

## GARGLING EXPERIENCE, TRAINING, PROFESSIONALISM, INDEPENDENCE, MOTIVATION TOWARDS THE PERFORMANCE OF INTERNAL AUDITORS ON PT. ALAM JAYA WIRASENTOSA

Liviani<sup>1</sup>, Thomas Sumarsan Goh<sup>2</sup>, Elidawati<sup>3</sup>, Edison Sagala<sup>4</sup>

<sup>1,2,3,4</sup>STIE Professional Management Collage Indonesia

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### ARTICLE INFO

### ABSTRACT

#### Keywords:

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Nowadays, the growth of the business is getting faster, resulting in the increasing competition between business industries. Therefore, many business owners are trying to improve their income to be able to survive in the fierce competition in the industries. Using an auditor in the company shows the importance of an auditor in a company. This final project is to aim to see the impact of experience, training, professionalism, independence, and motivation in PT. Alam Jaya Wirasentosa. The research methods used in this final project are quantitative methods. The sample population containing 32 samples are gathered from all the employee working in the audit department from PT. Alam Jaya Wirasentosa, the technique used to gather this sample is using nonprobability sampling. And the analysis data method use to create a hypothesis is multiple regression. The result of this final project shows that experience, training, professionalism, independence and motivation have simultaneously and significantly impacted the auditor performance in PT. Alam Jaya Wirasentosa. Also, the result has shown that experience, training, professionalism, independence and motivation have partially improved the performance of auditors in PT. Alam Jaya Wirasentosa.

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#### E-mail:

[cao.liviani@gmail.com](mailto:cao.liviani@gmail.com),  
[gohtho@gmail.com](mailto:gohtho@gmail.com),  
[elida.wen83@gmail.com](mailto:elida.wen83@gmail.com),  
[sagalaedison2@gmail.com](mailto:sagalaedison2@gmail.com),

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### I. INTRODUCTION

Experience is a person's mastery in the field of work he is engaged in. Experience can also be measured through how long a person takes to pursue the job and knowing the basics of the work he is engaged in. In this case the experience of auditor is needed to find a wide variety of findings and can produce a wide variety of conjectures in explaining the findings of the audit. Training is a series of activities carried out to provide provisions or improve the ability of employees to be able to cooperate with other components of the company and carry out their duties and responsibilities in accordance with the level and qualifications of the job title properly. Professionalism is the ability, expertise, and commitment of auditors in carrying out with the principles of prudence, accuracy, and accuracy, as well as being guided by the standards and provisions of applicable laws and regulations. Independence is a mental attitude that is free from the influence of any party, independent and not controlled by any party. Motivation is the impulse

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of oneself that causes, channels and favors human behavior towards a certain goal. Audit performance is the result obtained by the auditor based on ability, experience, and precise time when carrying out the tasks assigned by the company to achieve certain goals in the near future.

## 2. METHOD

### Auditor Performance

According to Fembriani and Budiarta (2016), "Performance is often associated with an achievement. Performance is the result of the work of individuals or groups of people in an organization based on the authority and responsibility given."

According to Wibowo (2016: 86-88), there are six indicators that affect performance, namely as follows Purpose, Standard, Feedback, Tools or Means, Motive, Opportunities

### Experience

According to Wibowo (2016: 100), Work experience shows the extent of a person's mastery of the field of work he has been engaged in. In general, a person's work experience can be seen through how much time labor spends on a field of work is mentioned. According to Sofia and Damayanti (2017), there are several indicators of auditor experience, namely as follows:

#### 1. Length of work in a Public Accounting Firm

It can be seen that the auditor's experience is due to the auditor's long work in a Public Accounting Firm and the many tasks he has done.

#### 2. Whether or not to perform audit tasks frequently

The more often the auditor carries out audit duties, the more experience the auditor has and grows.

#### 3. Types of performance of duties that an auditor usually faces

The type of audit carried out by the auditor can increase experience, by conducting the audit repeatedly, the auditor will get used to it when facing these types of problems.

#### 4. Formal and continuing education

Formal and continuing education greatly affects the auditor's experience, auditors can gain more experience when carrying out continuing education.

### Training

According to Kasmir (2017: 126), Training is an overall activity to give, obtain, improve, and develop work competencies, productivity, discipline, attitudes and work ethic at a certain level of skills and expertise in accordance with the level and qualifications of the position or job.

According to Fahmi (2017), stated several training indicators, namely as follows Instructor, Trainees, Method, Training objectives

### Professionalism

According to Adha (2016), "Professionalism is a standard of behavior that is applied to perform better. Professionalism is also one of the keys to success in running a company."

According to Hery (2017), there are five indicators of professionalism, namely as follows Social service, Obligation, Independence, Confidence in the rules of the profession, Relationships with fellow professions

### Independence

According to Hery (2017), "Independence in audit means an impartial (neutral) perspective in the implementation of audit testing, evaluation of examination results, and preparation of audit reports. Independence is a goal that must always be pursued."

According to Mulyadi (2016), there are four indicators of auditor independence as follows: Long Relationship With Clients (*Tenure Audit*) accountancy, Pressure From Clients, *Peer Review*

### Motivational

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### Non-Audit Services

According to Sedarmayanti (2017), "Motivation is a force that encourages a person to perform an action or not that essentially exists internally and externally positively or negatively that causes morale or encouragement of morale." According to Hafidzi et al (2019), there are several motivational indicators, namely as follows Physical Needs, The Need for a Sense of Security, Social Needs, The need for rewards, The need for encouragement to achieve the goal. This research was conducted at PT. Alam Jaya Wirasentosa which is located at Jl. Lintas Sumatra, Ujung Serdang, Kec. Tj.Morawa, Deli Serdang Regency, North Sumatra. The research time was carried out from October 2021 to March 2022.

### Population and sampel

The total population in the company is 32 employees of PT. Alam Jaya Wirasentosa. The sampling method in this study used *nonprobability sampling* using a saturated *sampling* technique.

### Data collection techniques

According to Sugiyono (2016: 193), "Data collection techniques can be carried out by *interviews*, questionnaires, observations, and a combination of the three". The explanation of each data collection technique is as follows Interview, Questionnaire (questionnaire), Observation

## 3. RESULTS AND DISCUSSION

### Data Analysis Techniques

Table 1. Multiple Linear Regression

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.498	6.812		.367	.717
	Pengalaman	.171	.151	.218	1.832	.008
	Pelatihan	.269	.165	.210	1.952	.035
	Profesionalisme	-.022	.179	-.028	-2.124	.022
	Independensi	.666	.159	.685	4.181	.000
	Motivasi	-.177	.169	-.142	-2.043	.043

a. Dependent Variable: Kinerja Auditor

Sumber hasil penelitian 2022 (diolah)

Based on the formula of multiple linear regression analysis ( $Y = a + b_1 X_1 + b_2 X_2$ ) the values in can be:  $Y = 2.498 + 0.171 X_1 + 0.29 X_2 + 0.022 X_3 + 0.66 X_4 + 0.177 X_5$ . From the results of the study, it can be explained as follows:

1. The alpha coefficient value of 2.498 means statistically when all free variables are valued at 0 then the value of the bound variable will be 2.498.
2. The experience variable has a regression coefficient of 0.171 which indicates that there is a positive influence of experience ( $X_1$ ) on the auditor's performance (Y) of 0.171 which means that if the experience increases by 1 unit then the auditor's performance will increase by 0.171 assuming that other independent variables are constant.
3. The training variable has a regression coefficient of 0.269 which indicates that there is a positive influence of training ( $X_2$ ) on auditor performance (Y) of 0.269 which means that if training increases by 1 unit then auditor performance will increase by 0.269 assuming that

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- other independent variables are constant.
4. The professionalism variable has a regression coefficient of -0.022 which indicates that there is a negative influence of professionalism ( $X_3$ ) on auditor performance (Y) of -0.022 which means that if professionalism increases by 1 unit then auditor performance will decrease by -0.022 assuming that other independent variables are constant.
  5. The independence variable has a regression coefficient of 0.666 which indicates that there is a positive influence of independence ( $X_4$ ) on the auditor's performance (Y) of 0.666 which means that if the independence increases by 1 unit then the auditor's performance will increase by 0.666 assuming that other independent variables are constant.
  6. The motivation variable has a regression coefficient of -0.177 which indicates that there is a negative influence of motivation ( $X_5$ ) on the auditor's performance (Y) of -0.177 which means that if the motivation increases by 1 unit then the auditor's performance will decrease by -0.177 assuming that other independent variables are constant.

Table 2. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.819 <sup>a</sup>	.671	.608	2.053

a. Predictors: (Constant), Motivasi, Pengalaman, Pelatihan, Independensi, Profesionalisme

b. Dependent Variable: Kinerja Auditor

Sumber: hasil penelitian, 2022 (diolah)

In table 2, it is known that the R value of 0.819 is that the m/n independent variable has a strong relationship of 81.9 % with the dependent variable. The value of  $R^2$  or coefficient of determination is used to determine the ability of a free variable to contribute to its fixed variable. An *adjusted* value of  $R^2$  of 0.608 indicates that the independent variables, namely experience, training, professionalism, independence and motivation, are jointly able to explain 60.8% of the auditor's performance variables, while the remaining 39.2% is explained by other variables outside this research model such as leadership style, organizational culture and auditor work discipline and others asa.

Table 3. Simultaneous Hypothesis Testing (Simultan)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	223.905	5	44.781	10.624	.000 <sup>b</sup>
	Residual	109.595	26	4.215		
	Total	333.500	31			

a. Dependent Variable: Kinerja Auditor

b. Predictors: (Constant), Motivasi, Pengalaman, Pelatihan, Independensi, Profesionalisme

Sumber: hasil penelitian, 2022 (diolah)

From table 4.13 above, it can be seen that the result of the  $F_{\text{calculated}}$  is 10.624 with a significant value of 0.000 while the F of the table is 2.52 with a significant 0.05 then the conclusion is that  $F_{\text{count}} > F_{\text{table}}$  is  $10.624 > 2.52$  and significant  $0.000 < 0.05$ , so the decision is that  $H_0$  was rejected and  $H_a$  accepted which is artinya variable of experience, training, professionalism, independence and motivation have a simultaneous and significant effect on the performance of auditors.

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Independensi	.666	.159	.685	4.181	.000
Motivasi	-.177	.169	-.142	-2.043	.043

a. Dependent Variable: Kinerja Auditor

Sumber: hasil penelitian, 2022 (diolah)

Based on table 3., the results of partial statistical testing are obtained as follows:

1. The experience variable has nilai  $t_{count}$  is 1.832 with a significant value of 0.008 while  $t_{table}$  is 1.693 with a significant 0.05 so the conclusion is that  $t_{count} > t_{table}$  which is  $1.832 > 1.693$  and significant  $0.008 < 0.05$ , then the decision is  $H_0$  rejected and  $H_a$  accepted with the meaning that the experience variable has a positive and partially significant effect on the auditor's performance.
2. The training variable has a calculated t value of 1.952 with a significant value of 0.035 while the table t is 1.693 with a significant 0.05 so the conclusion is that  $t_{count} > t_{table}$  which is  $1.952 > 1.693$  and significant  $0.035 < 0.05$ , then the decision is that  $H_0$  is rejected and  $H_a$  is accepted with meaning that the training variable a partial positive and significant effect on the performance of auditors.
3. The professionalism variable has a calculated t value of -2.124 with a significant value of 0.022 while the table t is 1.693 with a significant 0.05 so the conclusion is  $-t_{count} > t_{table}$  which is  $-2.124 > 1.693$  and significant  $0.022 < 0.05$ , then the decision is that  $H_0$  is rejected and  $H_a$  accepted with the meaning that the variables of professionalism have a negative and partially significant effect on the performance of auditors.
4. The independence variable has a calculated value of t is 4.181 with a significant value of 0.000 while  $t_{table}$  is 1.693 with a significant 0.05 so the conclusion is that  $t_{count} > t_{table}$  which is  $4.181 > 1.693$  and significant  $0.000 < 0.05$ , then the decision is that  $H_0$  is rejected and  $H_a$  accepted by meaning that the variable of independence has a positive and partially significant effect on the performance of the auditor.
5. The motivation variable has a calculated value of t is -2.043 with a significant value of 0.043 while the table t is 1.693 with a significant 0.05 so the conclusion is that  $-t_{count} > t_{table}$  which is  $-2.043 > 1.693$  and significant  $0.043 < 0.05$ , then the decision is that  $H_0$  is rejected and  $H_a$  is accepted with the meaning that the motivation variable a partial negative and significant effect on the performance of auditors.

## Discussion

### The Effect of Experience on Auditor Performance

Based on the results of this study, it shows that experience has a partial significant effect on auditor performance, because the more work experience an auditor gets, the better his performance will be than an auditor who has not had much experience in auditing, and an

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auditor who has more experience less often in making mistakes when performing the task of auditing financial statements.

#### **The Effect of Training on Auditor Performance**

Based on the results of this study, it shows that training has a partial significant effect on auditor performance, because training is one of the efforts to improve the ability of auditors to carry out their audit duties. With training auditors can teach auditors knowledge and expertise in terms of auditing financial statements.

#### **The Effect of Professionalism on Auditor Performance**

Based on the results of this study, it shows that professionalism has a significant partial effect on auditor performance, because an auditor is professional and has independence in providing objective openi, reporting existing problems, not reporting according to the wishes of the company. Therefore, professionalism is needed by auditors in order to carry out their duties and responsibilities so that they can produce wise and correct auditor performance.

#### **The Effect of Independence on Auditor Performance**

Based on the results of this study, it shows that independence has a partial significant effect on the performance of auditors, because an auditor who has a high independence will not be easily influenced and is not easily controlled by other parties in considering the facts encountered in the examination and in formulating and expressing his opinion so that it will affect the level of performance will be better.

#### **The Effect of Motivation on Auditor Performance**

Based on the results of this study, it shows that motivation has a partial significant effect on auditor performance, because the importance of an auditor in having motivation is secured, this is an impetus for someone to make the greatest possible contribution in order to improve the performance of an auditor.

#### **The Effect of Experience, Training, Professionalism, Independence and Motivation on Auditor Performance**

Based on the results of this study, it shows that experience, training, professionalism, independence and motivation have a simultaneous and significant effect on auditor performance, because each auditor must have more experience in terms of auditing, have attended various trainings that support work as an auditor, work professionally and impartially, and have high motivation so that an auditor can maximize performance Field.

#### **4. CONCLUSIONS**

Based on the results of the study, several conclusions can be drawn as follows Experience has a significant effect on the performance of auditors at PT. Alam Jaya Wirasentosa. Training has a significant effect on the performance of auditors in PT. Alam Jaya Wirasentosa. Professionalism has a significant effect on the performance of auditors at PT. Alam Jaya Wirasentosa. Independence has a significant effect on the performance of auditors at PT. Alam Jaya Wirasentosa Motivation has a significant effect on the performance of auditors in PT. Alam Jaya Wirasentosa. Experience, training, professionalism, independence and motivation have an effect and are significant on the performance of auditors at PT. Alam Jaya Wirasentosa. Based on the results of the research that the author has put forward, the suggestions that can be given by the author are as follows For subsequent researchers, they should conduct research using other variables that affect the performance of auditors. For companies, they should be able to provide input for the company's management, by paying attention to the experience, training, professionalism, independence and motivation of a company auditor if they want to get maximum company auditor performance, so that an auditor can provide their best performance

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for the company in auditing financial statements. For STIE Professional Manajemen College Indonesia, the results of this research can be used as a reference for further research with a more in-depth study.

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