

Impact of Job Mutations on Auditor Performance (Study at the Kendari Inspectorate Office)

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Abstract.

This research is motivated by the less than optimal performance of auditors at the Kendari Inspectorate Office. This study aims to determine the impact of work mutations on the performance of auditors at the Kendari City Inspectorate. The population in this study were all auditors of the Kendari City Inspectorate, which amounted to 14 employees, because the population in this study was relatively small and less than 30 people so that all members of the population were used as research samples or often known as saturated samples. The data collection technique was done by distributing questionnaires. The questionnaire used has been tested for validity and reliability. The data analysis technique used is simple linear regression analysis, namely t-test with the help of Statistical Package For Social Science (SPSS) version 21. The results of this study indicate that work mutations have a positive and significant impact on auditor performance at the Kendari City Inspectorate. Job mutations can be a motivation to improve auditor performance. Despite the pressure, the auditor was able to maintain its performance..

Keywords: Job Mutations, Auditor Performance

I. INTRODUCTION

Stress due to work mutations is a condition in which a person has difficulty understanding what his/her duties are, the role played is felt too heavy or plays various roles in their place of work [1]. According to [2] Job mutation is a situation where an individual is faced with pressure related to a function of a certain role played in the organization. While [3] mutation is the activity of the company's leadership to move employees from one job to another job that is considered equal or equal. Job transfer is a moment when an individual does not understand what he is doing, the perceived workload tends to be heavy and the role is unclear at work. Job mutations consist of three elements [4], namely: 1) Role Conflict, Role conflict is a conflict that occurs in an organization caused by different directions (orders) from more than one leader to certain individuals who are relatively simultaneous. If you carry out one of these directives, you can ignore the other directives, 2) Role Ambiguity, Role ambiguity is a conflict that occurs due to the uncertainty experienced by an individual regarding the role that must be carried out in accordance with the responsibilities that have been owned, and 3) Role Overload, Role overload is a conflict that occurs due to too high expectations for the assignment given to an individual that he can carry out the task in a relatively short deadline.

Auditor performance is the work achieved by an auditor in carrying out the tasks that are his authority and responsibility with benchmarks both in quantity, quality, and timeliness in carrying out the tasks assigned. A person's performance can be said to be good if the work of the individual can achieve a predetermined role or target [5]. Meanwhile, according to [6] auditor performance is the embodiment of work carried out in order to achieve better or more prominent work results towards achieving organizational goals. The performance of government internal auditors includes timeliness in completing audits, quality of audit findings reported by auditors, including the use of information systems [7]. The standards that apply to auditors are audit standards. Where audit standards are issued by each professional organization. In general, the applicable audit standard is the Public Accountant Professional Standard (SPAP) which contains Auditing Standards (SA). Specifically, for government internal auditors, the audit standards that can be used are the State Audit Standards of the State Audit Board (SPKN) and the Indonesian Government Internal Audit Standards (SAIPI). This audit standard is a performance or minimum quality measure for conducting internal audit activities that must be guided by the Indonesian internal auditor (SAIPI).

Performance is measured using indicators from [8]. which says there are 3 categories used to measure the performance of professional auditors individually, namely as follows: 1) Quality of work, namely the quality of completion of work by working based on all abilities and skills, as well as the knowledge possessed by the auditor. Quality is related to the quality of the work produced, 2) quantity of work, namely the amount of work produced with the targets and responsibilities of the auditor's work within a certain period of time, and 3) timeliness is the accuracy of completion of work in accordance with the available time. Punctuality can be seen from the level of an activity that is completed at the desired start and maximizes the time available for other activities. The auditor profession is starting to be widely needed both in government agencies and in the private sector in Indonesia [9]. Auditors in government agencies are accountants who work for government agencies such as departments, the Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK), and the Director General of Taxes. While private auditors are independent auditors who work in a Public Accounting Firm or internal auditors in a company [10]. Government internal auditors have become a profession that many people expect to put their trust in the internal audits and controls provided. The government's internal auditor has its own role in governance, although it is not as big as the role of BPK as the government's external auditor to realize good governance [11].

Government Regulation No. 60 of 2008 concerning the Government's Internal Control System, the implementation of internal control is carried out by the Government Internal Control Apparatus (APIP), namely the Financial and Development Supervisory Agency (BPKP), the Inspectorate General, the Provincial

Inspectorate, and the City Inspectorate. The internal auditor of the Regency/City Inspectorate has the task of supervising the implementation of regional government, the implementation of guidance on the administration of government and the implementation of government affairs. As an internal supervisor, the regional inspectorate's main task is to determine whether the policies and procedures set by top management (the Regional Head) have been complied with and are running according to the plan, determine whether or not the maintenance of regional assets is good, determine the efficiency and effectiveness of local government procedures and activities. , as well as determining the reliability of the information produced by various Units/Work Units as an integral part of the organization of the Regional Government [12].

The city inspectorate has a very strategic function to oversee and oversee the performance of the city government [13]. The inspectorate as the government's internal supervisor has the aim of realizing good governance, so that the inspectorate must be able to eliminate overlaps in supervision and must make audit plans that can detect fraud in state finances, other problems arising from audit institutions that occur between central and local governments that often overlap with each other, so that the implementation of auditing is inefficient and ineffective [14]. Inspectorate human resources must be able to increase capacity and capability in auditing with the aim of strengthening the capacity of the Government Internal Supervisory Apparatus (APIP) [15]. Poor performance of auditors in carrying out their duties can be influenced by conditions where auditors are prone to work stress (work mutations) [16]. Unfavorable working conditions can affect the performance of the auditor so that it can affect public confidence in the auditor as an independent party in auditing financial statements [17]. Individuals who are required to interact with many people both inside and outside the organization with diverse desires and expectations are likely to be susceptible to job mutations.

Stress can have a positive or negative impact on a person. According to [18], there are two types of stress, namely positive (eustress) and negative (distress). At certain moments, stress can increase the motivation of individuals to perform better. Some experts conclude that high work pressure can increase motivation or morale in completing work [19]. If the stress experienced tends to be excessive and high, there will be negative effects such as depression which can reduce performance, quality and job satisfaction. Based on interviews conducted with one of the auditors of the Kendari City Inspectorate, the researchers obtained information that in carrying out their supervisory duties, the Kendari City Inspectorate auditors carried out their duties by forming an audit team. In 2018, the Kendari City Inspectorate has examined 118 work units in Kendari City. The lack of auditors owned by the Kendari City Inspectorate with the number of work units inspected encourages auditors to work extra. Auditors are faced with potential role conflicts and work overload in carrying out their duties. This is one of the causes of work mutations (role pressure) experienced by auditors.

Research related to the impact of work mutations on performance has been carried out by previous researchers [20, 21, 22, 23, 24]. However, previous studies have never been carried out at the Kendari City Inspectorate. So the novelty of this research is the place and time of the research which is different from previous studies. This research is important to do because if it is allowed to continue, it will have an impact on the performance of the Kendari City Inspectorate Auditor which is decreasing. Based on the background above, the researcher is motivated to conduct this research to find out how much influence work mutations have on auditor performance. For this reason, the researcher conducted this study with the title "The Effect of Work Mutations on Auditor Performance (Study at the Kendari City Inspectorate)". Based on this research, the analysis of the problem formulation in this study is whether work mutations have a significant negative effect on the performance of auditors at the Kendari City Inspectorate Office?. The purpose of this study was to determine and analyze the effect of work mutations on auditor performance at the Kendari City Inspectorate Office.

II. METHODS

This research was conducted at the Kendari City Inspectorate which is located on Jalan Balaikota III Number 40, Pondambea Village, Kadia District, Kendari City, Southeast Sulawesi Province. The population in this study were all auditors at the Kendari City Inspectorate, amounting to 14 people. The sampling technique used in this research is Saturated Sampling (Census). Census is a sampling technique when all members of the population are used as samples [25]. So, the sample taken in this study was as large as the population, namely 14 people. The types of data used in this study are qualitative data and quantitative data. Qualitative data in this study are in the form of explanatory descriptions of the variables and research objects as well as statements in the questionnaire which will be classified into categories using a Likert scale. Quantitative data in this study are respondents' answers to questionnaire statements which are measured using scores from the Likert scale. This study uses primary data sources and secondary data. The primary data in this study were sourced directly from respondents related to the object of this study, namely the auditors at the Kendari City Inspectorate who were the sample in this study. Secondary data in this study, namely taking document data at the Kendari City Inspectorate, namely taking document data at the Kendari City Inspectorate, namely the profile and history of the Kendari City Inspectorate and data taken from journals, theses, and reference books.

Data collection methods in this study used interviews, questionnaires and documentation. Interview is a technique of collecting data by holding questions and answers or direct interviews with the authorities. Questionnaire is a data collection technique by providing or distributing a list of questions/statements to respondents. The statements in the questionnaire are made based on indicators, looking at previous research and adjusting to the state of the object of research. Documentation is a

research technique which collects the necessary data related to research, such as an overview of the object of research in the form of data regarding the profile, structure, vision and mission, as well as the regulations of the Kendari City Inspectorate. The method of analysis in this study is to use simple linear regression analysis. The aim is to determine the effect of the independent variable (X) on the dependent variable (Y). So, simple regression analysis will be carried out if it has one independent variable (X) and one dependent variable (Y). The regression equation is as follows:

$$Y = \alpha + \beta X + \epsilon$$

Information:

- Y = Auditor Performance
- X = Job Mutation
- α = Constant
- β = Coefficient of Independent Variable
- ϵ (*epsilon*) = Influential variable but not studied

III. RESULT AND DISCUSSION

The independent variable in this study is Job Mutation (X) measured by using 14 statement items from 3 indicators. The percentage tendency of the answer scores for the statement of the job mutation variable is 3.83 or is in the good category. While the dependent variable in this study is Auditor Performance (Y) which is measured by using 11 statement items from 3 indicators. The percentage tendency of the answer scores for the statement of the auditor's independence variable is 4.00 or is in the good category. Furthermore, the data quality test was carried out. Based on the results of the validity test and reliability test, it was obtained that all items and indicators of this research variable showed valid and reliable results. This decision was taken because the Pearson correlation value > 0.30 with a significance level of < 0.05 and the correlation coefficient value from the results of Cronbach alpha > 0.60.

The data from this study were processed using a simple linear regression method with the help of IBM SPSS 21. This was done to determine whether there was an effect of the personal disorder variable on auditor independence and from the processing results obtained values as listed in the table as follows:

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,638	,485		5,435	,000
X	,355	,126	,631	2,821	,015

Source: Data Processing Results, 2019

Table 1. Results of Simple Linear Estimation of Work Mutations on Auditor Performance

Based on the results of the regression coefficients in Table 1 above, the following equation can be obtained:

$$Y = 2,638 + 0.355X + \epsilon$$

The regression coefficient for the work mutation variable is 0.355 times, it can be interpreted that there is a positive influence between work mutations on auditor performance. So if the work mutation variable has increased by one unit, then the dependent variable of auditor performance will increase by 0.355 or 35.5%. Job mutation variables have a significant and significant effect on auditor performance, it can be determined by using the t test. The summary of the t test and the coefficient of determination is presented in the following table:

Var:	t _{-hitung}	t _{-tabel}	sig.	R.Square
X1	2,821	2,179	0,015	0,399

Source: Data Processing Results, 2019

Table 2. Summary of t-test and Coefficient of Determination

Hypothesis testing can be done by comparing tcount with ttable and t-sig value with : 0.05. If t-count > t-table or t-sig < from : 0.05, then H1 is accepted or H0 is rejected. On the other hand, if t-count < t-table or t-sig > of : 0.05, then reject H1 or accept H0.(H1) Work Mutations Have a Significant and Influential Effect on Auditor Performance. Table 2 shows that the p-value of 0.015 is smaller than = 0.05, so from the test results it can be concluded that H1 is accepted and H0 is rejected. This shows that work mutations have a significant and significant effect on auditor performance. The coefficient of determination is intended to determine the magnitude of the contribution of work mutations to the performance of the auditor, by looking at the value of the coefficient of determination (R2). Based on table 4.2, it is known that the magnitude of R2 (R-Square) = 0.399. This shows that the magnitude of the direct influence of the work mutation variable (X) on the Auditor Performance variable (Y) is 39.9%. This means that there are other variables or echelon variables (ε) of 61.1% that affect the Y variable but are not measured in this study.

The effect of work mutations on auditor performance can be determined by statistical testing. Statistical testing was conducted to determine the effect of the work mutation variable on the performance of auditors at the Kendari City Inspectorate. Based on the results of regression analysis that tests the hypothesis, it shows that the t-count value is 2.821 > from the t-table of 2.179 with a significance level of 0.015 <0.05, with a Beta value of 0.355 (positive) so it can be concluded that work mutations have a positive and significant effect on auditor performance. These results reject the first hypothesis (H1) in this study, namely job mutations have a significant negative effect on auditor performance. The results of statistical tests show that the existence of work mutations is able to have an effect on the performance of the auditor, where this can determine the auditor in conducting audits and making audit reports or suggestions

in the form of audit recommendations. Goal setting theory and ethical attitude and behavior theory support the results of this study. In Goal Setting Theory, auditors who can understand their goals and what is expected of the results of their performance will not deviate when they are under pressure from superiors or other things. An understanding of the objectives can help the auditor carry out his job well, the auditor will of course be professional or comply with applicable professional standards in accordance with his professional ethics. In the Theory of Attitude and Ethical Behavior, that a person's behavior is determined by attitudes, social rules, habits and knowing the consequences of that behavior. Auditors in carrying out their duties must be responsible for their work and behave professionally without being influenced by pressure or requests from certain parties.

Based on the results of research and interviews regarding facts at the Kendari City Inspectorate, the work mutations (role pressure) that occur are positive. The number of work units with a limited number of auditors and a short examination time encourage auditors to work extra in completing tasks on time. When the auditor experiences an overload of work, the auditor performs work outside of working hours (overtime), by forming a work team to complete the task on time. The work will be rewarded accordingly. Thus, the auditors still have the motivation and enthusiasm to work in resolving the excess workload. This proves that work mutations (role pressure) can increase the motivation or morale of auditors in completing tasks. Despite the pressure, the auditor was able to maintain its performance. The results of this study are in line with the research conducted by [26]. which states that role pressure (work mutations) has a significant positive effect on the quality of audit recommendations. However, this is not in line with research conducted by [27] which states that work mutations have a significant negative effect on auditor performance.

IV. CONCLUSION

Based on the results and discussion in this study, it can be concluded that from the statistical test results, it is found that work mutations have a positive and significant effect on auditor performance, this explains that work mutations can have an effect on auditor performance. Job mutations (role pressure) can be a motivation to improve auditor performance. Despite the pressure, the auditor was able to maintain its performance. Some suggestions and recommendations put forward by the authors based on the results of the study are as follows: (1) For the Kendari City Inspectorate auditors in order to overcome the work mutations (role pressures) that occur, and to overcome the negative impact of work mutations caused by role conflicts, role ambiguity, and role overload that can interfere with auditor performance.

Auditors are also expected to continue to improve their performance in order to create a government free of corruption and other frauds. (2) Further researchers are advised to expand the object of research and questionnaire items so that the resulting research is better, as well as examine other factors that have more influence on auditor

performance. Where the performance of the auditor can be influenced by several factors, both internal and external factors. Internal factors such as competence, and organizational commitment. Meanwhile, external factors such as leadership style, and organizational culture.

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