

DETERMINANTS OF AUDITOR PERFORMANCE: THE ROLE OF WORK PRODUCTIVITY IN SHIP SAFETY MANAGEMENT

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DETERMINANTS OF AUDITOR PERFORMANCE: THE ROLE OF WORK PRODUCTIVITY IN SHIP SAFETY MANAGEMENT

Ari Wibowo, Kementerian Perhubungan Republik Indonesia
Anoesyirwan Moeins, Universitas Persada Indonesia YAI
Alex Zami, Universitas Persada Indonesia YAI
Endri Endri, Universitas Mercu Buana

ABSTRACT

The purpose of this study was to determine and analyze the influence of auditor competence, team cohesiveness, and work culture either partial or jointly on auditor performance, in addition to knowing and analyzing the influence of auditor competence, team cohesiveness, work culture and auditor performance either partially or jointly on the work productivity of ship safety management auditors at the Directorate General of Sea Transportation of the Ministry of Transportation of the Republic of Indonesia. The research sample was taken using the census method technique and the total sample was 237 respondents. Data collection techniques used questionnaires and data analysis techniques used Structural Equation Modeling (SEM). The results showed that either partially or jointly auditor competence, team cohesiveness and work culture had a positive and significant effect on auditor performance. The dominant variable affecting auditor performance is auditor competence. The variable contribution of auditor competence, team cohesiveness and work culture to auditor performance is 60% and the rest is contributed by other variables not examined. Meanwhile, either partial or jointly auditor competence, team cohesiveness, work culture and auditor performance have a positive and significant effect on work productivity. The dominant variable affecting the work productivity of auditors is auditor performance.

Keywords: Auditor Competence, Team Cohesiveness, Work Culture, Auditor Performance, Auditor Work Productivity.

INTRODUCTION

The government, in this case the Ministry of Transportation through the Directorate General of Sea Transportation, in the Strategic Plan of the Directorate General of Sea Transportation for 2015-2019, explains that sea transportation has a strategic role for the Unitary State of the Republic of Indonesia which has been recognized by the world as an archipelago through UNCLOS 1982. As mandated in the general explanation of Law No. 17 of 2008 concerning shipping that sea transportation which has national transportation characteristics and reaches all areas through water needs to be developed and its role as a link between regions, both national and international, including cross-border, because it is used as a means to support, encourage and drive development nationwide to improve people's welfare and become the unifier of the Unitary State of the Republic of Indonesia. One of the main factors in shipping safety which is the main problem is the work productivity of the Auditor. The high productivity of the work of the Auditor is inseparable from the knowledge required by the position, duties and

responsibilities of the Ship Safety Management Auditor (Teperi et al., 2019). To support the implementation of the main duties and functions and responsibilities of the Auditor for Ship Safety Management at the Directorate General of Sea Transportation, it is necessary to know several things related to the Auditor's Work Productivity. This is important in order to improve shipping safety, especially in the context of implementing safety management in shipping companies and ships. The increase in shipping safety can be seen from how many companies and ships have implemented security standards according to existing regulations and is proven by certificates owned by the ship or company. However, there is also the work productivity of the Ship Safety Management Auditor, which is only almost the same as the target and the expected work productivity of the Ship Safety Management Auditor. The low work productivity of the Ship Safety Management Auditor by accordance with his duties and functions is determined by the performance of the Ship Safety Management Auditor (Bhattacharya, 2015).

Another factor that affects the performance of the Ship Safety Management Auditor is the fulfillment of the number of human resources for marine transportation according to strategic target competencies. In this case it is related to the number of Functional HR Auditors for Ship Safety Management (ISM Code) (Lappalainen et al., 2014). This indicator was removed from the Performance Agreement (PK) document of the Directorate of Shipping and Maritime Affairs because the total number of Functional HR of the Ship Safety Management Auditor was an indicator of the performance of the Secretary of the Directorate General of Transportation to recapitulate the number of Functional Human Resources for Ship Safety Management Auditors in all technical implementing unit of the Directorate General of Sea Transportation in Indonesia who had attended training the initial establishment of the Ship Safety Management Auditor (ISM Code). Furthermore, the performance of the Ship Safety Management Auditor that affects the Work Productivity of the Ship Safety Management Auditor is team cohesiveness. Team cohesiveness is considered important for jobs such as Ship Safety Management Auditors who work depending on each other for support. Cohesiveness is important for teams that need safety, such as in Ship Safety, between the captain and the crew or ship crew and the Ship Safety Management Auditor in working in the event of a ship accident.

LITERATURE REVIEW

Auditor Work Productivity

In general, productivity is a measure of the output of goods and services relative to the input labor, material, and equipment. More productive organizations get more goods and services out of a given amount of labor, capital, and equipment than do less productive organizations. Syverson (2011) suggests that the definition of productivity is as follows: productivity is the ratio of the outputs produced for use outside an organization, with due allowances for the different kinds of products, divided by the resources used, all divided by a similar ratio from a base period. Huselid (1995) describes productivity as follows: The Influence of an organization's human resources on productivity, however, can be measured in terms of what people do on the job. What people do can be appraised in terms of such traditional measures as attendance, accidents, turnover, and grievances.

Furthermore, Hoadley (2021) quotes Kopelman's opinion that productivity is broadly defined as a system conception, in which the productivity process in its form is expressed as a ratio that reflects how to efficiently utilize existing resources to produce output. This conception is contextual so that it can be applied to various conditions either in an organization, industry or

even in the national economy.

Hannula (2002) expresses Belcher's opinion that conceptually, productivity is the relationship between organizational output or results and the required input. Productivity can be quantified by dividing output by input. Increasing productivity can be done by improving the productivity ratio by producing more output or better output with a certain level of resource input. Hannula (2002) explains that there are two types of productivity ratios, namely total productivity and partial productivity. The total productivity ratio relates the value of all outputs to the value of all inputs. The partial productivity ratio relates the value of all outputs to the value of the main category of input. Grönroos & Ojasalo (2004) states that work productivity is a measure that shows consideration between the input and output issued by the company and the role of labor per unit time. Or in other words, measuring efficiency requires the identification of the performance results.

Auditor Performance

Job performance is the ability to carry out responsibilities that can affect work productivity (Riyanto et al., 2021; Sirega & Nahumury, 2015; Ping, 2017). Auditor performance becomes a barometer in determining the quality of work performed. Auditor performance is also a measure in evaluating work done and reported on a routine basis (Fogarty & Kalber, 2000). The auditor's performance is determined by various factors. Lee et al. (2016) found that self-efficacy and professional development have a positive effect on auditors' audit quality in Taiwan. Sirega & Nahumury (2015) found that the performance of auditors at KAP affects the professionalism of auditors. Afifah et al. (2015) found that role conflict has a negative effect on auditor performance, while self-efficacy and professional ethics positivity have a positive effect on auditor performance. Afifah et al. (2015); Alissa et al. (2014) found that the experience and efforts of auditors improve auditor performance.

H₁: There is an effect of auditor performance on the work productivity

Auditor Competence

Susanto et al. (2020) state that what is called competence can be defined as follows: "competency is knowledge, skill and attitude needed to perform an ability to do a certain job". Based on this definition, what is referred to as competence always refers to the existence of a person's ability which includes 3 (three) specific basic dimensions consisting of intellectual skills, psychomotor skills and integrated attitude or behavior skills whose existence can be observed, can be measured and can change. Virgiawan et al. (2021) state that competence is the ability to carry out/perform work/tasks which are based on skills and knowledge, supported by the work attitude required by the job. Competence shows skills/knowledge characterized by professionalism in a particular field as the most important thing, as superior in that field. Emiliani (2008) states that competence is the result of standardized work or standard behavior in certain job roles. Draganidis and Gregoris (2006) suggest the following competencies: Competency is a combination of tacit, and explicit knowledge, behavior and skills that gives someone the potential for effectiveness in task performance.

Zwell (2000) five competency categories, consisting of task achievement, relationship, personal attribute, managerial, and leadership, description are as follows:

- a. Task achievement is a competency category related to good performance. Competencies related to task achievement are shown by: result orientation, managing performance, influencing, initiative, production efficiency, flexibility, innovation, caring for quality, continuous improvement, and technical expertise.
- b. The relationship is a competency category that deals with communicating and working well with others and satisfying their needs. Competencies related to relationships include: cooperation, service orientation, interpersonal care, organizational intelligence, relationship building, conflict resolution, attention to communication and cross-cultural sensitivity.
- c. A personal attribute is an individual's intrinsic competence and connects how people think, feel, learn and develop. A personal attribute is a competency that includes: integrity and honesty, self-development, assertiveness, quality of decisions, stress management, analytical thinking, and conceptual thinking.
- d. Managerial is a competency that is specifically related to managing, supervising and, developing people. Managerial competences include: motivating, empowering, and developing others.
- e. Leadership is a competency related to leading organizations and people to achieve the goals, visions and goals of the organization. Competencies about leadership include: visionary leadership, strategic thinking, entrepreneurial orientation, change management, building organizational commitment, building focus, and purpose.

H₂: There is an effect of auditor competence on the performance

H₃: There is an effect of auditor competence on the work productivity

Team Cohesiveness

Riisla et al. (2021) cohesiveness is a description of the degree to which members are attracted to one another and motivated to remain in the group. Cohesiveness within the group occupies an important position because it is related to productivity. Dyaram & Kamalanabhan (2005) explains that group cohesiveness refers to the extent to which group members are attracted to one another and feel part of the group. In a group with high cohesiveness, each member of the group has a high commitment to maintaining to the group. Cohesive groups involve individuals who care for each other. Groups that have low cohesiveness certainly do not have interpersonal relationships with their members. Thus, when individuals can join a cohesive group, the satisfaction of needs increases through group affiliation. Beal et al. (2003) explain cohesiveness is a level where group members are attracted to one another and motivated to be in a group. Some workgroups are cohesive because members have been together for a long time, or small groups facilitate high interaction, or external threats have brought members closer together. Cohesiveness is important because it affects group productivity. Vizano et al. (2021) said that a cohesive group shows several characters, namely that each member can work together to achieve goals, each member is ready to take responsibility for group assignments and has resilience in facing obstacles. This can improve performance and support the organization in achieving its goals. Therefore organizations need to maintain quality and develop teams as human resources so they can run according to the wishes of the organization. Saluy et al. (2021) explain that group cohesiveness is the extent to which group members are attracted to or believe in each other and are motivated to stay in the group for the achievement of common goals.

Permana et al. (2021) describes that cohesiveness in groups draws the mutual bonds that occur between members in a group so that they can maintain commitments that have been mutually agreed upon. Piezon (Kurnanto, 2013) states that a cohesive group requires high responsibility, group encouragement to discuss, the certainty of each member to get meaningful feedback, there is an appreciation for group performance, performance comparisons with other groups, and composed of social validation. Hapsari et al. (2021) say that group cohesiveness is not just a unity or intimacy between group members, but a complex process that affects

interpersonal relationships and processes in groups. Thus, whether a group is cohesive or not can be observed from the characteristics of the group itself. Cohesiveness alludes to how group members remain united. Factors that cause and support group cohesiveness are common attitudes and goals, external challenges, group size, reward system, assignments in work units and because the group feels isolated. Cohesiveness affects group members and organizations in the form of: increased satisfaction, communication among members, increased hostility to people outside the group, increased productivity and there is a tendency to be resistant to change.

H₄: There is an effect of team cohesiveness on the performance

H₅: There is an effect of team cohesiveness on the work productivity

Work Culture

Virgiawan et al. (2021) describe work culture as common sense that a worker brings to work. The work culture consists of the shared attitudes toward work, the shared beliefs not about this workplace, but work in general, the common expectations about behavior, the rituals of work, the traditions of work, the way things have always been done. Work culture signifies (1) work relate activities and (b) the cognitions, the affect, and the values attached to them in terms of (c) normative structure within (d) a setting, there are different levels and types of settings pertinent to work and work related activities of them, the organization is by far the most visible and well defined entity. Culture is as a whole of behavior patterns transmitted through social life, religious arts, institutions, and all the work and thoughts of humans from a human group. Furthermore, regarding the meaning of work, work is doing something to make a living. So the words culture and work are combined to have a meaning, namely social values or a whole pattern of behavior related to human reason and mind in doing a job.

Schneider & Barbera (2014) reveals that work culture is interpreted as a basic philosophy that provides direction for organizational policies in employee management and a shared meaning system is formed by its citizens which is also a differentiator from one organization to another. Sieberichs & Kluge (2021) argues about work culture, namely habits that are carried out repeatedly by employees in an organization, violations of this habit do not have strict sanctions, but morally organizational actors have agreed that these habits are habits that must be obeyed in the framework of carrying out work to achieve goals. Meanwhile, Belias & Koustelios (2014). explains that work culture is a value system that is taken or developed by an organization so that it becomes a rule, which is used as a guideline for thinking and acting to achieve organizational goals. The value of work culture shows the intensity of work culture, namely the extent to which employees accept and become a work culture as a work foundation. In addition, Belias & Koustelios (2014) also described other opinions about work culture, namely as follows: works culture is a set of systems that are visible in work values, which are fought for and manifested into a quality management system. This will be reflected in the attitudes that become behavior, beliefs, aspirations, opinions and actions that are manifested in work. If the work culture is well implemented and accepted in an organization, it will be able to change the attitudes and behavior of human resources in the organization in achieving higher work productivity.

H₇: There is an influence of work culture on the performance

H₈: There is an influence of work culture on the work productivity

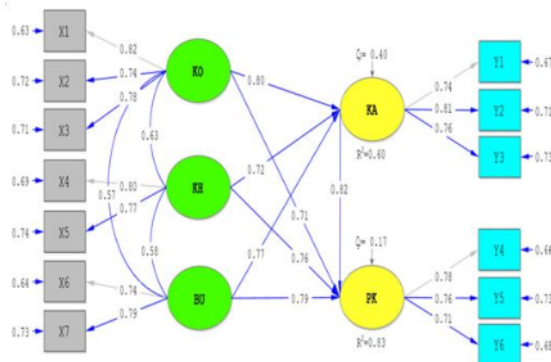
METHODOLOGY

This study is descriptive and verification. The problem-solving procedure in the descriptive method is by describing the object of research at present time based on the facts as they are, then analyzed and interpreted, in the form of surveys and development studies. This study is also verification in nature, namely a method that aims to mathematically test the assumptions regarding the relationship between variables of the problem being investigated in the hypothesis. Or in the other words, research to test the truth of a hypothesis in which in this research what will be tested is the Determinants of Auditor Performance, namely Auditor Competence, Team Cohesiveness, Work Culture and Its Implications on Work Productivity of Ship Safety Management Auditors at the Directorate General of Sea Transportation of the Ministry of Transportation of the Republic of Indonesia. While the research approach used in this research is quantitative. The quantitative research is a method for testing certain theories by examining the relationship between variables. These variables are measured (usually with a research instrument) so that the data consisting of numbers can be analyzed according to statistical procedures.

The quantitative research method used in this study is the survey method. The survey research is a study that does not make changes (no special treatment) to the variables studied. The population in this study were 287 auditors of ship safety management at the Directorate General of Sea Transportation of the Ministry of Transportation. Meanwhile, the research sample was taken using the total sampling technique (census method) namely a many of 237 respondents. Furthermore, the main instrument used was a questionnaire to 50 respondents to determine its validity and reliability. Meanwhile, for data analysis and processing, the researcher used SPSS 22 and Lisrel 8.7 software.

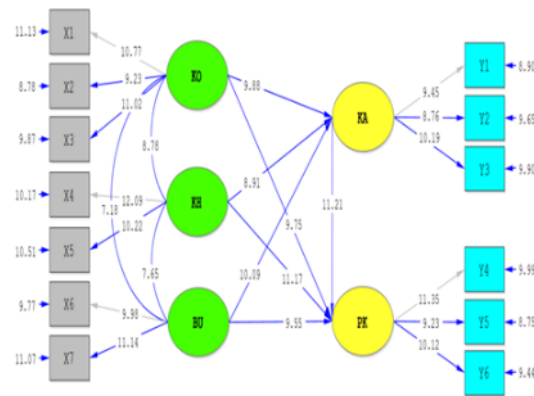
RESULTS

The results of overall data processing using the Lisrel 8.7 software can be seen in Figure 1 and Figure 2 as follows:



Source: lisrel processing output 8.7

FIGURE 1
OVERALL PATH DIAGRAM



Source: lisrel processing output 8.7

FIGURE 2
T-VALUE PATH DIAGRAM

Based on the output of the data processing results, the overall path diagram and the t-value (t-count) path diagram is obtained. The overall path diagram is to determine the path coefficient of each variable, while the t-value (t-count) path diagram is to determine the level of significance. The following is a description of the diagram above. The path coefficient of auditor competence on auditor performance shows a coefficient value of 0.80 and t-count of 9.88. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of auditor competence have a positive and significant effect on auditor performance.

Team cohesiveness path coefficient on auditor performance shows a coefficient value of 0.72, and t-count of 8.91. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of team cohesiveness have a positive and significant effect on auditor performance. The path coefficient of work culture on auditor performance shows a coefficient value of 0.77 and t-count of 10.09. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of work culture have a positive and significant effect on auditor performance.

The equation obtained from the auditor performance model:

$$KA=0.80*KO+0.72*KH+0.77*BU \text{ Errorvar} = 0.40, R^2 = 0.60$$

The R² (R-square) number means that the variation in auditor performance can be explained by auditor competence, team cohesiveness, and work culture by 60%, and the remaining 40% is influenced by other factors not examined in the model. The path coefficient of auditor competence on auditor work productivity shows a coefficient value of 0.71 and the t-count of 9.75. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of auditor's competence have a positive and significant effect on the work productivity of auditors.

The path coefficient of team cohesiveness on the work productivity of the auditors shows a coefficient value of 0.76 and t-count of 11.17. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of team cohesiveness have a positive and significant effect on the work productivity of auditors. The path coefficient of work culture on the work productivity of auditor shows a coefficient value of 0.79 and the t-count of 9.55. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of work culture have a positive and significant effect on the work productivity of auditors.

The path coefficient of the auditor's performance on the work productivity of the auditor shows the coefficient value of 0.81 and the t-count of 11.21. This value fulfills the requirements for acceptance of H1, namely the t-count value greater than 1.96. Thus, it can be concluded that the dimensions of auditors' performance have a positive and significant effect on the work productivity of auditors.

The equation obtained from the auditor work productivity model:

$$PK=0.71*KO+0.76*KH+0.79*BU+0.82*KA, \text{Errorvar.} = 0.17, R^2 = 0.83$$

The R^2 (R-square) number means that the variation in the work productivity of auditors can be explained by auditor competence, team cohesiveness, work culture, and auditor performance by 83%, and the remaining 17% is influenced by other factors not examined in the research model.

CONCLUSION

The dissertation research covers the influence of auditor competence, team cohesiveness, work culture, and auditor performance as well as auditor work productivity. Based on the results of the research and discussion, several important things can be concluded as follows:

1. Auditor competence proven to have a positive and significant effect on auditor performance.
2. Team cohesiveness is proven to have a positive and significant effect on auditor performance.
3. Work culture is proven to have a positive and significant effect on auditor performance.
4. Auditor competence, team cohesiveness and work culture together are proven to have a positive and significant effect on auditor performance.
5. Auditor competence proven to have a positive and significant effect on auditor work productivity.
6. Team cohesiveness is proven to have a positive and significant effect on auditor work productivity.
7. Work culture is proven to have a positive and significant effect on auditors' work productivity.
8. Auditor performance is proven to have a positive and significant effect on auditor work productivity.
9. Auditor competence, team cohesiveness and work culture as well as auditor performance collectively are proven to have a positive and significant effect on auditor work productivity.

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