

The Effect of Leadership Style, Work Experience and Organizational Culture on the Performance of Auditors Public Accountant Firms in Bali

A.A Sagung Mita Febriana¹, I Ketut Budiarta²
¹²(Faculty of Economics and Business, Udayana University, Indonesia)

ABSTRACT : Auditor performance is a result of the examination carried out on a specified time contract by the auditor. Auditor performance greatly determines the quality of the performance of a public accounting firm, in carrying out the profession an auditor must obey the rules of professional ethics. The purpose of this study is to determine the effect of leadership style, work experience and organizational culture on auditor performance. This research was conducted at the Bali Province Public Accountant Firm which is registered in the directory of the Indonesian Institute of Certified Public Accountants (IAPI) in 2020 with a population of 122 auditors. The sampling technique used was Purposive Sampling and the number of samples obtained was 75 auditors in 14 public accountant firm. This study uses multiple linear regression analysis. The results showed that leadership style, work experience and organizational culture had a positive effect on auditor performance. This shows that the better the leadership style, work experience and organizational culture, the better the auditor's performance.

KEYWORDS : Leadership Style, Work Experience, Organizational Culture, Auditor Performance

I. INTRODUCTION

The function of public accountants is to guarantee that a financial report is produced in accordance with applicable accounting standards. Company owners are looking forward to the opinion of a public accountant, which will later be used as a guide for company owners in assessing company performance (Trisnawati and Sari, 2017). Auditor performance is seen as a mechanism to increase accountability in the public sector (Dryburgh and Bezboruah, 2016). Auditor performance is the result of an examination carried out on a specified time contract by the auditor. Auditor performance greatly determines the quality of the performance of the public accounting firm. In carrying out the profession, auditors must comply with the rules of professional ethics. According to Yonathan (2020), auditor performance will measure the success of an auditor in carrying out an audit assignment based on predetermined procedures. Auditor performance is part of the auditor's behavior model in making decisions (Sri Wahyuni and Fitri, 2015).

The performance of public accountants is in the spotlight from various parties in Indonesia who have surfaced in connection with the problems of the financial statements of PT Sunprima Nusantrara Financing (SNP Finance) for the financial year 2012 to 2016. The Financial Professional Development Center (PPPK) conducted an examination of Marlinna Public Accountants, Public Accountants Merliyana Syamsul, and Public Accountants Firm (KAP) Satrio, Eny & Partners. It was found that Marlinna Public Accountants and Public Accountants Merliyana Syamsul had not met the audit standards in the implementation of a general audit of SNP Finance's financial statements. Besides that, the Financial Professional Development Center (PPPK) found that there was no reasonableness of the incidence of asset separation and the separation of the financing income account limits, implementation of adequate procedures related to the fraud risk detection process, and professional skepticism in planning and conducting audits. In addition, the Public Accounting Firm (KAP) Satrio, Eny & Associate found that its quality control system contains weaknesses because it has not been able to carry out loose prevention of the threat of proximity. Based on the results of the examination, the Minister of Finance imposed administrative sanctions on Public Accountant Marlinna, Public Accountant Merliyana Syamsul in the form of restrictions on the provision of audit services to financial service entities while for KAP Satrio, Eny & Partners were subject to sanctions in the form of recommendations for making policies and procedures in the KAP quality control system. (Kontan.co.id 2018).

Another case that happened to Garuda Indonesia that occurred in the financial statements was found in June 2019 where there were allegations that Garuda Indonesia's financial statements were not in accordance with Financial Accounting Standards (SAK) which was found by the Ministry of Finance and coordinated with OJK regarding the determination of sanctions to be imposed on KAP Kasner Sirumapea, and KAP Tanubranta, Sutanto, Fahmi, Bambang & Associate and PT Garuda Indonesia's financial report auditors. For Garuda Indonesia's financial report auditors, the Minister of Finance in June 2019 imposed a license suspension sanction for 12 months. In addition, OJK will also impose sanctions on the board of directors and commissioners of Garuda Indonesia, they are required to pay a fine of 100 million rupiah (www.economy.okezone.com, 2019).

Seeing the cases that have befallen public accountants today, it can be used as lessons to improve the performance of auditors in Indonesia, due to the failure to achieve an auditor's commitment to his profession (Nalendra, 2016). Related to the leadership style, work experience and organizational culture are needed in an organization that will have an impact on improving the performance of auditors, so as to reduce errors and cases on auditors and KAP. According to Falikhatun (2003) in Setyadi (2016) states that increased performance in work is influenced by certain conditions, namely conditions originating from within the individual called individual factors and conditions originating outside the individual called situational. Individual factors include gender, health, and experience, while situational factors include leadership style and organizational culture.

Leadership style is a norm or behavior used by a person when that person tries to influence the behavior of others or subordinates. A person's leadership style will certainly affect the decisions that will be taken and the direction of the company's life, of course, each leader has a different leadership style and will certainly affect employee performance. The leadership style in this study uses two dimensions, namely consideration and initiative structure. Research conducted by Handayani (2019) proved that leadership style had a significant effect on auditor performance and previous research conducted by Widhi and Setyawati (2015) proved that leadership style variables had no effect on auditor performance. Research conducted by Gunawan and Ramdan (2012) proved that leadership style variables had no effect on auditor performance and research conducted by Safitri and Sidik (2020) proved that leadership style had an influence on auditor performance.

Auditors need to have sufficient work experience to be able to do their job. The more experienced an auditor is, the better the audit results. Inexperienced auditors tend to have a higher error rate than experienced auditors (Lestari, 2013). According to Saputra (2016), work experience is the experience of auditors in conducting audits which can be seen in terms of length of work as an auditor and the number of audit tasks that have been carried out while being an auditor. According to Wariati (2015) work experience is a knowledge, skills and abilities that a person has in carrying out the responsibilities of a previous job. Auditor work experience directly or indirectly helps to increase the auditor's expertise in carrying out their duties. An auditor's expertise can identify risks in an entity / company. Based on research conducted by Cintyaningsih (2016), work experience does not have a significant effect on auditor performance, while research conducted by Ulfa (2015) states that work experience has a significant effect on auditor performance.

Organizational culture is a form of mindset so that it makes organizational culture a broad thing that includes guidelines for behavior (Prabayanthi and Widhiyani, 2018). Organizational culture is a pattern consisting of a belief and value that can give meaning to members of an organization, as well as rules for members to behave. Organizational culture is a very important component to improve auditor performance. This is because organizational culture is able to change the personality of an auditor because the personality of an auditor depends on the values held by the organization. The results of previous research by Hanna and Firnanti (2013), Arumsari (2016) show that organizational culture has a significant effect on auditor performance. Previous research conducted by Trisnaningsih (2007) shows that organizational culture has no influence on auditor performance.

II. CONCEPTUAL MODEL AND HYPOTHESIS

Research conducted by Rahmi (2019), leadership style has a significant positive effect on auditor performance. In applying a leadership style it is very important for public accountants, because it will encourage the morale of auditors so that careers will get better in completing their audit tasks. If the leader is able to lead his subordinates in a good way, then the auditors will be motivated to work optimally and will improve their performance. This is in line with research conducted by Jemmy (2020) and Utra et al. (2020) which proves that leadership style has a significant positive effect on auditor performance. Meanwhile, research conducted by Putra et al (2019) states that leadership style has a positive effect on auditor performance.

H₁: Leadership style has a positive effect on auditor performance

In accordance with the general principles and responsibilities in the Public Accountant Professional Standards Auditing Standard No. 200 SA Year 2013 that auditors in professional judgment can apply relevant knowledge, training, experience in making decisions. The better the experience that the auditor will have and improve the quality of the audit (Alim et al., 2007). Auditors must also keep abreast of developments that occur in their profession, by increasing the experience of an auditor, the auditor's expertise will also develop (Mulyani,

2019). This is in line with research conducted by Anggreni (2017) which explains that work experience has a significant effect on auditor performance. Research conducted by Saraswati (2018) states that work experience has a positive effect on auditor performance. Meanwhile, research conducted by Candra (2017) states that work experience has a positive effect on auditor performance.

H₂: Work experience has a positive effect on auditor performance

Organizational culture is a very important component in improving employee performance, with the presence of organizational culture will provide behavioral directions or guidelines for auditors in the organization. Auditors cannot behave as they wish but must be able to adjust to who and where they are. The results of research conducted by Hamsari (2018) show that organizational culture has a positive effect on auditor performance. Research conducted by Rahmi (2019) shows that organizational culture has a positive effect on auditor performance, research conducted by Supanto et al. (2020) shows that organizational culture has a positive effect on auditor performance.

H₃: Organizational culture has a positive effect on auditor performance

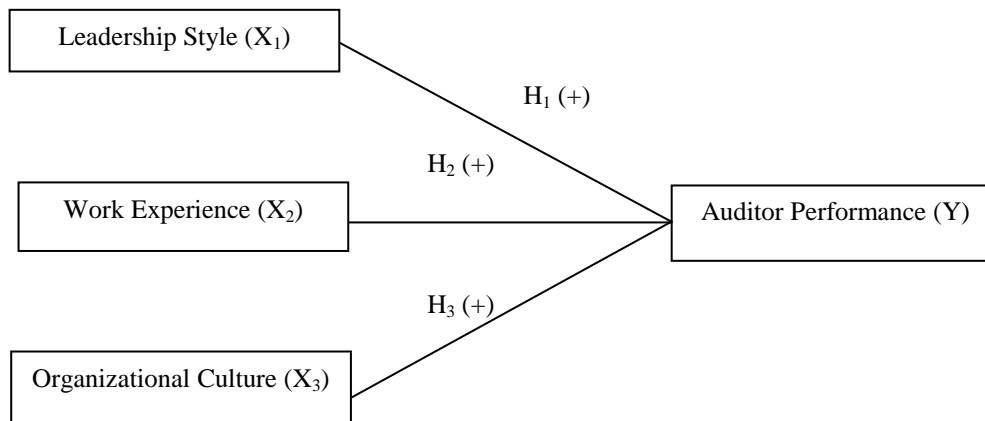


Figure 1. Conceptual Framework

III. RESEARCH METHODS

This research design uses a quantitative approach in an associative form. This research was conducted at a Public Accountant Firm in Bali Province which is listed in the Directory published by the Indonesian Institute of Public Accountants (IAPI) in 2020. The population are auditors who work at the Public Accounting Firm in Bali. The sample determination method in this study is Purposive Sampling. The data collection method used in this study is a questionnaire. The questionnaire used in this study used a modified Likert scale, the choice of respondents' answers which were rated on a 4-point scale. The data analysis technique used in this study is multiple linear analysis. The number of auditors working at KAP Bali Province can be seen in Table 1 below.

Table1 Number of Auditors at Public Accountant Firms in Bali in 2020

No	Name of Public Accounting Firm	Number of Auditors
1.	KAP Arimbawa	4
2.	KAP Arnaya & Darmayasa	4
3.	KAP Artayasa	4
4.	KAP Budhananda Muni Dewi	7
5.	KAP I Wayan Ramantha	8
6.	KAP Amachi, Arifin, Mardani & Muliadi (Branch)	4
7.	KAP Johan Malonda Mustika & Associate (Branch)	15
8.	KAP K. Gunarsa	23
9.	KAP Drs. Ketut Budiarta, Msi and Anggiriawan	14
10.	KAP Ketut Muliarta RM	7
11.	KAP I Gede Oka	9
12.	KAP. Drs. Sri Marmo Djogosarkoro	12
13.	KAP Tjahjo, Machjud Modopuro & Associate	5
14.	KAP I Gede Bandar Wira Putra	6
Total		122

Source: Data processed, 2020

IV. RESULTS AND DISCUSSION

Only 75 questionnaires can be distributed and accepted by the Public Accountant Firm so that the return rate of the questionnaire that can be analyzed (useable response rate) is 90.3%. This is because the Public Accountant Firm is busy with its audit activities. In addition, there are three public accounting firms that are no longer operating, namely KAP Drs. Ida Bagus Djagera where the owner is no longer active, KAP Rama Rendra is no longer operational, and one KAP that did not receive the questionnaire, namely KAP Sri Marmo Djogosarkono, out of 83 questionnaires distributed and returned 75 questionnaires. The profiles of 75 respondents who participated in this study can be seen in Table 2.

Table 2 Characteristic of Respondent

No	Criteria	Total (person)	Percentage (%)
1	Age		
	20-26	35	46,67
	27-35	32	42,67
	>40	8	10,66
Total		75	100
2	Education		
	D3	15	20,00
	S1	39	52,00
	S2	20	26,67
	S3	1	1,33
Total		75	100
3	Gender		
	Female	40	53,33
	Male	35	46,67
Total		75	100
4	The length of time worked as an Auditor		
	< 5 years	42	56,00
	5-10 years	26	34,67
	>10 years	7	9,33
Total		75	100

Source: *Primary data processed, 2020*

Based on Table 2, it can be seen that the age of 20-26 years is 35 people (46.67%), 27-35 years old, the total is 32 people (42.67%), age > 40 years the number is 8 people (10.66%). Based on the latest education of 75 respondents, it can be seen that D3 is 15 people (20.00%), S1 is 39 people (52.00%), S2 is 20 people (26.67%), and S3 is 1 person (1.33 %). Based on the gender of the 75 respondents, there are 40 women (53.33%) and 35 men (46.67%). Based on the length of work as an auditor, out of 75 respondents it can be seen that < 5 years the number is 42 people (56.00%), 5-10 years the number is 26 (34.67%), and > 10 years the number is 7 people (9.33%).

**Table 3 Results of Multiple Linear Regression Analysis
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	,730	1,882		,310	,757
1 Leadership Style	,229	,065	,480	2,045	,037
Work Experience	,323	,107	,138	2,017	,041
Organizational Culture	,526	,141	,478	5,677	,000

Source: *Primary data processed, 2020*

Based on the results of multiple regression analysis in Table 3, the regression equation used in this study can be written as follows.

$$Y = 0,730 + 0,229 X_1 + 0,323X_2 + 0,526 X_3$$

The Effect of Leadership Style on Auditor Performance

Based on the results of the analysis of the effect of leadership style on auditor performance, a significance value of 0.037 was obtained with a positive regression coefficient of 0.229. A significance value of $0.037 < 0.05$ indicates that H_1 is accepted. This result means that leadership style has a positive and significant effect on auditor performance. This happens because there is an influence between the leadership style on the auditor's performance, that an auditor who is led by a leader who has a good way of leading and is liked by his subordinates, an auditor will feel happy at work so that his performance will increase, and vice versa. The leadership style basically emphasizes respecting individual goals so that later individuals will have confidence that actual performance will exceed their performance expectations. The results of the research conducted by Putra et al (2019), Jemmy (2020) and Utra et al (2020) which shows that leadership style has a positive and significant effect on auditor performance.

The Effect of Work Experience on Auditor Performance

Based on the results of the analysis a significance value of 0.041 was obtained with a positive regression coefficient of 0.323. A significance value of $0.041 < 0.05$ indicates that H_2 is accepted. This result means that work experience has a positive and significant effect on auditor performance. This occurs because of the influence between work experience and auditor performance, the experience will continue to increase along with the number of audits that have been carried out and the more experience the auditor has, the better the performance is carried out and vice versa. The results of this study are consistent with the research conducted by Anggreni (2017), Saraswati (2018), and Candra (2017) which shows that work experience has a positive and significant effect on auditor performance.

The Effect of Organizational Culture on Auditor Performance

Based on the results of the analysis of the effect of organizational culture on auditor performance, a significance value of 0.000 is obtained with a positive regression coefficient of 0.526. A significance value of $0.000 < 0.05$ indicates that H_3 is accepted. This result means that organizational culture has a positive and significant effect on auditor performance. Organizational culture will provide directions or guidelines for auditors to behave in the organization, when the culture that is owned by the organization where an auditor works is good, later an auditor can adjust. An auditor who has a good culture can certainly produce good performance and vice versa. The research conducted by Hamsari (2018), Rahmi (2019), and Supanto et al (2020) shows that organizational culture has a positive and significant effect on auditor performance.

V. CONCLUSION

Conclusions that can be drawn based on the results and discussion, leadership style has a positive effect on auditor performance. This shows that the better the leadership style of a leader, the working auditors will feel comfortable working so that their performance increases. Work experience has a positive effect on auditor performance. This shows the more experience the auditors have so that the resulting performance will increase. Organizational culture has a positive effect on auditor performance. This shows that the better the culture that is applied in the KAP, the auditors at work will apply the existing culture within the organization so that the resulting auditor performance will increase.

Based on the conclusions described, several suggestions can be made for the Public Accountant Firm (KAP). This study found that leadership style, work experience, and organizational culture have an effect on the performance of auditors in public accounting firms in Bali. Public accounting firms should pay attention to the leadership style and organizational culture that is applied which can affect the performance of auditors. For auditors themselves, they should continue to strive to improve work experience that can improve auditor performance. For further researchers, they can use other research objects such as government auditors, further research can also use independent variables such as commitment, professionalism, role ambiguity.

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