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The Effect of Work Experience and Competence on Auditing with Auditor Performance as an Intervening Variable in Regional Inspectorate of Binjai City

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Abstract

The purpose of this research is to analyze the effect of work experience and competency on auditing with auditor performance as an intervening variable. This type of research is associative quantitative. This research was conducted at the Regional Inspectorate Office of Binjai City. The population of this research is 79 employees, and the sample is a saturated sample. Data collection was carried out by distributing questionnaires. The data source for the research was primary data and the research model used was path analysis and the measuring tool used was Smart PLS version 3.3.3. The results of his research are Performance has a positive and significant effect on performance. Competence has no significant positive effect on Audit. Competence has a positive and significant effect on performance. Work Experience has no significant positive effect on Audit. Work experience has a positive and significant effect on performance. Competence influences Audit through Performance in a positive and significant way. Work Experience has a positive and significant effect on Audit through Performance.

Keywords: Business Strategy, Competitivenes, Interiors

INTRODUCTION

HR managementis human resource development which functions to carry out human resource planning, implementation, recruitment, training, career development of employees or employees as well as carrying out initiatives for the organizational development of an organization or company. Basically, there is no company that doesn't need HR management or the cool term Human Resource (HR). It is the Human Resources section that is responsible for taking care of various company needs related to Human Resources (HR), including Human Resource Management (HRM) so that all activities or work run smoothly and more efficiently. Audit is a systematic process carried out by the auditor to obtain and evaluate evidence of the economic events of a company and include fairness based on predetermined standards and convey the findings obtained to parties who have an interest (Mulyadi, 2016). Companies are required to carry out a good supervisory function, namely in being accountable for the use of funding to carry out business activities that are able to provide guarantees for the implementation of overall activities in the corporate sector.

Work experience is a measure of the length of time or working period that has been taken by someone to understand the tasks of a job and have carried them out properly (Ranupandojo, 2004). Work experience is knowledge or skills that are known and mastered by someone as a result of actions or work that has been done for a certain time (Trijoko, 2004). With better work experience, employees will

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be expected to provide good performance and become an example for employees who have just joined the company. One way to improve employee performance related to work experience is to provide training to the employee concerned. Competence is the basic foundation of people's characteristics and indicates a way of behaving or thinking, equalizing situations and supporting for a long period of time (Spancer, 2003). Competence can deepen and broaden one's work abilities. The more often someone does the same job, the more skilled and faster he gets the job done. The more kinds of work a person does, the richer and wider his work experience and the increase in his performance will also increase (Simanjuntak, 2005). the more skilled and faster he finishes the job. The more kinds of work a person does, the richer and wider his work experience and the increase in his performance will also increase (Simanjuntak, 2005). the more skilled and faster he finishes the job. The more kinds of work a person does, the richer and wider his work experience and the increase in his performance will also increase (Simanjuntak, 2005).

Audit is a systematic process carried out by the auditor to obtain and evaluate evidence of the economic events of a company and include fairness based on predetermined standards and convey the findings obtained to parties who have an interest (Mulyadi, 2016). Companies are required to carry out a good supervisory function, namely in being accountable for the use of funding to carry out business activities that are able to provide guarantees for the implementation of overall activities in the corporate sector. Audit is part of examining the financial statements contained within the company. The quality of the audit results must also be considered. Currently the quality of audits by company auditors is still the center of attention of various parties, one of which is the client. This is due to the lack of transparency of audit findings that can be detected by the auditor. Employee performance is work performance, namely the comparison between work results that can be seen in real terms with work standards that have been set by the organization.

Quality performance will be realized if an organization can choose prospective employees who have the motivation that is appropriate to their work and have qualities that enable them to work optimally. Performance is basically what employees do or cannot do. An employee's performance will be good if the employee has quality expertise, willingness to work, decent wages or rewards and has hope for the future. Performance is very important for an organization because quality performance can certainly reduce absenteeism or not working due to laziness, with quality performance from laborers and employees, the tasks assigned or work addressed to them will be completed in a shorter or faster time.

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LITERATURE REVIEW

Work experience

In the context of placing employees, a manager needs to consider several factors that might affect the survival of the company. One factor to consider is work experience. According to Hasibuan (2016), experienced people are prospective employees who are ready to use. Applicant's work experience should receive primary consideration in the selection process. According to Foster (2014), work experience is a measure of the length of time or working period that a person has taken in understanding the tasks of a job and has carried out them well.

Work Experience Indicator

According to Foster (2014) indicators of work experience are:

1. Duration. Working Period, A measure of the length of time or working period that has been taken by someone to understand the tasks of a job and have carried out them well.
2. Lack of Skills Skills usually refer to the physical abilities required to achieve or perform a task or assignment.
3. Mastery of Work and Equipment The level of one's mastery in carrying out technical aspects of equipment and work techniques.

Competence

Competence according to Dessler (2017) competency is a personal characteristic that can be shown such as knowledge, skills and personal behavior such as leadership. Competence according to Wibowo (2017) which states that, "Competence is an ability to carry out or carry out a job or task that is based on skills and knowledge and is supported by the work attitude demanded by the job." Thus competence shows skills or knowledge characterized by professionalism in a particular field as the most important thing as the superiority of that field.

Competency Indicator

According to Wibowo (2017) in his research, there are five indicators to measure competence (self-esteem), which are as follows:

1. Skills. In improving the performance of an employee or employees, one of the supporting factors is the skill level of the employee or the employee himself.
2. Knowledge. Information or information that is known or realized by a person of knowledge is a variety of symptoms that are encountered and obtained by humans through reason that has been combined with understanding and the potential to act simply has the ability to inform.
3. social role. A behavior that is expected of an individual in accordance with the social status he bears, so that the role can also function to regulate a

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person's behavior can vary when he has a different status, social roles contain the rights and obligations of social status.

4. Self Image. Self image is also a conclusion from our views in various roles as students, staff and managers or is our view of the personality traits that we feel in us such as loyal, honest, friendly and bitchy.
5. Attitude. Attitude is a reaction or response of someone who is still closed to a stimulus or object stating that attitude is a readiness or willingness to act and not an implementation of certain motives.

Performance

According to Robbin (2016) defining performance is a result achieved by employees in their work according to certain criteria that apply to a job. Performance is the result of a process that refers to and is measured over a certain period of time based on predetermined conditions or agreements. According to Sutrisno (2016) "Performance is the result of employee work seen from the aspects of quality, quantity, working time, and cooperation to achieve the goals set by the organization." According to Mangkunegara (2017) "Performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Performance Indicator

According to Robbins (2016) performance indicators are tools for measuring the extent to which employee performance is achieved. Following are some indicators to measure employee performance:

1. Work quality.
   The quality of employee work can be measured from employee perceptions of the quality of work produced and the perfection of tasks on the skills and abilities of employees.
2. Quantity.
   Quantity is the amount produced expressed in terms of the number of units and the number of activity cycles completed.
3. Punctuality.
   Timeliness is the level of activity completed at the stated time, seen from the point of coordination with output results and maximizing the time available for other activities.
4. Effectiveness.
   Effectiveness here is the degree to which the use of organizational resources (labor, money, technology and raw materials) is maximized with the intention of increasing the results of each unit in the use of resources.
5. Independence.

Independence is the level of someone who will be able to carry out their work functions without receiving assistance, guidance from or supervisors.

Audits

The audit process is very necessary for a company because with this process a public accountant can provide an opinion statement on the fairness or appropriateness of financial statements based on generally accepted international auditing standards. In order to understand the meaning of audit properly, the following is the definition of audit according to the opinion of several accounting experts. According to Agoes (2014) an audit is an examination carried out critically and systematically, by an independent party, on financial reports prepared by management, along with bookkeeping records and supporting evidence, with the aim of being able to provide an opinion regarding the fairness of reports those finances.

Audit Indicator

According to Agoes (2014) indicators of auditor integrity are:

1. Honesty. Auditor honesty, namely what an auditor with integrity says must be in accordance with his conscience and what he says is in accordance with the facts.
2. Courage. Auditor courage, that is, an auditor must have the courage to make disclosures and take the necessary actions.
3. Thoughtful attitude. The wise attitude of the auditor, that is, an auditor must always be wise in considering all the problems and problems carefully.
4. Responsibility. The responsibility of the auditor is that an auditor must have a sense of responsibility for his decisions and actions so that they do not cause harm to others.

METHOD

The type of research that will be used is quantitative associative, namely research that aims to determine the relationship between two or more variables (Sugiyono, 2013). In this study, the exogenous variables were work experience (X1) and competence (X2). Meanwhile, the endogenous variable is Audit (Y) and the Intervening Variable is Performance (Z). This research was conducted at the Binjai City Regional Inspectorate Office on Jalan Veteran No. 2 Binjai. The time of this research was carried out from March 2023 to July 2023.

According to Sugiyono (2013), population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then the conclusion is drawn that the population used is 79 employees. The sampling technique used is a saturated sample

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technique, which involves all respondents to become a sample, meaning that the sample to be used is 79 employees.

Data analysis technique

The data analysis technique used in this study is a quantitative data analysis method. Data analysis in this study used Partial Least Square (PLS) based Structural Equation Modeling (SEM) using SmartPLS 3.3.3 software

Measurement Model (Outer Model)

The procedure for testing the measurement model consists of a validity test and a reliability test.

1. Validity Test
   The validity test is used to assess whether or not a questionnaire is valid. A questionnaire is said to be valid if the questionnaire questions are able to reveal something that is measured by the questionnaire. Validity testing is applied to all question items in each variable. There are several stages of testing that will be carried out, namely through Test
2. Reliability Test
   In general, reliability is defined as a series of tests to assess the reliability of statement items. The reliability test is used to measure the consistency of measuring instruments in measuring a concept or measuring the consistency of respondents in answering statement items in questionnaires or research instruments. To measure the level of reliability of research variables in PLS, you can use the value of the alpha coefficient or Cronbach's alpha and composite reliability). Cronbach's alpha value is suggested to be greater than 0.7 and composite reliability is also suggested to be greater than 0.7. (Now, 2014)

Structural Model (Inner Model)

This test was conducted to determine the relationship between exogenous and endogenous constructs which has become a hypothesis in this study (Hair et al., 2017). To produce inner model test values, steps in SmartPLS are carried out using the bootstrapping method. The structural model is evaluated using the R-square for the dependent variable, the Stone-Geisser Q-square test for predictive elevation and the t test and the significance of the structural path parameter coefficients with the following explanation:

1. Coefficient of Determination / R Square (R2)
   In assessing the model with PLS begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation of the regression. Changes in the R-square value can be used to assess the effect of certain independent latent variables on the dependent latent variable

whether it has a substantive effect (Ghozali, 2012). The value of R2 is generally between 0 and 1.

2. Predictive Relevance (Q2)
   This test is used to measure how well the observed values are generated by the model and also the parameter estimates. If the Q2 value is greater than 0, it indicates that the model has predictive relevance, which means it has a good observation value, whereas if the value is less than 0, it indicates that the model does not have predictive relevance (Ghozali, 2013).

3. t-Statistics
   at this stage it is used for hypothesis testing, namely to determine the significance of the relationship between variables in research using the bootstrapping method. In the full Structural Equation Modeling model besides confirming the theory, it also explains whether or not there is a relationship between latent variables (Ghozali, 2013). The hypothesis is said to be accepted if the t statistic value is greater than the t table. According to (Latan and Ghozali, 2013) the criterion value of t table is 1.96 with a significance level of 5%

4. Path Coefficient (Path Coefficient)
   This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between variables is positive. Meanwhile, if the value is 0 to -1, then the direction of the relationship between variables is declared negative.

5. Model Fit
   This test is used to determine the level of suitability (fit) of the research model with the ideal model for this study, by looking at the NFI value in the program. If the value is closer to 1, the better (good fit).

RESULTS AND DISCUSSION

Outer Model Analysis

Testing the measurement model (outer model) is used to determine the specification of the relationship between latent variables and their manifest variables, this test includes convergent validity, discriminant validity and reliability.

1. Convergent Validity

Convergent validity is used to determine the validity of each indicator on its latent variables, in the SmartPLS software to see the results of the validity, it can

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be seen in the outer loading table. In the outer loading table there are numbers or values that indicate indicators that show similarities with the construct variables. The value for the indicator is said to be valid, if the indicator explains the construct variable with a value of > 0.7. The structural model in this study is shown in the following figure:

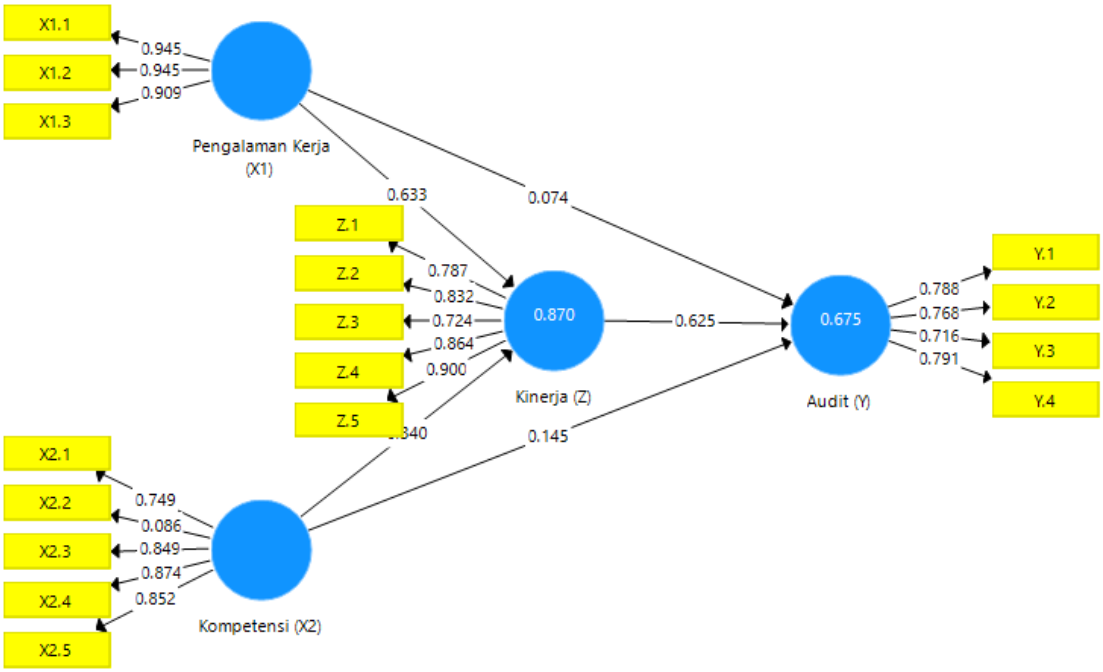

Figure 1. Outer Model Stage 1
Source: Smart PLS 3.3.3

The Smart PLS output for the loading factor gives the results in the following table: Outer Loadings Stage 1

Table 1. Outer Loadings stage 1

	Audits (Y)	Performance (Z)	Competency (X2)	Work Experience (X1)
X1.1				0.945
X1.2				0.945
X1.3				0.909
X2.1			0.749	
X2.2			0.086	
X2.3			0.849	
X2.4			0.874	
X2.5			0.852	
Y. 1	0.788			
Y.2	0.768			

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Y.3	0.716			
Y.4	0.791			
Z. 1		0.787		
Z. 2		0.832		
Z. 3		0.724		
Z. 4		0.864		
Z. 5		0.900		

Source: Smart PLS 3.3.3

Based on the table above, the outer loading for each indicator is not all values above 0.7, which means that there are still invalid indicators so that invalid indicators must be removed and recalculated without invalid indicators. In this study, indicators were invalid and had to be deleted. is X2.2 in the Competency variable.

Figure 2. Oder Model Stage 2

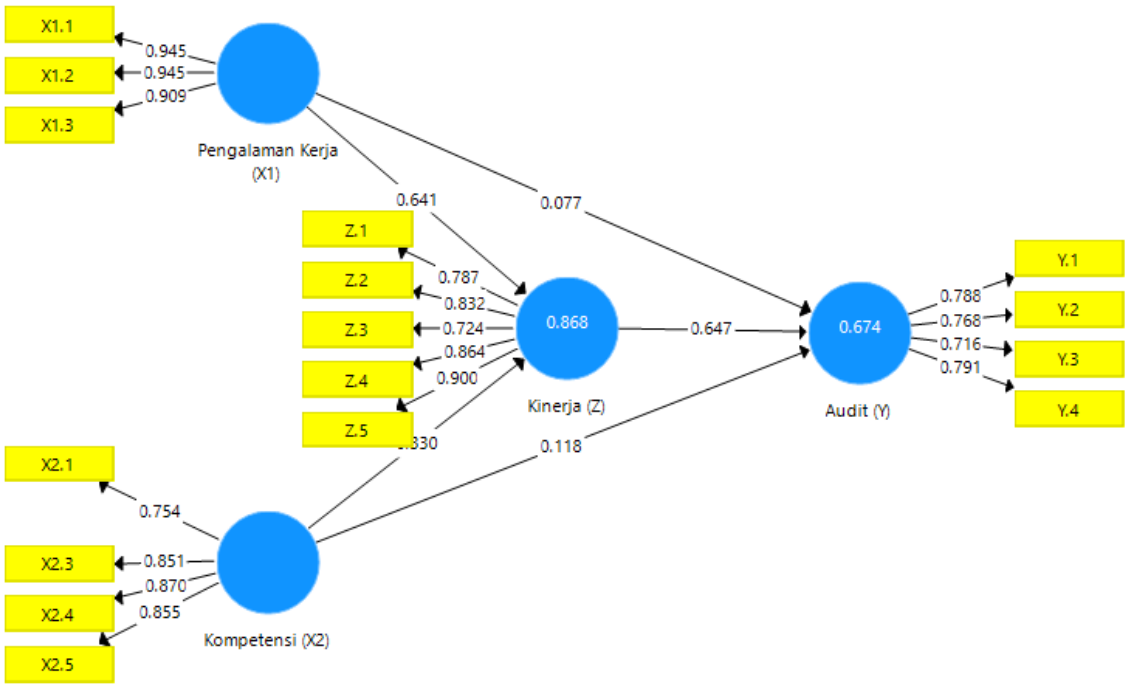

Figure 2. Outer Model Stage 2
Source: Smart PLS 3.3.3

In this study there are equations and the equation consists of two substructures for substructure 1

Z = b1X1 + b2X2 + e1

Z = 0.641 + 0.330 + e1

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For substructure 2

Y = b3X1 + b4X2 + b5Z + e2

Y = 0.077 + 0.118 + 0.647 + e2

The Smart PLS output for the loading factor gives the results in the following table.

Table 2. Outer Loadings stage 2

	Audits (Y)	Performance (Z)	Competency (X2)	Work Experience (X1)
X1.1				0.945
X1.2				0.945
X1.3				0.909
X2.1			0.754	
X2.3			0.851	
X2.4			0.870	
X2.5			0.855	
Y. 1	0.788			
Y.2	0.768			
Y.3	0.716			
Y.4	0.791			
Z. 1		0.787		
Z. 2		0.832		
Z. 3		0.724		
Z. 4		0.864		
Z. 5		0.900		

Source: Smart PLS 3.3.3

Based on the table above, it can be seen that the oter loading of each variable and the construct indicator is greater than 0.7 after the invalid indicator is removed, namely indicator X2.2, the results of the construct indicator are valid and the next stage of research can be carried out.

2. Discriminatory Validity

The next test is to test discriminant validity, this test aims to determine whether a reflective indicator is a good measurement for the construct based on the principle that the indicator has a high correlation with the construct. The table shows the results of cross loading from discriminant validity testing as follows:

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Table 3. Discriminant Validity

	Audits (Y)	Performance (Z)	Competency (X2)	Work Experience (X1)
X1.1	0.726	0.903	0.821	**0.945**
X1.2	0.752	0.873	0.742	0.945
X1.3	0.654	0.771	0.737	0.909
X2.1	0.546	0.682	0.754	0.720
X2.3	0.552	0.666	0.851	0.619
X2.4	0.670	0.735	0.870	0.684
X2.5	0.668	0.766	**0.855**	0.715
Y. 1	0.788	0.607	0.607	0.604
Y.2	0.768	0.810	0.744	0.679
Y.3	0.716	0.418	0.343	0.432
Y.4	**0.791**	0.547	0.424	0.551
Z. 1	0.646	0.787	0.650	0.701
Z. 2	0.650	0.832	0.692	0.771
Z. 3	0.501	0.724	0.630	0.674
Z. 4	0.754	0.864	0.757	0.775
Z. 5	0.781	**0.900**	0.787	0.828

Source: Smart PLS 3.3.3

Based on the results of discriminate validity, where the construct variable results are greater than the other variable construct values, it can be explained that the Audit variable has a larger construct than the other variables, the construct variable Performance is greater than the other variables, the construct value of the Competency variable is greater than the construct value of the other variables, the construct value of the Work Experience variable is greater than the other variable construct values. This means that all constructs are influential and considered valid with discriminate validity.

3. composite reliability

The next test determines the reliable value with the composite reliability of the indicator block that measures the construct. A construct value is said to be reliable if the composite reliability value is above 0.60. In addition to looking at the composite reliability value, the reliable value can be seen in the value of the construct variable with cronbachs alpha from the indicator block that measures the construct. A construct is declared reliable if the Cronbachs alpha value is above 0.7. The following is a table of loading values for the research variable construct resulting from running the Smart PLS program in table 4 below:

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Table 4 . Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Audits (Y)	0.776	0.850	0.587
Performance (Z)	0.880	0.913	0.678
Competency (X2)	0.853	0.901	0.695
Work Experience (X1)	0.926	0.953	0.871

Source: Smart PLS 3.3.3

Based on the research above, the Cronbachs alpha value is greater than 0.7 so that it can be interpreted that all variables are considered reliable for each variable. With a composite reliability assessment with each assessment there is a value greater than 0.6, which means that all variables have a reliability value. Another method for testing discriminant validity is by looking at the AVE value and the square root of the AVE, provided that each construct has a greater correlation than the correlation between other constructs. Before looking at the correlation, the AVE value is said to be valid if it is greater than 0.7.

Inner Model Analysis

Evaluation of the structural model (inner model) is carried out to ensure that the structural model built is robust and accurate. The stages of analysis carried out in the evaluation of the structural model are seen from several indicators, namely:

1. Coefficient of Determination (R2)

Based on the data processing that has been done using the SmartPLS 3.0 program, the R Square value is obtained as follows:

Table 5. Results of R Square

	R Square	Adjusted R Square
Audits (Y)	0.674	0.661
Performance (Z)	0.868	0.864

Source: Smart PLS 3.3.3

Based on the research above, there is an R square value for the audit variable of 0.674 with a percentage value of 67.4%, meaning that the effect of work experience, competence and performance on auditing is 67.4% and the remaining 32.6% is in other variables. The R square value for the Performance variable is 0.868 and the R square percentage is 86.8%, which means that the effect of Work

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Experience, Competence on Performance is 86.8% and the remaining 13.2% is in other variables.

2. Assessment of Goodness of Fit (GoF)

The goodness of fit model test can be seen from the NFI value ≥ 0.697 which is declared fit. Based on the data processing that has been done using the SmartPLS 3.3 program, the Fit Model values are obtained as follows:

Table 6. Model Fit

	Saturated Model	Estimation Models
SRMR	0.098	0.098
d_ULS	1.314	1.314
d_G	0.756	0.756
Chi-Square	293,411	293,411
NFIs	0.744	0.744

Source: Smart PLS 3.3.3

The results of the goodness of fit test for the PLS model in the table above show that the NFI value is 0.744, meaning that this study is considered FIT because the NFI value is greater than 0.697. Thus, from these results it can be concluded that the model in this study has a high and feasible goodness of fit. used to test the research hypothesis.

3. Hypothesis Testing

After assessing the inner model, the next thing is to evaluate the relationship between latent constructs as hypothesized in this study. Hypothesis testing in this study was carried out by looking at the T-Statistics and P-Values. The hypothesis is declared accepted if the T-Statistics value is > 1.96 and the P-Values are <0.05. The following are the results of the Path Coefficients of direct influence:

Table 7. Path Coefficients (Direct Effects)

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Results
Performance (Z) -> Audit (Y)	0.647	2,492	0.013	Accepted
Competency (X2) -> Audit (Y)	0.118	0.806	0.420	Rejected

Competence (X2) -> Performance (Z)	0.330	3,562	0.000	Accepted
Work Experience (X1) -> Audit (Y)	0.077	0.275	0.783	Rejected
Work Experience (X1) -> Performance (Z)	0.641	7,000	0.000	Accepted

Source: Smart PLS 3.3.3

Based on table 7 above, it can be seen that the performance value has a positive and significant effect on performance with an original sample value of 0.013 and P values 0.013 <0.05 meaning that performance increases, auditing will also increase if performance decreases, auditing also decreases. For the Competency Hypothesis, there is a positive and not significant effect on auditing with an original sample value of 0.118 and a P value of 0.420 > 0.05 meaning that if competency increases, auditing does not necessarily increase and if it decreases it does not necessarily decrease. The competency hypothesis has a positive and significant effect on performance with an original sample of 0.330 and a P value of 0.000 meaning that if competence increases, performance will increase and if it decreases, performance will decrease. The work experience hypothesis has no significant positive effect with an original sample value of 0.077 and a P value of 0.783 > 0.05 meaning that work experience does not necessarily increase auditing and it is not certain that if work experience decreases it does not necessarily mean that auditing also decreases. The work experience hypothesis has a positive and significant effect on performance with an original sample value of 0.641 and a P value of 0.000 <0.05 meaning that more work experience will make employee performance better and vice versa if work experience is lacking or absent then performance will decrease.

Table 8. Path Coefficients (Indirect Effects)

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values	Results
Competence (X2) -> Performance (Z) -> Audit (Y)	0.213	2,380	0.018	Accepted
Work Experience (X1) -> Performance (Z) -> Audit (Y)	0.415	2,140	0.033	Accepted

Source: Smart PLS 3.3.3

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Based on table 8 above, there is an indirect effect where the Performance variable is an intervening variable because it can indirectly influence the results as follows. Competence influences Audit through Performance with an original sample value of 0.213 and P values 0.018 <0.05 meaning that with performance, competence on Audit has a positive effect and with the performance results, all audit competencies will have a good impact. Work Experience has an effect on Audit through Performance with an original sample value of 0.415 and P values 0.033 <0.05 meaning that work experience will help audit properly by following good employee performance as well.

CLOSING

Conclusion

1. Performance has a positive and significant effect on performance.
2. Competence has no significant positive effect on audit.
3. Competence has a positive and significant effect on performance.
4. Work Experience has no significant positive effect on Audit.
5. Work experience has a positive and significant effect on performance.
6. Competence influences Audit through Performance in a positive and significant way.
7. Work Experience has a positive and significant effect on Audit through Performance.

Suggestion

1. Organizations must be able to find employees who are experienced in working in field.
2. Organizations must know the competence of their employees for the progress of the organization.
3. Organizations must carry out audits every month to balance employee performance and employee activities.
4. Organizations should look at monitoring employee performance to reduce employee work errors.

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