

# EFFECT OF SUPERVISION AND TIME PRESSURE TO QUALITY OF AUDITOR WORK (Case Study in Inspektorat East Java Province)

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## Abstrak

This study aims to determine the effect of Supervision and Time Pressure on the quality of the Auditor's work. This research is a quantitative research. The sampling technique used is asaturated sample. The sample in this study is the auditor of Inspectorate of East Java Province. The data used is primary data with survey method by distributing questionnaires to respondents. Test data is done by testing the validity, testing and reliability test using classical assumption of classical normality, multicollinearity test and heteroskedasitas test. Hypothesis test using multiple regression analysis using SPSS 17.0 the results of this study significantly influence both partially and simultaneously to the quality of the work of auditors.

## Keywords:

*Sharia, Compliance, Governance, Integrity, Social Awareness, BPRS*

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## Introduction

Internal Auditors at the Inspectorate The government should improve its performance in performing its duties as a supervisor, auditor and supervisor of local financial management both for present needs and anticipated future needs (Sumardi and Hardiningsih, 2002). The performance of the auditor is shown by the achievement of the work (output), especially in terms of quality and quantity. Kalbers and Forgarty (1995) argue that the performance of auditors as an evaluation of the work done by superiors, co-workers, self, and direct subordinates. Improving the performance of auditors is an important aspect, because the success of an agency or company can be achieved with the efforts and quality of its resources. As well as the Government Internal Auditor, the success of the Government Internal Auditor in carrying out the examination mission is highly dependent on the efforts and the quality of the auditors.

Good performance is certainly not formed just like that, but is determined by many factors. The term performance is often used to mention the achievements or success rates of individuals and groups (Mahsun, 2006). The success of performing the task and audit function, it is necessary performance Internal auditors good and quality. As a knowledge auditor possessed in carrying out auditing assignments to produce quality audits (Marganingsih and Martani, 2002). In addition to knowledge factors that must be owned by the auditor, supervision actions are factors that affect the quality of audit work.

Another factor that affects the quality of work is the available time budget, the time period set ideally for an auditor to be an important part affecting audit quality. This time budget is required to determine audit kos and measure the effectiveness of auditor performance (Waggoner and Cashell, 1991). But often the time budget is not realistic with the work to be done, consequently emerging counter-productive behaviors that cause the quality of the audit to be lower. Time budget pressure causes individual stress arising from unbalanced tasks and time available and influences professional ethics through attitudes, values, concerns and behavior of auditors (Sososutikno, Christina 2003)

The Inspectorate of East Java Province has the duty to carry out supervision on the implementation of government affairs of East Java Province, the implementation of guidance on the implementation of local government districts / municipalities and the implementation of government affairs in the district/city. The number of supervisory targets for the implementation of East Java

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Provincial Government affairs covers 72 work units consisting of agencies and agencies, while the number of district/municipal governments that are subject to supervision by the Inspectorate of East Java is 38 districts/municipalities, each regency/municipality has 40 work units. Thus the target of supervision over the implementation of regency/municipal counting is 1,520 targets. Audit team that can be formed with the number of JFA as many as 53 people is as much as 13 teams with the composition of one technical controller, one team leader and two team members. Comparison between the objectives of supervision and the number of audit team is. The condition illustrates that each audit team must handle 116 supervisory goals within a budget year. So the average time available for monitoring one audit target is equals 2.07 days.

Based on the above conditions researchers interested in conducting research by taking the topic of influence of supervision and time pressure on the quality of work Inspectorate East Java Province. The reason the researchers chose this title is as follows: first, the existence of inspectorate especially Inspectorate of East Java Province is absolute and important in order to conduct supervision on the government that became the province of East Java. The second is the public demand for transparency and accountability of the performance of local government apparatus in East Java Region.

Based on the above description of the background can be made the formulation of the problem as follows: Does supervision affect the quality of the Auditor's work? And does time pressure affect the quality of the Auditor's work?

Hersey & Blanchard (1977) A Supervisor, in leadership theory, is an activity in influencing others to work hard willingly for group purposes. Koontz & O'donnel says that Leadership is an activity affecting others to participate in achieving common goals. Meanwhile, according to Tannebaum, Weschler, & Massarik (1961) Leadership as an interpersonal influence that occurs in a situation and directed through the process of communication toward the achievement of a goal.

Supervision is the ultimate supervision, supreme control or supervision (Big Indonesian Dictionary). The Indonesian Accounting Association States (2001) that supervision includes the direction of assistant efforts in achieving the audit objectives and determining whether the objectives of the audit are achieved. According to Fadhila (2009) Supervision is the act of supervising or directing the completion of work.

Time pressure is an organizational behavior in determining how human behavior affects the attainment of organizational goals. The theory of organizational behavior in the opinion of Frederick Winslow Taylor (1986) is the use of the planning section to explain how work must be done and a series of functional oversight to direct workers to work according to the right method.

Time pressure is a condition in which the auditor gets pressure from where he works to be able to complete his task in accordance with the budgeted time. Auditors are required to perform cost and time efficiency in conducting audits.

## **Development of Hypotheses**

Quality of work can be influenced by external and internal factors in a person. One of the most influential external factors is the supervisory actions given by supervisors to their subordinates. Supervisor is a leader, in leadership theory citing the opinion of some experts, Hersey & Blanchard (1977) suggests Leadership is an activity in influencing others to work hard willingly for group purposes. Koontz & O'donnel says that Leadership is an activity affecting others to participate in achieving common goals.

Nadirisyah Research (2013) the essence of audit supervision itself is leadership in maximizing the supervision of senior auditors of junior auditors conducted to achieve satisfactory work objectives. Asrini (2014) states that supervision actions have a significant effect on the work of the auditor, the concept of supervision action is translated into dimensions, the dimension is the aspects of leadership and mentoring, the aspect of the assignment and the aspect of working conditions. Thus based on previous theories and researchers, researchers proposed hypothesis I is:

H1: Supervision affects the quality of the auditor's work

Time pressure is a condition in which the auditor gets pressure from where he works to be able to complete his task in accordance with the budgeted time. Auditors are required to perform cost and time efficiency in conducting audits. This causes time budget pressures to have an effect on the various auditors' behavior in that leads to a decrease in the quality of their work. Time pressure in organizational behavior theory is to determine how human behavior affects the achievement of organizational goals.

Maulina Research (2011), stated that for the timing of the need to be done in the implementation of the audit so that imbalances can be avoided, so the time pressure positively affect the quality of the audit. Thus, the hypothesis can be put forward:

H2: Time pressure affects the quality of the auditor's work.

### Conceptual Framework

Based on the development of the above hypothesis, it is explained that Supervision and Time Pressure affect the Quality of Auditor's Work, so the conceptual framework in this research is as follows:

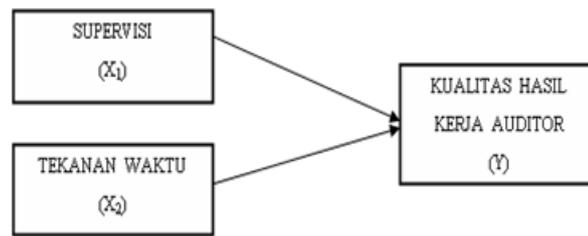


Chart 1. Conceptual framework

## Methodology

This research uses a causal research design that is a research design that is designed to examine the possibility of causal relationships among variables. Generally, causality has been predicted by researchers so that researchers can say classification of causal variables, intermediate variables, and dependent variables (dependent).

The object of this research is the Inspectorate of East Java Province on Jl. Raya Juanda, Sidoarjo while the researchers chose this object because people still do not trust the results of the audit conducted by the inspectorate while the public demanded an increase in transparency and accountability of the performance of local government apparatus

Sources of data in this study using internal data that is obtained by using a questionnaire or questionnaire. Questionnaire the chnique or questionnaire is a data collection by giving or distributing a list of questions or statements to the respondent

The population used in this study is all auditors at the Office of the Inspectorate of East Java Province amounted to 53. Sampling in this research is a technique using Nonprobability technique that is saturated samples or often called total sampling Sugiyono (2013) that is by taking the total sample of auditor inspectorate of East Java province as much as 53 auditors

Technique Data collection can be done by some way survey, way of observation, and procedure of documentation, Sanusi (2014). This research uses data collection method by using survey method which is done by spreading questionnaires or (questionnaire) filled or answered by respondent auditor at Inspectorate Office of East Java Province

The dependent variable used in this research is the Quality of Auditor Work Result (Y), and the independent variable which is the variable that is suspected to have an effect on the variable of auditor work quality include: X1= Supervisi and X2 = Time Pressure. Likert scale range used to measure indicator of a variable using Likert scales with five categories are: Strongly Agree (5), Agree (4), Less Agree (3), Disagree (2) and Strongly Disagree (1) Ordinal (Ghozali, 2013)

## Result and Discussion

### Explanation of Supervision on Auditor Work Quality

Based on the testing of the first hypothesis of supervision has a positive and significant impact on the quality of the auditor's work can be proven in this research, it means Supervisi can provide feedback or inputs for the auditor in Inspectorate to make improvements. Supervision in each stage of the audit is a requirement required in the applicable audit standards in order to achieve audit objectives and maintain the quality / quality of audit work. This research supports the Leadership Theory (Leadership theory), if where leadership is an interpersonal influence occurring in a situation and directed through the process of communication towards the achievement of a goal, in achieving the objectives and objectives of the task of inspection that has been planned to be supervised with the aim that stage The audit is really reliable and adds value to the auditee in achieving the goals and objectives of the organization, the better supervision given by the supervisor will further improve the quality of the auditor's work. Weschler, & Massarik (1961).

The test results showed that there is a positive influence of supervision on the quality of auditor work result of  $t_{count} = 5,620 > t_{table} = 2,009$  with coefficient 0,472 indicate the supervision have a

significant positive effect to the quality of auditor work result. This study strengthens Nadirsyah's (2013), Prabhawa (2014), Asrini (2014) research that supervision action has a significant effect on auditor's work, the concept of supervision action is translated into dimension, the dimension is leadership and mentoring aspect, aspect of assignment and condition aspect work. Supervision in the auditor team becomes important in the implementation of the examination function because in addition to finalizing the considerations in the preparation of inspection reports, it is also important to achieve clean and transparent governmental expectations.

Based on the second hypothesis testing, time pressure has a positive and significant effect on the quality of the auditor's work, meaning that the auditor's performance using the best time is demanded to perform the cost and time efficiency in conducting the audit, potentially causing the behavior to improve the quality of the auditor's work. The results of this study are in line with organizational behavior theory in determining how human behavior affects the achievement of organizational goals that emphasizes the importance of time: (1) Efficient time/time review. This element is used to determine exactly how much time each person needs in every aspect of his work. (2) Use of planning sections to explain how work should be done and a range of functional oversight to direct workers to work according to the right method. The result of statistical test shows  $t_{count} = 2,125 > t_{table} = 2,009$  with coefficient 0,158 indicate that supervision have positive and significant effect to the quality of audit work result. This study supports research conducted by Asrini (2014), Maulina (2010) which suggests that the influence of time pressure significantly on the quality of the auditor's work, in giving the time of the audit should be implemented strictly starting from the time given when entering until the completion of the implementation Audit so that no change of time quickly or backward the completion of the audit and avoid overlapping can be minimized so as to have a positive impact in auditor performance

### Conclusion

Based on the result and discussion about the influence of supervision and time pressure on the quality of auditor work in Inspectorate of East Java Province, it is concluded that: 1) Supervision partially significant effect on the quality of auditor work in Inspectorate of East Java Province. Supervision activities show the supervisor role in supervising and controlling the implementation of subordinates 2) Time pressure partially significant effect on the quality of the work of auditors in the Inspectorate of East Java Province. Time pressure is very influential on the audit process so expected Inspectorate East Java province is more realistic in providing budget time in the audit process.

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