



Review Article

The Effect of Audit Accountability, Knowledge, and Motivation on Quality of The Auditor's Work At Aceh Besar's Inspectorate Office, Province of Aceh, Indonesia

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Article History

Received: 14.01.2020

Accepted: 26.02.2020

Published: 29.02.2020

Abstract: The purpose of this study is to find out the condition of accountability, knowledge of audit, motivation and quality of auditor work, the effect of accountability, the effect of audit knowledge and the effect of motivation on the quality of auditor work at the Aceh Besar's Inspectorate. By using multiple linear regression, which aims to test and analyze, simultaneous and partial effect of accountability, audit knowledge and motivation on the quality of the work of the Inspectorate of Aceh Besar District auditors processed with the PLS program (*Partial Least Square*). The outcome of research shows that accountability, audit knowledge and motivation have a positive effect on the quality of the work of the agency or in other words it has gone well. Then accountability has a positive effect on the quality of the results said the auditor. Another result is motivation has a positive effect on the quality of the work of the auditor and Finally, motivation has a positive relationship to the quality of the work of auditors in the District of Aceh Besar.

Keywords: Accountability, Audit Knowledge, Motivation, and Quality of Auditor's Work.

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INTRODUCTION

Audit quality is a very important part in presenting audit reports. In order for the government to be satisfied with the work of an auditor, good auditor attitudes are needed to produce good audit quality. Quality audit results will show good government financial management.

In order to produce good audit quality, an auditor must be motivated in carrying out his duties or work, namely auditing financial statements, in examining the financial statements of an audit may not commit fraud for personal reasons. One of the causes of fraud due to the existence of an unprofessional auditor in examining financial statements, thus in order to produce audit quality professional audit is required in examining financial statements so that fraud does not occur or material misstatement occurs. The auditor needs to work professionally to convince the public of government transparency in managing finances.

The role of internal supervision is to achieve good results, transparency, and financial management accountability through the implementation of an internal control system (Gunayanti, 2015). Certainty of good accountability and efficiency and to create a clean and high-achieving government, supervision is required by the Office of Internal Supervision (APIP). Government Decree No. 60 of 2008, concerning the state's internal control system, clarified that regional / city inspections were one of the government's internal supervisory bodies that were directly responsible to the mayor / regent. Inspectorates are internal state auditors tasked with overseeing and monitoring the implementation of regional budgets and regional non-financial activities.

The Aceh Besar's Inspectorate has the goal of overseeing the programs and activities of the district and the start of all the policies, increasing accountability and transparency of implementing programs and activities, improving District / City Governance, and the availability of apparatus professional supervision.

Based on the Inspection Report of BPK Number 74a / LHP / XV / 05/2015 shows that the quality of the work of internal auditors is still low in increasing internal supervision at the Inspectorate of Aceh Besar. The results of internal audit work can certainly be prevented if the auditors have sufficient experience and knowledge. The Audit Supreme Agency (BPK) report also states that the Aceh Besar District government has weaknesses in the internal control system.

One of the individual factors that can influence the quality of the work of the auditor is accountability. It can be interpreted as a form of obligation to account for the success or failure of the organization's implementation in achieving predetermined goals and objectives, through a media accountability that is carried out periodically.

The definition of public accountability according to Penny (2014: 2) is a form of obligation of providers to carry out public activities to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as accountability for the results of the quality of their work. According to Halim (2012: 20) the definition of public accountability is an obligation to provide accountability and explain the quality of the results of one's work and actions, legal

Citation: Muslim A. Djalil *et al.*, (2020). The Effect of Audit Accountability, Knowledge, and Motivation on Quality of The Auditor's Work At Aceh Besar's Inspectorate Office, Province of Aceh, Indonesia; Vol-2, Iss-1 pp-11-14

entities or organizational leaders to other parties who have the right and obligation to request liability and information.

The next is audit knowledge. It refers to as the result of knowing and this happens after people do sensing certain objects. According to Notoatmodjo (2010: 24). It is the results from knowing, which occurs after people have sensed certain objects. Sensing occurs through the human senses, namely the senses of vision, hearing, smell, taste, and touch. Knowledge is a very important domain for the formation of one's behavior.

Understanding means the ability to apply broad knowledge in situations that are generally faced and able to carry out the actions needed to get the right solution or solution. Understanding here means the ability to know various problems that exist or may arise, and to find out various problems that exist or may arise, and to solve further what will be done or assistance that will be obtained.

Next is motivation. According to Rivai (2011: 837), defines that motivation is a set of attitudes and values that influence individuals to achieve specific things in accordance with individual goals. These attitudes and values are invisible that provide the power to encourage individuals to behave in achieving goals.

Research on the quality of the work of auditors has been carried out by previous researchers, such as the Alifudza (2017) study where the results of the study showed that there was a positive and significant effect on Auditor Accountability on Audit Quality. Difference. The difference between this research and Alifudza's research (2017) is on the independent variables used, which in this study add mediation variables.

LITERATURE REVIEW

Quality of Audit Results

Rendal *et al.*, (2012: 47) defines it as a process to ensure that generally accepted auditing standards are followed in each audit, KAP follows a special audit quality control procedure that helps meet those standards consistently on each assignment.

According to De Angelo in Castellani (2008) public sector audit quality is a combination of the profitability of an auditor is to be able to find and report fraud that occurs in the client's accounting system. An auditor is required to be able to produce high quality work, because the auditor has a large responsibility to the parties who have an interest in the financial statements of a company, including the community, not only depending on the client.

An auditor must have audit quality so that the results of financial statements are maximized and in accordance with Financial Accounting Standards. In order for the audit results to be of higher quality, Bastian (2007: 186) defines audit quality must begin with planning before starting to carry out checks and using expertise and accuracy in carrying out his profession.

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Accountability

Halim (2012: 20) the definition of public accountability as an obligation to provide accountability and explain the performance and actions of a person, legal entity or organization leader to another party who has the right and obligation to request liability and information.

While according to Mahmudi (2013: 9), it is the obligation of Agents (Government) to manage resources, report, and disclose, all activities and activities related to the use of public resources to the creditor. According to Bastian (2010: 385) It is

the obligation to convey accountability to answer, explain performance, and actions of a person or legal entity and collective leadership or organization to parties who have rights or authority to ask for information or accountability.

It is a responsibility that must be carried out by an auditor. The roles and responsibilities are regulated in the Public Accountant Professional Standards (SPAP) (2011: 305-306) which are set by the Indonesian Accountants Association (IAI) or Statement on Auditing Standards (SAS) which issued by the Auditing Standards Boards (ASB).

Based on the above definitions, it can be concluded that accountability itself contains statutory obligations to serve or facilitate independent observers who have the right to report findings or information about financial administration. In other words, accountability requires to present and report and be accountable to the public.

The roles and responsibilities of auditors regulated in the Public Accountants Professional Standards (SPAP) (2011: 305-306) are the responsibility of detecting and reporting fraud, errors and irregularities. In SPAP (section 316) the detection of errors and irregularities can be in the form of errors and collection and processing of accounting data, accounting estimation errors, misinterpretations of accounting principles regarding the number, classification and method of presentation, misleading financial statement presentation and misuse of assets.

Aspects that support the emergence of the principle of accountability according to Robbins (2008) can be seen from motivation, professional service, and social obligations. Motivation is an impulse in someone who raises a desire to do an action or behavior to achieve goals. Quality judges have high motivation. With high motivation, an auditor will carry out his duties responsibly so as to produce quality audit results. According to Robbins (2008: 222) The main element in motivation intensity, is related to how actively a person strives and perseverance, a measure of how long a person maintains his business.

Audit Knowledge

Knowledge can also be obtained from the frequency of an auditor performing work in the financial statement audit process of someone who does work in accordance with his knowledge will provide better results than those who do not have sufficient knowledge of their duties.

The auditor's knowledge is used as one of the keys to work effectiveness. In audits, knowledge of various patterns related to the possibility of errors in financial statements is important to make effective audit planning, an auditor who has a lot of knowledge about mistakes will be more expert in carrying out their duties, especially with disclosure of errors.

The auditor must have and improve knowledge of audit methods and techniques as well as all matters relating to the government such as organizations, functions, programs and activities. Auditors' expertise can be obtained through ongoing education and training and adequate experience in conducting audits (Effendy, 2010).

An internal auditor must always know the latest developments in the problems of expertise, must recognize new developments in order to be able to immediately contact an expert in the company when dealing with a particular problem. For an internal auditor must be a habit to always know every development and event company from day to day. If an internal auditor reviews more broadly into the community, then the internal auditor must increase knowledge widely about humanity and social science.

Every public accountant must understand and carry out his professional services in accordance with the Financial Accounting

Standards (SAK) and relevant Public Accountant Professional Standards (SPAP). Auditors must have education that is in accordance with the required knowledge. SPAP 2011 on general standards explains that in conducting audits, the auditor must have sufficient expertise and knowledge structure. Knowledge is measured by how high the education of an auditor is because thus the auditor will have a lot of knowledge (views) about the field in which he is engaged so that he can know various problems in more depth, besides that the auditor will be easier to follow increasingly complex developments.

Knowledge is very important to be owned by an auditor, especially including that of in the field of accounting and auditing. Knowledge of accountancy and auditing is an important basis that is absolutely owned by an auditor. According to Randal *et al.*, (2012: 07), Accounting is recording, classifying, and summarizing economic events in a logical way that aims to provide financial information for decision making. While the understanding of accounting according to Kieso *et al.*, (2011: 7), it is an information system that identifies, records, and communicates economic events from an organization from an organization to parties that have interests.

Whereas According to Mulyadi (2013: 9) the notion of Auditing is a systematic process to obtain and evaluate evidence objectively about statements about activities and economic events with the aim of determining the level of conformity between these statements with the criteria that have been set, and the delivery of the results to interested users.

Motivation

Rivai (2011: 837), it is a series of attitudes and values that influence individuals to achieve specific things in accordance with individual goals. Attitudes and values are an invisible way that gives the power to encourage individuals to behave in achieving goals. Frederick Herzberg in Priansa (2014) stated that factors that are extrinsic in nature means that they are from outside ones that also determine a person's behavior in one's life. Meanwhile, according to Efendy (2010) the notion of motivation is the degree of how much the auditor has to push in carrying out a quality audit. A person's behavior is basically motivated by certain motivations.

Hasibuan (2010: 149) reveals that motivation method is divided into two, namely, direct motivation and indirect motivation. Direct motivation is motivation (material and non material) which is given directly to each individual employee to meet their needs and satisfaction. So special characteristics such as praise, appreciation, holiday allowances, bonuses, and service stars. While indirect motivation is motivation given only to facilities that support and support work passion or smooth work so that employees feel at home and are eager to do their jobs.

According to Hasibuan (2010: 150) motivation is divided into two, namely positive motivation and negative motivation. Positive motivation means that managers motivate (stimulate) subordinates by giving gifts to those who productivity above standard productivity. With positive motivation, subordinate work morale will increase because generally humans are happy to accept the fine. Motivation tools (power stimulants) that are given to subordinates are incentive materials that are a financial incentive that are not only reasonable wages or salaries but also guarantee that can be assessed with money. Material incentive is a factor that greatly manipulates the influence of someone to work hard so that increase works productivity. Non Material Incentives are all types of incentives that cannot be valued with money.

Negative motivation means that managers motivate subordinates to the standards they will get punished. With this negative motivation, the subordinate work spirit in the short term will increase because they are afraid of being punished, but for the long term it can have a bad effect. In practice the two types of motivation above are often used by a company, motivation

(positive / negative) must be in accordance with the agreement, the use must be appropriate and balanced in order to increase morale and achieve desired work performance. The problem is when positive motivation or negative motivation can be effective for the long term while negative motivation is very effective for the short term. However, the leader must be consistent and fair in applying it.

According to Wibowo (2011: 162), the dimensions and indicators of motivation, namely (1) the need for achievement consisting of work targets, work quality, responsibility, and risk. (2) the need to extend networks that consist of communication and friendship. (3) the need to master a job consisting of a leader, a company ambassador, and an example.

RESEARCH METHOD

Research sites

this research was carried out at the Inspectorate of Aceh Besar District. As for the object of research is the auditor and the variables studied were accountability, audit knowledge, auditor motivation and the quality of the work of the auditor at the Aceh Besar District inspectorate.

Data Analytical Tool

The analytical method used is multiple linear regression which aims to test and analyze, both jointly and partially the influence of accountability, audit knowledge and motivation on the quality of the work of auditors in the Aceh Besar district government which is processed by using SPSS program (Statistical Package for Social Science) 22.

FINDINGS AND DISCUSSIONS

The Effect of Accountability, Audit Knowledge, and Motivation on the Quality of Audit Results

The simultaneous test results show that the regression coefficient for Accountability variable $\beta_1 = 0.362$, Knowledge audit variable $\beta_2 = 0.237$, and motivation variable $\beta_3 = 0.410$. Hypothesis determines if the value of $\beta_1, \beta_2, \beta_3 \neq 0$ then H_a is accepted, meaning Accountability, Audit knowledge, and Motivation have an effect on the quality of audit results together. The results of the study show that Accountability, Audit Knowledge, and Motivation have an effect on the quality of audit results together.

The Effect of Accountability on the Quality of Audit Results

The test results show the regression coefficient $\beta_1 = 0.362$. Hypothesis determines if the value of $\beta_1 \neq 0$ then H_a is accepted, meaning Accountability has an effect on the quality of audit results. Large coefficient value is 0.362, meaning that accountability has a positive effect on the quality of audit results. The greater the accountability, the higher the quality of the auditor's audit results.

The Effect of Audit Knowledge on the Quality of Audit Results

The test results show the regression coefficient $\beta_2 = 0.237$. The determination of the hypothesis states that if the coefficient value of β_2 so that 0 then H_a is accepted, meaning that the knowledge of the audit has an effect on the quality of the audit results. The coefficient value is 0.237, meaning that audit knowledge has a positive effect on the quality of audit results. The greater the audit knowledge, the higher the quality of the auditor's audit results.

The Effect of Motivation on the Quality of Audit Results

The test reveals that the regression coefficient $\beta_3 = 0.410$. Hypothesis determines if the regression coefficient value $\beta_3 \neq 0$ then H_a is accepted, meaning Motivation has an effect on the quality of audit results. Big coefficient value is 0.410, meaning that motivation has a positive effect on the quality of audit results. The greater the motivation it will improve the quality of the results of the auditor audit.

CONCLUSIONS

1. Accountability, audit knowledge, and motivation have a simultaneous influence on the quality of audit results
2. Accountability has a positive effect on the quality of audit results
3. Knowledge audit has a positive effect on the quality of audit results
4. Motivation has a positive effect on the quality of audit results

Recomendations

Based on the results of the study it is known that several auditors at the Aceh Besar Inspectorate did not understand general standards, implementation standards, and audit reporting standards. This can be a finding for improving the knowledge of the auditors at the Great Aceh Inspectorate. Where the Aceh Inspectorate must more often provide training related to auditing standards for auditors.

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