



## **Can Leadership Style, Individual Ability and Motivation Improve Banking Internal Auditor Performance ?**

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### **Abstract**

This research was conducted to determine and analyze the influence of leadership style, individual ability, and motivation on the performance of the Internal Auditor of PT. Bank Mandiri Tbk, Regional Office X Makassar. The research method used in this research is descriptive analysis and multiple linear regression analysis, with a total sample of 35 respondents. The results showed that the leadership style, individual ability, and motivation had a positive and significant effect on the Internal Auditor of PT. Bank Mandiri Regional Office X Makassar's performance. From the results of this study, we suggest that the participatory leadership style can be further improved by sharing opinions to make decisions better. The auditor's ability related to the client's business knowledge and other business aspects that are the object of the audit should be the company's concern because, based on the research findings, this item has a low value. Companies must increase the provision of bonuses as a source of motivation, recognition, and employee appreciation.



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## **1. Introduction**

The increasingly complex external and internal banking situation impacts the risks of increasingly complex banking business activities. This has its consequences for demands that banking governance practices can be appropriately managed. The application of the principles of Good Corporate Governance (GCG) is an obligation to be created to increase competitiveness and provide protection to the community. Application GCG is necessary considering that the banking sector is the party trusted by the public to manage their funds. Control aspects are needed in a company or organization to minimize risk (Idawati, 2014; Yusuf & Kanji, 2020). The low performance of auditors in an organization can cause organizational barriers to achieve goals (Wang & Dou, 2015).

Objectively, this research study will measure the performance of the internal auditors at PT. Mandiri Bank.

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In general, it is known that an auditor is someone who has specific qualifications in conducting an audit. The auditing process is carried out systematically to obtain and evaluate evidence objectively about statements about economic activities and events to determine the level of conformity between the auditee's statements and the predetermined criteria (Muslim, Ahmad & Rahim, 2019). The final job of the auditor is to convey the results of the audit to interested users (Hajering et al., 2019; Sulistiyanti & Yakub, 2020; Muslim et al., 2020; Ahmad et al., 2020).

The scope or scope of internal audit work is the same as the company's management function, such as financial and non-financial fields. A financial audit is a type of audit that is more oriented to economic issues to assess the fairness of the financial statements that management has presented. Non-financial audits are more oriented towards operational audits, management audits, performance audits, and compliance audit to assess efficiency, effectiveness, and economic issues. Compliance or compliance audit is an audit that aims to test whether the implementation of activities is by the applicable rules and regulations. Internal auditors will support the creation of company governance if they can run effectively in achieving goals in any manner accountability (Marwa et al., 2019). Several factors that can affect auditor performance are organizational factors such as leadership, rewards, resources, individual characteristics such as abilities and backgrounds, and psychological factors such as motivation, perceptions, and attitudes (Susilawati, 2015).

This study uses agency theory, contingency theory, Herzberg's two-factor theory, and leadership behavior theory. Agency theory views that the agent cannot be trusted to act appropriately for the principal's interests. (Wulandari & Nyoman Wiratmaja, 2017) describes an agency relationship as a contract between one or more principals that involves an agent to carry out some services for them by delegating decision-making authority to the agent. Principals want to know all information, including management activities related to investments or funds in the company. This is done by requesting an accountability report from the agent (management). Based on these reports, the principal assesses management performance. However, what often happens is the tendency of the government to take actions that make the report look good so that its performance is considered acceptable (Koesmono, 2007).

Contingency theory identifies optimal forms of administrative control under different operating conditions and tries to explain how the administrative control operating procedures are. Herzberg's two-factor theory is the theory used as the basis for motivation variables; there are two types of factors that encourage a person to try to achieve satisfaction and keep away from dissatisfaction. And leadership behavior theory is a theory that uses certain behaviors to differentiate between leaders and non-leaders.

Internal auditors play an important role in making efforts to prevent and handle various problems in the scope of employees, employees, laborers, managers, and or all workforce that support all activities of organizations, institutions, or companies to achieve predetermined goals (Arif, Maulana & Lesmana, 2020). Internal audit activity assurance, an independent and objective consulting company designed to provide added value and improve organizational operations (Daniels & Booker, 2011). Internal audit helps organizations achieve their goals through a systematic and orderly approach to evaluate and improve the effectiveness of risk management, control, and processes governance (Maharany et al., 2018). According to (Rahayu & Suryono, 2016) Internal audit is an independent assessment function formed within an organization to review and evaluate organizational activities as a form of service provided to the organization.

In the past, the internal auditor's main focus was as a watchdog in the company. However, currently, the modern internal auditing process has shifted to become an internal consultant whose function is to provide input in thoughts for improvement of the existing system and act as a catalyst. The internal auditor's function as a watchdog makes his role less favorable. This is due to his presence in conducting the examination, and the party being examined is in a position of pressure.

Performance is the achievement of tasks completed by employees (Manik & Syafrina, 2018). The internal auditor's performance is a work achieved by an auditor in carrying out the tasks assigned to him based on his skills, experience, and seriousness of time as measured by considering quantity, quality, and timeliness (Yuniasih et al., 2018). Regarding auditors' performance, it can be said that auditors' performance is an act or implementation of audit tasks that the auditor has completed within a certain period. An internal auditor is required to provide suggestions and recommendations for the progress of the company. Therefore, an internal auditor's performance is one of the most important things for the company's progress because a good

understanding of its internal auditors will result in recommendations and good examination results.

Internal auditors carrying out their examinations must comply with various applicable regulations to obtain the desired audit results. Some standards apply to an internal auditor, one of which is the auditors' performance standards. Good performance is when it meets the applicable performance standards. Low competence, lack of motivation, and perceptions of low role suitability and weak organizational commitment affect the performance of internal auditors. (Ulum, 2013) revealed that good performance is certainly not formed just like that, but is determined by many factors. These factors are professionalism, work motivation and job satisfaction. Performance appraisal is a periodic determination of employees' work's effectiveness based on predetermined standards, goals, and criteria. Performance appraisal is useful for the continuity of achieving company goals and improving performance for the better in the future. Auditor performance is a form of work done in achieving better or more prominent work results towards achieving organizational goals. Better auditor performance must be by a certain standard and time frame.

One of the factors that have an essential role in giving influence and enthusiasm is the factor of leadership. (Wiguna & Raf, 2014) Leadership style is the norm of behavior used by a person when that person tries to influence others' or subordinates' behavior. Meanwhile, according to (Maria, 2018) leadership style is the way a leader can influence subordinates' behavior so that it can encourage work morale, job satisfaction and increase productivity and performance in the organization. According to (Koesmono, 2007) leadership is an ability in a person and includes traits, such as personality, abilities, and abilities. Leadership cannot be separated from the leader's style, behavior, position, and interactions with followers and situations. Leadership is a process of directing or influencing activities related to an organization or group to achieve certain goals (Rismayadi & Maemunah, 2016). Leadership is an ability in a person and includes traits, such as personality, abilities, and abilities. The leader defines followers' roles and tells what, how, when, and where to carry out various tasks. Ability is the capacity of an individual to perform multiple tasks in a job.

*H1: Leadership style has a positive and significant impact on the performance of the bank's internal auditors*

To improve the quality of the role of the internal auditor in disclosing audit findings. Internal auditors need professional skills in the internal audit task field to support their ability to carry out their duties. This is so that internal auditors can master and understand the operationalization of company activities (Pinto et al., 2020). (Randy et al., 2019) argue that leadership style manifests three components: the leader himself, subordinates, and the situation when the leadership process is displayed. These three dimensions work in synergy and influence each other, resulting in a level of satisfaction for the actors in the organization. In addition to the factors of leadership style and individual abilities, one factor that can affect internal audit performance is motivation. Motivation is the drive, effort, and desire in humans that activate, empower, and direct behavior to carry out tasks well in the scope of their work. (Pratama & Wardani, 2018) explain that ability is the capacity of an individual to do various tasks in a job. Furthermore, the totality of an individual's skills is essentially composed of two sets of factors, namely intellectual skills and physical abilities. Academic ability is the ability to carry out mental activities. Physical power is required to perform tasks that require stamina, agility, strength and similar talents. Ability (knowledge) is the potential in a person to do so that allows someone to do the job or not be able to do the job. Human resources that have high abilities support the organization's vision and mission to move forward and develop rapidly to anticipate global competition (Setiawan, 2019). Everyone has advantages and disadvantages that make him relatively superior or inferior to other people in carrying out a task or activity. Ability is the capacity of an individual to carry out various functions in carrying out work or assessing what a person can do now. Individual differences in skills and accompanying skills are things that managers need to consider, as nothing can be achieved without appropriately skilled employees. Karweti (2010) states that ability depends on both skill and knowledge (ability depends upon both skill and experience); two elements, namely knowledge, and abilities reflect the skills obtained from formal and non-formal education, which can support increased skills. Through education will shape and increase someone's experience to do something more quickly and accurately

*H2: Individual Ability has a positive and significant impact on the performance of the Bank's internal*

*auditors*

Komariyatun et al., (2014) argued that motivation is the desire to do as a willingness to spend a high level of effort for organizational goals, which is conditioned by the ability to meet an individual need. (Rozalia, 2015) argues that in corporate life, including work-life in business organizations, aspects of work motivation receive serious attention from managers. Zulkarnain Nasution (2019) suggests that encouraging a form of inspiration is essential to increase employee morale so that management can achieve the desired results. The relationship between motivation, work passion, and optimal results have a linear form. By providing the right work motivation, the employee's work passion will increase, and work products will be optimal according to the set performance standards. Love as a form of inspiration can be seen, among others, from the level of employee attendance, responsibility for the predetermined working time. (Tanjung, 2015) There are 2 (two) techniques to motivate employee work: strategies to fulfill employee needs and persuasive communication techniques.

*H3: Motivation Has a positive and significant effect on the performance of the bank's internal auditors*

## 2 Research Method

The approach used in this research is quantitative. We conducted this study at PT Bank Mandiri Regional Office X Makassar involving 45 auditors. We collected data by distributing questionnaires and processed them with the help of SPSS tools. Several data analysis stages were carried out to test the quality of the data before trying the hypothesis, such as (validity, reliability, normality, heteroscedasticity, and autocorrelation tests). Hypothesis testing uses multiple regression testing, R-square test, simultaneous test, and partial test to see each independent variable's effect on the dependent variable.

## 3 Result and Discussion

### *Statistical Result*

The validity test is used to measure whether a questionnaire is valid or not. Table 1 shows that all research variables have a calculated r-value greater than the r table, namely 0.316, so the question items in this study can be valid. After testing the validity, the next step is to test the reliability. Table 2 shows that all research variables have a Cronbach Alpha value more significant than the standard value, namely 0.60 so that the question items in this study are reliable.

The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis based on ordinary least squares (OLS). The classical assumption test used is the multicollinearity test, heteroscedasticity test, normality test, autocorrelation test, and linearity test. A normality test is used to see whether the residual value is normally distributed or not. Figure 1 shows that the data spread around a diagonal line and follows the line. These results indicate that the regression model fulfills the normality assumption.

The heteroscedasticity Test aims to see whether there is an inequality of variance from one residual to another observation. Figure 2 shows no heteroscedasticity. It is characterized by the absence of a clear pattern and the point spreading above and below the 0 on the Y-axis. The multicollinearity test aims to determine whether the regression model found a correlation between the independent variables or the independent variables. Table 3 shows that the regression model has met the multicollinearity test requirements. As seen in the VIF column, the SPSS 24 test results are around number 1, and the tolerance column approaches number 1.

Table 4 shows that the constant value obtained is  $b_0 = 0.136$ , the coefficient of leadership style variable (X1) is 0.395; Individual Ability variable (X2) of 0.318; Motivation (X3) is 0.268, so the regression equation can be formulated as follows:

$$Y = 0,136 + 0,395 X1 + 0,318 X2 + 0,268 X3$$

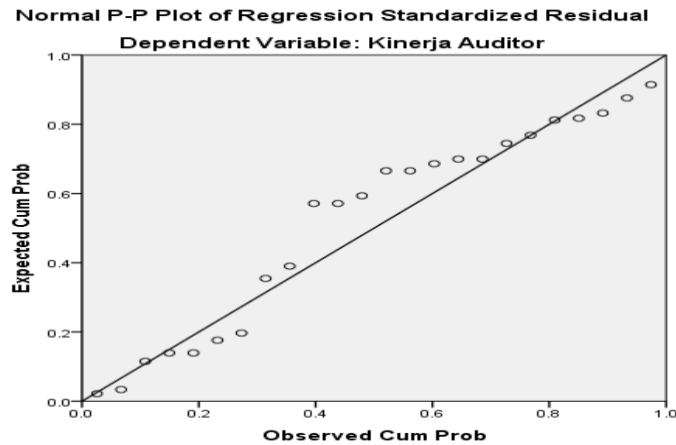
1. The constant value, namely  $b_0 = 0.136$ , means that, if the variable leadership style (X1) variable individual ability (X2) and motivation (X3) does not change, then the performance of the Auditor is 0.136 or 13.6.
2. Leadership Style variable coefficient (X1) of 0.395, this means that if the Leadership Style is increased by 1 unit or unit it will increase the performance of PT auditors. Bank Mandiri Tbk, is 39.5 with variable assuming variables X2 and X3 are constant.
3. The coefficient of the individual ability variable (X2) is 0.318, this means that if the individual ability of the auditor is increased by 1 unit or unit, it will increase the auditor's performance by 31.8 with the assumption variables X1 and X3 are constant.
4. The coefficient of the Motivation variable (X3) is 0.268, this means that if the motivation is increased by 1 unit or unit, it will increase the auditor's performance by 26.8 with the assumed variables X1 and X2 are constant.
5. The value of the multiple correlation coefficient (R) is 0.840, this shows that the magnitude of the relationship between the independent variables X1, X2, and X3 with the dependent variable (Y) is the Auditor's Performance of 0.840. This means that the influence of the independent variable on the dependent variable is 84.0.
6. The value of the coefficient of determination ( $R^2$ ) is 0.706, this shows that the magnitude of the influence of the independent variable (X) on the performance of the Auditor at PT. Bank Mandiri Tbk amounted to 0.706 or (70.6) and the remaining 0.294 or 29.4 influenced by other factors or variables not included in this research model.

**Table 1. Validity Test Results**

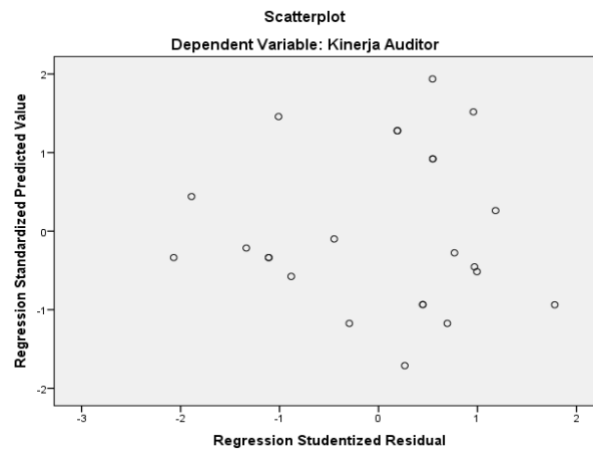
Variable	Item	r-count	r-table	Info
Leadership Style	1	0,572	0,316	Valid
	2	0,805		
	3	0,407		
	4	0,840		
	5	0,698		
	6	0,968		
	7	0,357		
Individual Ability	1	0,760	0,316	Valid
	2	0,606		
	3	0,582		
	4	0,545		
	5	0,429		
	6	0,656		
	7	0,406		
	8	0,521		
Motivation	1	0,713	0,316	Valid
	2	0,520		
	3	0,561		
	4	0,727		
	5	0,469		
	6	0,542		
	7	0,511		
	8	0,542		
Internal Auditor Performance	1	0,553	0,316	Valid
	2	0,778		
	3	0,684		
	4	0,462		
	5	0,606		
	6	0,616		
	7	0,339		

**Table 2. Reliability Test Results**

Variable	Cronbach Alpha	Info
Leadership Style	0,823	Reliable
Individual Ability	0,790	Reliable
Motivation	0,815	Reliable
Internal Auditor Performance	0,767	Reliable



**Figure 1. Normality Test**



**Figure 2. Heteroscedasticity Test**

**Table 3. Multicollinearity Test**

Model		Coefficients <sup>a</sup>			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	Leadership Style	.728	.526	.335	.644	1.552
	Individual Ability	.694	.422	.253	.603	1.660
	Motivation	.678	.344	.199	.579	1.726

**Table 4. Multiple Linear Regression Analysis Test Results**

		Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	Std. Error	Beta			
1	(Constant)	.136	.474			.287	.776
	Leadership Style	.395	.115	.418		3.444	.002
	Individual Ability	.318	.122	.325		2.595	.014
	Motivation	.268	.131	.261		2.041	.045

Hypothesis testing consists of 2 tests: f test (Simultaneous Test) and t-test (Partial Test). The simultaneous test aims to determine how the independent variable (free) of Leadership Style, Individual Ability, and Motivation simultaneously affects the Internal Auditor Performance. In Table 5, it is obtained that  $F\text{-count} = 24,857 > F_{\text{table}} = 3.28$ , and has a significance level of 0,000. Because the probability of 0.000 is much smaller than 0.05, it can be said that the three independent variables can simultaneously improve the performance of the Internal Auditor at PT Bank Mandiri Tbk.

The partial test results show that the influence of Leadership Style on Auditor performance, the value of t count =  $3.444 > t_{\text{table}} = 1.695$  with a significance level of 0.002, smaller than the significant level  $\alpha = 0.05$ . These results indicate that statistically, the first hypothesis is proven (H1 accepted). The effect of Individual Ability on Auditor Performance, the value of t count =  $2.595 > t_{\text{table}} = 1.695$  with a significance level of 0.014, smaller than the level of  $\alpha = 0.05$ . These results indicate that statistically, the second hypothesis is proven (H2 is accepted). The influence of motivation on the auditors' performance, the value of t count =  $2.041 > t_{\text{table}} = 1.695$  with a significance level of 0.045, smaller than the level of  $\alpha = 0.05$ . These results indicate that statistically, the third hypothesis is proven (H3 accepted).

## Discussion

These results explain that giving precise and detailed instructions about what to do and complete immediately by subordinates is a factor that can improve employee performance. The presence of an instructive attitude from the leader has a positive value for assistants because this style implies that the leader has the power to give instructions to his associates. Bosses who provide opportunities for associates to discuss work-related problems show a democratic nature in leadership to form patterns of behavior and strategies that are liked and often applied by a leader.

These results explain that an internal auditor needs auditing knowledge (general and specific), knowledge of auditing and accounting, and understanding of the client industry to improve their performance. Internal auditors must act as experts in accounting and auditing. The attainment of expertise can be started with formal education, followed by experience and practice in auditing. In the digital or modern business world, an auditor must have useful Information and Technology skills in carrying out audit work. The use of digital technology allows auditors to receive information very quickly and in much more capacity. Besides, understanding human behavior is essential for auditors when interacting with the auditee to create a smooth audit process. In condition requires an auditor's special skills or expertise to make a better approach psychologically and communicatively. This is intended so that auditors can understand and learn the steps and ways that can be taken to be able to establish a good relationship with the party being audited. Expertise is the main factor that auditors must possess in carrying out their audit duties. The benefit when the auditor has expertise is that the auditor will plan an audit work program, compile an audit work program, collect audit evidence, carry out an audit work program, compile an examination working paper, prepare a final audit report by making an audit report. Communication or interaction within an organization plays the most decisive role in achieving organizational goals. Therefore, every individual or group in an organization needs to give serious attention to improving communication skills and psychology. The ability to communicate can be enhanced by requiring a deep understanding of the factors that are also closely related to communication and psychology.

These results explain that companies that motivate by opening space for achievement in their work by providing rewards such as bonuses and incentives for work performance can support the increase in internal auditors' performance. According to Herzberg, the best way to motivate employees is to include challenges and opportunities to achieve success. Motivation is considered one of the main elements in a person's behavior; however, it does not mean that reason is the only element that explains one's behavior. This study also justifies the theory of performance, demonstrating that performance about job satisfaction and reward levels is influenced by skills, abilities, and individual traits.

#### 4 Conclusion

Based on the research results, it was found that simultaneously and partially, leadership style, individual ability, and motivation had a positive and significant effect on the internal auditors' performance at PT. Bank Mandiri Tbk. From the results of this study, we suggest that the participatory leadership style can be further improved by sharing opinions to make decisions better. The auditor's ability related to the client's business knowledge and other business aspects that are the object of the audit should be the company's concern because, based on the research findings, this item has a low value. Companies must increase the provision of bonuses as a source of motivation, recognition, and employee appreciation.

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