

Auditor Professionalism: Management Performance Analysis in Corporate Financial Reporting

Aditya Riky Nugroho

Department of Accounting Universitas Pamulang, Tangerang Selatan, Banten

Corresponding author: dosen02305@unpam.ac.id

Abstract

Purpose: Internal auditors are expected to have a high professionalism attitude that can encourage management performance in a positive direction. Therefore, the purpose of this study is to find out how the effect of auditor professionalism on management performance and in the company's financial reporting.

Methodology : The research method used is explanatory research method. The sample used in this study is an internal audit who works for companies and government agencies in the Jakarta area. Data were obtained using a questionnaire that was distributed directly and compiled using a Likert scale. The data obtained were analyzed descriptively. The research data were analyzed using descriptive statistical techniques, testing data quality by conducting internal consistency tests and construct validity tests, as well as classical assumption tests, namely multicollinearity, autocorrelation and heteroscedasticity. To test the hypothesis used linear and stratified regression techniques using the SPSS statistical program.

Findings: Based on the research data, it can be concluded that there is a positive influence between auditor professionalism on performance management in the company's financial reporting system.

Novelty: The previous study focused on organizational and professional commitment on the job satisfaction of accountants. This study tries to examining how internal audit professionals relate to financial reporting management.

Keywords: Auditor, Performance Management, Financial Report

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Introduction

Globalization brings liberalization in all fields, including economic liberalization, should increasingly spur businesses and governments to be responsive to people's needs. In this era of globalization, business ethics has emerged as one of the interesting factors to pay attention to, for this reason, efforts to enforce ethics are needed by many businesses and governments. Like other professions, the accounting profession in Indonesia is included in the category of developing countries. We also realize that there are still many shortcomings in our government, especially regarding the many leaks in state finances and the low quality of public services. We have heard many criticisms from various institutions, both national and international, regarding the state of governance in our country. The rankings we get from various surveys conducted by various institutions place the State of Indonesia in the lowest position in terms of openness, level of corruption, etc.

Ethics are the values of life and the norms and laws that govern human behavior. Ethics is basically closely related to morals which is the crystallization of teachings, standards, a collection of rules and regulations, both oral and written. Ethics stated in written or formal form is referred to as a code of ethics. In addition to ethical rules, there are also so-called professional rules that specifically apply within the environment of the professional group concerned. Therefore, internal auditors must

obey the rules of ethics and live and practice the code of ethics in carrying out their duties. (<http://www.auditorinternal.com>)

According to the IIA (The Institute of Internal Auditors, 2012) internal auditors are expected to apply and enforce principles such as integrity, objectivity, confidentiality, and competence. Internal auditors must also have a high attitude of professionalism that will be able to encourage management performance in a positive direction. Where the professional nature is the conditions of technical perfection that a person has through the knowledge he has accompanied by years of practice and study that are useful for developing the technique, and the desire to achieve perfection and excellence compared to his peers.

The Financial Accounting Standart Board (FASB) menerbitkan pedoman dan issue yang membahas tentang materialitas (FASB,1980). In order to carry out its role which demands wider responsibilities, internal auditors must have broad insight into the complexities of modern organizations. In planning the audit, the internal auditor should consider the issue of determining the planned level of control risk and consider the initial level of materiality for the purpose of the audit. The Financial Accounting Standards Board (FASB) publishes guidelines and issues that discuss materiality (FASB, 1980).

Internal inspection is a critical activity and requires disclosure, which may be perceived as a threat by the party being examined. This view is not entirely wrong, because disclosure and criticism are very appropriate to be the name of a game where internal auditors are limited to the accounting area and reports are made rarely about parties whose position is higher than the auditors or internal supervisors themselves (Hiro, 1998). Furthermore, according to Hiro (1998) what is needed by the internal auditor is a broad view and understanding of managerial processes and those related to humans, which underlies the function of the internal auditor. What is needed by internal auditors in conducting audits is a holistic approach that recognizes that managers and auditees are complex individuals who struggle in an environment that generates various kinds of professional pressure. Therefore, the internal auditor must act professionally in all respects, so that the internal auditor is not viewed negatively, whose behavior and character cannot be predicted.

The function and role of the internal auditor is only a slogan if the leaders and implementers of company activities do not provide support in the form of commitments and actions that encourage the implementation of the company's internal auditor functions. Accounting research on internal auditor behavior has been widely carried out by researchers, for example those related to job satisfaction which is one of the important factors affecting life satisfaction, because most of human time is spent at work (Riggio, 1990).

In another related study, Aranya, et. Al (1982) analyzed the effect of organizational and professional commitment on the job satisfaction of accountants. Using organizational commitment and professional commitment as predictors of job satisfaction, this study found a statistically significant correlation between organizational commitment and job satisfaction. Suwandi and Indriantoro (1992) found consistent results with previous research, namely job satisfaction is positively correlated with organizational commitment. Other empirical evidence shows the unclear relationship between job satisfaction and organizational commitment. Research that examines the relationship between the two variables shows inconsistent results. Other studies such as Mathieu (1988), Price and Mueller (1986), William and Hazer (1986) stated that job satisfaction is a variable that precedes organizational commitment and Bateman and Strasser (1984) found that organizational commitment precedes job satisfaction. Meanwhile, Dwi Cahyono and Imam Ghozali (2002) found organizational commitment to have a positive and significant effect on job satisfaction. However, a recent study of the causal order of the two variables found that organizational commitment and job satisfaction were reciprocally related, with neither influencing the other variables more strongly, Mathieu (1991). Therefore, research that examines the relationship between the level of job satisfaction in increasing organizational commitment

is an interesting topic and has many uses in research in the field of behavioral accounting (Poznanski and Blin, 1977).

To reconcile these conflicting findings, Ferris (1981) stated that the nature of organizational commitment can change over time as seen from senior and junior accountants or positions. This is in accordance with Basset (1995) which states that job satisfaction is also influenced by the function and position of employees in the organization. Employees in higher positions feel more satisfied because they have greater autonomy, work more varied and have freedom in making judgments. Employees at lower levels are more likely to experience dissatisfaction and boredom due to less challenging jobs and less responsibilities. This is common for lower-level employees with higher education who get jobs that are not commensurate with their skills.

In line with the factors that influence the relationship between job satisfaction and organizational commitment, the dimension of professionalism is thought to influence the relationship between job satisfaction and organizational commitment, which in turn will affect the performance of an internal auditor. Evidence from previous research between organizational commitment and professionalism is Pei and Davis (1989) who in their research conclude that there is no relationship between organizational commitment and professionalism. This is consistent with the findings of Kalbers and Fogarty (1995), Rahmawati (1997), but differs from Harrell et. Al (1986) found that organizational commitment had a positive and interrelated relationship, while Norris and Neibuhr (1984) found that professionalism and job satisfaction had a positive and negative relationship in the research conducted by Schroeder and Indieke (1977).

According to Kalbers and Fogarty (1995) the results of previous studies showed inconsistent results, besides that some studies had weaknesses, such as: the lack of research samples and less representative of the concept of professionalism, therefore Kalbers and Fogarty (1995) suggested dimensions professionalism that is more complex than previous research. The dimensions of professionalism proposed by Kalbers and Fogarty are the taxonomy of professionalism proposed by (Hall; 1986) in Kalbers and Fogarty used in Morrow and Goetz's (1988) research. The need for more explicit attention to certain dimensions of professionalism in the internal auditor community will assist the company in achieving the important objectives of the internal auditor function, while these dimensions consist of five dimensions, namely; community affiliation, need for independence, belief in self-regulation/professional and social obligations.

The use of samples on the internal auditors of companies and government agencies. The results of this study are expected to provide empirical evidence on organizational management based on trust, especially in organizations for manufacturing companies and government agencies in Indonesia, where the personnel are professional groups (internal auditors).

On the basis of the inconsistency between the results of one study with another, this study used samples from companies and government agencies with the possibility of providing different results/findings from previous studies which mostly took accountants as samples. Statement on Auditing Standard (SAS) 47 makes a statement about materiality as follows: a materiality policy is made in relation to the activities around it and involves qualitative and quantitative considerations. (AICPA, 1983). Audit risk and materiality need to be considered in determining the nature, timing and scope of audit procedures and in evaluating audit procedures. Audit risk is the risk that arises because the auditor unknowingly does not modify his opinion properly on a financial statement that contains material misstatements. The auditor's judgment about materiality is a matter of professional discretion and is influenced by the auditor's perception of the reasonable need for financial statements (AICPA, 1983). The level of materiality of an entity's financial statements will not be the same as other entities, depending on the size of the entity. (AICPA, 1983).

Materiality is the amount of omitted value or misstatement of accounting information, judging from the surrounding circumstances, which may result in changes to or influence on the judgment of people who place their trust in the information, due to the omission or misstatement (Sutrisno, 1996).

One way to track materiality is to look at the implementation of a reporting system within a company. This system is faced with two things, whether the company gets the success of implementing the system or the failure of the system (De Lone and Raymond in Montazemi, 1988). Researchers such as Montazemi (1988), or Bailey & Pearson (1983), Edstrom (1977), Ives, Olson & Baroudi (1983), Pearson (1977), and Treacy (1985) in Tait & Vessey (1988) stated user satisfaction Information (User Information Satisfaction/UIS) is used as a measure of system success. Thus, it can be concluded that the system user (system use) and user information satisfaction (User Information Satisfaction/UIS) are the benchmarks for the success of the information system.

Soegiharto's (2001) research found that the only significant positive relationship was between User Engagement and System Use. The other variables did not show a relationship with the performance of AIS. In addition, there is a significant negative relationship between the formalization of IS development and the use of the system. These findings partially support and partially contradict the results of studies such as King & Rodriguez (1978), Robey & Zeller (1978), Choe (1996), Nelson & Cheney (1987), Sanders & Courtney (1985), Raymond (1985), Hirscheim (1985) and Frans & Robey (1986), Yap (1990), De Lone (1988, 1992), Tait & Vessey (1988), Gremillion (1984), and Olson & Ives (1981) as described in Choe (1996) and Soegiharto (2001).

Testing the difference in the level of SIA performance between companies that have and without User Education and Training, IS Control Committee, and Location of IS Department, shows an inverse relationship where SIA performance is higher in organizations that do not have a control committee compared to organizations that have a controlling committee. SI. Other results are not significant, meaning that there is no significant difference in user satisfaction and system use between companies that have or do not have user education and training programs and independent IS departments. These results are consistent with studies by De Lone (1988) and Choe (1996), but not consistent with studies conducted by several other researchers described in Soegiharto (2001).

In addition to looking at the differences in the level of SIA performance in terms of User Education and Training, IS Control Committee, and IS Department Locations between companies, we as auditors also need to consider the level of success of the Total Quality Management (TQM) program. According to Fok, Fok and Hartman (2001) they found that the program (TQM, ed) can help in advancing the quality of Information Systems. Recent research by Pearson, McCahon, and Hightower (1995) found that it takes three to five years for quality programs to produce significant benefits in terms of user satisfaction and product and service quality. Meanwhile, a study conducted by Jones in Guimaraes, Staples, and McKeen (2003) found a way to eliminate damage costs among the highest expenses in software development projects.

Many of the current difficulties that come from relatively complex software quality management. Humprey (1989) classifies measures of software quality according to five general areas: development, product, acceptance, use, and improvement. These measures objectively include timeliness, availability, representativeness, and controllability by developers. System quality should be defined as a basic substitute for the success of a system. Therefore, the authors are interested in examining how internal audit professionals relate to financial reporting management.

Methodology

The research method used is the explanatory research method, namely research that intends to explain the position of the variables studied and the influence between one variable and another (Sugiono, 2017).

The sample used in this study is an internal audit who works for companies and government agencies in the Jakarta area. The internal audits must have a minimum of 1 year of work experience, have a minimum education level of D3, all of them are complete and suitable to be used in this study. The data was obtained by using a questionnaire which was distributed directly to internal audits working for companies and government agencies in Jakarta.

The data of this study were obtained from the first party (primary data), namely auditors who are still actively working at the Public Accounting Firm (KAP). The instrument used in the form of a questionnaire compiled using a Likert scale and collected using a personal administered questionnaires technique, namely the questionnaire was submitted and collected directly by the researcher (Indriantoro and Supomo, 2002). The instrument grid can be seen in the following table 1.

Tabel 1. Questionnaire

| Variable | Sub Variable | Indicator | No. item | |
|--|--|---|--|-----------|
| Auditor Professionalism (X1) Ani Yuliani (2005); Gunawan Cahyasumirat (2006); Bachtiar Asikin (2006); Reni Yendrawati (2008) | Devotion to the profession | Totality | 1 | |
| | | True to the profession | 2 | |
| | Social obligation | inner satisfaction | 3 | |
| | | Ambition | 4 | |
| | | An important profession in society | 5 | |
| | | Protect the wealth of the country or society | 6 | |
| | | Supervision | 7 | |
| | | Transparency | 8 | |
| | | Independence | Decide on results based on found reports | 9 |
| | | | Not under management pressure | 10 |
| | | | No pressure from anyone | 11 |
| | | | Independence | 12 s.d 14 |
| | | Confidence in the profession | How to assess competence | 15 s.d 19 |
| | | | Ways and strengths for standard implementation | 20 |
| Relationships with fellow professionals | Participation | | 21 | |
| | Tukar pendapat | 22 | | |
| | Support professional ties | 23 | | |
| Financial Reporting System (X2) Subiyantoro (2006); Dodi Wahyugi (2010) | User Participation | Achievement of an efficient capital market | 24 | |
| | | Protection to public investors | 25 | |
| | User Training | Accountability | 26 | |
| | | Improve system quality | 27 | |
| | | Bringing users closer to the use of computer technology | 28 | |
| | | The process of system development | 29 | |
| User Skills | Helping users more effectively with more specific system development | 30 | | |
| | <i>Knowledge management capability</i> | 31 | | |
| User Skills | <i>Knowledge</i> | 32 | | |
| | Cross-business synergy concept | 33 | | |
| | Knowledge relatedness and complementary knowledge resources | 34 | | |

| Variable | Sub Variable | Indicator | No. item |
|----------------------------|------------------------------|---|----------|
| | | Utilization of knowledge resources to change manager behavior | 35 |
| | User-Developer Communication | Have information and knowledge | 36 |
| | | Effective communication | 37 |
| | | Cross-unit coordination and information technology | 38 |
| | | Relationship development with vendors | 39 |
| | User Influence | System usage rate | 40 |
| | | System quality and system output quality | 41 |
| | | Degree of benefit | 42 |
| | User Conflict | Conflict of interest | 43. |
| | | Conflict of opinion | 44 |
| | | Goal conflict | 45 |
| | Motivational Factor | Work performance encouragement | 46 |
| | | Initiative | 47 |
| | | Optimities | 48 |
| | User Influence | System usage rate | 40 |
| | Effort | System quality and system output quality | 41 |
| | Task difficulty | Degree of benefit | 42 |
| | User Conflict | Conflict of interest | 43. |
| | | Conflict of opinion | 44 |
| | | Goal conflict | 45 |
| | Motivational Factor | Work performance encouragement | 46 |
| | | Initiative | 47 |
| | | Optimistic | 48 |
| Management Performance (Y) | Ability | Healthy company finances | 49 |
| | Effort | Balance condition of current assets and liabilities | 50 |
| | Task difficulty | Directly proportional | 51 |

The data obtained were analyzed descriptively. The research data were analyzed using descriptive statistical techniques, testing data quality by conducting internal consistency tests and construct validity tests, as well as classical assumption tests, namely multicollinearity, autocorrelation and heteroscedasticity. To test the hypothesis used linear and stratified regression techniques using the SPSS statistical program.

Results And Discussion

To test the proposed hypothesis, it is done by testing the path coefficients of each variable. The path coefficient shows the direct effect of each variable (Vincent Gaspers, 1992). The results of the path analysis are summarized in table 2 as follows:

Table 2. Regression Analysis Results Data

| No | Hypothesis Model | Beta | t | R Square | Sig | Conclusion |
|----|---|-------|--------|----------|-------|------------|
| 1. | Internal Auditor Professionalism (X1) Management Performance Analysis (Y) | 0.756 | 7.398 | 0.572 | 0.000 | Received |
| 2. | Internal Auditor Professionalism (X1) Company Financial Reporting System (Y) | 0.848 | 10.547 | 0.719 | 0.000 | Received |
| 3. | Company Financial Reporting System (X2) Management Performance (Y) | 0.733 | 6.893 | 0.537 | 0.000 | Received |

From the results above, it shows that there is a positive influence between auditor professionalism and management performance with a significance level of $p = 0.000$ ($p < 0.05$), this indicates that hypothesis 1 is accepted, meaning that auditor professionalism has a positive influence on management performance. Thus, it means that there is an influence between the level of professionalism of an internal auditor on the level of management performance. This is in accordance with the research of Rahmawati (1997) and Jantje (1999) which state that professionalism is positively related to performance.

Testing of hypothesis 2 in this study which states that there is a positive influence between auditor professionalism on the company's financial reporting system is fully proven, this can be seen from the results of SPSS 16.0 output with regression analysis of each variable which shows the results according to the level of significance. From the results above, it shows that there is a significant positive effect between professionalism and job satisfaction with a significance level below 0.05 ($p = 0.000$), this indicates that hypothesis 2 is accepted, meaning that professionalism has a positive effect on the company's financial reporting system. Thus it means that the higher the level of professionalism of an internal auditor will greatly affect the level of the company's financial reporting system. This is in accordance with Wahyugi's research (2010) which states that the activity entity has a relationship with the program entity where there is a degree relationship.

The results showed that the positive influence between the company's financial reporting system on management performance was fully proven, this can be seen from the output results of SPSS 16.0 with regression analysis of each variable which shows the results are in accordance with the level of significance. From the results above, it shows that there is a significant positive effect between work ethics and professional commitment with a significance level below 0.05 ($p = 0.000$), this indicates that hypothesis 3 is accepted, meaning that the company's financial reporting system has a positive effect on management performance. Thus, it means that the higher the level of the company's financial reporting system, the higher the level of management performance. This is in accordance with Wahyugi's research (2010) which states that the reporting entity has a relationship with the activity entity where there is a degree relationship.

Discussion

Table 8 shows that managerial commitment has a significant effect on participatory budgeting as indicated by the path coefficient relationship value of 0.648, which has a positive relationship to the participatory budgeting variable because the *Path Coefficient value* is more than 0. In the *T-*

statistical commitment test, managerial shows a value of more than 1.96, namely 8.884, which means that there is a significant influence between the managerial commitment variables on the participatory budgeting variable. Supported by a probability value (*P-value*) of 0.000, which has a value of <0.05 , there is a significant relationship to the participatory budgeting variable. Thus, **Hypothesis 1** in this study is accepted. This is strengthened in the study by Bandiyono & Utami (2019) that the t-value, which indicates HR competence on-budget performance has a positive and significant effect. Therefore, the better the competency level of HR, the higher the budget performance value. In addition, the t-value indicates that knowledge of budget recording systems and procedures is also considered to have a positive and significant effect on-budget performance, meaning that the more someone has a firm attitude toward solving problems with the ministry of finance, the more financial performance will increase.

Table 8, based on the results of testing the budget quality, has a positive relationship to participatory budgeting, which is indicated by the path coefficient relationship value of more than 0, which is 0.102. In the T-statistic test and *P-value*, budget quality has a significance value of less than 1.96, namely 1.109, and a *P value* of 0.257, which has a value > 0.05 , meaning that budget quality has no significant effect on the participatory budgeting variable. Therefore, **Hypothesis 2** in this study was rejected. Bandiyono & Utami (2019) have tested the t value in the form of budget quality on budget performance which has an insignificant positive effect.

Therefore, budget quality does not significantly increase participatory budgeting related to the APBKal planning process. Judging from the survey results, it can be seen that budget quality does not influence participatory budgeting activities. However, the budget quality is important for the ADD/APBDes management process as a form of assessing, controlling, and evaluating budget realization reports. The availability of reporting time is important for budget quality as one of the budget realization reporting cycles. Thus, the quality of the budget will remain of good value if the human resources who participate in the budget can manage, implement, and report their funding by the applicable rules and timeliness.

In Table 8, based on the results of the capital budget test, it has a negative relationship to participatory budgeting; it is shown that the path coefficient relationship value is 0.026, which is worth less than 0. In the *T-statistic test* and *P-value* of capital budget has a significance value of less than 1.96 that, which is 0.431, and a *P value* of 0.672 is worth > 0.05 , which means that the capital budget variable has no significant effect on the participatory budgeting variable. Thus, **Hypothesis 3** in this study was rejected. The hypothesis tested has an insignificant positive effect on participatory budgeting, while the results show an insignificant negative value on participatory budgeting in the APBKal management process.

According to Shybalkina & Bifulco (2019) the capital budget produces an insignificant positive effect, which means that the capital budget variable is not effectively used to assess participatory budgeting in determining the level of budget revenues in an area. It is proven that there is a capital budget quartile that has a negative PB coefficient and is a statistically significant negative. Therefore, budgetary capital does not significantly negatively affect participatory budgeting in the APBKal management process.

Conclusions

Based on the research data, it can be concluded that there is a positive influence between auditor professionalism on performance management in the company's financial reporting system.

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