



The Influence of Competency and Professional Behavior on Internal Auditor Performance in the Digital Era with Time Budget Pressure as a Moderating Factor

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Abstract

This research examines and analyzes the influence of competence and professional behavior on internal auditor performance achievements in the digital era, as well as the moderating role of time budget pressure. The research was carried out quantitatively using statistics to process data. The total research sample was 135 internal auditors in the public sector in the province of North Maluku, Indonesia. The sampling technique is a census or saturated sample because the number of qualified and certified internal auditors is relatively small. Empirical research found that competence and professional behavior significantly affect the performance achievement of internal auditors in the digital era. The moderation results show that time budget pressure can be well integrated with the effect of strengthening competence and professional behavior in achieving the performance of internal auditors in the public sector. That means that time budget pressure plays a moderating role. The research contribution is aimed at theoretical and practical development, namely at developing attribution theory in accounting or auditing research, and as a means of forming policies for the government or other public sector organizations in using audit mechanisms based on information technology or digitalization to facilitate services and increase organizational performance achievements in this era Digital today. The practical implication is that using e-audits in public sector organizations coupled with professional competence and behavior and integrated with time budget pressure will improve the performance of internal auditors organizationally and individually.

Keywords: internal auditor performance, competency, professional behavior, time budget pressure, e-audit

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1. Introduction

The Indonesian government requires all central government agencies to implement the Agency Accounting System, State Property Management Information System, and various other applications. Local governments also implement the use of technology-based applications. Financial management applications for regional governments are quite diverse, for example, Regional Management Information Systems, Regional Financial Management Information Systems, and Regional Financial Management Information Systems (Saputra et al., 2021). Developing information technology-based applications has many implications, such as reducing paper documents and introducing new risks related to using information systems (Costa et al., 2022). Concerning the problem of internal auditor performance in this digital era, the problem is related to the structure of audit institutions for central and regional governments in Indonesia, which overlap with each other, which causes inefficiency and ineffectiveness of audit implementation (Atmadja et al., 2019). Good and quality auditor performance using digital tools is necessary to support success in carrying out their duties and functions well (Lohapan, 2021).

In recent years, advances in computers and information technology have been the most significant impetus affecting organizations. The use of technology makes it easier to deliver services that have the potential to provide benefits to customers and service providers (Sulaiman et al., 2019). This digitalization mechanism has been adapted to the government sector through e-government, data digitization, e-budgeting, and e-audit. E-audit programs often need help delegating authority because most government internal auditors still apply manual audit methods (Alsadat & Bafghi, 2021). A problem often faced by government internal auditors is the digital audit operating method based on digital data and visualization (Lohapan, 2021). Supriadi et al. (2019) found that digitalization affects the performance of internal government auditors. That means that internal auditors must carry out systematic transformations of audit methods and adjustments in delegation and increase their capacity as auditors. Audit error problems often occur when switching from a manual mechanism to a digitized audit system (Kumalasari et al., 2020).

Based on previous research on attribution theory, it is stated that the performance of government internal auditors in the digital era is often associated with auditor competence and professional behavior (Puspitasari et al., 2019). That certainly shows that the personal aspect of an internal auditor plays a significant role in audit performance and quality. The research results by Prihantoro and Kuntadi (2022) state that the professional capacity of auditors influences performance. Putri and Mardijuwono (2020) stated that an auditor's abilities influence internal audit performance. Jachi and Yona (2019) also stated that the performance of internal auditors in the era of technological progress is influenced by personal competence and understanding of technological developments. Other research from Hebrew et al. (2020) and Kadim et al. (2021) also found that auditor competency and certification influence internal auditor performance. However, several studies have found different results. Samagaio and Felício (2023) found that auditor performance is determined by external or company factors such as fees, delegation, and data availability, even showing no competency influence on audit quality. Agustina et al. (2021) also stated that competency does not significantly affect the performance of government internal auditors. Many internal government auditors are staffed by people who do not have accounting or auditing qualifications. Based on differences in research findings and inconsistencies in these results, it is necessary to re-explore the context of the relationship between competency and internal auditor performance.

Attribution theory also indicates a connection between auditor behavior and audit results. Auditors in public sector organizations often face significant pressure in identifying,

anticipating, and handling risks that occur in the organization, so professional behavior is required in carrying out their audit duties (Sari et al., 2021). Usually, the audit process and results are eagerly awaited as one of the performance parameters of public sector organizations within a certain period. That is why internal auditors must implement adequate controls and behave professionally to support the performance of public sector organizations (Anggreni et al., 2023; Saputra et al., 2022). Auditors are the primary key to ensuring that public trust is not misused. However, there are several significant challenges related to internal audit teams in public sector organizations when implementing professional behavior (Saputra, 2019; Sara & Saputra, 2021). These behavioral challenges are still homework for developing countries, including Indonesia. Harini (2019) stated that professional behavior is needed to improve the performance of government auditors. Putu et al. (2020) also found that professional behavior positively affects the internal performance of public sector auditors. Muhsin (2023) also said that their professional behavior determines the performance of internal auditors. However, several studies state that auditors' professional behavior is not a determining factor in auditors' performance (Nisa, 2022). Lestari et al. (2020) also found that professional behavior did not affect the performance of internal auditors. Differences in research findings indicate the formation of other factors that influence the performance of internal public sector auditors.

The research results of Astuty et al. (2022) stated that there is a supporting factor in the form of time budget pressure, which influences the performance of internal auditors. Likewise, Aswar et al. (2021) state that time budget pressure is formed to influence the improvement of internal auditor performance. Other research places time budget pressure in a moderating position, strengthening the influence of auditor competence and professional behavior on auditor performance. Based on the results of previous research, this study places time budget pressure as a moderating variable with indications of strengthening the relationship between auditor professional competence and auditor behavior on auditor performance in the digital era (Arifin et al., 2018).

This research was conducted in the North Maluku region of Indonesia because it has a culture that still needs to be opened to audit digitalization but is forced to follow the central government program, which requires digital-based governance (Saputra, 2020). Thus, this research's results can contribute to local government policy-making to specifically implement a digital audit (e-audit) mechanism to simplify the process and make the results transparent (Jachi & Yona, 2019; Putri & Mardijuwono, 2020). This research aims to test and analyze the influence of internal auditors' competence and professional behavior on performance and prove the role of time budget pressure as a moderator of this relationship. The originality of the research is demonstrated in the investigation of the performance of internal auditors in digital-based governance conditions, which has yet to be carried out in research on audit contexts in developing countries. Digital-based audit mechanisms have yet to be investigated in developing countries because they do not have mandatory policies regarding e-audits. However, conditions are now different; they have started implementing digital audit mechanisms in Indonesia, and the accompanying policy evaluation is needed.

2. Literature Review And Hypothesis Formulation

Attribution Theory

Attribution theory is part of behavioral theory, which explains a person's perception of the environment that influences them. In contrast, perception is the view held by a person or several people through personal competence that can influence that person's attitudes and behavior (Atmadja & Saputra, 2018). Attribution theory suggests that when we observe an individual's

behavior, we attempt to determine whether it is caused internally or externally. That determination depends mainly on three factors: (1) distinctiveness, (2) consensus, and (3) consistency. Internally caused behavior is behavior the observer believes is controlled by another individual's behavior. Externally caused behavior is what we imagine the situation forces the individual to do (Ibrani et al., 2020; Kadim et al., 2021). From the description above, it can be emphasized that attribution theory is a theory that explains perception, where perception, in general, is a view or assessment that is felt differently by each individual who responds to people, institutions, or an environment that influences them, both internally and externally. external (Agustina et al., 2021; Harini, 2019; Samagaio & Felício, 2023).

Internal Auditor Competency and Performance

The character or abilities an internal auditor possesses through the knowledge, education, and skills possessed and used in carrying out audits. To ensure competency, this is done by identifying adequate knowledge and skills according to needs and assigning staff according to their abilities. For example, performance audits and investigations require special knowledge that must be possessed by audit team members, providing tools to increase knowledge and various information and overcome problems that arise due to changes in the public sector environment (Muhsin, 2023; Putu et al., 2020).

Several studies show that competency influences the performance of internal auditors (Lestari et al., 2020; Nisa, 2022; Puspitasari et al., 2019). Internal auditors in public sector organizations always face considerable challenges and bear several pressures while anticipating latent dangers, so they require qualified competence. This background makes the World Bank practice report highlight the importance of competence and collaboration with management so that the performance of internal auditors becomes more effective (Ibrani et al., 2020; Puspitasari et al., 2019; Putri & Mardijuwono, 2020). Internal audit planning should reflect the public sector organization's competency and business planning and align audit efforts with key business objectives and risks. The internal audit should focus on essential business processes and high-risk areas (Sari et al., 2021). That way, competencies become more relevant and can accurately consider needs and expectations. Competence is essential to improve the performance of internal auditors to maintain public trust in public sector organizations. Apart from assisting with internal auditors' performance, competency is responsible for effectively developing programs (Jachi & Yona, 2019; Putri & Mardijuwono, 2020; Putu et al., 2020). Thus, the existence of public sector organizations is necessary and can provide solutions that society needs. Based on the description of the research results, the formulation of the first research hypothesis is:

H1: Competency influences the performance of internal public sector auditors in the digital era

Professional Behavior and Performance of Internal Auditors

The turnover rate in public sector organizations is relatively high. Also, newly appointed officials can come from outside the department or other agencies. That is why new officials do not understand the risks and challenges associated with their positions and different professional behaviors (Agustina et al., 2021; Samagaio & Felício, 2023). That is prone to causing decisions that negatively affect public sector organizations and unstable audit performance. The research results of Sari et al. (2021) found that the professional behavior of public sector internal auditors will influence the auditor's performance because auditors who have professional behavior will comply with accounting principles. Members must be honest and sincere and cannot tolerate distortion of facts. Intentionally or to minimize considerations so that the auditor's performance improves. The research results of Alsadat and Bafghi (2021)

prove that professional behavior influences the internal performance of public sector auditors; however, the research results of Sulaiman et al. (2019) prove that behavior does not affect auditor performance. Professional behavior shows a person's honest and sincere attitude toward their duties (Alsadat & Bafghi, 2021; Samagaio & Felício, 2023). Public sector internal auditors must behave professionally in their professional assignments (Agustina et al., 2021; Sulaiman et al., 2019). In emphasizing professional behavior, it is still possible for errors to occur due to negligence and differences of opinion. However, professionalism cannot tolerate deliberate distortion of facts or attempts to minimize considerations to improve the auditor's performance. Based on the description of the results of previous research, the second hypothesis of this research is:

H2: Professional behavior influences the performance of internal auditors in the digital era

Time Budget Pressure as a Moderator

Internal auditors must be able to carry out their duties efficiently regarding time costs. With time budget pressure, an auditor can complete the audit stages according to the budgeted time to be more efficient in completing his duties (Prihantoro & Kuntadi, 2022; Putri & Mardijuwono, 2020). Time budget pressure can also be used to measure auditor performance. The more efficient the time an auditor uses in completing a case, the better the auditor's performance (Jachi & Yona, 2019; Lohapan, 2021). Time budget pressure only sometimes has a good impact on auditors. On the other hand, time and budget pressure can cause deviant behavior from an auditor because auditors tend to be under pressure to carry out their duties (Nisa, 2022; Sari et al., 2021). The negative impact of time budget pressure is that auditors deliberately omit several audit stages due to time constraints, reducing audit quality (Prihantoro & Kuntadi, 2022). Several studies place time budget pressure as a determinant influencing internal auditor performance (Jachi & Yona, 2019; Kadim et al., 2021). However, other research finds that time budget pressure has a negative impact on the performance of internal auditors (Agustina et al., 2021; Lohapan, 2021). Lohapan's (2021) research states that time budget pressure strengthens the influence of auditor competence on performance. However, other research (Agustina et al., 2021; Sari et al., 2021) found that time budget pressure strengthens professional behavior and the performance of internal auditors. As well as several other conditions, it is found that time budget pressure weakens competence and professional behavior regarding auditor performance (Harini, 2019; Prihantoro & Kuntadi, 2022; Supriadi et al., 2019). Research results are different and need to be more evident in placing time and budget pressure as moderators of the influence of competence and professional behavior on internal auditor performance (Alsadat & Bafghi, 2021; Jachi & Yona, 2019). So, the third and fourth hypotheses of this research are:

H3: Time budget pressure moderates the effect of competency on internal auditor performance

H4: Time budget pressure moderates the influence of professional behavior on internal auditor performance

3. Method

The research method is based on the scientific approach; the primary analytical tool used is statistics to test hypotheses regarding influence tests on audit performance in the public sector. Sample collection in this study used the saturated sampling method (Senus), taking into account the audit staff in the North Maluku Province, which is a total of 135 people. Instrument testing in this research uses validity and reliability tests. The validity test in this study used factor analysis with a factor loading value of ≥ 0.5 , while the reliability test used a Cronbach's Alpha

value of ≥ 0.7 . Hypothesis testing used multiple linear and moderation tests using Smart PLS-based moderated regression analysis (Darma & Saputra, 2021).

The data used in this research is primary data, namely data sources obtained using questionnaires. To avoid non-response bias (Anggreni et al., 2023; Saputra et al., 2022), the questionnaire in this study was submitted directly to the research location or via Google form control. After the questionnaires have been distributed, the questionnaires that have been collected will be tested for non-response bias. This test was carried out by testing the first 30 respondents who collected the questionnaire and the last 30 respondents who collected the questionnaire, using the t-test with a significance level of > 0.05 . Testing for non-response bias aims to ensure no differences in responding (Atmadja et al., 2021). Respondents' answers are qualitative and will be quantified using a score with a 7-point Likert scale option, namely value 1= Strongly Disagree (STS), 2= Disagree (TS), 3= Somewhat Disagree (ATS), 4= Neutral (N), 5= Somewhat Agree (AS), 6= Agree (S), and 7= Strongly Agree (SS).

Six indicators measure auditor performance: Mastery of guidelines and codes of ethics, overall auditor performance, communication with clients, disclosing misstatements, auditor performance commitment, and technological capabilities (Sulaiman et al., 2019). Auditor competency is measured by seven indicators: experience of the team leader, experience of team members, sharing experiences, experience as a requirement for auditors, continuing education, responsibility of the Inspectorate institution in updating education and training (Alsadat & Bafghi, 2021). Professional behavior with four indicators of a professional code of ethics: Free from illegal acts, audit communications, comply with standard provisions, and not be involved in practical politics (Prihantoro & Kuntadi, 2022). Also, time budget pressure is the pressure auditors feel when carrying out audit stages that differ from the budget allocation and time that have been determined. Time budget pressure is constructed into two main dimensions: budget pressure and time pressure. Five indicators measure budget pressure: limited budget allocation during program preparation, during and during the implementation of audits, review and testing of final evidence of conclusions, communication, and publishing of audit results reports (Harini, 2019). Meanwhile, time pressure is measured by five indicators: a limited time when preparing the program, during the implementation of the inspection, review, and testing of final evidence, conclusions and communication, and publishing audit results reports (Muhsin, 2023).

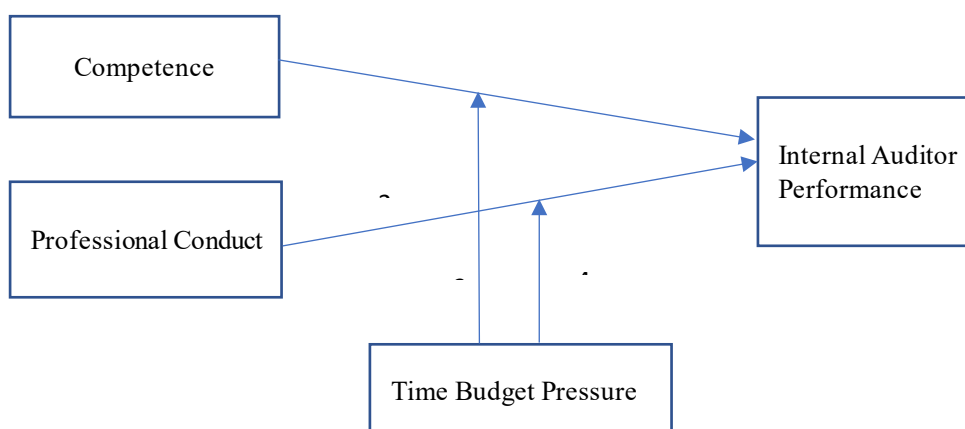


Figure 1. Research conceptual framework and hypothesis relationships

4. Results And Discussion

The initial testing of this research was carried out by descriptive statistical analysis to see the standard deviation between variables. The following are the results of descriptive research testing:

Table 1. Descriptive Analysis Results

Variable	N	Median	Mean	Min	Max	SD
Competence	135	0.597	0.308	0.322	0.973	0.191
Professional Conduct	135	0.001	0.640	0.226	0.988	0.477
Internal Auditor Performance	135	0.173	0.470	0.496	1.294	0.290
Time Budget Pressure	135	0.173	0.795	0.396	1.194	0.443

Source: results of research data analysis (2023)

Based on Table 1, from a total of 135 public sector internal auditors samples, the competency variable's average value was 0.308, meaning that the percentage of internal auditor competency was 30.8%. The minimum value of independence for the board of commissioners is 0.322, and the maximum value is 0.973, or in percentage terms, it means 32% and 97%. It shows that all samples used in this research have met the minimum requirement of 30% of the total public sector internal auditors having basic accounting or auditing competencies. The standard deviation value is 0.191, and the mean is 0.308, meaning the data is less varied because the standard deviation value is smaller than the mean. The professional behavior variable has an average of 0.640, meaning that 6 to 7 internal auditors work in the public sector and have professional behavior as internal auditors. The standard deviation value is 0.477, and the mean is 0.640, meaning the data is less varied because the standard deviation value is smaller than the mean. The internal auditor performance variable averages 0.470, meaning that from the entire sample, there are 4 to 5 public sector internal auditors with above-average performance in the current digital era. The standard deviation value is 0.290, and the mean is 0.470, meaning that the data is less varied because the standard deviation value is smaller than the mean. The time budget pressure variable has a standard deviation value of 0.443 and a mean of 0.795, meaning that the data is less variable because the standard deviation value is smaller than the mean.

Validity and reliability test results show that the contract for each variable is declared valid with a loading factor value of > 0.70 , with the Heterotrait-Monotrait Ratio (HTMT) correlation results showing that if each pair of variables has a value of < 0.90 , then the evaluation of discriminant validity fulfilled. Meanwhile, the Reliability test results show that the Cronbach alpha value for each variable is > 0.60 , with Composite Reliability > 0.70 . Thus, each variable, competence, professional behavior, time budget pressure, and internal auditor performance met the reliability level well.

Table 2. Hypothesis Testing Results

Variable	B	t count	P Value	Information
Competence → Internal Auditor Performance	0.284	4.109	0.000	Significant
Competence & Time Budget Pressure → Internal Auditor Performance	-0.200	3.536	0.000	Significant
Professionalism Behavior → Internal Auditor Performance	0.291	3.889	0.000	Significant
Professional Behavior & Time Budget Pressure → Internal Auditor Performance	-0.081	2.040	0.042	Significant
R Square	0.826			
R Square Adjusted	0.818			
Sig	0.005			

Source: results of research hypothesis testing (2023)

Based on the results of hypothesis testing, it was found that the first hypothesis was accepted, meaning that auditor competence has a significant effect on the internal performance of public sector auditors in the current digital era. This result is indicated by a significance value of 0.00 above 0.05. Empirical findings indicate that competency significantly influences audit quality as the primary indicator of internal auditor performance. This research supports the attribution theory that ability or competence plays a role in developing auditor creativity and ultimately accumulates in professional performance achievements. The results of this research support previous research conducted by Jachi and Yona (2019), Puspitasari et al. (2019), and Putri and Mardijuwono (2020) found that auditor competency or capacity has a significant effect on performance achievements. Especially in the current digital era, the competency of government internal auditors is highly demanded to understand the development of technology-based information systems currently being adopted by the government in Indonesia (Agustina et al., 2021; Sari et al., 2021). The competency of internal auditors in the public sector must be distinct from the development of existing information systems because adjustments to information technology affect overall organizational performance. Presentation of financial data, budgeting systems, and visualization-based data presentations are essential parts that need to be understood by internal auditors in the public sector as a whole. Based on research results, Nisa (2022) states that auditor competence impacts organizational performance and government financial accountability. That means that achieving government financial accountability depends on the internal audit mechanism. If the systematic process used by the government is based on information technology or digitalization, then the government's internal audit mechanism itself must be carried out digitally or what is called e-audit (Kumalasari et al., 2020; Lohapan, 2021; Puspitasari et al., 2019).

Testing the second hypothesis shows that professional behavior influences the performance of internal audits in the public sector. That means that the second hypothesis can be accepted. It shows that behavior as the basis for individual decision-making is essential for achieving professional performance (Ibrani et al., 2020). Based on the study of attribution theory,

individual behavior is related to the emphasis on the individual's performance. Various internal and external pressures from an auditor should be able to be overcome by the existence of this professional behavior (Agustina et al., 2021; Sari et al., 2021). We all know that internal auditors have a lot of demands and pressure from both internal and external organizations; demands that require them to work professionally are at least disturbed by internal pressure in the form of leadership intervention and so on (Putu et al., 2020; Sulaiman et al., 2019). Professional behavior has a significant influence on internal audit performance in the public sector in this digital era, supporting several previous studies (Kumalasari et al., 2020; Prihantoro & Kuntadi, 2022; Samagaio & Felício, 2023; Supriadi et al., 2019). Professional behavior in the form of implementing audit behavior standards in an independent, professional manner and oriented towards accurate data and not under pressure from anyone will make the internal auditor's performance more trustworthy and highly dedicated to achieving organizational performance (Agustina et al., 2021). An audit mechanism carried out professionally positively impacts the performance of the internal auditor and the performance of the public sector where he works. In conditions of high pressure, internal auditors must have professional behavior. Especially in the current digital era, auditors need professionalism to avoid bias in the audit process. When using technology-based information systems, internal auditors need to have determination and mental abilities as well as competent information technology capabilities so that the audit results will reflect the professionalism of an auditor and their technological capabilities (Harini, 2019; Lohapan, 2021; Sulaiman et al., 2019).

The third and fourth hypotheses are accepted because they have a significance value below 0.05. These results indicate that the role of time budget pressure is successful in moderating the influence of competence and professional behavior on the performance of internal public sector auditors in the digital era (Jachi & Yona, 2019). In reality, it is shown that the internal performance of public sector auditors controlled by information technology can be improved by the auditor's competence and professional behavior and is further strengthened by time budget pressure. In the context of this research, time budget pressure accelerates the auditor's work if combined with an auditor's competency and professional behavior (Kadim et al., 2021; Samagaio & Felício, 2023). The aim of speeding up is to help and facilitate the audit process by switching to digital methods. The results of this research support previous research, namely from (Agustina et al., 2021; Muhsin, 2023; Sari et al., 2021). The results of this research place time budget pressure as a variable that strengthens competence and professional behavior in achieving performance. The emphasis on performance achievements is focused on the current era of digitalization, meaning that if time budget pressure is integrated with digital competence and professional behavior, it will be possible to improve the performance of internal auditors (Lestari et al., 2020; Nisa, 2022). The current era of digitalization has made it more accessible, transparent, and accountable for the profession of internal auditors working in the public sector to carry out the audit process (Astuty et al., 2022; Aswar et al., 2021). Audit results from internal auditors will be used as a reference in making strategic decisions for the organization so that the audit profession benefits from the digital methods adopted by public sector organizations. In the end, it was conveyed that the performance of internal public sector auditors in the digital era can be boosted through competency, professional behavior, and time budget pressure (Arifin et al., 2018; Nisa, 2022).

5. Conclusion

Based on the description of the research results and discussion, professional competence and behavior significantly influence the performance of internal auditors in the current digital era. Time budget pressure is essential because it can strongly moderate the influence of competence

and professional behavior on internal auditor performance achievements in the digital era. These results indicate that the influence of knowledge of digital-based information technology and the professionalism of auditor behavior will be able to adapt to the use of the latest information systems, which in the end can meet time budget pressure and increase performance achievements periodically by public sector internal auditors.

The research contribution is aimed at using attribution theory, which states that organizational performance achievements will be determined by the individual's ability to translate the organization's vision, mission, and professional behavior into the organization. The vision and mission achievements in the digital era can be translated by internal auditors so that organizational performance achievements can be met. Practical contributions are aimed at the government and other public sectors to strengthen the rules for using digital information systems to facilitate the implementation of government operations and audit mechanisms that adapt to organizational choices in digital-based governance. The main implication of this research is the use of current phenomena regarding digital governance and the performance achievements of internal auditors in the digital era. Also, the internal auditor's capabilities are connected to professional behavior and information technology competence.

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