



Factors affecting Government Audit Performance: Organizational Commitment, Understanding of Good Governance and Role Ambiguity

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Abstract: This article discusses the factors that influence Government Audit Performance as the dependent variable. Variable Organizational Commitment, Understanding of Good Governance and Role Ambiguity as independent variables that affect it. This study is a literature review which describes the influence organizational commitment, good governance and role ambiguity on government audit performance. This article is a study in applied administration to increase influence literacy among variables for further research purposes. The results of the literature review are organizational commitment, understanding of good governance and role ambiguity effect on government audit performance.

Keyword: Government Audit Performance, Organizational Commitment, Understanding of Good Governance and Role Ambiguity

INTRODUCTION

The government audit results report is a document that contains a summary of all audit activities, functioning as a medium for communicating audit results to its users. An example of a report made by an internal government audit, namely a report on the results of an internal audit in local government is also referred to as a report on the results of supervision, and must be prepared in writing. The report format can be in the form of "Office Note/Letter" or "Full Report" as needed. Official Memorandum contains the results of strategic, urgent and/or confidential supervision so that they must be compiled in a concise and clear manner which describes the problem in its entirety and completeness. Supervision Report is temporary (Interim Report) and is final. Besides having to be prepared in writing, reports must be able to be issued in a timely manner, the purpose is that corrective action on problems that need attention can be carried out immediately by the relevant/responsible officials, so that the negative impacts they cause can be prevented from becoming widespread.

Concrete efforts to realize accountability and transparency within the government environment require every manager of state finance to submit an accountability report on

accountability for state financial management with a wider and more comprehensive coverage (Kuntadi and Dwiasri, 2022). This accountability report will then be examined by internal and external auditors. The auditor profession is urgently needed by the private sector and government agencies. In Indonesia, external auditor service providers are provided by various KAPs registered with the Financial Services Authority (OJK), while in government institutions, the role of external auditors is carried out by the Supreme Audit Agency (BPK). On the other hand, the Internal Auditor also plays an important role for the company. Internal auditors become the trusted right hand of the President Director and Business Owners. Internal auditor service providers are also provided by several Internal Audit consultants and come from employees within the company. For government agencies, the role of internal auditors is carried out by professionals hired temporarily from outside or internally who are still in one work unit (BPKP, Department Inspectorate General, Provincial Inspectorate, Internal Auditor from BUMN). Today, the world of the internal audit profession both privately and government has also been supported by professional institutions, such as: the Internal Audit Education Foundation (YPIA), The Institute of Internal Auditors (IIA) Indonesia, the Qualified Internal Audit Certification Council (QIA),

One of the weaknesses of the audit carried out by internal government officials is the existence of weaknesses in the standards, especially in the implementation process. Performance Audit Implementation consists of collecting and testing audit evidence, preparing audit working papers, managing audit findings, and compiling and communicating audit findings. Permenpan Number: Per/05/M.PAN/03/2008 Regarding Audit Standards for Government Internal Supervisory Apparatuses, Implementation There are performance audits consisting of Collection and Testing of Evidence, Development of Findings, Documentation.

Internal and external auditors work together to ensure public accountability to achieve development goals in creating justice and people's welfare can be achieved by conducting an audit of state financial management at the central to regional levels. Both internal auditors and external auditors have the same duties and jobs, namely to ensure the creation of accurate financial reports in accordance with standards and can be accounted for scientifically and morally. Internal and external auditors have an important role in the governance of an organization or company/institution. In addition, both are professions that have a code of ethics and professional standards issued by their respective professional institutions that they must comply. (Kuntadi, 2022).

Based on the background, the problems that will be discussed can be formulated in order to build hypotheses for further research, namely:

1. Does Organizational Commitment affect Government Audit Performance?
2. Does understanding of good governance affect government audit performance?
3. Does the ambiguity of the role affect the performance of government audits?

THEORITICAL REVIEW

Government Audit Performance

Internal audit in government is an audit conducted within an organization/institution engaged in the provision of public goods and services, namely goods and services needed by the general public or society in general such as roads, houses, schools, hospitals, places of worship, defense and security, lighting and so on. These public sector organizations/institutions can be government agencies, BUMN/BUMD and private institutions. Taking this into account, the notion of government internal audit can be sharpened into audit activities carried out by auditors who work for the benefit of the management of government organizations/institutions, BUMN/BUMD and the private sector that make efforts to provide public goods & services.

Audit performance according to Government Agency Internal Audit Standards (SAIPI), is an audit of the implementation of duties and functions of government agencies consisting of audits of economic aspects, efficiency, and audits of effectiveness aspects, as well as compliance with regulations. The main purpose of a performance audit is to assess the economic aspects, efficiency and effectiveness of implementing governmental tasks. The economic aspect is the performance aspect related to resources (inputs), both in terms of procurement and utilization. The efficiency aspect is a performance aspect related to the results obtained (output). The efficiency aspect is related to the economic aspect because to assess the performance of the efficiency aspect it is not enough just to look at the output, but must be related to the resources (input) used to produce that output. Effectiveness is a performance aspect related to the level of output utilization in achieving the set goals/targets. Government agencies are considered effective if the output they produce can meet the goals/targets set. In other words, assessing the effectiveness aspect of a performance audit means assessing the outcome of the output in achieving the set goals/targets.

Organizational Commitment

Commitment in the organization can be interpreted as the attitude or behavior that a person displays towards the organization by proving loyalty to achieve the vision, mission, values and goals of the organization. Loyalty formed because of the trust one to each other, emotional closeness, and alignment of expectations between members and the organization. Therefore, a member has a strong desire to remain an important part of the organization.

Jerald Greenberg and Robert A. Baron (2003) define organizational commitment as the degree or measure in which an employee is involved in the course of the organization. An employee also has a desire to remain be part of it. While being part of the organization, an employee shows loyalty and a willingness to work to the fullest. Richard M. Steers and Lyman W. Porter define organizational commitment as the attitude of an employee in identifying himself with the goals and expectations of the organization. He did this identification to adjust to what the organization wanted. He also tries to maintain organizational membership to achieve common goals.

Understanding of Good Governance

According to the World Bank, Good Governance is a solid and responsible management of development that is in line with the principles of democracy and an efficient market, avoiding misallocation of investment funds, and preventing corruption both politically and administratively, implementing budgetary discipline and creating a legal and political framework. for growing business activity. Good governance defined as a solid and responsible implementation of development management (governance).

Based on Government Regulations (PP) No. 101 year 2000 the definition of good governance is a government that develops and establishes the principles of professionalism, accountability, transparency, excellent service, democracy, efficiency, effectiveness, rule of law and can be accepted by all people. Good Governance is basically a concept that refers to the process of reaching decisions and their implementation that can be jointly accounted for. As a consensus reached by the government, citizens and the private sector for the administration of governance in a country. Bintoro Tjokroamidjojo views good governance as a form of development management, which is also called development administration, which places the role of the central government as the agent of change in a developing society/developing in developing countries.

Role ambiguity

Insufficient information and no clear service for the behavior that has been carried out. Where in experiencing the ambiguity they feel there is no clarity with respect to expectations at work. Insufficient information in completing work and there is no certainty of sanctions and rewards for the behavior carried out.

Table 1: Relevant Past Research

No	Authors (year)	Previous research results	Similarities to this article	Difference with this article
1	Donito and Trisnaningsih (2022)	Independence, Organizational Commitment, Understanding of Good Governance, leadership style, and organizational culture affect government audit performance	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational Commitment and Understanding of Good Governance Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> Independence, Leadership Style and Organizational Culture as variable X
2	Lehot, Datrini and Manuaba (2021)	Organizational Commitment, Confidentiality, Locus of Control and understanding of Good Governance affect government audit performance, while role ambiguity does not affect government audit performance	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational Commitment, Unclear Roles and Understanding of Good Governance Variable Y is Government Audit Performance 	
3	Hapsari and Fathmaningrum (2020)	Organizational Commitment, Independence and Good Governance affect government audit performance, while the ambiguity of roles does not affect government audit performance	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational Commitment, Unclear Roles and Understanding of Good Governance Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> Independence as one of the X variables
4	Aminah and Mahdi (2016)	Independence and understanding of Good Governance affect government audit performance, while audit structure, organizational commitment and role conflict do not affect government audit performance	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational Commitment and Understanding of Good Governance Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> Independence, Audit Structure, Role Conflict, as variable X
5	Fembriani and Budiarta (2016)	Audit Structure, Understanding of Good Governance, Organizational Culture, and Organizational Commitment affect government audit performance, while role conflict, role ambiguity, and leadership style do not affect government audit performance	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational Commitment, Unclear Roles and Understanding of Good Governance Variable Y is Government Audit Performance 	
6	Handayani (2016)	Role fit has an effect on government audit performance, while competence, motivation and organizational commitment have no effect on government audit performance	<ul style="list-style-type: none"> Variable X (Independent) namely Organizational Commitment Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> Motivation, Competence and Role Suitability as variable X
7	Arifin and Emilda (2019)	External locus of control influences government audit performance and dysfunctional behavior, while organizational commitment has no effect on government audit performance and dysfunctional audit behavior	<ul style="list-style-type: none"> Variable X (Independent) namely Organizational Commitment Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> External locus of control as variable X Audit dysfunctional behavior as a variable Z
8	Hanna and Firnanti (2013)	Audit structure, role ambiguity, leadership style and	<ul style="list-style-type: none"> Variable X (Independent) consists of Organizational 	

No	Authors (year)	Previous research results	Similarities to this article	Difference with this article
		organizational culture affect government audit performance, while role conflict, understanding of good governance, and organizational commitment do not affect government audit performance	<ul style="list-style-type: none"> Commitment, Unclear Roles and Understanding of Good Governance Variable Y is Government Audit Performance 	
9	Hermansyah, Bone, Lahaya (2017)	Competence, Organizational Commitment, and Motivation have an effect on government audit performance, while leadership style and organizational culture have no effect on government audit performance	<ul style="list-style-type: none"> Variable X (Independent) namely Organizational Commitment Variable Y is Government Audit Performance 	<ul style="list-style-type: none"> Competence, Motivation, Leadership Style and Organizational Culture as variable X
10	Saraswati, Tenriwaru, Hajering (2020)	Time budget pressure, integrity, and motivation affect the quality of auditor performance	<ul style="list-style-type: none"> Variable Y is Auditor Performance Quality 	<ul style="list-style-type: none"> Time budget pressure, integrity and motivation as variable X Work ethic as variable Z
11	Laila, Fikri and Fatimah (2021)	Integrity, Independence, Organizational Culture, Organizational Commitment, Professional Accuracy, Work Ethics and Auditor Experience Affect the Quality of Auditor Performance	<ul style="list-style-type: none"> Variable X (Independent) namely Organizational Commitment Variable Y is Government Auditor Performance 	<ul style="list-style-type: none"> Integrity, independence, organizational culture, professional rigor, work ethic and experience of auditors as variable X

METHOD

The method of writing this scientific article is a qualitative method and literature review. Examine the theory and the relationship or influence between variables from books and journals both offline in the library and online sourced from Mendeley, Scholar Google and other online media.

In qualitative research, literature review must be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions posed by the researcher. One of the main reasons for conducting qualitative research is that it is exploratory in nature, (Ali & Limakrisna, 2013).

DISCUSSION

Based on relevant theoretical studies and previous research, the discussion of this literature review article is:

1. The Effect of Organizational Commitment on Government Audit Performance.

Organizational commitment has a positive effect on government audit performance where the higher the commitment of an auditor to the organization where the auditor works, the better the resulting performance will be. In line with research conducted by Donito and Trisnaningsih (2022), Lehot, Datrini and Manuaba (2021), Hapsari and Fathmaningrum (2020) which state that organizational commitment has a significant influence on improving performance. Similar to the research of Fembriani and Budiarta (2016), Hermansyah, Bone, Lahaya (2017) states that organizational commitment can increase because it will show

positive behavior and attitude in the organization, and encourage doing the best possible work for the organization. Also agree with the research that has been revealed before the research from Laila, Fikri dan Fatimah (2021) also stated that organizational commitment affects the professional accuracy of auditors which is in line with the performance of government auditors.

2. The Influence of Good Governance Understanding on Government Audit Performance.

Understanding of Good Governance affects the performance of government audits. When managing a company, a company that applies an understanding of good governance can produce superior performance. This shows that Good Governance is one of the influences on the performance of government auditors. In line with research from Fembriani and Budiarta (2016), Aminah and Mahdi (2016), Hapsari and Fathmaningrum (2020) and Donito and Trisnarningsih (2022) shows that a good governance approach will require the development of institutional performance both government, business and society as a whole. comprehensive at all levels. All of this must be supported by an accountability reporting system to the public which is a prerequisite for the establishment of good governance.

3. Effect of Role Ambiguity on Government Audit Performance.

Role ambiguity has a negative influence on government audit performance. as explained in several studies written by Lehot, Datrini and Manuaba (2021), Hapsari and Fathmaningrum (2020), Fembriani and Budiarta (2016) that this is due to the roles or tasks that government auditors have are very clear, so that there is no clarity role has no effect.

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework of this article is processed as follows.

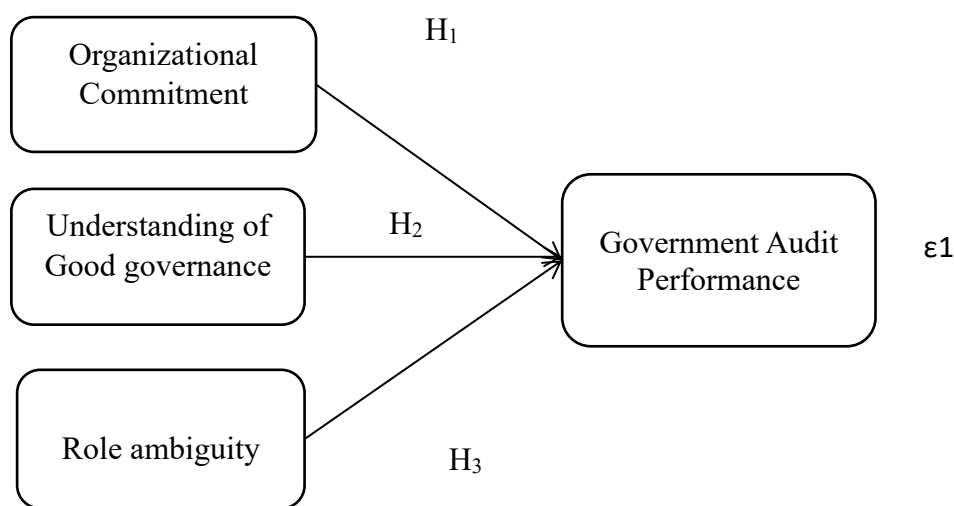


Figure 1: Conceptual Framework

Based on the conceptual framework picture above, then: Organizational Commitment, Understanding of Good Governance, and The ambiguity of the role affects the performance of government audits

Apart from these three exogenous variables that affect government audit performance, there are many other variables that influence them, including:

- a) Independence (Donito and Trisnaningsih, 2022), (Hapsari and Fathmaningrum, 2020)
- b) Motivation (Handayani, 2016), (Hermansyah, Bone and Lahaya, 2017)
- c) Organizational Culture (Laila, Fikri, and Fatimah, 2021), (Donito and Trisnaningsih, 2022)

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the theory, relevant articles and discussion, hypotheses can be formulated for further research:

1. Organizational Commitment influences Government Audit Performance.
2. Understanding of Good Governance influences Government Audit Performance.
3. The ambiguity of the role has no affects the performance of government audits.

Recommendation

Based on the conclusions above, the suggestion in this article is that there are many other factors that influence government audit performance, apart from organizational commitment, understanding of good governance, and ambiguity of roles, therefore further studies are needed to look for other factors. anything that can affect government audit performance other than the variables examined in this article. Other factors such as Independence, Motivation, and Organizational Culture.

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