartPLS (2022)

Based on the results of the Moderation (Residual Test) test presented in table 8 above, to analyze hypotheses in this study, among others:

a. Hypothesis 5: Transformational Leadership Style moderates Organizational Commitment to Auditor Performance

H₀₅ : Transformational Leadership Style does not moderate the significant influence of organizational commitment to auditor performance

H_{a5} : Transformational Leadership Style moderates the significant influence of organizational commitment to auditor performance

The P-Values for moderasi_X1_Z KA (Y) are 0.724 > 0.05, t-statistical values of 0.354 < 1.663, and →Path Coefficient of 0.036 hence transformational leadership styles cannot moderate the positive and significant relationship between the organization's commitment to auditor performance.

b. Hypothesis 6: Transformational Leadership Style moderates Work Experience to Auditor Performance

H₀₆ : Transformational Leadership Style does not moderate the significant influence of Work Experience on auditor performance

H_{a6} : Transformational Leadership Styles moderate the significant influence of Work Experience on auditor performance

The P-Values for moderasi_X2_Z KA (Y) are 0.116 > 0.05, and T-Statistics 1,576 < 1.663 and →Path Coefficient of 0.135, so transformational leadership styles do not moderate positively and significantly in moderating the relationship between Work Experience to Auditor Performance.

c. Hypothesis 7: Transformational Leadership Style moderates Integrity to Auditor Performance

H₀₇ : No significant influence of integrity on auditor performance

H_{a7} : Transformational Leadership Style moderates the significant influence of

Integrity on auditor performance

The P-Values for moderasi_X3_Z KA (Y) are $0.969 > .05$, and T-Statistics $0.039 < 1.96$, and \rightarrow Path Coefficient of 0.005, transformational leadership styles have no significant effect in moderating the relationship between Integrity to Auditor Performance.

d. Hypothesis 8: Effect of Job Satisfaction on Auditor Performance

H₀₈ : Transformational Leadership Style does not moderate the effect of Job Satisfaction on auditor performance

H_{a8} : Transformational Leadership Style moderates the significant influence of Job Satisfaction on auditor performance

The P-Values for moderasi_X1_Z KA (Y) are $0.676 > 0.05$, and T-Statistics $0.419 < 1.96$ and \rightarrow Path Coefficient of -0.059, so transformational leadership style has no significant effect in moderating the relationship between job satisfaction to auditor performance.

Discussion of Research Results

The Impact of Organizational Commitment on Auditor Performance

Attribution theory is explained that the internal and external factors of themselves influence a person's behavior, one of which is organizational commitment. The study found that organizational commitment is not an internal auditor factor that can influence the auditor's behavior in performing, which is also found in the study high (Dwi Anjani Prameswari, 2015), (Andika, 2017), (Arimurti, 2018), (Wijaya, 2019), which concludes that the organizational commitment (affective and continuance) of an auditor does not guarantee that it can contribute to improving the performance of auditors and completing tasks well, due to their compliance with applicable regulations in the organization.

At the Main Inspectorate, the low commitment of the organization especially the Continuance Commitment is seen at the lowest average value in the statement "If I leave the Main Inspectorate, it will be very detrimental to me" with an average value of 2.08 (78.26% of respondents), and the statement "I will be very heavy to leave the Chief Inspectorate even if that is my wish" with an average score of 2.19 (as many as 67.4% of respondents), but 90, 22% of respondents stated that "the completion of work in accordance with existing procedures and regulations is carried out to the maximum" and 82.61% of respondents stated that "Ter Get the job done quickly and precisely." This is proof that although continuous commitment is low, they remain professional in giving their best efforts to contribute to the achievement of the objectives of the Main Inspectorate, in addition to their sense of responsibility as a State Civil Apparatus (ASN), 65.22% of respondents feel that they work in the Main Inspectorate. until now because of his needs and desires, at least until there is an offer from another work unit that is more attractive and profitable.

This condition should be a warning for the leadership in maintaining one of the assets owned by the Main Inspectorate, are productive, competent, experienced, integrity and reliable human resources. Leaders need to consider efforts in terms of increasing organizational commitment, especially to auditors with productive age, a lot of work experience and a background in S2 Education, who may still have many career options in the work unit or even in other Ministries / Institutions. For example, by discussing with employees, looking for reasons for the low continuous commitment they have, which then provides solutions to the complaints they have been feeling. One solution that can be done by the leadership is to review the policy on rewarding the performance that has been given by employees in a transparent and fair manner, as measured by smart and sufficient individual performance indicators. In addition, by further optimizing the role of the Technical Controller function in providing instructions for the implementation of activities, so that the team leader does not feel burdened with additional work for the weak role of the technical controller. If all auditors have committed in accordance with their

respective positions, it will provide comfort in working. In hopes, it can motivate them to perform, both in the short and long term, to finally feel happy to spend a career in the Chief Inspectorate.

Effect of Work Experience on Auditor Performance

This research shows that audit experience is an internal factor that the auditor has in influencing his performance, which is also found by (Fuad, 2015), (Utami, 2015), (Badera C. d., 2017), (Badera A. A., 2018), (Novitasari, 2018), (Michael Tumundo, 2019), (Kismarahardja, 2021), (Gustamin Abjan, 2021) that the performance of the auditor is positively affected by the audit experience. This means that the increasing performance of APIP is affected by increasingly higher Work Experience.

At the Chief Inspectorate, the longer the auditor, 96.74 % of respondents felt that the more understand how to deal with the object of the examination, to obtain the data needed, and the more able to know the relevant information to take consideration in making decisions, 95.66% of respondents felt they would be more able to detect errors that can be done by the inspection object, and 94.48% of respondents find it easier to find the cause of the error and can provide recommendations to minimize the cause. Similarly, with the number of assignments that have been handled 96.74% of respondents feel they give their opportunity to learn from the failures they have experienced, 92.39% of respondents feel they need accuracy in completing all their assignments and 88.04% of respondents feel they can improve their output. So that 83.69% of respondents understand the work given, and 82.61% of respondents complete assignments quickly and appropriately, and dare to express criticism. But only 75% of respondents know what actions to take to overcome problems in work and 70.65% of respondents have the ability to provide new ideas.

This is evident when new employees who do not have experience in the world of work or transfer employees who have educational backgrounds other than economics, at first still confused what to do when auditing, and often ask what is the task (e.g. how to get information from satker, how to solve it), besides that it has not been able to detect fraud that occurs in a satker. And still often make mistakes in the execution of tasks.

But with the frequent involvement in various assignments that require carefulness in solving and always learn from the failures he has experienced, over time, making them more experienced in the supervisory activities that have been handled, so that they will be more understanding and proficient how to deal with the object of examination in obtaining the required data, the more able to know the relevant information to take consideration in making decisions. The more able to detect errors that the inspection object can make. It is easier to find the cause of the emergence of errors and can provide recommendations to minimize the cause, so as to increase the work (output) issued by the auditor.

This condition is illustrated by respondents who have become auditors and carried out assignments more than 20 times, or auditors who carry out an activity continuously and repeatedly will be more professional in carrying out tasks given by the leader, over time his experience will be more and more diverse, more proficient and faster in carrying out tasks given by the leader and can minimize errors, so as to help the completion of tasks and functions effectively and efficiently, which will improve the performance of the Auditor. But on the other hand, there is the lowest average value of the Auditor's performance statement item, namely "I am willing to be given additional tasks", this relates to the attitude of the leadership who tends to assign tasks to experienced auditors and perform continuously in the same period so that the auditor feels overloaded. in his duties, and the auditor is not willing to be given additional duties. This condition should be the concern of the leadership, to continue to improve the competence of all auditors by providing equal opportunities in gaining experience, especially in completing activities that are various types of paperwork and the number of satkers that are the object of examination. The solution that can be done is to specialize the auditor in certain activities, namely dividing the

auditor into several teams according to the number of activities in the Main Inspectorate, each team is responsible for from planning, implementing, controlling, to reporting such activities are compiled. Each Auditor only performs activities that are responsible for all satkers, according to the action plan he has prepared. If the auditor ⁴ sues certain activities and performs the same activities / things repeatedly against all satkers, within a certain period of time, the expectation is that the auditor's experience will increase, the more proficient, the more honed in finding deviations in the laws and regulations and the less mistakes, can even minimize the occurrence of GAP implementation of activities between regions or between auditors. Ultimately, the level of stakeholder, community and auditing of the performance of the Chief Inspectorate will increase.

Based on the performance of each team that has been formed, the leadership provides rewards and punishment periodically (e.g. quarterly) to the most performing and underperforming teams. So that it can motivate the other team to further improve their respective performance. In the end, the auditor's satisfaction with the implementation of rewards in accordance with applicable regulations will increase.

⁴ Effect of Integrity on Auditor Performance ⁹

This research also shows that integrity is one of the internal factors that influence an auditor to perform. This means that if the integrity of the Auditor Of The Main Inspectorate is higher, it will be better at detecting fraud and not easily affected by other parties in carrying out their duties, so that the performance increases. Apip integrity affects APIP Performance is also found in Area I Inspectorates, which are not found in Area II Inspectorates and Region III Inspectorates. This is in order to research conducted by (Orchidia, 2014), (Utami, 2015), (Ariani, 2015), (Kirana, 2016), (Budiarta, 2018), (Octavia, 2018), (Baisary R. ⁴² 2019), (Wijaya, 2019), (Lilis Yulianti, 2020), (Murniati, 2021) and (Thahir, 2021) that integrity has a significant influence on the performance ¹¹ of auditors.

The results of this study support the attribution theory, where the integrity of the auditor is an internal factor in the form of auditors' expertise in detecting fraud. Hopefully, when the auditor has been honest and brave in reporting the actual conditions, then efforts in combating corruption can be done early. In this case, the Main Inspectorate has an AMS (Auditor Mitra Satker) program where each auditor has the obligation to assist at least 6 work units in managing their country's finances, especially in terms of procurement of goods and services. Auditors are required to uphold integrity in such assistance activities, and have a role for early warning systems in every procurement carried out.

Of the 10 instruments of the statement in this Variable, the most significant statement instrument is "The auditor must obey the rules, whether supervised or unsupervised" i.e. with an average value of 3.7, means that the Auditor in the Main Inspectorate has awareness, upholds the principle of integrity, has compliance with applicable regulations without consensus with anyone, be honest and forthright, does not accept fraud, regardless of personal interests, and uphold the code of ethics and moral values so that even if not supervised, the auditor still has integrity.

Based on research, there are 98.91% of respondents behave and behave in accordance ¹⁸ with applicable norms, and obey the rules, whether supervised or unsupervised. In carrying out the assignment, 100% of respondents have a sense of responsibility if the results of the examination ¹⁸ still require improvement and refinement, so that as many as 92.39% of respondents ¹⁸ motivate themselves by showing consistent enthusiasm to always work and bring up things that according to their considerations and beliefs need to be done, in addition, 98.92% of respondents work in accordance with the actual circumstances, not adding or reducing existing facts, 94.57% of respondents consider the interests of the country, 91.31% of respondents always weigh ¹⁸ the following problems carefully. In drafting recommendations, 96.91% of respondents adhered to the applicable rules / regulations while considering that the recommendations could be implemented.

But only 80.43% of respondents have great confidence in the face of various difficulties,

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Effect of Job Satisfaction on Auditor Performance

The results of this study provide evidence that job satisfaction does not affect APIP performance, meaning that the higher the level of auditor satisfaction will not improve or decrease the performance of auditors. Hal is in line with that expressed by (Hanifah, 2016), , that job satisfaction has no effect on the performance of the auditor. (Apriliani, 2019) (Nabawi, 2019) (Elburdah, 2018) (Ni Made Arik Julianti, 2021)

At the Bps Chief Inspectorate, 72.83% of respondents were satisfied because the Leader treated employees as individuals who each had different needs, abilities and aspirations, 88.04% of respondents were satisfied that colleagues provided direct assistance in completing work, 61.91% of respondents were comfortable with the current work environment, 88.02% of respondents were satisfied because they had the opportunity to give advice, 85.87% of respondents were satisfied because the trust of superiors was so high that auditors had to take responsibility for the job given, 64.13% of respondents all auditors had the same opportunity in improving careers, 77.17% of respondents were satisfied that all auditors had the same opportunity to participate in audit trainings. But in terms of reward, the lowest average value is in the statement "Reward has been done as it should be" of 2.38, which is 55.43% of respondents dissatisfied with the reward system imposed in the Main Inspectorate for its employees, which is considered not to refer to measurable individual performance indicators, it has not been supported by adequate working paper, has not been transparent and fair. . Because when the auditor has performed more than other employees, there will be hope to get feedback in the form of rewards from the leadership for his efforts. This has implications for 36.96% of respondents who are not willing to be given additional tasks, because they feel disrespected totality in completing more work than other auditors.

The satisfaction felt by the auditor for the reward or unfulfillment of other expectations (e.g. in terms of bonuses, promotions, work atmosphere, fellow co-workers, or his own work) is not the reason for the auditor to lower his performance, reflected by 90.22% of respondents still completing the work to the maximum in accordance with existing procedures and regulations, 82, 61% of respondents completed the work quickly and precisely. In addition, 83.7% of respondents are reliable and 79.35% can be trusted in getting the job done.

Based on the attribution theory, the reason the auditor performs performance is influenced by the auditor's internal factors, namely satisfaction and motivation. The study found that dissatisfaction could not decrease the performance of their auditors, although their level of job satisfaction was still low. motivated to maintain its credibility and so that his work record in the CKP is not judged badly by the leadership so that it is not punished, making the concerned maintain its performance as APIP. This is done solely for its adherence to regulations, prevention of KKN as early as possible, and its participation in realizing good governance. In addition, most auditors in the Main Inspectorate are graduates of PolstatSTIS, such as BPS employees in other work units, who are educated by discipline, togetherness, a sense of responsibility and sincerity in carrying out each assignment, so that they are accustomed to completing tasks in large numbers and stressful, but still able to complete their tasks well, but job satisfaction needs to get the attention of the leadership, especially in terms of workload, environment and work culture so that all auditors feel comfortable and at home working in the Main Inspectorate, so that the totality in performing each employee can be improved and organizational goals can be achieved.

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Transformational Leadership Styles moderate the relationship between Organizational Commitment to Auditor Performance

This research proves that Transformational Leadership Styles cannot moderate the

relationship between an Organization's commitment to Auditor Performance. This means that the Transformational Leadership Style implemented by the leadership cannot strengthen or weaken the influence of the Organizational Commitment to Performance, meaning that the leadership changes that occurred in recent year considered unable to increase the commitment of the employee organization to improve the performance of the auditor.

Based on the results of primary data processing, especially when researchers conducted tests of validity and reality, showed that all statement instruments in this variable (19 statements) are valid and real, so that 19 statements are processed until the end of the study. This means that all respondents have almost the same view in interpreting their opinions about the leadership style carried out by each of their superiors. Unfortunately, none of the statement instruments obtained an average score above 3, so in addition to the many auditors who felt a transformational leadership style had been applied, not a few felt the statements in the instrument were not in accordance with the conditions of the leadership style chosen by their superiors.

Based on table 4.35 it can be concluded that the lowest average value in the Chief Inspectorate, The Inspectorate of Region I and the Inspectorate of Region II are on the same question that is "The leader gives me instructions on how to get a job done". This means that respondents feel a lack of instructions to complete a job from leader to auditor. This is because the background of The Education Chief Inspector, Area Inspector I and Area III Inspector not from the accounting department, The Inspector of Region I and 2 has just joined the Chief Inspectorate, does not have much experience about the activities of the Chief Inspectorate. In contrast to the Inspectorate of Region 3, which is led by the Inspector with the background and audit experience of bpkp so as to provide guidance to subordinates on the work and problems faced. However, for the achievement of the objectives of the Chief Inspectorate, the Inspectors are assisted by a Technical Controller who will explain in detail the implementation of the assignment.

In contrast to the instrument of the statement on other variables whose statements are the internal factors of the auditor's individual, in this moderation variable is an external factor of the auditor in influencing its performance. This is done to test the attribution theory that in behavior a person is influenced by internal factors as well as external factors. So that all question instruments in this variable by assessing the effectiveness of the leadership style of each leader in his work unit by his subordinates (respondents). In this case the leader in question is the Inspector of each region or the Head of the Main General Section, based on the results of questionnaires from each work unit, where respondents in the Inspectorate of region I as many as 29 respondents, inspectorate region II as many as 25 respondents, Inspectorate of Region III as many as 27 respondents and main general section as many as 12 respondents. Based on the results of the respondent questionnaire, the Leader who had the highest average value of transformational leadership style variable was a Region I Inspector of 3.03.

The average value of transformational leadership style variables is 2.84, so there are still Respondents who feel the Leadership has not been able to cultivate the role of organizations that are able to provide inspiration for the progress of the Main Inspectorate, have not fostered the inner bond of wanting to become a state servant and public servant, seen from the lowest average value of statement instruments.

The auditor will remain committed to the Chief Inspectorate because the leadership style will change along with the process of mutation / change of leadership position followed by a change in leadership style. The results of this study are not in line with the research conducted by (Darmanto, 2014), (Fitriyah, 2017), (Supit, 2016), dan (Jain, 2015) stating that transformational leadership positively affects the organizational commitment of auditors. (Njoroge, 2015)

The results also reinforce the X and Y theories put forward by Douglas McGregor that leadership approaches are tailored to employee mental attitudes and behaviors. Leaders must choose different leadership styles for different employees, one leadership style cannot be used

to manage all employees. Transformational Leadership Style that encourages the involvement and participation of auditors in goal setting and decision making and provides opportunities for auditors to be involved in the design of organizational direction, express ideas in the implementation of assignments, may be able to moderate organizational commitments with auditors with type Y who are assumed to like to work, have a commitment to organizational goals, are happy to accept responsibility, Very reliable.

While transformational leadership style has not been able to moderate if applied to type X auditors who tend to be passive, have lazy attitudes and behaviors, are not creative, uncommitted and responsible, and are not innovative, the leadership used tends to be directive (leadership style guidance) even authoritarian, so that auditors more often obey the word Inspector without having initiative. In accordance with the results of the study (Fembriani, 2016) and (Ningrum, 2017) showed that the leadership style has no effect on the performance of government auditors, this means that no matter how good the leadership style if it is not based on awareness in the auditor himself (the organization's commitment) to optimize its performance then satisfactory performance will not be achieved. It needs special attention from the chief inspectorate to deal with auditors with type X, through the selection of effective leadership styles.

Transformational Leadership Styles moderate between Work Experience to Auditor Performance

Auditors who have experience in carrying out supervisory assignments such as Review, Evaluation, Audit and Assistance have better work capabilities than people who have just entered the workforce, or have just moved from other work units whose tupoksi is different from the Tupoksi Main Inspectorate. This is related to the leadership style of a leader in managing human resources will improve the performance of his subordinates. Leaders who provide motivation to work better, foster confidence in doing the work, who encourage their subordinates to use creativity. Work, and eager to listen to ideas / ideas from subordinates, will produce employees who have more experience than employees who are led by way of authoritarian. Work experience in completing various assignments will make him more proficient competent and minimize errors in the activity. Work experience not only concerns the amount of time worked, but rather takes into account the type of work that has been or is often done. As the increase in the work instructed by the Inspector, it will also increase the knowledge, skills and expertise of a person in working, faster in decision making and will improve the performance of effective and efficient employees in the Main Inspectorate. Therefore, employees who are more often given confidence in completing the performance by the leader, will have more experience than those who are more likely to be able to do so. It is rarely believed to manage an activity.

In addition, effective communication between leaders and subordinates in decision-making efforts on a problem that occurs, will increase knowledge, insight and experience as Reference decision making if one day faces the same problem. Therefore, the guidance of a leader when starting a job will greatly help him in determining the direction of achieving organizational goals. The absence of guidance from a leader will make the job complete without a clear direction.

Residual test results show that transformational Leadership Style cannot be a moderation variable that affects Work Experience to Auditor Performance in The Chief Inspectorate, Region Inspectorate I, II and III. This shows that leaders who are able to inspire followers to engage, commit, have a vision and goals for the organization will not necessarily strengthen or weaken the influence of work experience on APIP performance. The results of this study are in accordance with (Novitasari, 2018) that work experience has a significant influence on employee performance but transformational leadership style does not have a significant influence on employee performance.

Based on research data, the lowest average value of the Transformational Leadership

Style Statement Instrument is "Leaders give me instructions on how to get a job done" which is 2.75 found also in The Inspectorate of Region 1 and Inspectorate of Region 2. This means that respondents feel less clues to complete a job from leader to auditor. This condition is caused because the Inspector of Regions I and II has just joined the Chief Inspectorate, does not have much experience about the activities of the Chief Inspectorate. In contrast to the Regional Inspectorate III, which is led by the Inspector with the background and audit experience of the BPKP, so as to provide guidance to subordinates on the work and problems faced. Although in achieving the objectives of the Chief Inspectorate, the Inspectors are assisted by technical controllers in each team, who will explain in detail about the implementation of the assignment, but the role is considered not enough to provide direction and instructions. Clear for the completion of assignments quickly, on time, with the best quality.

The phenomenon that occurs in the Chief Inspectorate, although the leader has not provided clear instructions for a measured work, and / or uneven burden of work on the auditor who given by the leader, not lowering the overall APIP performance, they still perform because they are always professional in every activity entrusted to him, so that the work experience they have had on previous assignments, can be an input to improve audit procedures more effectively and efficiently. as well as shaping them into competent individuals under all conditions, seen from 79.65%, respondents have the ability to provide new ideas, 75% of respondents stated that Know what actions to take to solve problems in the work and 83.70% can be relied upon in solving problem.³⁵

On the other hand, the leader will tend to provide a link to the number of average respondents' answers from auditor performance there are indicators of the auditor's statement items "I am willing to be given the additional task of having the smallest score value, because the auditor feels overloaded in his task, so feels the burden will increase with the additional task. This condition requires leaders who can awaken and invite employees to see all assignments given by the leadership as an opportunity to continue practicing and learning throughout life, not just viewed as a burden. However, it is still considered workload per individual, so that in terms of job satisfaction the auditor can increase.

Transformational Leadership Style moderates between Integrity to Auditor Performance

¹⁶ In an organization, especially the Inspectorate, the enforcement of integrity is influenced by the leadership style of a leader. A leader of integrity will influence his subordinates to integrity as well, without compromise over the fraud that occurs. Conversely, leaders who lack integrity will allow irregularities, and dishonesty in assignments, and tend to hide evidence of irregularities that occur in the financial management of the country even It can prohibit auditors from disclosing facts that will influence stakeholders in making decisions. This leadership style that does not have integrity will affect the performance of the auditor, the auditor will obey the orders of his leadership, even if it violates the applicable rules. Similarly, a visionary leadership style, will invite the auditor to always have integrity in every assignment through examples made by the leader. This can be seen when an auditor who is accustomed to receiving any form of gratification from auditing, if led by a leader who imposes zero tolerant for gratification, the auditor will wherever possible avoid receiving gratification from the work unit he audited, because it avoids punishment from the leadership. That.

In this study, residual testing results showed that transformational leadership styles cannot moderate the integrity of auditors to APIP performance, this applies to all work units in the Main Inspectorate. Because the Integrity of the Auditor has been built in every APIP, through socialization and training that is always reminded of the code of ethics, the work environment with integrity, and also examples of integrity of previous leaders, so that the change of leadership in recent years does not affect the integrity of employees to improve the Performance. Integrity is not only influenced by visionary transformational leadership styles and is full of responsibility

for the implementation of bureaucratic reforms. In achieving its performance, the Auditor Of The Chief Inspectorate will always have integrity, integrity or without the supervision of a leader with high integrity as well, I (Esti, 2019) if a leader can set an example of his integrity, and influence what he has, his followers will ultimately have that integrity in carrying out their duties.

Transformational Leadership Styles moderate the relationship between Job Satisfaction and Auditor Performance

A leader's leadership style can be seen from the policies and organizational regulations decided by the leader, in regulating rights and obligations about salaries, performance benefits, promotions, THR, bonuses, official travel or incentives. The amount that the auditor receives for this will affect his job satisfaction with the leadership. But this study proves that APIP performance is significantly not affected by the auditor's satisfaction or dissatisfaction with the policy. This is because as an ASN, APIP has a fixed income and old age guarantee that has been regulated in the applicable regulations, so apip can always work optimally. Terbukti with changes in leadership over the past 3 years that have an impact on changes in work patterns, organizational culture and equal distribution of official travel duties, Does not affect the overall apip performance. APIP continues to perform whoever is the leader and how his leadership style.

The results of this study reinforce the opinion (Sucihati, 2019) that negatively, insignificant job satisfaction and employee performance are affected by transformative leadership. The highest average value statements in variables of transformational leadership style, among others, provide motivation to the auditor to work better, and in doing the job, the confidence of employees is grown by leadership, and when the auditor has difficulties and complaints, the leader is willing to listen, while the lowest results in the statement of employees have not received instructions from the leadership of a Work can be completed, and during joining the Leader, employees have not instilled a sense of pride. Although the Auditor likes the leadership style applied by his leadership, it has not been able to strengthen his job satisfaction to significantly improve APIP Performance. This is due to the dissatisfaction of the auditor in terms of rewards carried out, proven by the lowest result of employee satisfaction is the question item "reward has been done as it should be" with an average value of 2.38, 51 people who feel that the reward has not been done as it should and there are 35 people who are dissatisfied with the discomfort of the work environment.

CONCLUSION, IMPLICATIONS , SUGGESTIONS

CONCLUSION

Conclusions on Penelitian results entitled Transformational Leadership Style Analysis that moderates factors that affect APIP performance, among others, partially found significant relationships in Work Experience³⁵ and Integrity to APIP Performance, While partially, APIP Performance is not affected by Organizational Commitment and Job Satisfaction. Furthermore, the impact of Organizational Commitment, Work Experience, Integrity and Job Satisfaction to APIP performance cannot be moderated by the Transformational Leadership Style in the BPS Chief Inspectorate. This strengthens research (Wijaya, 2019) from the variables of integrity affect employee performance, while organizational commitment and transformational leadership styles do not significantly affect the performance.

6 SUGGESTIONS

Based on the results of the conclusions and limitations of the research found in the study, the advice given by researchers include:

1. For the Chief Inspectorate of the Central Statistics Agency, among others:
 - a. Regarding the statement item with the smallest average value in the Organization Commitment which states it is very difficult for him to leave the main inspectorate, it

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needs to get the attention of the leadership in terms of the environment and work culture so that all auditors feel comfortable and at home working in the Chief Inspectorate. The researcher suggested that the Main Inspectorate also reward its auditors with reference to measurable Individual Performance Indicators, so that with this reward the auditor is satisfied with what is being done and can increase his commitment to the Main Inspectorate.

- b. Regarding the statement item with the smallest average value in audit performance "I am willing to be given additional tasks", because the auditor feels overloaded in his task, so feels the burden will increase with the additional task. This still requires the improvement and attention of the Main Inspectorate through the equalization of task burdens between auditors, the preparation of a matrix of activities for a year that can integrate all activities in the Main Inspectorate in order to be managed properly the implementation plan of all activities and minimize the overlap of work on some auditors. Do not forget to increase the attention of the leadership in terms of auditor health, because if there are auditors who are sick, especially when confirmed positive covid-19, then all the burden of the auditor's duties is delegated to other auditors, who will burden the other auditors so that performance in terms of punctuality and quality will decrease.
 - c. Regarding the statement item with the smallest average value in the Work Experience variable "the number of assignments that have been handled increases the work output (output) that I spend" which has the smallest score value. This needs to be the concern of the leadership in terms of improving the competence and experience of all auditors, namely by equalizing the burden of tasks and the diversity of tasks carried out in order to improve the auditor's skills in the next assignment, which will ultimately increase the output completed. But on the other hand, it will also result in the nonproportionality of the division of duties to auditors, because the Auditors and Young Auditors are considered capable and have adequate work experience, so that the Auditors and Young Auditors must accompany the first auditor, and employees who have not been auditors (staff) first before releasing them to complete their work.
 - d. Related statement items with the smallest average value in the job satisfaction variable then need attention from the leader, so that his subordinates job satisfaction. By improving the work environment, clarity of reward and equalization of task burdens on all auditors. So that it can improve its performance. We recommend that the Transformational Leadership Style that has been done is improved in terms of communication with subordinates, so that the results of performance obtained can be more optimal and quality. Leaders can provide employee motivation and morale, give advice, provide motivation in the development of employee abilities, minimize and resolve conflicts of roles faced by auditors, and others. The management must pay attention to satisfaction, if it expects employees to contribute better work to improve APIP performance, then employee expectations for the style leadership, adequate work facilities, work situations, and rewards and a clean, healthy, and comfortable work environment should be satisfactorily provided .
2. For the next researchers, among others:
- a. In order for the study to be obtained by using a larger number of respondents, and accompanying respondents directly in filling out questionnaires, so that the data from respondents collected is more honest, in accordance with reality, effective, and maximal.
 - b. Conduct interviews to get additional information from respondents who answered less

- carefully, observations are studied and avoid differences in perception between respondents regarding the purpose and purpose of statements.
- c. So that other variables that have an influence on APIP performance can be added or used, because this research is done limited to the performance of auditors who are positively affected by variables, not yet combined with the performance of auditors who are affected. negative by other variables, such as audit structure, understanding good governance, organizational culture, role obscurity, work stress, role conflict, employee transfer, and others.
 - d. Replacing Moderating Variables to Situational Leadership Styles, because Situational Leadership Styles are most suitable for managing employees with diversity conditions of employee character and effective for managing types X and Y.
 - e. In order for the study to describe different periods and locations, it takes the time, location of the study, and the different research methods of the researcher.

IMPLICATION

The implications that can be outlined ⁹⁷ based on the results of research tests, the results of research discussions, as well as some conclusions that have been consumed, as follows:

- a. Theoretical implications can be used to demonstrate APIP Performance affected by Organizational Commitment, Work Experience, Integrity, and Job Satisfaction. This can motivate the upcoming research direction to be more focused and specific in researching and adding sub-variables related to Organizational Commitment, Work Experience, Integrity, Job Satisfaction to the auditor's performance.
- b. Empirical support for attribution theory, provided by findings in research, which states that factors that come from within the auditor (internal) or come from outside the auditor (external) can cause the behavior of an auditor. In this study, integrity and work experience ⁶⁴ internal factors that the auditor has, it will result in improved performance. But the lack of organizational commitment and job satisfaction does not result in decreased performance. Evidence found in research that the behavior and attitudes chosen by an auditor can be influenced by the presence of factors from within the auditor concerned (internal).
- c. This research has implications for the Main Inspectorate of the Central Statistics Agency. The results of this study can provide an idea that APIP in the Main Inspectorate is a Professional, Integrity and Trust (PIA) ³⁵ employee according to the core value of BPS employees, proven to still perform despite low levels of job satisfaction and organizational commitment. Therefore, as a form of appreciation of the leadership for the dedication of his subordinates, it is expected to enforce rewards and punishments that are transparent and fair to the Main Inspectorate. With the Hope, the auditors will be more motivated to achieve the objectives of the Chief Inspectorate. In addition, it provides an idea that to minimize the occurrence of irregularities in state financial management and repeated CPC findings, which previously could not be found by the Chief Inspectorate is to choose an effective leadership style in estimating the potential of auditors, not just by replacing the Regional Inspectorate. .
- d. This research has implications for the Inspectorate in Indonesia. In deciding how to ⁵⁹ one in improving APIP performance by the Government Internal Auditor can refer to the results of the study. To improve the performance of auditors, the Indonesian government should strengthen the commitment and integrity of auditors to government agencies, through bureaucratic reforms to the environment and work culture, in addition. improving the work experience and job satisfaction of auditors, can be done by providing training, equalization

of assignments, seminars, improvement of APIP capabilities.

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