

# Analysis of Factors Affecting the Performance of Auditor Inspectorates in Aceh Tamiang and East Aceh with Motivation as a Moderating Variable

Gufran Khatami<sup>1</sup>, Iskandar Muda<sup>1</sup>, Yeni Absah<sup>1</sup>

<sup>1</sup>Department of Accounting, Faculty of Economics and Business Universitas Sumatera Utara, Indonesia

Corresponding Author: Gufran Khatami

DOI: <https://doi.org/10.52403/ijrr.20220860>

## ABSTRACT

This study aimed to determine and analyze the factors that influence the performance of auditors with motivation as a moderating variable at the Aceh Tamiang District Inspectorate and East Aceh District Inspectorate. The independent variables in this study are Independency, competence, and work experience, the moderating variable in this study is motivation, while the dependent variable is auditor performance. The population in this study was 49 respondents consisting of 19 auditors at the Aceh Tamiang District Inspectorate and 30 auditors at the East Aceh District Inspectorate. Samples were selected using saturated samples. The data was processed using the SEM method with SmartPLS 3.0 software.

The results of this study prove that Independency affects the performance of auditors at the Aceh Tamiang District Inspectorate and East Aceh District Inspectorate. Competence has a positive and significant effect on auditor performance. Work experience has a positive and significant effect on auditor performance. Meanwhile, motivation as a moderating variable does not moderate the relationship between the independent variables on auditor performance. Motivation does not moderate the relationship between competence and auditor performance. Motivation also does not moderate the relationship between work experience and auditor performance at the Aceh Tamiang District Inspectorate and East Aceh District Inspectorate.

**Keywords:** Independency, competence, work experience, auditor performance, motivation

## INTRODUCTION

Along with the times and development of the industrial world, financial reports in local government agencies are required to be more transparent and accountable in managing regional finances. Public demands for clean and free governance of corruption, collusion, and nepotism demand the implementation of a supervisory function and an excellent internal control system for government administration and the management of state finances. The community is not only entitled to know financial management. However, it has the right to demand accountability for implementing regional financial management because the government's activities are in the context of carrying out the people's mandate (Halim, 2007). To ensure the implementation of activities following the plans that have been set and achieving goals efficiently and effectively. (Putri & Siswantoro, 2022) explained that the internal audit function in every Ministry, Institution, and Local Government, called the Government Internal Supervisory Apparatus (APIP), is one form of supervision of public services. The organization is expected to perform its duties and functions better and achieve its goals and objectives with the internal audit function.

The government should be severe in strengthening the position of the inspectorate, at least on a par with the

regional secretary (Sekda). The inspectorate must be a solution to reduce the practice of fraud (fraud) repeated in the regions. (Djonny et al., 2022) mentions that one of the internal audit tasks is to improve and provide suggestions for improving the implementation of activities. However, the non-independent position of the inspectorate hinders movement when conducting surveillance. The government must be severe and bold in strengthening the position of the inspectorate. Things that are vulnerable to fraud have not been identified and are not expected.

For this reason, strengthening internal supervisors, especially inspectorates, can be a solution to prevent the recurrence of this practice in the regions. In the Minister of Home Affairs Regulation number 107 of 2017 concerning Guidelines for Nomenclature of Provincial and Regency/City Regional Inspectorates, it is also stated that the inspectorate is a regional government supervisory body and is responsible to regional heads through the regional secretary in carrying out their duties. Has functions ranging from monitoring internal performance and coordinating financial management to monitoring the implementation of bureaucratic reform programs. (Hazaea et al., 2021) mentions that an internal audit is valuable to check regulatory policies and ensure asset protection and efficiency to obtain high productivity levels.

In 2020, based on the Audit Result Report from the BPK, it was stated that the monitoring of internal control by the Aceh Tamiang District Inspectorate was not optimal. The Audit Results Report (LHP) of the Aceh Representative Audit Board (BPK) for 2020 found that there were at least 12 projects in 2020 at the Aceh Tamiang Public Works Public Housing (PUPR) Office whose realization showed that they were not following the laws and regulations (ajnn.net, 2021). The LHP states that the Aceh Tamiang PUPR Service is suspected of overpaying partners for each project, potentially harming state finances.

The 12 projects mentioned in the LHP include:

1. The Paya Awe-Paya Kulbi Road construction project with an overpayment of Rp. 16.6 million
2. The Paya Tampah-Selele-Alur Selalas development project (Phase I) with an overpayment of IDR 32.7 million
3. Kampung Jawa road construction project (Continued phase 2) with an overpayment of IDR 47.9 million
4. The Suka Makmur-Alur Selebu road construction project (Phase II) has an overpayment of IDR 55.7 million
5. Road construction project for Jalan Rantau Panjang-Medang (Functional) with an overpayment of IDR 18.9 million.
6. The Cinta Raja-Rantau Pakam road construction project (Functional Phase III) with an overpayment of Rp. 31.3 million,
7. The main road construction project of Lubuk Batil-Simpang Taqwa Mosque (Functional Phase II) with an overpayment of IDR 45.8 million
8. Tiga-Kaloy Island road asphaltting project (Functional Phase III) with an overpayment of IDR 8.1 million.
9. The Paya Bedi-Bukit Tempurung road construction project (Functional Phase II) with an overpayment of IDR 55.3 million,
10. The Simpang Tiga Seruway Alur Manis road construction project with an overpayment of IDR 16 million
11. DID (Regional Incentive Fund) for road management/drainage in Kualasimpang City with an overpayment of Rp 8.3 million.

The still weak system of controlling the Aceh Tamiang District government's financial statements based on the 2020 BPK Examination Results Report and findings that result in regional losses indicate that the performance of the existing inspectorate has not been in line with expectations. The opinion of the WTP by the BPK in recent years is not a guarantee that there will be no more indications of irregularities occurring

in the Aceh Tamiang district government. Based on the description above, it raises questions about the performance of the inspectorate as the government's internal auditor and whether it is due to the poor performance of the internal auditors. Auditor performance is an act and implementation of audit tasks that the auditor has completed within a predetermined period. According to Goldwasser (1993), auditor performance is a form of work carried out to achieve better or more prominent work results towards achieving organizational goals.

In addition, the East Aceh District Inspectorate was also faced with the problem in the same year. It was an accusation that the East Aceh District Inspectorate had not been optimal in supervising government funds, one of which was the realization of the village fund budget, which was not fully running well. There are indications of irregularities in village funds in Idi Cut Week Village, Darul Aman District, East Aceh Regency. It is suspected that it can potentially harm the state of 400 million rupiahs (voiceindonesianews.com, 2020). The inspectorate, which also has a supervisory function on government funds, should plan a system for controlling government funds to achieve clean governance and be free from corruption and corruption. Due to the existence of a government to carry out the people's mandate, the community has the right to know financial management and accountability for implementing regional financial management (Halim, 2007).

One of the things that the internal auditor must pay attention to in carrying out his duties is that the auditor must pay attention to the code of ethics and audit standards that must be met to produce excellent and correct performance. The auditor must apply audit standards to produce quality audit results. In addition, a code of ethics is needed so auditors can maintain their behavior in carrying out their duties (Trisnaningsih, 2007). With audit standards and a code of ethics as the primary capital,

auditors can carry out the audit process more optimally, which is very important in supporting the inspectorate in conducting the audit process.

Trisnaningsih (2007) suggests that the auditor's performance is an evaluation of the work that has been done and is a result of the work achieved by the auditor in carrying out the tasks given. Auditor performance is the act or implementation of an audit task that the auditor has completed within a particular time. Performance can be measured through specific measurements (standards), where quality is related to the quality of the work produced. At the same time, quantity is the amount of work produced within a specific time and the timeliness of the planned time suitability (Katili et al., 2017). Izedonmi & Olateru-Olagbegi (2021) stated that an internal audit is an integral part of managing an organization and significantly impacts the effectiveness of the public sector financial system. Auditors are also expected to have the ability to communicate for the sake of smoothness in the audit process (Zakaria et al., 2021). Good auditor performance will be seen in examining the tasks carried out. Several factors influencing the Internal Auditor Performance variable are Independency, Competence, and Work Experience.

The first factor that affects the performance of internal auditors is Independency. An independent attitude is essential for auditors. It is because if the auditor is not independent in the audit process, it will be detrimental to certain parties. Auditors are said to be professional in their work, as seen from the results of the resulting performance. According to (Trisnaningsih, 2007), auditors are required to be independent in reporting the results of their work to achieve satisfactory performance. In addition, Lismaita et al. (2017) and Agustina & Sulardi (2018), in their research, it is stated that Independency can positively affect auditor performance.

Furthermore, what affects the performance of internal auditors is competence.

Competence is a fundamental characteristic possessed by a person that directly affects or predicts excellent performance. According to Alsabti & Khalid (2022), effectively, the internal audit process can run if there are competent employees who follow the needs of the audit. Competence can be defined as skills, skills, and abilities. The basic word competent, according to the Big Indonesian Dictionary, means competent and skilled in the context of human resource management. The term competent refers to the trait of a person that makes him or her successful in his or her job. Competence is a determining factor for someone in producing excellent performance. Looking at some previous research results, others (Sujana, 2012) stated that competence positively affects the performance of internal auditors. (Hariyanti & Mustikawati, 2018) state that auditor competence has a positive and significant effect on auditor performance. Similarly, the research conducted (by Romadon & Fridatien, 2019) states that the auditor's competence variable affects auditor performance. However, the results of research conducted by Wu et al. (2017) show that competence does not positively affect internal audit performance.

The performance of internal auditors can also be influenced by work experience. Work experience is a process of understanding that is measured by time. The more experience the auditor gains, the better the auditor's performance will be (Muliani et al., 2016). Some previous research results Utami (2015) showed that work experience either partially or simultaneously affected auditor performance. However, the results of research Meity et al. (2017) state that works experience does not have a positive and significant effect on auditor performance at the Provincial and Regency Inspectorate of Gorontalo City.

Another factor that is thought to influence the three factors above is motivation. Motivation can act as a moderating variable that can improve auditor performance. Because without motivation, it cannot guarantee that the audit can be carried out

correctly. The existence of motivation will cause a person to have a high fighting spirit to achieve goals and meet existing standards (Goleman, 2001). Employees are one of the things that are important for the organization to achieve its goals. The better the employee performance, the more likely the organization is to achieve its goals.

Conversely, suppose the employee's performance is not good or bad. In that case, it can harm the organization so that much work cannot be completed or create organizational efficiency and effectiveness (Putra & Wikansari, 2017). In achieving this desire, motivation is the main elements that must be considered. Motivation is a driving factor that arises from within and outside that encourages individuals to put more effort into achieving a predetermined goal. Motivation is essential in a government, especially civil servants in an agency, including the inspectorate. Motivation can encourage employees to be more accomplished and productive.

Motivation can be formed from the attitude of employees in dealing with work situations in the workplace. The positive mental attitude of employees towards work situations can strengthen their motivation to achieve maximum performance. Motivation is an essential factor in the long-term success of the organization. Motivation can be seen in its effect on employee performance. Gunawan et al. (2021) said that motivation has a positive and significant effect on the performance of internal auditors. It means that the better the motivation obtained by the internal auditors, the better the performance of the internal auditors. On the other hand, poor internal auditors' work motivation reduces the performance of internal auditors. Employees with high motivation will act based on the desire to excel and get a higher position in the organization. Highly motivated employees directly correlate with job satisfaction, resulting in increased productivity and creativity (Joo and Lim, 2009).

Motivation can encourage APIP, in this case, the inspectorate, to carry out work according to predetermined standards. Samagaio & Diogo (2022) his research said that improving the quality of internal audit performance will positively affect governance and help organizations achieve a higher level of sustainability. In the context of an independent auditor, motivation can be seen from the desire to seek to report misstatements in financial statements based on generally accepted standards, as well as other things that affect the motivation of auditors' performance (Aristarini et al., 2017). Some of the results of previous studies, among others; Putri & Badera (2019), concluded that work motivation has a positive and significant effect on auditor performance. Erwina et al. (2015), Marita & Gultom (2018) and Nurdianningsih & Arifin (2019) also prove that motivation affects auditor performance. An independent, professional and competent inspectorate can be relied on to prevent the recurrence of fraudulent practices in the regions and build a clean government. The description above is the basis for using motivation as a moderating variable in this study.

### Framework

Following the description of the background of the problem, literature review, and previous research, a conceptual research framework is prepared as follows:

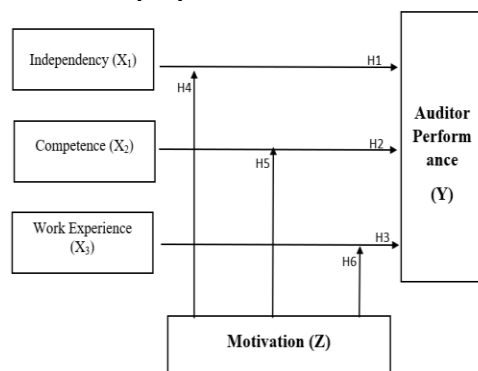


Figure 1. Conceptual Framework

H1: Independency affects the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

H2: Competence affects the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

H3: Work Experience affects the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

H4: Motivation can moderate the influence of Independency on the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

H5: Motivation can Moderate the Effect of Competence on the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

H6: Motivation can Moderate the Effect of Work Experience on the performance of Auditors Inspectorates in Aceh Taming and East Aceh District.

### RESEARCH METHODS

This research is an associative research type with a causal form. Sugiyono (2014) states that a causal relationship is between the independent and dependent variables. This research focuses on empirical evidence about the factors that affect the performance of auditors with Independency, competence, and work experience as independent variables and motivation as moderating variables. This research will be conducted at the Aceh Tamiang District Inspectorate having its address at Gampong Bundar, Karang Baru, Aceh Tamiang District, and the East Aceh District Inspectorate having its address at the Central Government Complex Jalan Banda Aceh – Medan km 370, Building No. 10, Kota Idi

The population in this study were all auditors at the Aceh Tamiang District Inspectorate and East Aceh District. While the sampling method used in this study is census or saturated sampling, according to (Sugiyono, 2014), the sampling technique if all members of the population are used as samples is called saturated sampling or census.

The data analysis technique used in this study is the Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM)

equation, model. PLS is an alternative approach that shifts from a covariance-based SEM approach to a variance-based approach (Ghozali and Latan, 2015). PLS is a solid analytical method and is often referred to as soft modeling because it eliminates the OLS (Ordinary Least Square) regression assumption, such as the data must be multivariate normally distributed, and there is no multicollinearity problem between exogenous variables (Ghozali and Latan, 2015). PLS uses the bootstrap method or random procurement. Therefore the assumption of normality will not be a problem for PLS. Besides being related to the normality of the data, by bootstrapping, PLS does not require a minimum number of samples. Research with a small sample can still use PLS (Husein 2014).

## RESULT AND DISCUSSION

### 1. Data Quality Test

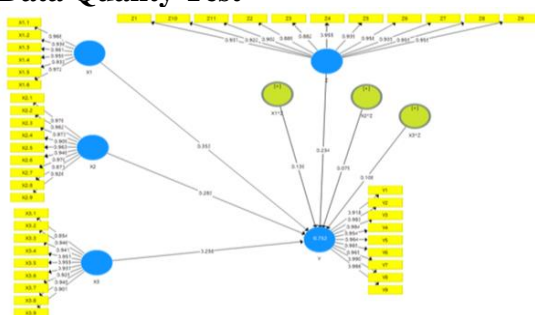


Figure 2. SmartPLS Variable Quality Test

Variable quality testing will be carried out with 2 measurement test models, namely by testing the measurement model (Outer Model) and testing the structural model (Inner Model).

#### A. Testing the Measurement Model (Outer Model)

Testing with the outer model provides a specification of the relationship between the latent variable and its indicators, or it can be concluded that the analysis of the outer model test defines how each indicator relates to the latent variable (Husein, 2014). Testing with the outer model includes a convergent validity test, a discriminant validity test, and an indicator reliability test.

#### Convergent Validity Test

Convergent validity testing can be done by testing the outer loading value and the Average Variance Extracted (AVE) value. The outer loading value test is carried out to see if there are invalid statement items. According to Ghozali (2015), a loading factor value above 0.7 is declared an ideal or valid measure indicator in measuring constructs. A value of 0.5 to 0.6 is still acceptable, while the value of outer loading is below 0.5. should be removed from the model. Below are the results of data calculations using the PLS Algorithm, which are described in Table 1:

Table 1. Testing Outer Loading Value

Variable	Statement	Outer Loading	Description
X <sub>1</sub>	X1.1	0,968	Valid
	X1.2	0,936	Valid
	X1.3	0,961	Valid
	X1.4	0,959	Valid
	X1.5	0,933	Valid
	X1.6	0,972	Valid
X <sub>2</sub>	X2.1	0,978	Valid
	X2.2	0,962	Valid
	X2.3	0,973	Valid
	X2.4	0,909	Valid
	X2.5	0,963	Valid
	X2.6	0,949	Valid
	X2.7	0,970	Valid
	X2.8	0,871	Valid
	X2.9	0,926	Valid
X <sub>3</sub>	X3.1	0,854	Valid
	X3.2	0,946	Valid
	X3.3	0,941	Valid
	X3.4	0,951	Valid
	X3.5	0,955	Valid
	X3.6	0,937	Valid
	X3.7	0,925	Valid
	X3.8	0,945	Valid
	X3.9	0,901	Valid
(Y)	Y1	0,918	Valid
	Y2	0,983	Valid
	Y3	0,984	Valid
	Y4	0,954	Valid
	Y5	0,964	Valid
	Y6	0,985	Valid
	Y7	0,965	Valid
	Y8	0,990	Valid
	Y9	0,986	Valid
(Z)	Z1	0,937	Valid
	Z2	0,889	Valid
	Z3	0,882	Valid
	Z4	0,955	Valid
	Z5	0,939	Valid
	Z6	0,958	Valid
	Z7	0,935	Valid
	Z8	0,955	Valid
	Z9	0,955	Valid
	Z10	0,922	Valid
	Z11	0,902	Valid

Source: PLS Results Output (2022)

Based on the Loading Factor validity test in Table 1, it can be seen that the entire

Loading Factor value is > 0.7, which means that it has met the validity requirements based on the Loading Factor value and is also suitable for use in this study. Furthermore, validity testing is based on the average variance extracted (AVE) value. The AVE value and each indicator of each indicator for each variable is explained in table 2 below:

**Table 2. Average Variance Extracted (AVE) Value**

Variable	Value AVE	Description
Independency	0,912	Valid
Competence	0,893	Valid
Work Experience	0,863	Valid
Auditor Performance	0,942	Valid
Motivation	0,866	Valid

Source: Data processed by Researchers (2022)

The recommended AVE value is above 0.5 (Mahfud and Ratmono, 2013). Table 2 above shows that all indicators in this study have an AVE value > 0.5, which means they have met the validity requirements based on the AVE.

### Discriminant Validity Test (Discriminant Validity Test)

Discriminant validity testing aims to test to what extent the differences between latent constructs and other constructs are. A high discriminant validity value indicates that a construct can explain the measured phenomenon. A construct is said to be valid by comparing the root value of the AVE with the correlation value between latent variables. If the AVE root value exceeds the correlation between latent variables, it is declared to meet discriminant validity (Ghozali and Latan, 2015). The discriminant validity test uses the Fornell-Larcker approach (Henseler et al., 2015). The following table 3 presents the results of discriminant validity testing:

**Table 3. Discriminant Validity Test**

Variable	AVE (Average Variance Extracted)
Independency (X <sub>1</sub> )	$\sqrt{AVE_{X_1}} = 0,955$
Competence (X <sub>2</sub> )	$\sqrt{AVE_{X_2}} = 0,945$
Work Experience (X <sub>3</sub> )	$\sqrt{AVE_{X_3}} = 0,929$
Auditor (Y)	$\sqrt{AVE_Y} = 0,970$
Motivasi (Z)	$\sqrt{AVE_Z} = 0,930$

Source: Data processed by Researchers (2022)

Table 3 shows that the value of the square root of AVE for each latent variable is greater than the correlation value between the latent variable and other latent variables. So it can be concluded that it has met the requirements of discriminant validity.

### Indicator Reliability Test

**Table 4. Value Composite Reliability (CR)**

Variable	Composite Reliability	Description
Independency	0,984	Reliable
Competence	0,987	Reliable
Work Experience	0,983	Reliable
Auditor Performance	0,993	Reliable
Motivation	0,986	Reliable

Source: Data processed by Researchers (2022)

Table 4 shows that all CR values > 0.7, which means it can be concluded that the reliability requirements are met based on Composite Reliability (CR). Furthermore, reliability testing was carried out based on the value of Cronbach's alpha (CA). The recommended CA value is above 0.7 (Mahfud and Ratmono, 2013).

**Table 5. Cronbach's Alpha (CA) Value**

Variable	Cronbach's Alpha	Description
Independency	0,981	Reliable
Competence	0,985	Reliable
Work Experience	0,980	Reliable
Auditor Performance	0,992	Reliable
Motivation	0,985	Reliable

Source: Data processed by Researchers (2022)

### Inner Model Test (Structural Model Test) Path Analysis Results

**Table 6. Value Path Coefficient**

Variable	Auditor Performance (Y)
Independency (X <sub>1</sub> )	0,407
Competence (X <sub>2</sub> )	0,337
Work Experience (X <sub>3</sub> )	0,302

Source: Data processed by Researchers (2022)

Based on Table 6, the structural equations formed are as follows:  
 Auditor Performance = 0.407 Independency + 0.337 Competence + 0.302 Work Experience

From the above equation, it can be explained as follows:

1. Independency (X1) has a positive effect on auditor performance (Y), with a path coefficient value of 0.407, and is significant (Hypothesis Accepted).
2. Competence (X2) has a positive effect on auditor performance (Y), with a path coefficient value of 0.337, and is significant (Hypothesis Accepted).
3. Work Experience (X3) has a positive effect on auditor performance (Y), with a path coefficient value of 0.302, and is significant (Hypothesis Accepted).

Then, the coefficient of determination analysis can be done by looking at the R-Square value on the dependent variable in the model so that it can be seen to what extent the dependent variable can explain the dependent variable. Based on the R-Square value from the results of the PLS Algorithm SmartPLS before getting a moderating effect of 0.691, which can be explained that Independency (X1), competence (X2), and Work Experience (X3) can explain the auditor's performance by 69.1%. 9% were influenced by other variables not found in the research model. Chin (1998) stated that a strong model is indicated by 0.67, a moderate model is indicated by 0.33, and a weak model is indicated by 0.19. Based on the data processing results using Smart PLS, a value of 69.1 was obtained, which means this study uses a strong model.

### Hypothesis Test Results

**Table 7. Value T Statistics**

Exogenous	→ Endogenous	T Statistic	P Values	Description
Independency (X <sub>1</sub> )	Auditor	2,553	0,011	Accept
	→ Performance (Y)			
Competence (X <sub>2</sub> )	Auditor	2,086	0,037	Accept
	→ Performance (Y)			
Work Experience (X <sub>3</sub> )	Auditor	2,142	0,033	Accept
	→ Performance (Y)			
Motivation*Independency	Auditor	0,639	0,523	Reject
	→ Performance (Y)			
Motivation*Competence	Auditor	0,358	0,720	Reject
	→ Performance (Y)			
Motivation*Work Experience	Auditor	0,516	0,606	Reject
	→ Performance (Y)			

Source: Data processed by Researchers (2022)

Based on the results of the moderation test in Table 7:

1. The Independency variable (X1) influences the auditor's performance (Y). It can be seen from the T-statistic value of 2.553 and the P-Value of 0.011. If the t-statistic value is greater than 1.96 and the P-value <0.05, the hypothesis is accepted, meaning that Independency (X1) has a positive effect on auditor performance (Y)
2. The competency variable (X2) influences the auditor's performance (Y). It can be seen from the T-statistic value of 2.086 and the P-Value of 0.037. If the t-statistic value is greater than 1.96 and P-value <0.05, then the hypothesis is accepted, meaning that competence (X2) has a positive effect on auditor performance (Y)
3. Work Experience Variable (X3) has an influence on auditor performance (Y). This can be seen from the T-statistic value of 2.142 and P-Value of 0.033, because the t-statistic value is greater than 1.96 and p-value <0.05, the hypothesis is accepted, meaning that Work Experience (X3) has a positive effect on auditor performance (Y)
4. Motivation variable (Z) cannot moderate the relationship between Independency and Auditor Performance. It can be shown from the T-statistic value of 0.639 and the P-value of 0.523. If the t-statistic value is less than 1.96 and the P-value > 0.05, the hypothesis is rejected, meaning that motivation (Z) cannot moderate the relationship between Independency and auditor performance.
5. Motivation variable (Z) cannot moderate the relationship between competence and auditor performance. It can be seen from the T-statistic value of 0.358 and the P-value of 0.720. Suppose the t-statistic value is less than 1.96 and p-value > 0.05. In that case, the hypothesis is rejected, meaning that motivation (Z) cannot moderate the relationship between competence and auditor performance.



6. Motivation variable (Z) cannot moderate the relationship between Work Experience and Auditor Performance. It can be seen from the T-statistic value of 0.516 and the P-value of 0.606. Suppose the t-statistic value is less than 1.96 and the P-value > 0.05. In that case, the hypothesis is rejected, meaning that Motivation (Z) is not able to moderate the relationship between Work Experience and Auditor Performance.

## **CONCLUSION**

Based on the results of research and discussion, the following conclusions can be drawn:

1. Independency has a positive and significant effect on the performance of auditors at the Aceh Tamiang District Inspectorate and East Aceh District.
2. Competence has a positive and significant effect on the performance of auditors at the Aceh Tamiang and East Aceh District Inspectorates.
3. Work experience has a positive and significant effect on the performance of auditors at the Aceh Tamiang and East Aceh District Inspectorates.
4. Motivation cannot moderate the relationship between Independency and auditor performance at the Aceh Tamiang and East Aceh District Inspectorates.
5. Motivation cannot moderate the relationship between competence and auditor performance at the Aceh Tamiang and East Aceh District Inspectorates.
6. Motivation cannot moderate the relationship between work experience and auditor performance at the Aceh Tamiang and East Aceh District Inspectorates.

## **RESEARCH LIMITATIONS**

Weaknesses or deficiencies that were found after analyzing and interpreting the data were as follows:

1. The population in this study is limited to the Government Internal Supervisory

Apparatus (APIP), namely the Aceh Tamiang and East Aceh District Inspectorates. Other researchers refer to this study and are less able to generalize the description of the performance of auditors in other agencies, such as government agencies, non-BUMN, or private institutions.

2. In this study, motivation could not moderate the relationship between Independency, Competence, and Work Experience, which could be caused by other factors outside of this study, including the level of welfare and career path. For this reason, further research is needed to find empirically whether the motivation is influenced by the level of welfare and career path, in giving a direct or indirect influence on auditor performance.
3. The number of samples is only 49 people, including the category of small / few compared to internal auditors in previous studies. Most auditors do not have an accounting education background which can cause differences in research results from previous studies.

## **IMPLICATIONS**

1. For academics who conduct research by raising factors that affect auditor performance, they can add external and internal variables to the repertoire of insights about auditing and auditing tasks. So that auditor performance in the future is much better, up-to-date, and can be used at all times, both during a pandemic and normal times.
2. For further researchers, conduct face-to-face meetings with respondents to obtain facts and explore more in-depth information. So that potential misperceptions by respondents to existing questions can be minimized, and also to expand references both nationally and internationally, they can consider other related variables with this research, such as audit pressure and audit planning. The knowledge and methods used in carrying out

inspection/audit tasks are wider and can adapt along with developments. Then researchers can also get information that may be better than the methods that have been previously used and can be implemented for the betterment of the nation and state.

3. Suggestions for Inspectors of Aceh Tamiang and East Aceh Regencies to improve the performance of auditors are expected to continue to increase the number of APIP (Government Internal Supervisory Apparatus) and be active in involving APIP to participate in Training or Technical Guidance in the field of supervision. It is needed so that APIP has good competence in producing quality audits.

**Acknowledgement:** None

**Conflict of Interest:** None

**Source of Funding:** None

## REFERENCES

1. Agustina, L., & Sulardi, S. (2018). Kompetensi, Independensi, Dan Motivasi Sebagai Determinan Kinerja Auditor Internal Pemerintah. *Jurnal Reviu Akuntansi Dan Keuangan*, 8(1), 35–52.
2. Ajnn.net. 2021. *Ini Sejumlah Temuan BPK di Dinas PUPR Aceh Tamiang*. Di akses pada 25 November 2021, dari <https://www.ajnn.net/news/ini-sejumlah-temuan-bpk-di-dinas-pupr-aceh-tamiang/index.html>.
3. Alsabti, H. A., & Khalid, A. A. (2022). Factors Influencing Internal Accounting and Financial Audit Effectiveness: Evidence From Oman. *Academy of Accounting and Financial* 26(1)2635.
4. Aristarini, L., Kirya Ketut, I., & Yulianthini Nyoman, N. (2014). Pengaruh Pengalaman Kerja, Kompetensi Sosial dan Motivasi Kerja Terhadap Kinerja Karyawan Pada Bagian Pemasaran PT. Adira Finance Singaraja. *Jurnal Manajemen Indonesia Universitas Pendidikan Ganesha*
5. Djonny, R., Jeane Elisabeth, L., & Sisca B., K. (2022). Independency of The Auditor Inspectorate of Regional Supervision of The North Sulawesi Police in Conducting The Audit at The Polres Tomohon Djonny. *Technium Social Sciences Journal*, 27, 26–36. <https://techniumscience.com/index.php/socialsciences/article/view/5498>
6. Erwina, E. (2015). Pengaruh Motivasi terhadap Hubungan Kompleksitas Tugas, Gaya Kepemimpinan dengan Kinerja Auditor. *Jurnal Sorot*, 10(1), 54–64. <https://doi.org/10.31258/sorot.10.1.3204>
7. Ghozali, Imam dan Latan, Hengky. (2015). *Partial Least Square Konsep Teknik dan Aplikasi Menggunakan Program SmartPLS 3.0 (2nd Edition)*. Semarang: *Badan Penerbit Universitas Diponegoro*.
8. Goldwasser, D. L. (1993). The plaintiffs' bar discusses auditor performance. *The CPA Journal*, 63(10), 48.
9. Goleman, D., & Cherniss, C. (2001). *The emotionally intelligent workplace: How to select for, measure, and improve emotional intelligence in individuals, groups, and organizations*. Jossey-Bass San Francisco, CA.
10. Gunawan, Ansar, Malik, T., Jeffriansyah, D. S. A., Yusriadi, Y., Assagaf, S. S. F., & Alfita, L. (2021). The influence of soft competency and hard competency on internal auditor performance through work motivation at PT. KB Financial multi finance. *Proceedings of the International Conference on Industrial Engineering and Operations Management*, 3008–3016.
11. Halim, Abdul. (2007). *Akuntansi Sektor Publik: Akuntansi Keuangan Daerah*. Jakarta: Salemba Empat.
12. Hariyanti, J. N., & Mustikawati, R. I. (2019). Pengaruh Independensi, Kompetensi, Komitmen Organisasi, Pengalaman dan Motivasi Kerja Terhadap Kinerja Auditor Pada Kantor Akuntan Publik di Daerah Istimewa Yogyakarta. *Jurnal Fakultas Ekonomi*, 7(4), 1–21.
13. Hazaea, S. A., Tabash, M. I., Zhu, J., Khatib, S. F. A., & Farhan, N. H. S. (2021). "Internal audit and financial performance of Yemeni commercial banks: Empirical evidence." *Banks and Bank Systems*, 16(2), 137–147. [https://doi.org/10.21511/bbs.16\(2\).2021.13](https://doi.org/10.21511/bbs.16(2).2021.13)
14. Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). A new criterion for assessing discriminant validity in variance-based structural equation modeling. *Journal of the Academy of Marketing Science*, 43(1), 115–

135. <https://doi.org/10.1007/s11747-014-0403-8>
15. Izedonmi, F. I. O., & Olateru-Olagbegi, A. (2021). Internal Audit Quality and Public Sector Management in Nigeria. *European Journal of Social Sciences Studies*, 6(5), 10–33. <https://doi.org/10.46827/ejsss.v6i5.1101>
16. Joo, B.-K., & Lim, T. (2009). Organizational learning culture, perceived job complexity, and proactive personality affect organizational commitment and intrinsic motivation. *Journal of Leadership & Organizational Studies*, 16(1), 48–60.
17. Katili, M., Nangoi, G., & Gamaliel, H. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Kinerja Auditor Pada Inspektorat Provinsi Dan Kabupaten Kota Gorontalo. *Jurnal EMBA Vol.5 No.2*, 5(4), 572–582. <https://doi.org/10.36312/jisip.v5i4.2293/http>
18. Lismaita, H. B., & Saputra, M. (2017). Pengaruh Latar Belakang Pendidikan, Independensi Pemeriksa Dan Kepatuhan Pada Kode Etik Terhadap Kinerja Auditor Pada Inspektorat Provinsi Aceh. *Jurnal Administrasi Akuntansi: Program Pascasarjana Unsyiah*, 6(1).
19. Mahfud & Ratmono. (2013). Analisis SEM-PLS dengan WarpPLS 7.0 Untuk Hubungan Non Linier Dalam Penelitian Sosial dan Bisnis. Penerbit Andi.
20. Mahmudi. (2010). Manajemen Kinerja Sektor Publik. Jakarta. STIE YKPN.
21. Muliani, S., Made, N., & Suresmiathi, A. A. A. (2016). Pengaruh Pengalaman Kerja Terhadap Produktivitas Pengrajin Untuk Menunjang Pendapatan Pengrajin Ukiran Kayu. *E-Jurnal Ekonomi Pembangunan Universitas Udayana*, 5(5), 165411.
22. Nurdianningsih, D., & Arifin, A. (2019). Pengaruh Gaya Kepemimpinan, Komitmen Organisasi dan Motivasi Terhadap Kinerja dengan Kompetensi sebagai Variabel Moderasi Pada Auditor Pemerintah (Studi empiris Pada Kantor Inspektorat di Wilayah Solo Raya). *Jurnal Urecol (University Research Colloquium)*, 9(5), 84–91.
23. Putra, M. H., & Wikansari, R. (2017). Pengaruh motivasi terhadap performansi kerja karyawan. *Jurnal Aplikasi Manajemen, Ekonomi Dan Bisnis*, 1(2), 65–78.
24. Putri, E. R., & Siswanto, D. (2022). The Value-Added of Internal Audit Function in Government of Indonesia. *Budapest International Research and Critics Institute-Journal*, 600–612. [http://www.bircu-journal.com/index.php/birci/article/view/3656Mardiasmo.\(2005\).Akuntansi Sektor Publik.Andi.Yogyakarta](http://www.bircu-journal.com/index.php/birci/article/view/3656Mardiasmo.(2005).Akuntansi Sektor Publik.Andi.Yogyakarta)
25. Putri, I. A. M. K., & Badera, I. D. N. (2019). Pengaruh Komitmen Organisasi dan Motivasi Kerja Terhadap Kinerja Auditor Dengan Tindakan Supervisi Sebagai Variabel Moderasi. *E-Jurnal Akuntansi*, 26(2), 1215–1240.
26. Romadon, A.S., & Fridatien, E. (2019). Analisis Pengaruh Kompetensi dan Independensi Terhadap Kinerja Auditor Dengan Self Efficacy Sebagai Variabel Mediasi (Studi Empiris Auditor Pada Kantor Akuntan Publik Di Semarang). *Solusi*, 17(4).
27. Samagaio, A., & Diogo, T. A. (2022). Effect of Computer Assisted Audit Tools on Corporate Sustainability. *Sustainability (Switzerland)*, 14(2). <https://doi.org/10.3390/su14020705>
28. Sari Gultom, M., & Purnama, Y. (2018). Pengaruh Profesionalisme, Etika Profesi, Independensi, Motivasi dan Komitmen Organisasi Terhadap Kinerja Auditor Internal (Studi Kasus Pada PT.Perkebunan Nusantara IV Medan). *Jurnal Akuntansi 3* (1).
29. Sugiyono. (2014). Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta.
30. Sujana, E. (2012). Pengaruh Kompetensi, Motivasi, Kesesuaian Peran dan Komitmen Organisasi Terhadap Kinerja Auditor Internal Inspektorat Pemerintah Kabupaten (Studi Pada Kantor Inspektorat Kabupaten Badung dan Buleleng. *Jurnal Ilmiah Akuntansi Dan Humanika Undiksha*, 2(1).
31. Trisnarningsih, S. (2007). Independensi Auditor dan Komitmen Organisasi Sebagai Mediasi Pengaruh Pemahaman Good Governance, Gaya Kepemimpinan dan Budaya Organisasi Terhadap Kinerja Auditor. *Simposium Nasional Akuntansi X* 2(1).
32. Umar, H. (2014). Metode Penelitian Untuk Skripsi dan Tesis Bisnis Edisi Baru Vol 7. Jakarta : PT. Raja Grafindo Persada.
33. Utami, U. I. (2015). Pengaruh Integritas, Obyektivitas, Kerahasiaan, Kompetensi dan Pengalaman Kerja Terhadap Kinerja Auditor Pada Inspektorat Provinsi Riau. *Jom. FEKON*, 2, 1–14.

34. Wu, T.-H., Huang, S.-M., Huang, S. Y., & Yen, D. C. (2017). The effect of competencies, team problem-solving ability, and computer audit activity on internal audit performance. *Information Systems Frontiers*, 19(5), 1133–1148.
35. Zakaria, A., Ratu, A., Citra, A., Utamingtyas, T. H., & Indriani, S. (2021). Accuracy In Giving an Audit Opinion: Government Internal Auditors' Perspectives. *Quality - Access to Success*, 22(184), 40–48. <https://doi.org/10.47750/qas/22.184.05>

How to cite this article: Gufnan Khatami, Iskandar Muda, Yeni Absah. Analysis of factors affecting the performance of auditor inspectorates in Aceh Tamiang and east Aceh with motivation as a moderating variable. *International Journal of Research and Review*. 2022; 9(8): 721-732.  
DOI: <https://doi.org/10.52403/ijrr.20220860>

\*\*\*\*\*