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## **Influence of Locus Of Control on Performance of Government Internal Auditors**

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### **Abstract**

This study aims to determine how much influence the locus of control, which consists of internal locus of control and external locus of control simultaneously and partially on auditors' performance at the Inspectorate of Gorontalo Province. Quantitative research using a purposive sampling technique as a sampling technique, where the sample is based on specific traits, traits, or characteristics that become the main characteristics of the population. It collects primary data by distributing questionnaires that are tested for validity and reliability and using the path analysis method as a method of data analysis. The test results show that the simultaneous internal locus of control and external locus of power has a positive and significant effect on the auditors' performance at the Inspectorate of Gorontalo Province. Partially, the internal locus of control has a positive and significant impact on auditor performance. In contrast, the external locus of power has a positive but insignificant effect on auditors' performance at the Inspectorate of Gorontalo Province.



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## **1 Introduction**

In implementing regional financial management, the government needs a unique supervisory agency to minimize various possible irregularities (Muslim et al., 2019). The high hopes for realizing good governance in Indonesia are increasing over time. This is very reasonable because of the economic crisis that occurred in Indonesia was also caused by bad administration and lousy government bureaucracy. Several aspects support good governance in its implementation, which consists of supervision, inspection, and control (Sholehah et al., 2018; Muslim et al., 2019).

Supervision aims to maximize the goals or objectives that have been previously set to be achieved, and early as a precautionary measure to avoid misappropriation of duties, abuse of power, waste, and leakage of information. For that, Indonesia has several levels of supervision on duty. Based on Government Regulation no. 60 of 2008, internal supervision carried out by the Government Internal Supervisory Apparatus (APIP) in the Government Internal Control System (SPIP) consists of audits, reviews, evaluations, monitoring, and other

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supervision carried out by the Inspectorate General of the Department, Internal Supervisory Unit (SPI) in the environment State and BUMN / BUMD institutions, Provincial Inspectorate, Regency/City Regional Inspectorate, Finance and Development Supervisory Agency (BPKP) and the Supreme Audit Agency (BPK) as internal government auditors.

Speaking of audits, the term audit is a broad description of activities in society. According to the Indonesian Institute of Certified Public Accountants (IAPI), auditing is an objective examination carried out on presented financial statements to ascertain whether the financial statements are presented correctly in material, financial position, and operations results. Regarding the fairness of these financial statements, the Law of the Republic of Indonesia No. 15 of 2004 concerning the State Financial Management and Responsibility Audit Article 1 states that the examination is the stage of identifying, analyzing, and evaluating problems independently, objectively, and professionally based on the provisions of the examination, in order to assess the credibility, correctness, accuracy, and reliability of information from the management carried out. And accountability for state finances. By Soekrisno Agoes (2014), auditing is a careful and systematic examination of financial reports prepared and accompanied by notes and evidence so that an opinion can be given, which is, of course, carried out by an authorized independent party (Irmawati, 2018).

At this time, there are still various kinds of obstacles in supporting the fulfillment of auditors and inspectors' performance. As happened recently, the Inspectorate of Gorontalo Utara District is experiencing problems in meeting its performance due to a lack of auditors. The Inspectorate of North Gorontalo District still needs approximately 45 auditors to audit the financial utilization of the APBD to sub-districts and villages. There are nine auditors available at the Inspectorate of Gorontalo Utara Regency. The Head of the North Gorontalo District Inspectorate hopes that the government can pay attention to auditors for maximum performance and the regional audit system. The number of 9 auditors with 123 villages spread over 11 sub-districts, with distance from each other making it only assign 4 to 5 auditors to carry out audit duties or assignments, and of course, it takes quite a long time.

Another case experienced by the Auditor at the Inspectorate of Gorontalo Province. Based on an interview that has been conducted with an auditor, the Inspectorate of Gorontalo Province usually assigns the Auditor a specific period, which can be said to be relatively short by the Auditor in conducting the examination. Usually, auditors are given 3-10 days to carry out their duties to supervise the performance of the SKPD and examine the financial reports presented. However, the Auditor usually asks for an extension of up to 15 days or even more because there are several types of examinations that are carried out simultaneously so that the need for an auditor to understand every detail and detail one by one of each report. Besides, the Inspectorate of Gorontalo Province is also experiencing a shortage of the number of personnel auditors. Based on recorded employment data, there is only one employee auditor at the Inspectorate of Gorontalo Province. This is very different from the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 40 of 2012 concerning the Functional Position of the Personnel Auditor and Credit Score, which explains that the required personnel auditors are at least ten people.

The control center or locus of control is a variable that is closely related to self-esteem, job satisfaction, and performance (Rahim et al., 2018). Locus of control is essential because adjusting or controlling a person's performance can be measured and judged by the individual's ability to understand whatever happens to him. As a personality variable where individuals feel confident about their abilities or will have in the future, of course, each individual has a locus of control. The existence of differences between individuals who believe internally and externally will affect the life and work they occupy. An individual may have an internal locus of control or an external locus of control within himself. However, the two types can unite (bi-local), so it is necessary to know whether the individual is dominated by an internal locus of control or dominated by an external locus of control.

Rotter identifies that locus as a generalized attitude, belief or expectancy regarding the nature of the causal relationship between one's own behavior and its consequences (Heywood et al., 2016). Locus of control is the level of individual belief in behavior that impacts what will be experienced (Komalasari, 2017). locus of control is a part of a personality where it is an individual's belief in influencing his destiny (Hadi, 2019). It is concluded that locus of control is a personality variable that describes the level of individual belief or belief in all forms of action or behavior that will affect all events in life and become personal responsibility for events in life

(Rahim et al., 2018). Locus of control is the level of individual belief in behavior that impacts what will be experienced (Komalasari, 2017). locus of control is a part of a personality where it is an individual's belief in influencing his destiny (Hadi, 2019). Ishak (2018) states that performance is a measure that can be used to determine the comparison of the results of the implementation of tasks, the organization gives the responsibilities in a certain period, and relatively can be used to measure work performance or organizational performance. Therefore, every employee in the organization is required to make a positive contribution through good performance (Wayne F. Cascio, 2012).

Sudiksa, & Karya (2016) said that the internal auditor's performance is a form of work done to achieve better results that lead to the achievement of organizational goals. Auditors' performance is achieved according to predetermined standards and time for better performance (Irmawati, 2018; Muslim et al., 2018). Auditor performance is achieved by the auditor based on skill, experience, and seriousness by considering the quantity, quality, and timeliness of conducting an audit. The indicators for measuring auditors' performance are the quality of performance, the quantity of work, and the timeliness of completing work to fulfill the auditor's performance.

**H1:** Internal locus of control has a positive and significant effect on auditor performance.

**H2 :** External locus of control has a negative and significant effect on auditor performance.

## 2 Research Method

This research is a descriptive quantitative research using numerical figures and a questionnaire to collect primary data. This research was conducted with a survey method that explains the cause and effect relationship to investigate the population to obtain facts on the existing symptoms and find factual trends. This research was conducted at the Inspectorate office of Gorontalo Province, located on Jalan Jendral Sudirman No. 79 Gorontalo City with a population of 106 people using a purposive sample of 60 respondents.

## 3 Result and Discussion

### Result

Before entering the rare hypothesis testing stage, the first thing to do is test the validity and reliability of the statement indicators on the questionnaire. Analysis of the validity and reliability level can be seen from the results of data processing that has been carried out on 60 research respondents. Sugiyono (2012) states that data can be valid if the value of  $r_{count} > 0.3$ , and information is said to be reliable if the alpha value of Chronbach is  $> 60$ . The test results show that all items of the variable statement are Internal Locus of Control (X1), external locus of control (X2) and Auditor Performance is declared valid with all things having a value of  $r_{count} > 0.3$  also stated reliable with a sizeable Chronbach alpha value of 0.60 and having a high level of correlation.

The statistical analysis results in the framework of the causal relationship between X1 and X2 against Y through the structural equation as follows.

$$Y = 0,530X1 + 0,390X2 + 0,235e$$

**Table 1.** Path Coefficients

Variable	Coefficient Path	Contribution		Simultaneous
		Direct	Total	
X1	0,530	0,530	53%	-
X2	0,390	0,390	39%	-
$\epsilon$	0,235	0,235	23,5%	-
X1 dan X2	-	-	-	0,765 / 765%

**Source:** Data processed, (2020)

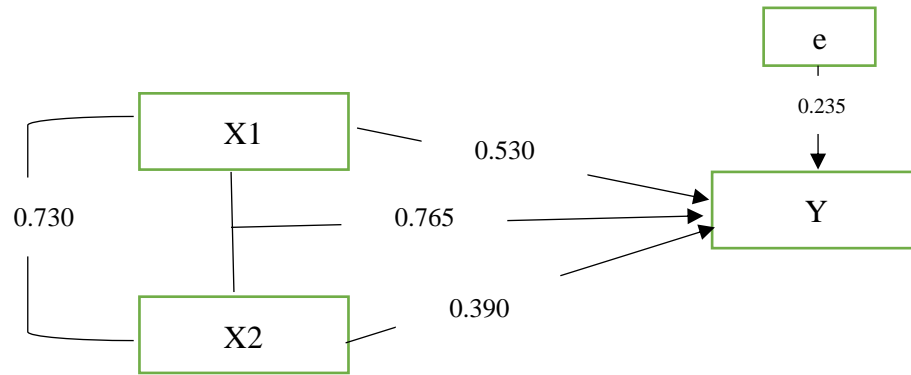


Figure 1. Correlation of X1, X2 and Y

Figure 1 shows that the dominant internal locus of control is more influential with a value of 0.530 than the external locus of power with a significant amount of 0.390.

Simultaneously, hypothesis testing is carried out because if the value of  $F_{count} > F_{table}$  or a significance value  $< 0.05$ , there is a significant influence between all independent (independent) variables on the dependent variable so that the hypothesis is accepted. Conversely, if the value of  $F_{count} < F_{table}$  or significant value  $> 0.05$ , it means that there is no significant influence between all independent variables (independent) on the dependent variable (dependent), so the hypothesis is not accepted/rejected. Partially hypothesis testing is carried out with the conditions if the value of  $t_{count} > t_{table}$  or a significance value of  $< 0.05$  means that there is a significant influence between each independent variable (independent) on the dependent variable hypothesis is accepted. Conversely, if the value of  $t_{count} < t_{table}$  or significant value  $> 0.05$  means that there is no significant influence between each independent variable (independent) on the dependent variable (dependent), so the hypothesis is not accepted/rejected.

Simultaneously Internal Locus of Control and External Locus of Control Have a Positive and Significant Effect on Auditor Performance, the results of the F-count test obtained a value of 20.621, and the results of the F-table calculation received a weight of 3.16 ( $F_{table} = F(k; n - k) = F(2; 58) = 3.16$ ) with a significant level of 0.001. Based on these results, it is known that the value of  $F_{count} > F_{table}$  ( $20.621 > 3.16$ ) with a significant level  $< \alpha$  ( $0.001 < 0.05$ ). Therefore, the variable internal locus of control and external locus of control simultaneously positively and significantly affect auditor performance and indicates that the hypothesis is accepted.

**Table 2.** Hypothesis Testing Results

	Hipotesis	Sig	Description
H <sub>1</sub>	Internal Locus of Control (X1) Partially Has a Positive and Significant Effect on Auditor Performance (Y)	0.000	<b>Hypothesis Accepted</b>
H <sub>2</sub>	External Locus of Control (X2) Partially Negatively Affects Auditor Performance (Y)	0.081	<b>Hypothesis is rejected</b>

**Source:** Data processed, (2020)

Internal Locus of Control Partially has a Positive and Significant Influence on Auditor Performance. The results of the t-test obtained a value of 11,115 and the results of the t-table calculation obtained a value of 2.002 ( $t_{table} = t(\alpha / 2; n-k-1) = t(0.025; 57) = 2.002$ ) with a significant level of 0.000. Based on these results, it can be seen that the value of  $t_{count} > t_{table}$  ( $11,115 > 2,002$ ) with a significant level  $< \alpha$  ( $0,000 < 0.05$ ). Therefore, the variable internal locus of control (X1) partially positively and significantly affects auditor performance (Y) and indicates that the hypothesis is accepted.

External Locus of Control Partially Negatively Affects Auditor's Performance, the results of the t-count test obtained a value of -8.313, and the results of the t table calculation obtained a value of 2.002 ( $t_{table} = t(\alpha / 2; nk-1) = t(0.025; 57) = 2.002$ ) with a significant level of 0.081. Based on these results, it can be seen that the

value of t-count < ttable ( $-8.313 < 2.002$ ) with a significant level  $> \alpha$  ( $0.081 > 0.05$ ). Therefore, the internal locus of control (X1) variable partially has a positive but not significant effect on auditor performance (Y) and indicates that the hypothesis is not accepted/rejected.

## Discussion

The results showed a positive and significant effect between internal locus of control and external locus of control on auditor performance. There is an individual control that influences what is done, what happens, and how it impacts life, showing how internal-external management is a part that each individual (auditor) believes affects his life. As performance requires abilities/competencies, skills, and efforts that are by the characteristics of the locus of control and according to what Budiaman (2017) explains that the higher the locus of power, the better the performance because it will lead to a feeling of liking for work, being creative and responsible. However, with the simultaneous results, it cannot be categorized as bi-local. More specifically, the level of influence or domination between internal and external should be considered more and classified. As it is known that although bi-local is a combination of internal locus of control with an external locus of control, it is still necessary to pay attention to the magnitude of the influence of each of the internal locus of control and external locus of control (whether the importance of the impact is balanced, to be categorized as bi-local or there is a noticeable difference in influence).

Internal locus of control is proven to have a positive and significant effect on auditors' performance who work at the Inspectorate of Gorontalo Province. In an internal locus of control, which means that all events experienced in life are influenced by themselves and how the process affects the results obtained, the results of the respondents' responses stated that the achievement achieved was the result of their hard work, supported by their respective competencies and abilities—owned so that they can work optimally and be able to act professionally, where errors that occur during work are the result of one's actions caused by lack of accuracy and the influence of stress. It clearly shows that individual self-control can be managed well so that auditors can work optimally and avoid production deviance behavior, which is included in work deviations, leading to decreased performance (Irawati, 2010). This result means that in doing their work, the auditors do not experience excessive pressure, and the demands for the completion of the assigned tasks are not a burden because they work according to their wishes, supported by competence and ability so that work can be done with enthusiasm for the results to be achieved. Work is more fun and motivates yourself to be more responsible. In accordance with what was achieved by the Gorontalo Province Inspectorate on Capability Self-Assessment, where the Gorontalo Province Inspectorate obtained Level 3 (Integrated), which indicates that professional practice and internal audit are in line with established standards and can assess the efficiency, effectiveness, economic value of a program or activity and can provide governance consultation, risk management, and internal control. The results of this study are in line with the findings of Lauver and Kristof-Brown (2002). They concluded that internal locus of control is a factor that significantly affects performance and self-confidence (Suprayogi, 2017). However, it is inversely proportional to the research of Rahim et al. (2018), which states that internal locus of control has a positive but not significant effect on auditor performance.

Partially, the External Locus of Control has a positive but insignificant effect on auditor performance. The results showed that the external locus of control had a positive but insignificant effect on auditors' performance at the Inspectorate of Gorontalo Province. Based on the respondents' responses, the auditors do not think that the achievements achieved and the work errors experienced are merely an ineffectiveness. Both of these are part of the usual effort and lack of thoroughness. The work schedule and the targeted amount of work are often not by what has been planned (long-term planning); it is influenced by various unexpected situations or circumstances while working, including. During work, auditors are also heavily influenced by other parties, as part of work interactions that can affect work results. Like the external locus of control, which considers everything beyond one's control and responsibility, the research results on auditors are the same. However, not all of what happens is beyond one's control. This study's results are inversely proportional to the results of research conducted by Rahim et al. (2018), which states that external locus of control has a positive and significant effect on auditors. However, the differences in these studies' results indicate that there are apparent differences in how one person's self-control is different. It all depends on how you perceive the events experienced and the things that influence it



## 4 Conclusions

This study concludes that simultaneously the internal locus of control and external control has a significant effect on the performance of auditors, but only partially internal ones provide positive and significant results. In contrast, external locus of control does not have a significant effect. These results can illustrate that the performance of the Gorontalo government internal auditors can be maintained in the presence of positive and significant results on the locus of the control variable.

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