

# EFFECTS OF AUDITOR COMPETENCE, INFORMATION TECHNOLOGY, ACCOUNTING INFORMATION SYSTEMS AND ORGANIZATIONAL COMMITMENT ON AUDITORS' PERFORMANCES AT THE STATE AUDIT AGENCY, IN SOUTH SULAWESI

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**Abstract-**This study aims to measure the effects of auditor competence, information technology application, understanding of accounting information systems and organizational commitment on auditor performance. This research uses descriptive analytical method, while to test the hypothesis the study used Multiple Regression Analysis. The number of sample surveyed was 76 auditors worked at the Representative Office of the State Audit Agency (BPK) in Makassar, South Sulawesi Province. The results showed that the auditors' competence, the application of information technology, the understanding of accounting information systems and the organizational commitment have a significant positive effect on the auditors' performance. Therefore, to improve the auditor performance, these four variables are important to be given serious attention by the State Audit Agency in Makassar, Indonesia.

**Index terms-**Auditor's competence, the Application of information technology, the understanding of accounting information system, the organizational commitment, Auditor performance, the State Audit Agency.

## I. INTRODUCTION

Recent cases of corruption in Indonesia increased rapidly. Based on the survey conducted by the institution of Transparency International Indonesia, it was found that corruption in Indonesia until the end of 2014 was still high. Based on the Corruption Perception Index in 2014, Indonesia in terms of corruption was ranked 117 out of 175 countries in the world. This condition will not change significantly for another few years to come. It is argued that corruption will be mostly done by public institutions (Thohary, et al, 2015). For this reason, attempts to eradicate corruption are a must and should be done continuously by various parties, so that corruption practices can be minimized.

The State Audit Agency or locally called Badan Pemeriksa Keuangan (BPK) is an independent body established by the government as the state finance audit institution and audits the finances of state officials. Good and continuous control by BPK will minimize financial misuse and prevent corruption at all levels so that projected funds for the welfare of the people can be channeled on track.

Based on Law No. 15 of 2014, BPK has a very important role in the management of state finances by examining the financial statements and government performance. Although this agency has a strategic role, but until now BPK has not been able to perform its role optimally. Of the many problems faced by this agency, it was found that the integrity and credibility of internal human resources have been the main problem. This can be seen from a number of finding that showed the BPK officials accept bribes in the examination process both in agencies and State Own Enterprise (SOEs). This suggests that the auditors' performances in conducting audit activities in this agency were not as expected.

Robin (2002) defines that performance is a measure of a work result. To measure the achievement of a job, it can be done by comparing the work with the criteria set. In other words, the performance of the auditor is an evaluation of the auditor's ability to conduct audits based on established audit standards and it is the key to successful implementation of the audit (Sunu, 2013). Thus, auditor performance is determined by the increase of auditor competence, application of information technology and understanding of accounting information system and organizational commitment.

The important of the above factors toward auditor performance have been empirically examined. Pasca (2013) from his study found that the competence of auditors is a very dominant variable influencing the auditor performance. This finding was also confirmed by Endah and Heru (2011). Apart from the auditor's competence, the application of information technology (IT) was also found to be another important factor influencing the auditors' performances. The reason is simply because the application of information technology enables to provide convenience in various aspects of business activities within an organization both private organizations and public organizations. Technology can be seen as a tool that can used by individuals to accomplish their tasks. In the audit process, the application of information technology can make the audit tasks completed on time and it can improve the quality of the audit report. The study that found the important of the application of information technology to the performance of auditors has been done by Gautama and Arfan (2010).

Other factors or variables that are found to be important in influencing the auditors' performances are the auditors' understanding to the accounting information systems that was used by the audited entity (auditee) and organizational commitment. By understanding the accounting information system used by the auditees, the auditors will be able to quickly collect information that will serve as the material of findings in the audit report (Tuanakota, 2013 and Sunu, 2013). Whilst the auditors who have strong organizational commitment will cultivate willingness and motivation to achieve organizational goals, vice versa. The importance of organizational commitment of the auditors toward auditors' performances have been studied, for instance, by Sujana (2012), Marganingsi and Martini (2010), Siahaan (2010), Wulandari and Tjahjono (2011) Sudarsa, et al (2012), and Rosally and Jogi (2015) to name a few.

This study aims to reexamine the above four factors or variables that affecting the auditors' performances. Unlike the previous studies, this study was conducted in the State Audit Agency (BPK) in Makassar, South Sulawesi Province. However, before discussing the results of the study, section 2 will review the literature and state the hypotheses of the study. Section 3 will explain the research method. Section 4 discusses the findings. Finally, conclusions are drawn in section 5.

## II. LITERATURE REVIEW AND HYPOTHESES

### 1. Agency Theory

One of the theories underlying the activity of auditing is agency theory that was introduced Jensen and Meckling (1976). The agency theory considers that there is a potential conflict between agents and principals. Principal parties (in this case the public) have an interest so that the agency (government) becomes serious in managing the resources to achieve the goals. But the principal is not always easy to access and know what the agent is doing. As a result, there may be non-optimal decision making made by agents to improve the welfare of the society (principal). This is due to the fact that people will fulfill their interests first, before the fulfillment of the interests of others (Ahmat and Septiani, 2008). The agency theory also says that it is difficult to believe that the management (agent) will always act on the interests of the shareholders (principal). As a solution to overcome this problem, it is important to have an auditor. This auditor is then expected to obtain sufficient assurance that the activity/report information submitted by the management has been tested, so it can be known the reliability and feasibility (Ulum, 2008).

### 2. Auditor Performance

Performance is a measure of a result (Robins, 2002). Performance is an achievement obtained by a person or an activity performed on the basis of the duties and responsibilities given. With regard to auditing activities, the duties and responsibilities of the auditor are the auditing. Therefore, the auditor's performance is the result of the work or accomplishment achieved by the auditor based on the duties or responsibilities he receives in the form of auditing activities in an organization or company. Based on the achievement motivation theory developed by Mc. Chelland's (1990) cited by Hasibuan (2007), the employees have potential energy reserves and this energy will be utilized by employees as driven by the necessity. There are three human needs that motivate the passion of work as follows. The first is the need for achievement. This need will encourage a person to develop creativity and direct all of his/her abilities and energy in order to achieve optimal performance. The second is the need for affiliation. This need will stimulate one's passion for employees. This is because everyone has wants and needs to be accepted in their environment, respected, success in the works, and taking part in the activity. The third is the need of power, position or to become leader. This need will stimulate and motivate one's passion and move all capabilities in order to achieve the best power or position in the organization.

Larkin (1990) and Trianingsih (2007) in Siahaan (2010) states that there are four dimensions of personality in measuring auditor performance. The first is ability that is a person's skills in completing the job. This is influenced by the level of education, work experience, occupation, and age factor. An auditor who has the ability in terms of auditing will be proficient in completing the work. The second is professional commitment, i.e. the level of individual loyalty to the profession. Auditors who are committed to their profession will be loyal to the profession as perceived by the auditor. The third is motivation, that is, the circumstances in an individual that encourages the desire of individuals to perform certain activities to achieve a goal. Motivation owned by an auditor will encourage the individual desire of the auditor to perform certain activities to achieve a goal. Finally, job satisfaction, that is, the level of individual satisfaction for his/her position in organization compares with his/her colleagues or other colleagues.

### 3. Auditor Competence

The theory underlying the competence of auditors is the theory of Human Resource Management (MSDM) introduced by Gomes (2003). This theory suggests that an individual has resources toward feelings, desires, abilities, skills, knowledge, encouragement, power and work. Furthermore, Fathoni (2006) suggests that human resources are the most important capital and wealth of any human activity. MSDM will organize human labor in such a way so that the corporate goals, employee and community satisfaction can be achieved (Hasibuan, 2007). In auditing activities, the auditor does not only have work plan, but he/she also conducts inspection and determines the results of his/her examination. Therefore, planning, implementation and audit

results are determined by the human resource capabilities possessed by the auditor. Competent human resources are those who have knowledge and have the skills to adapt to environmental changes to master technological development (Anatan & Ellitan, 2000).

Human resource development process is a starting point where the organization wishes to improve and develop the skills, knowledge, and ability of individuals in accordance with the needs of the present and future (Irianto, 2001). Hasibuan (2007) stated that the development of employees should aim to improve the technical, theoretical, conceptual and moral skills of employees so that their work performance is good and achieve optimal results. Furthermore, based on Regulation of the BPK-RI (State Audit Agency) Number 01 Year 2017 on State Audit Standards (SPKN) explained that examiners collectively must have sufficient professional skills to carry out inspection tasks. The professional skills of the examiner may be the knowledge, skills and experience required to carry out the examination task. In order to maintain that the examiner has sufficient competence, the competence must be maintained or developed through an ongoing professional education process. The examiner assigned to conduct the examination must have competence / expertise which includes:

- a. Knowledge of inspection standards. This knowledge can be applied to the type of examination that is assigned and has the educational background, expertise and experience to apply the knowledge in undertaking the examination;
- b. General knowledge / audit objects, including the knowledge of the entity environment, the program or activity being audited.
- c. Communication skills that are clear and effective both orally and in writing.
- d. Sufficient skills for auditing that include skills in the field of statistics, and information technology.

In short, the competence of auditors is the ability of an auditor in the form of knowledge, skills and expertise in conducting inspection activities that can be developed through continuing education process. Auditors who have high competence will improve their performance in performing auditing tasks. As found by Pasca (2013) from his research that the competence of auditors is a very dominant variable affecting the improvement of auditor performance. Other studies to support this findings have been done by Soedarsa, et al (2012), Wulandari and Tjahjono (2011), Endah and Heru (2011). For that reason, this study hypothesizes that:

H1 : Auditor competence has a significant positive effect on auditor performance

#### 4. **Application of Information Technology**

Application of information technology in this research is based on model Technology Acceptance Model (TAM) developed by David, et.al (1989). TAM is an analytical model for knowing user behavior to receive information technology. This TAM model is used to know the attitude of auditors in receiving and applying information technology in auditing activities. According to Haaq and Ken (1996) in Kadir and Triwahyuni (2005) that information technology is a set of tools that help you work with information and perform tasks related to information processing. Information technology can be any technologies that can produce information, including computer technology and communication technology (Jogiyanto, 2005). Thus, information technology is a tool or means in the form of computer technology and communication technology that helps each individual to carry out its duties in a company to finish its tasks in an information system.

Factors that influence users apply information technology (David, et.al, 1989) are as follows : (a) Easy of used perceived. This can be meant as difficulties free. It is applied in auditing activities which suggest that the application of information technology and the user believes that the use of the information technology is easy so it does not require hard work and it is free from trouble; (b) Usefulness perceived. This means that the user believes that by using the information system it will improve its performance. In other words, the application of information technology will provide benefits to auditors to improve performance in conducting auditing activities.

The above indicators to measure the perceived of ease use introduced by David (1989) was then developed by Fatmawati (2015) into the following: (a) Perceived of ease use has indicators: (1) easy to learn, (2) can be controlled, (3) clear and understandable, (4) flexible, (5) easy to become skilled / proficient, (6) easy to use. Whilst the perceived of usefulness, with indicators; (1) speed up the work, (2) improve performance, (3) increase productivity, (4) effectiveness, (5) simplify the work, (6) benefits.

Studies that confirmed the application of information technology affecting the auditor performance include Astuti and Dhamadiaksa (2014) and Gautama and Arfan (2010). These studies confirmed that the application of technology has a significant effect on the performance of auditors. Therefore, this study aims to test their findings by proposing the following hypothesis.

H2 : The implementation of information technology has a significant positive effect on auditor performance

#### 5. **Understanding Toward Accounting Information System**

Bodnar and Hopwood (2006) in Surya and Endrawati (2012) stated that accounting information system is defined as a computer-based information system designed to transform accounting data into information. Broadly speaking, the term of accounting information system includes transaction processing cycle, use of information technology and information system development. Thus, accounting information system is a system that processes accounting data into an information, either manually or computerized. Indicators to measure understanding toward accounting information system concept from Bodnar and Hopwood (2006) developed by Surya and Endrawati (2012), include: (1) understanding the basic concept of system, (2) understanding system analysis, (3) understanding system design, 4) understanding system implementation. Due to the development of technology and expanding the business world, the management of data and information has widely applied accounting information system. This suggest that understanding the information system used by auditee is an absolute requirement for an auditor. This is because in the accounting information system there are various corporate financial information that can be used as evidence of audit findings (Sunu, 2013). Thus, the more understand the auditor of the auditee's accounting information system, the better the performance of auditors in carrying out audit tasks. A study that confirmed that the understanding of accounting information systems have a significant positive effect on auditor performance was conducted by Sunu (2013). For that reason, this study proposed the following hypothesis:

H3. Understanding the accounting information system has a significant positive effect on the auditor's performance

## 6. Organizational Commitment

Subramaniam and Mia (2000) define that organizational commitment as the support of employees for the purpose and value of the organization and their willingness to strive for the interests of the organization and use its strengths to maintain membership in the organization. Allen and Meyer (1997) in Gonzales and Guillen (2007), argue that there are three components of organizational commitment that must be understood by a person related to the organization, namely, as follows.

- a. Affective commitment (Emotive attachment), meaning that affective commitment occurs when employees want to be part of the organization because of the emotional attachment (emotional attachment) to the organization.
- b. Continuity Commitment (Cost analysis), meaning that continuous commitment arises if the employee persists in an organization because it requires salary and other benefits, or because the employee does not find another job. In other words the employee stayed organized because he/she needed the organization.
- c. Normative commitment (Rational analysis), meaning that normative commitment arises from the employees' self values. Employees survive to become members of an organization because they have awareness that commitment to the organization is indeed the right thing to do. So, the employee lives in the organization because he feels obliged to do it.

Furthermore Liou and Nyhan (1994) observed that research on organizational commitment is done through two approaches: attitudinal approach and behavioral approach. The attitudinal approach sees commitment as a reflection of the natural and qualified attitude of the relationship between workers and the organization. Individuals with high commitment can be described from attitudes: 1). trust and strong support to achieve organizational goals and values. 2). A genuine willingness to push against the interests of the organization. 3). A strong desire to maintain membership in the organization. The behavioral approach to commitment is largely focused on the process of developing individual minds, i.e. how they like or have a sense of belonging to the organization.

Therefore, organizational commitment is very influential on the performance of auditors. The higher the auditor's commitment to the organization, this will improve its performance. Research related to organizational commitment to auditor performance has been done by Marganingsi and Martini (2010), Siahaan (2010), Wulandari and Tjahjono (2011) Sudarsa, dkk (2012), Rosally and Jogi (2015). These studies showed that organizational commitment has an effect on the performance of auditors. For that reason, this study proposed the following hypothesis as follows.

H4. Organizational commitment has a significant positive effect on auditor performance

## III. RESEARCH METHOD

The method used in this study is an analytical descriptive method. The population in this study is the auditor who works in the State Audit Agency (BPK) in the representative office in South Sulawesi Province. However, this study by using simple random sampling technique and the Slovin formula collected 76 auditors out of the population of 93 auditors of the office. These auditors' sample were given questionnaires to be fulfilled. These primary data were then are analyzed using Multiple Regression Analysis. The regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon$$

where :

Y	=	Auditor performance
X <sub>1</sub>	=	Auditor competence
X <sub>2</sub>	=	Information Technology Application
X <sub>3</sub>	=	Understanding toward Accountancy Information system

- X<sub>4</sub> = Organizational commitment
- α = intercept (constant)
- β<sub>1-4</sub> = Coefficients
- ε = error term (residual).

#### IV. RESULTS AND DISCUSSION

The results of the estimate of the regression coefficients are shown at Table 1.

**Table 1. The results of Regression analysis**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-5,924	2,151		-2,754	,008
1 X1	,251	,044	,471	5,753	,000
X2	,161	,068	,227	2,375	,021
X3	,279	,086	,282	3,229	,002
X4	,199	,053	,341	3,759	,000

a. Dependent Variable: Y

From the above Table 1, it can be seen that the estimate model is :

$$Y = -5,924 + 0,251X_1 + 0,161X_2 + 0,279X_3 + 0,199 X_4 .$$

The result of the equation can be explained that the competence variable of the auditor has a positive regression coefficient of 0.251. This means that if the auditor's competence increases by 1 percent, then the auditor's performance will increase by 0.25 percent, assuming other independent variables are constant. The application of information technology has the positive regression coefficient of 0.161. This means that if the application of information technology increased by 1 percent, then the performance of auditors will increase by 0.16 percent. Similarly, the accounting information system has a positive regression coefficient of 0.279. This means that if the system accounting information increased by 1 percent, then the auditor's performance will increase by 0.27 percent. Organizational commitment variable has positive regression coefficient of 0.199. This means that if organizational commitment increases by 1 percent, then the performance of the auditor will increase by 0.19 percent.

In terms of the effect of auditor's competence on auditor performance, the study found that auditor competence has significance effect on the auditor performance. This is shown from both p-value as well as t value. This suggests that the null hypothesis (H<sub>0</sub>) that said the auditor's competence has no significant effect on the auditor performance is rejected. Therefore, it can be concluded that the competence of auditors have a significant positive effect on the performance of auditors at the State Audit Agency (BPK) in South Sulawesi. This finding supports the results of previous research conducted by Post (2013), Endah and Heru (2011).

The implication of the above finding is that the planning, execution and audit results are largely determined by the human resources capabilities possessed by the auditor. Auditors who have high competence will produce good performance. This is similar to what Fathoni (2006) found that Human Resources is the most important capital and wealth of every human activity. Humans always play an active and dominant role in every organizational activity, because humans as planners, actors and determinants of the realization of organizational goals. Thus the State Audit Agency (BPK) plays an important role in developing the competence of its auditors in an effort to improve the knowledge, skills and attitudes of auditors in conducting the audit. Human resource development process is important for organization to improve and develop the skills, knowledge, and ability of individual in accordance with the needs of organization for present and future (Irianto, 2001). Hasibuan (2007) suggests that the development of employees should aim to improve the technical, theoretical, conceptual and moral skills of employees so that their work performance is good and achieve optimal results. Based on this finding, the State Audit Agency in Makassar, South Sulawesi should continue to conduct activities in the form of education and training related to the improvement of auditor skill.

The effect of Information Technology Implementation has also significant on Auditor Performance. This is shown from both p value and t value. The null hypothesis (H<sub>0</sub>) is rejected. Thus, it can be concluded that the application of information technology has a significant positive effect on the performance of auditors at the State Audit Agency in South Sulawesi Province. This means the application of information technology in audit activities will improve the performance of auditors. This finding was in line with research conducted by Astuti and Dhamadiaksa (2014) and Gautama and Arfan (2010) in that they found that the utilization of information technology affected the performance of auditor.

The application of information technology has certainly provided the benefit and ease of an auditor in conduction audit tasks. As information technology grows and more and more corporate transactions, auditing requires complicated traction analysis and will take considerable time. To overcome this matter, every auditor in the audit need to apply information technology.

The third hypothesis that said the understanding towards accounting information systems has no effect on the auditor performance was also rejected. This is shown from both p-value and t-value. Thus, the understanding of accounting information systems have a significant positive effect on the performance of auditors at the State Audit Agency in South Sulawesi Province. This means that the more understanding of an auditor against the auditee accounting information system will improve the auditor's performance. The results of this study were supported, for instance, by Sunu (2013) and Tuanakota (2013). This implies that an auditor who understands the accounting information system used by auditee will be able to quickly collect information that will serve as the material of findings in the audit report. Understanding toward accounting information system is an important attribute that must be owned by an auditor. This is because the accounting information system is a system that processes accounting data into an information, either manually or computerized. So with the understanding of auditee accounting information system, it will provide auditors to carry out audit tasks easily. This suggests that the auditors are required to obtain an understanding of the relevant information systems (business processes) relevant to financial reporting, including transaction types, procedures, accounting records, financial reporting processes.

Finally, the hypothesis that test that organizational commitment has no effect on auditor performance was also rejected. Both p-value and t-value were significant. This confirms that organizational commitment has a significant positive effect on the performance of auditors at the State Audit Agency in South Sulawesi Province. This finding supported the previous studies conducted by Marganingsi and Martini (2010), Siahaan (2010), Wulandari and Tjahjono (2011) Sudarsa, et al (2012), Rosally and Jogi (2015). Therefore, a high commitment to the organization where they work is a must.

## V. CONCLUSIONS

This study found that all independent variables examined in this study are significant in affecting the auditors' performance. These independent variables are auditor competence, the application of information technology, the understanding of accounting information system and organizational commitment. These findings suggests that the above four variables are important to be given attention by the State Audit Agency in Makassar, South Sulawesi. to improve their auditors' performance. The attention that should be given includes the improvement of auditor education and training activities, the availability of information technology and other auditors' needs. Thus, much remain to be done by the State Audit Agency in Makassar, South Sulawesi to improve their auditors' performance.

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