

LEADERSHIP STYLE, INDEPENDENCE, MOTIVATION, COMPETENCE AND RELIGIOSITY ON THE PERFORMANCE OF AUDITORS OF THE INSPECTORATE GENERAL OF THE MINISTRY OF RELIGION

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Abstract. This study aims to examine the effect of leadership style, independence, motivation, competence and religiosity on auditor performance (Case study at the Inspectorate General of the Ministry of Religion). The samples used in this study were 282 inspectorates which were collected using purposive sampling method. Hypothesis test used Structural Equation Modeling (SEM) analysis with the assistance of AMOS 21 software. The results of hypothesis test revealed that leadership style had a positive effect on auditor performance. Independence had a significant positive effect on auditor performance. Motivation had a positive effect on auditor performance. Competence had a positive effect on auditor performance. Religiosity had a positive effect on auditor performance. The results of this study can be used as study material for improving the performance of auditors of the Inspectorate General of the Ministry of Religion of the Republic of Indonesia.

Keywords: Auditor Performance, Leadership Style, Independence, Motivation, Competence and Religiosity.

1. INTRODUCTION

The performance of government agencies often gets the public attention, as the emerge of a more democratic climate in government, bureaucratic reform of all sectors and demands for transparency in government management, which trigger the attention on the performance of government agencies. So far, the general public's view of a government performance can only be seen from the ability of government agencies in absorbing the budget that has been provided by the government, while the output and outcome of government performance on service to the public is still questionable.

The performance of the government is the factor that drives the public to demand the implementation of the function of supervision and internal control system for the implementation of government activities and management of state finances in order to create good governance and clean government as well as excellent service to the public.

Performance is the final result of an activity, where the size chosen to assess the performance depends on the organizational unit being assessed and the targets to be achieved (Rustiana, 2016). Auditor performance is the work that can be achieved by the auditor both quantitatively and qualitatively in accordance with the respective authorities, duties and responsibilities in an effort to achieve goals legally, not breaking the law and in accordance with morals and ethics (Moehariono, 2012). Auditor performance is a work that has been generated by the auditor in carrying out and completing tasks given to him based on skill, experience and timeliness.

The increase in auditor performance within a job can be influenced by several factors, namely factors that originate from inside the individual or are called individual factors and factors that originate from outside the individual or are called situational factors. Individual factors include experience, independence, motivation, competence, religiosity, gender and so on. Situational factors include leadership, organizational culture, social relations and so on (Amandani & Wirakusuma, 2017).

Leadership style is needed by government auditors, since it gives nuances to the performance of auditors, which tend to be formal with leadership and informal leadership patterns that provide wider freedom for auditors to create their work (Julianingtyas, 2012). The failure of the performance of the auditors could be due to the lack of support from the leadership of the auditors' leaders (Sambas, 2015). Wati et al (2010) stated that leadership style both partially and simultaneously had a significant effect on the performance of government auditors. Widhi et al (2015) stated that leadership style did not significantly influence auditor performance.

Independence is a mental attitude that must be maintained by an auditor, who does not side with anyone in formulating and expressing their opinions. The failed auditor performance could be due to decreased independence of the auditor so that the auditor performance became suboptimal (Mulyadi, 2010). Widhi et.al. (2015) and Safitri (2015) stated that independence had no significant effect on auditor performance but Istiariani (2018) stated that independence had a significant effect on auditor performance.

An auditor's performance will be maximized if it is supported by intellectual, emotional, and social competence and skills possessed by the auditor that can support the auditor's duties and functions (Sujana, 2012). In addition, a strong foundation is also needed for the success of the auditor performance in the form of: leadership, auditor competence and

organizational culture that is able to strengthen and maximize competence (Wibowo, 2012). Istianiani (2018) concluded that competency was a variable that had a strong effect on auditor performance. On the contrary, according to Snow, Competence had no effect on auditor performance.

The performance of an auditor influences the work of the audit team since working on the same task area for a long time will make the auditor feels bored and not maximal in releasing his abilities, therefore motivation is needed to move the auditor to a certain goal (Husin & Umbara, 2015). Motivation had no effect on auditor performance, while according to Sujana (2012) motivation had a significantly effect on auditor performance.

In dealing with serious and dilemma audit problems, an Auditor does not depend entirely on technical knowledge but also on his awareness of the issue of religiosity (Uyar, Kuzey, Haydar, & Alas, 2015). The same thing was also concluded by Ghozali (2012) that auditor performance was not only determined by independence but also by religiosity.

The Inspectorate General of the Ministry of Religion conducts internal supervision on the performance, financial and propriety of the Ministry of Religion's environment through audits, reviews, evaluations and other monitoring. External supervision on the Ministry of Religion is also carried out in order to improve performance, prevent corruption and improve the quality of services of the Ministry of Religion.

One irony happened at the Ministry of Religion, where in 2012-2014, the Ministry of Religion successively received the title of unqualified opinion from the Audit Board, it engaged in the case of procurement and copying of the Holy Qur'an in the Directorate General of Islamic Guidance of the Ministry of Religion in 2011/2012, in the case of Hajj quota and Endowment Fund for the 2012/2013 Fiscal Year, which even punished the Minister of Religion SDA as the highest leader in the Ministry of Religion. The case of procurement of Buddhist education and other supporting books for Early Childhood Education (PAUD), Basic and Secondary Education for the 2012 Fiscal Year at the Directorate General of Buddhist Community Guidance resulted in the detention of the Director General of Buddhist Guidance by the Attorney General.

In fact, all performance and financial reports of work units in the Ministry of Religion have been examined by the inspectorate through auditing, reviewing, evaluating, monitoring, and other supervisory activities. This raised a big question mark, whether the emergence of these cases was due to the poor performance of the Inspector General of the Ministry of Religion in carrying out his duties and functions. This phenomenon of auditor performance becomes the background for conducting this study to observe whether leadership, independence, motivation, competence and religiosity factors have a significant effect on the auditor performance.

2. LITERATURE REVIEW AND DEVELOPMENT OF HYPOTHESIS

Effect of Leadership Style on Auditor Performance

Julianingtyas (2012) states that improvement of the performance of auditors absolutely needs the support of the leader, the role of the leader is very important and dominant in improving performance, both in increasing competence, work motivation, as well as in building effective work systems and creating harmonious, safe and fun working conditions and environments. The statement is in line with study conducted by Safitri (2015). Based on the explanation, the following hypothesis is proposed:

H1 : Leadership style has a significant effect on auditor performance.

Effect of Independence on Auditor Performance

Independence is freedom from conditions that threaten the ability of internal auditors to carry out their internal audit responsibilities objectively. A study regarding independence was conducted by Widhi et al. (2015) on the performance of the auditors of Central Java Province Finance and Development Supervisory (BPKP), which stated that independence had a significant effect on auditor performance, this is in line with the results of a study conducted by Abdullah (2017); Safitri (2015) which stated that Independence had a significant effect on Auditor Performance. Based on the explanation, the following hypothesis is proposed:

H2 : Independence has a significant influence on auditor performance.

Effect of Motivation on Auditor Performance

Sambas (2015) defines motivation as a process that causes intensity, direction and continuous effort (persistence) of individuals towards the achievement of goals. Meanwhile, motivation is a series of processes that arouses, directs and maintains human behavior towards the achievement of goals.

A study related to motivation on auditor performance was conducted by Dalmy (2009) which stated that motivation had an effect on auditor performance. A study was conducted by Sujana (2012) at the Government Inspectorates of Badung District and Buleleng District, which stated that the lack of motivation led to weak performance of auditors and vice versa. Based on the explanation, the following hypothesis is proposed:

H3 : Motivation has a significant effect on auditor performance.

Effect of Competence on Auditor Performance

Competence is an ability to carry out or perform a job or task based on skills and knowledge and is supported by the work attitude demanded by the job (Wibowo, 2012). A study related to the effect of competency on auditor performance was carried out by The auditors of Regional Inspectorate of Gorontalo City, the results showed that competence had a positive and significant effect on audit quality which was a reflection of auditor performance. Another study was conducted by Wulandari et al. (2011) on the performance of BPKP auditors from Yogyakarta representatives, which stated that competence and independence had a significant effect on auditor performance. Based on the explanation, the following hypothesis is proposed:

H4 : Competence has a significant effect on auditor performance.

Effect of Religiosity on Auditor Performance

Religiosity is manifested in various aspects of human life. Religious activities do not only occur when someone performs ritual/worship behavior, not only visible activities seen by the eye, but also invisible activities that occur in one's heart (Muzakir, 2013), whereas according to Sari (2013) religiosity is a strong belief in what will happen to human life is solely the destiny of Allah SWT. Meanwhile, according to Glock & Stark, Religiosity is the level of one's knowledge of the religion they profess and a level of overall understanding of the religion they profess.

Strong religiosity values was shown to play an important role in preventing deviant behavior in the audit process, because people with high religiosity tended to include God in every move of their steps. The effect of religiosity and rationalization in preventing and detecting the tendency for accounting fraud, which concluded that the alleged negative effect of religiosity on the tendency for accounting fraud was evidenced or acceptable, meaning that if religiosity increased, the tendency for accounting fraud decreased. Based on the explanation, the following hypothesis is proposed:

H5 : Religiosity has a significant effect on auditor performance.

METHODS

Data analysis in the study used Structural Equation Modeling (SEM) with the assistance of AMOS version 21 software. Descriptive data analysis technique was used to describe the conditions and characteristics of respondents' answers to each of the variables studied. The descriptive analysis results were then used to obtain respondents' answers to the variables studied.

SEM method is the development of path analysis (multiple analysis) and multiple regression which have a form of multivariate analysis model. SEM method is superior compared to path analysis and multiple regression since it can analyze data more comprehensively. The samples used in this study were 282 Auditors of the Inspectorate General of the Ministry of Religion.

This study conducted a survey method using a questionnaire to obtain data on leadership styles. Respondents answered the questions written in the questionnaire adopted from a study on ten leadership indicators.

There are six indicators of independence that must be possessed by an auditor, namely Independence in fact, Independence in appearance and Independence in competence. Related to motivation variable adopted from Frederick Herzberg or also called the Two Factor Motivation Theory or Health Motivation or Hygiene Factor Theory (Sambas, 2015) it was assessed using the ten indicators. The competency-related questionnaire used the iceberg model namely five types of characteristics and used eight indicators to measure the competence variable. This study used ten indicators related to religiosity. The performance of a person or group of people is declared good and successful if the desired goals are in accordance with the standards of work (indicators) that have been predetermined.

RESULTS AND DISCUSSION

Based on AMOS 21 output on Regression Weights, it is known that the dimensions of the exogenous construct were all significant since they had a C.R.value > 1.96 or probability (P) <0.05. Then based on AMOS 21 output on Standardized Regression Weights: (Group number 1 - Default model) it can be seen that all indicators of exogenous variables had a loading factor of standard of > 0.5. Furthermore, feasibility test was conducted Goodness of Fit Index (GOFI) on the final model constructs. The results obtained based on AMOS output on model fit are presented in the following table:

Table 1 Standardized Regression Weights

GoF Index	Cut off Value	Output	Ref
DF	≥ 0	265	Fit
CMIN/DF	≤ 2.00	1.489	Fit
CFI	≥ 0.90	0.934	Fit
TLI	≥ 0.90	0.926	Fit
IFI	≥ 0.90	0.935	Fit
RMSEA	≤ 0.08	0.05	Fit
RMR	≤ 0.05	0.027	Fit

Based on SEM AMOS estimation results, it was found that DF, CMIN / DF CFI, TLI, RMSEA and RMR parameters met the cut off value. Then it can be concluded that the exogenous variable model was fit (Ghozali, 2016). Based on the SEM AMOS analysis as set out in table 1, the critical ratio (CR) value showed a positive value of 2.165 which meant that leadership style had a negative effect on auditor performance. The answer the first hypothesis (H1): leadership style has a significant effect on auditor performance is determined by the probability value (p) <0.05. Based on the study results, the probability (p) value was 0.03 <0.05, then H1 was accepted meaning that the leadership style had a significant effect on auditor performance.

The results of SEM AMOS analysis (table 2) showed that the CR value or t value was greater than 1.96 and the probability (p) was less than 0.05 (0.00 <0.05). The level significance is determined by the magnitude of the probability value (p) <0.05. Second hypothesis (H2): independence has a significant effect on auditor performance. Since the probability value (p) produced was smaller than 0.05 (0.00 <0.05), it can be concluded that Independence had a significant effect on auditor performance. Meanwhile, the estimation value of 0.363 showed that the effect of independence on auditor performance was 36.3%, and the rest was influenced by other factors.

Motivation had a positive effect on auditor performance and had a probability value of 0.008. The level of significance is determined by the the probability value which smaller than 0.05 (0.008 <0.05). Third Hypothesis that motivation has a significant effect on auditor performance could be accepted. Thus, it can be assumed that motivation had a significant effect on auditor performance, and auditor competence had a significant effect on auditor performance.

Based on the information obtained in table 2, the level of significance of the variable is determined by the probability value (p) <0.05. Since the probability value was smaller than 0.05 (0.011 <0.05), it can be concluded that religiosity had a significant effect on the auditor performance. Meanwhile, the estimation value of 0.169 showed the effect of religiosity on auditor performance by 16.9%, and the rest was influenced by other factors. The summary of hypothesis test is presented in Table 2.

The results of this study indicated that the leadership style had a significant positive effect on auditor performance. This meant that inappropriate leadership style in terms of the audit standard process without vision which created opportunities for improving auditor performance can negatively affect the performance of auditors.

The significance of leadership style on the performance of auditors of the Inspectorate General of the Ministry of Agriculture can be seen from the efforts of these leaders to be role models for auditors, the vision of performance improvement, progressive innovation, effort to build teamwork and provide encouragement for the progress and goodness of the organization.

Table 2 Hypothesis Summary

Hypothesis	Estimation	C.R	P	Information
H ₁ Leadership Style has a significant effect on auditor performance	0.099	2.165	0.030	accepted
H ₂ Independence has a significant effect on auditor performance	0.363	4.050	0.000	accepted
H ₃ Motivation has a significant effect on auditor performance	0.191	2.651	0.008	accepted
H ₄ Competence has a significant effect on auditor performance	0.038	2.639	0.003	accepted
H ₅ Religiosity has a significant effect on auditor performance	0.169	2.548	0.011	accepted

A study result which stated that leadership had a significant effect on auditor performance is in line with the study conducted by Walet al. (2010) among government auditors at the Financial and Development Supervisory Agency, and Trianingsih (2007) which stated that leadership style has a significant effect on auditor performance.

Other study was also conducted by Sumartono et al. (2017) at the Aceh Representative Audit Board which stated that with increasing charismatic leadership and transformational leadership styles, auditor performance would also increase. Charismatic leadership will be more desirable individually in a looser community, whereas transformational leadership will be more accepted collectively in tighter communities.

Independence variable had a significant positive effect on auditor performance. This can be interpreted that better and more improved independence of the auditors would have a positive effect on the performance of the auditors of the Inspectorate General of the Ministry of Religion. Independence had an effect of 36.3% of the performance of the auditors at the Inspectorate General of the Ministry of Religion, while the rest was influenced by other variables.

The significance of independence on the performance of the Inspectorate General of the Ministry of Religion can be seen from the attitudes that is free from the influence or control of other parties and does not depend on other parties in considering the facts encountered during the examination and in formulating and expressing opinions. In other words the independence of an auditor in the disclosure of facts, in the attitude, appearance and competence during the audit process would affect the level of achievement or better performance of the job implementation.

Auditor independence is the main basis for the ministry's trust to the auditor's position and is one of the most important factors for assessing the quality of audit results. The higher the auditor independence, the better the auditor performance. The results of the study indicates that motivation had a significant positive effect on auditor performance. This can be interpreted that auditor motivation can be improved through several things including the existence of work performance awards from the institution, the amount of salary received, the time of the audit and harmonization between fellow employees. Thus it can have a positive effect on improving employee performance.

Motivation had a significant effect on the performance of auditors of the Inspectorate General of the Ministry of Religion, meaning that the higher the motivation of the auditor, the higher the performance of the auditors produced, conversely the lower the motivation of the auditors, the lower the performance of the auditors produced. The performance of an auditor influences the work of the audit team since working on the same task area for a long time will make the auditor feels bored and not maximal in releasing his abilities, therefore a paradigm shift is needed in providing work motivation to the auditor from exerting pressure to achieve targets to the efforts to build motivation from awareness of the work responsibilities of the auditor towards a goal.

A study result which revealed that motivation had a significant effect on auditor performance is also in line with the study conducted by Sujana (2012) on the performance of internal auditors of the Inspectorates of the Buleleng and Badung Districts Governments. The further study was conducted by Husin and Umbara (2015) which stated that there was a positive and significant effect of motivation on the performance of the auditors of the Kendari City Inspectorate General.

Competence had a significant positive effect on auditor performance. This can be interpreted that better and more improved competency of an auditor would have a positive effect on the performance of the auditors of the Inspectorate General of the Ministry of Religion. This was evidenced by the reports on financial audit reports of Audit Board from 2016-2018 that gave unqualified opinion.

The effect of competence on auditor performance was due to the audit process carried out by the auditors of the Inspectorate General of the Ministry of Religion that not optimally using their audit knowledge, skills and personality. Auditor competence is a qualification needed by the auditor to carry out an audit properly, so that auditor who does not have the audit knowledge, skills and personality will produce suboptimal performance. Auditors may often lack communication skills in the audit process and lack of self-control in facing pressure within the audit process, this can also affect the performance presented by an auditor.

The results showed that the religiosity variable had a significant positive effect on the performance of the auditors of the Inspector General of the Ministry of Religion. This can be interpreted that better and more improved religiosity of the auditors would have a positive effect on the performance of the auditors of the Inspectorate General of the Ministry of Religion. Religiosity had an effect of 16.9% on the performance of auditors of the Inspectorate General of the Ministry of Religion, and the rest was influenced by other variables.

Respondents' responses were the auditors' perceptions on factors that could maintain religiosity. Based on respondents' responses to the questionnaire related to religiosity, it was revealed that question indicators that showed values above eligibility were: beliefs and trust in God Almighty; every action will be accounted for; each auditor is still studying religion and practicing it; stay humble and share religious knowledge.

An auditor who could attach meaning to each of his audit assignments and bring religiosity into his work environment would perform his duties better, so that the performance shown was also better than those who worked without religiosity, such as when the auditor felt that his single gesture was seen, monitored and demanded the

responsibility by God Almighty. In other words, the higher the religiosity of an auditor, the better the level of an auditor's achievement or performance in the end.

This statement is in line with the study conducted by Alfisyah and Anwar (2018) which stated that religiosity had a linear and significant relationship with performance. A study conducted by (Ghozali, 2012) stated that religiosity had the greatest effect on work productivity.

5. CONCLUSIONS AND IMPLICATIONS

The results of statistical hypothesis test conducted in the previous chapter on the effect of each independent variable on the dependent variable produced the following conclusions: Leadership style had a significant effect on auditor performance, it was evidenced. The results of the study showed that independence had a significant effect on auditor performance. Motivation had a significant effect on auditor performance. Competence had a significant effect on auditor performance. Religiosity had a significant effect on auditor performance.

The results of this study can be used as study material for improving the performance of auditors of the Inspectorate General of the Ministry of Religion. Leadership style is needed. Leaders are role models for auditors, who should have a vision of improving performance, have progressed innovation, can build teamwork and provide encouragement for the progress and goodness of the organization.

Auditor's motivation can be improved through several things including the existence of work performance awards from the institution, the amount of salary received, the time of the audit and harmonization between fellow employees. Not only motivation, auditor's competency also needs to be improved through enhancing auditor's knowledge, skills and personality within the audit process.

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