PENGARUH *ROLE STRESS* DAN *TIME LIMITED*AUDITOR INTERNAL TERHADAP KINERJA SATUAN PENGAWASAN INTERNAL

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Abstract

This research investigates the significant effect of internal auditor's role stress upon the performance of internal audit. There are two factors used to measure the value of internal auditor's role stress: role conflict and role ambiguity. While indicators to measure Time limitedinternal auditors, the auditors used the time attitude and attitude auditors audit the audit quality loss. Meanwhile, internal auditor performance variable measured by pursuant to internal professional practice norm of auditor consisted of five indicators that is independency, professional ability, work scope, execution of activity of inspection and internal audit management. The research method used in causal method with survey approach. The data were collected through questionnaire from internal control unit PT Kereta API Indonesia (Persero) at Jl. Perintis Kemerdekaan No.1 Bandung. The results of this research indicate that the role of stress and time limitedauditors in the Internal Audit Unit of PT Kereta API Indonesia (Persero) is in either category. The performance of the Internal Audit Unit Audit of PT Kereta API Indonesia (Persero) in the category enough. Partially and simultaneously, role stress and time limitedauditor have an influence on the performance of internal auditor at PT Kereta API Indonesia (Persero).

Keywords: *internal audit; role stress; time limited; performance*

Abstrak

Penelitian ini dilakukan untuk mengetahui apakah terdapat pengaruh yang signifikan dari *role stress* dan *time limitedauditor internal* terhadap Kinerja Satuan Pengawasan Internal. Penulis menggunakan dua indikator untuk mengukur *role stress auditor internal*, yaitu *role conflict* dan *role ambiguity*. Sedangkan indikator untuk mengukur *time limitedauditor internal*, yaitu sikap auditor memanfaatkan waktu audit dan sikap auditor dalam penurunan kualitas audit. Adapun variabel kinerja internal audit diukur berdasarkan norma-norma praktek profesional internal audit yang terdiri dari lima indikator, yaitu independensi, kemampuan profesional, lingkup pekerjaan, pelaksanaan kegiatan pemeriksaan, dan manajemen bagian internal audit. Penelitian ini menggunakan metode kausal dengan pendekatan survey. Pengumpulan data dilakukan dalam bentuk penyebaran kuesioner kepada para responden yaitu auditor internal . Hasil yang didapat dari penelitian ini menunjukkan bahwa *role stress* dan *time limited*auditor pada Satuan Pengawasan Internal PT Kereta API Indonesia (Persero) berada pada kategori baik. Kinerja Satuan Pengawasan Internal Audit pada PT Kereta API Indonesia (Persero) berada pada kategori cukup. Secara parsial dan simultan, *role stress* dan *time limited*auditor memiliki pengaruh terhadap kinerja auditor internal pada PT Kereta API Indonesia (Persero).

Kata kunci : *internal audit; stres kerja; batasan waktu; kinerja*

INTRODUCTION

Every business entity is required to have a good performance, this can be achieved by managing all its activities effectively and efficiently. In addition, business entities are also required to have systems and resources that are reliable and have added value for business entities. Because one of the determining factors for the success of a company is human. The demand for systems and human resources that are reliable and have added value also occurs in the field of internal audit. This demand aims to improve the performance and products produced by internal auditors.

LITERATURE REVIEW

Individuals who are required to interact with many people both inside and outside the organization with varying desires and expectations will experience role stress. The existence of role conflicts and role ambiguity is quite influential, not only for the auditors themselves in relation to job pressure, job satisfaction, and decreased performance but also for the organizations they work for which affect the quality of work that is not in line with expectations.

In the increasingly competitive business competition, private and public sector companies are required to be more effective and efficient in carrying out their activities, especially in the current economic conditions which are full of uncertainty. The company strives to find solutions in order to survive the economic crisis. Various steps taken by the company include diversifying products and services, restructuring and reorganizing, applying new technology, including reviewing the internal control system (Khominich, Rybyantseva, Borodacheva, Dik, & Afanasev, 2016).

The party responsible for establishing and implementing the entity's internal control is management (Chalmers, Hay, & Khlif, 2019). However, expecting management to do the above is relatively difficult because their position in the corporation is full of potential conflicts of interest (London,

Bautista, Bhakta, Bazan, & Zwischenberger, 2020).

A good internal control system cannot guarantee that there are no deviations from fraud and waste in a company, if the people who carry out these activities do not always act in accordance with established procedures. The effort to implement a good internal control system is to carry out regular inspections by the company leadership by creating a department/division called the Internal Auditing department. With the existence of the Internal Audit department, it is hoped that it will be able to assist management members in various matters, such as reviewing the operating procedures of various units and reporting matters concerning the level of compliance with company leadership policies, the efficiency of business units or the effectiveness of the internal control system (Schroeder & Shepardson, 2016).

According to (Khelil, Hussainey, Hussainey, & Noubbigh, 2016) the implementation of internal examinations is an independent assessment work within an organization to review company activities to meet leadership needs. Internal inspection can also be interpreted as a series of processes and techniques performed by internal employees of an organization to convince management, first-hand, on-site observation, whether :

− Existing management controls are satisfactory and effective.
− Financial, accounting and other records and reports accurately and immediately describe their actual activities and results.
− Every division, section or other unit works according to plans, policies and procedures, which are accountable to it.

Internal inspection or internal auditing is the duty of the internal auditor. The role of the internal auditor is very important in contributing to management where audit activities are no longer focused on company finances, but have also been involved in many operational fields, such as production, sales, personnel distribution, etc. in addition

to increasing the efficiency and effectiveness of activities (Stojcic, Hashi, & Orlic, 2018).

The internal profession of auditor is highly demanded for its ability to provide the best services and in accordance with the needs and ordered by the highest management of the organization. To improve the quality of internal roles auditors require professional capabilities namely the ability of individuals in carrying out tasks, which means personnel qualifications that are in accordance with the field of internal audit duties and related to their professional capabilities in the field of audit and mastery of the field of operations related to the activities of the company (Rouquet, Goudarzi, & Henriquez, 2017).

True professionals will adhere to a code of conduct that can cause difficulty in making personal decisions, a condition that is evident for professions in the fields of law, medicine, and accounting, compared to other professions. This also applies to internal auditors who wish to become members of a profession. In some ways, the choice between right and wrong can be very difficult for internal auditors compared to other professions because their clients are senior management, board of commissioners, or similar bodies. If an internal auditor is required to violate the code of conduct or standards of professional practice, the options available can be unpleasant. Rejecting client requests can cause internal auditors to lose their jobs, especially if they have no independence.

Professional internal auditors must have independence to fulfill their professional obligations; provide objective, unusual, and unstrained opinions; and report the issue as is, not report as the executive or agency wishes. Internal auditors must be free from obstacles in carrying out their audits. Only then can internal auditors be called to conduct audits professionally (Limb, Fowler, Gundogan, Koshy, & Agha, 2017).

Auditor performance is a disclosure of work done in order to achieve better and more prominent work in achieving an organizational goal. According to, (Arniati, Puspita, Amin, & Pirzada, 2019) the achievement of good auditor performance must be in accordance with certain standards and time periods that include: (1) The quality of work completion by working based on all the skills and skills, as well as the knowledge possessed by the auditor. (2) Quantity of work, i.e. the amount of work that can be completed with the target that is the responsibility of the auditor. (3) Punctuality, i.e. accuracy in completing the work in accordance with the time provided.

The auditor's performance is a result of the work achieved by the auditor in carrying out the duties and responsibilities imposed on him. Any job in a profession, performance is one indicator of success that concerns whether it is in accordance with what is expected or quite the opposite.

According to (Klassen, Lisowsky, & Mescall, 2016) stated that internal auditors are unique because internal auditors are agents that monitor the actions of other agents (management), both of whom are employed by the same head. The various pressures and conflicts experienced by an internal auditor will eventually boil down to the onsaning of *role stress.*

Role stress in general will have negative consequences for the relevant department in particular, as well as the company in general. According to (Yan & Xie, 2016) states that role stress has a negative impact on job satisfaction, organizational commitment and employee performance.

Research outside Indonesia states that *Role stress negatively* impacts the performance of the relevant departments, but with differences in the characteristics of the company and the profession of internal auditors influenced by social, economic and cultural backgrounds in Indonesia, it is a phenomenon that is under way to conduct research to internal auditors.

Research on the Influence of internal *auditor stress* role on internal audit performance in Indonesia has been conducted first by:

1. Research conducted by (De Simone, Ege, & Stomberg, 2015) under the title *"Influence role stress* internal auditor department" concluded that the status of the internal audit department has a significant influence on the role of internal auditor stress.
2. Research conducted by (Haryanto & Susilawati, 2018) entitled *"Influence of* Internal Auditor Role stress on Internal Auditor Performance" research on PT Telekomunikasi Indonesia, which concluded that the role of internal stress auditor has a significant influence on internal audit performance.
3. Research conducted by (Reni & Anggraini, 2016) entitled *"Effect of* Internal Auditor Role stress on Internal Dysfunctional Behavior of Auditors". It concludes that there is a significant influence between independent variables and those dependent variables.
4. Research conducted by (Ruhbaniah, Agusdin, & Alamsyah, 2017) with the title *"Influence of* Internal Auditor Stress Role on Internal Audit Performance" research on PT.Pos Indonesia, concluded that there is a significant influence between independent variables and dependent variables.
5. Research conducted by (Maha Dewi & Dwirandra, 2018) under the title *"Influence of* Internal Auditor Stress Role on Internal Audit Performance" research on the internal audit division of PT.CORE (Persero).

Judging from several previous studies that have concluded that there is a negative influence between internal auditor stress role and internal audit performance, therefore the authors want to conduct different research from previous studies namely by adding time limited *variables so* that it can be known if there is a significant influence between role stress *and time limited* internal auditor on internal audit performance in other SOE companies implemented in PT. Indonesian Railways (Persero).

SPI performance at PT Kereta API Indonesia (Persero) itself is quite solid where SPI periodically has to check every unit in the Company.Based on the data taken that during 2014 there were 70 internal findings of SPI examination results, namely 6x examination where each audit assignment was deployed 17 auditors. The area in PT Kereta API Indonesia (Persero) is very wide, from Java to Sumatra, with a total auditor capacity of 30 auditors. This becomes role stress for *auditors* because the area is quite wide and each region has working units, so auditors have a lot of tasks.

Work stress (Role *Stress) experienced* such as when auditors find many findings or irregularities during audits are carried out, auditors must issue objective audit results decisions. Other work stress (Role Stress*)* experienced by auditors is time limitedin the collection of data requested by KAP (Public Accounting Firm), the time given by KAP to SPI is sometimes very sudden and urgent so as to make the auditor experience work stress (Role *Stress)*. Work stress (Role Stress) is very affecting the performance of auditors.

METHODOLOGY

The method used in this study is a causal method. Data Types The types of data used in this study are as follows: Primary data, i.e. data directly collected from its first source. The primary data used by the authors is the result of a questionnaire that has been filled out by the company's Internal Control Unit which sampled in this study. Secondary data, i.e. data obtained in the form of documents in the form of a brief history of the establishment of the company, organizational structure and job descriptions. Population Research Population from this study is part of the Internal Supervisory Unit (SPI) which is as many as 30 internal auditors working on PT Kereta API Indonesia (Persero). This Research Sample uses 100% of the population, namely, 30 internal auditors working on PT Kereta API Indonesia (Persero) from population members.

Data Collection Techniques
1. *Field Reseacrh*
2. Literature Research

3. Interview

Data Analysis Method

The accuracy of testing a hypothesis about the relationship of research variables depends heavily on the quality of the data used in the test. Research data in the collection process often demands financing, time and effort, it will be futile if the measuring instruments we use do not have high reliability and validity. Hypothetical testing will not hit its target if the data used to test the hypothesis is unrely reliable and does not accurately describe the concept measured.

Validity Test

A measuring instrument can be said to have high validity if the instrument performs its measuring function, or provides a measuring result that corresponds to the intent of the measurement.

Reliability Test

Measurements that have high reliability are referred to as reliable measurements. Reliability testing is used to see the reliability of each instrument used with spearman brown coefficient.

Classic Assumption Test

Prior to the formation of the regression model, the previous assumption test was carried out in advance so that the formed model provides a BLUE (Best Linear Unbiased Estimator) estimation. The regression model is said to be BLUE when there is no Multicholinearity, Heteroskedastisity, and Normality. Here's an explanation of the classic assumption test to be performed:

a. Normality Test
   Data normality tests are used to meet the assumption that parametric statistical analysis will perform both assessment and testing, for this benefit random variables must be distributed normally. Normality testing is done only against dependent variables, because only dependent variables have random properties.

b. Multicolinierity Test
   This test aims to examine whether in the regression model there is a correlation between independent variables. Both of these sizes indicate which independent variables are described by other independent variables. Tolerance measures the variability of selected independent variables that other independent variables do not explain. The common cut off values to indicate the exist of multicholineraity are tolerance values > 10 percent and VIF < 10. The way that can be done to cope in the event of multicholinearity is to remove one of the free variables that has high koleration from the regression model and other variable identification to help predict.

c. Heteroskedastity Test
   The heteroskedastity test aims to test whether in regression models there is variance inequality from residual one observation to another. One way to detect the presence or absence of heteroskedastism is by looking at the plot graph between the predicted value and it's residual.

Data Analysis and Hypothesis Testeing
Regression Equality

The analysis used in this study is the Multiple Regression Analysis model. With the basic model used is:

$$Y = b_0 + b_1X_1 + b_2X_2$$

where:
$X1$ = role stress
$X2$ = time limited
Y = internal audit performance
bo = intersep
$b1,...,b2$ = regresion coefficient

Correlation and Determination Coefficient Analysis

The correlation coefficient value (R) indicates how large the correlation or relationship between an independent variable and a dependent variable is. Correlation

coefficient is said to be strong when the value R is above 0.5 and close to 1.

Determination coefficient values range from zero (0) to one (1). If the R square value gets closer to one, the independent variable provides all the information needed to predict dependent variables. On the other hand, the smaller the R square value, the more limited the ability of independent variables to describe variations in dependent variables. The R square value has a drawback that the R square value will increase every time there is an addition of one independent variable even though the independent variable has no significant effect on the dependent variable.

Hypothesis Test
1. Test F
   Test F is used to test the goodness of fit test which shows variations in the influence of independent variables together and simultaneously against dependent variables.
2. Test t
   The t test basically shows how far an independent variable influences individually in explaining variations in independent variables.

RESULT AND DISCUSSION
Validity Test Results The results of the study can be said to be valid if the r product moment > r tabale, because the questionnaire returns as many as 30 questionnaires then according to the data table can be said to be valid if r count $\geq$ 0.361. The r value of 26 variable items X and 18 variable Y items is declared valid because all correlation coefficient values are above 0.361. Reliability Test Results A data can be said reliabel, if calculated over and over again can produce the same results. A data can be said to be reliable if it has $\geq$ of 0.7. The reliability coefficient for Role stress (X1) variables is 0.870, time limited (X2) variable is 0.786 and Internal auditor performance variable (Y) is 0.931. Thus it can be concluded that all research data is declared reliable because it is greater than 0.7.

This analysis produced a correlation coefficient value (R) of 0.767. This indicates that there is a strong relationship between Role stress (X1) and Time limited(X2) to Internal auditor performance (Y). Partial Influence Analysis Partial influence analysis is used to find out how closely each variable is free with non-free variables.

Table 1. Multiple Correlation Analysis
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.767[a]	.558	.558	.24397

a. Predictors : (Constant), X2, X1)
b. Dependent Variable: Y

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Table 2. Partial Influence

	Standardized Coefficients Beta	Correlations Zero-order	The Amount of Partial Influence	The Amount of Partial Influence (%)
X₁	0,416	0,657	0,274	27,4%
X₂	0,463	0,680	0,315	31,5%
Total Influence			**0,588**	**58,8%**

Partial influence is obtained by multiplying standardized coefficient beta by zero-order. Based on the table above, it can be seen that the amount of role stress (X1) influence on internal auditor performance (Y) partially is 27.4%, the amount of time limit limited (X2) to internal auditor performance (Y) is partially 31.5%,. Thus, the total effect of role stress (X1) and time limited(X2) constraints on Internal auditor performance (Y) together is 58.8%. This can also be seen from the coefficient value of its determination.

Determination Coefficient
The effect of Role stress (X1) and Time limited(X2) on Internal auditor performance

(Y) can be demonstrated by the determinant coefficient with the following formula:

$$KD = R^2 \times 100\%$$
$$= (0{,}767)^2 \times 100\%$$
$$= 58{,}8\%$$

This means that the Role stress (X1) and Time limited(X2) variables have a 58.8% impact on internal auditor performance (Y). While the remaining 41.2% is a variable contribution other than Role stress (X$_1$) dan *Time limited*(X$_2$).

Overall Testing (test F)

To determine whether or not an influence of free variables together on a variable is not free to use test F.
Test Statistic:

$$F = \frac{R^2(n-k-1)}{k(1-R^2)}$$

F table = F $_{\alpha\,;\,(df1,\,df2)}$; df1 = k , df2 = n-k-1
Test result F is presented in the following table:

Table 3. Overall Hypothesis Testing (Uji F)

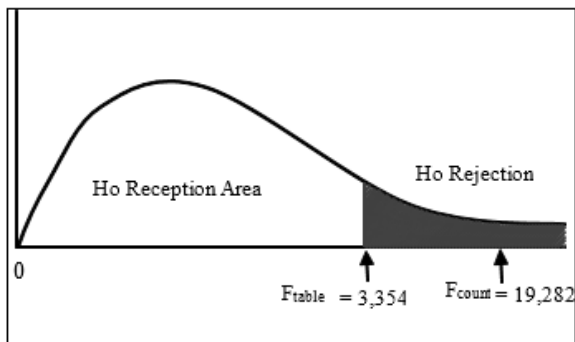| F count	df	F table	Sig	Description	Conclusion
19,282	df1 = 2 / df2 = 27	3,354	0,000	Ho ditolak	influenced (Significant)

Figure 1. H0 Rejection Area on Testing Together

From the table above, the value of F is calculated at 19,282. Since the value of F counts (19,282) > F of the table (3,354), it can thus be concluded that simultaneously there is a significant influence of Role stress (X1) and Time limited(X2) on the Performance of internal auditors (Y).

Partial Testing (Test t)

To determine whether or not an influence of free variables is partially free on a variable is not free to use test t.
Test Statistic :

$$t_{hit} = \frac{b}{Se(b)} \quad , \text{derajat bebas} = \text{n-k-1}$$

T test results are presented in the following table:

Table 4. Partial Hypothesis Test (Uji t)

Var	t count	df	t table	Sig	Decription	Conclusion
X$_1$	2,875	27	± 2,052	0,008	Ho reject	Significant
X$_2$	3,197	27	± 2,052	0,004	Ho reject	Significant

Based on the table above it can be seen that:

1. Variable X1 has a t-count value greater than the table's t value. Due to the calculated t value (2,875) > t table (2,052), it can therefore be concluded that partially there is a significant influence of Role stress (X1) on the Performance of internal auditors (Y).

2. The X2 variable has a t-count value greater than the table's t value. Due to the calculated t value (3,197) > t table (2,052), it can therefore be concluded that there is a significant effect of Time limited(X2) on the Performance of internal auditors (Y).

To see the effect of Role stress (X1) and Time limited(X2) On Internal auditor performance (Y) used multiple linear regression analysis with the following equations:

$$Y = a + b_1X_1 + b_2X_2$$

where :
Y   = performance of internal auditor
X$_1$ = *role stress*
X$_2$ = *time limited*
a   = constanta
b$_1$, b$_2$, = regresion coefficient

Processing results for multiple regression analysis are presented in the table 5 :

Table 5. Multiple Regresion Analysis

Variable	Regresion Coefficient	Std. Error	T	Sig.
(Constant)	1,106	0,216	5,121	0,000
X_1	0,356	0,124	2,875	0,008
X_2	0,348	0,109	3,197	0,004

Based on the calculation results in the table above, the form of linear regression equation is obtained as follows:

$$Y = 1,106 + 0,356 X_1 + 0,348 X_2$$

The value of the regression coefficient in its free variables describes when it is estimated that the free variable rises by one unit and the value of the other free variable is estimated to be constant or equal to zero, then the value of the bound variable is expected to rise or may fall according to the free variable regression coefficient mark..

From the double linear regression equation above is obtained a constant value of 1,106. That is, if the Internal auditor performance variable (Y) is not affected by its two free variables namely Role stress (X1) and time limited (X2) is zero, then the average amount of internal auditor performance will be worth 1,106.

The free variable regression coefficient marks indicate the relationship direction of the variable in question with the Performance of the Internal Auditor. The regression coefficient for X1-free variables is positive, indicating a one-way relationship between role stress (x1) and internal auditor performance (y). Variable regression coefficient X1 of 0.356 means for each role stress (X1) increase of one unit will result in an increase in internal auditor performance (Y) of 0.356.

The regression coefficient for X2-free variables is positive, indicating a one-way relationship between time limited (X2) and internal auditor performance (Y). The X2 variable regression coefficient of 0.348 means for each time limited (X2) increase of one unit will result in an increase in internal auditor performance (Y) of 0.348.

CONCLUSION AND RECOMMENDATION

Role stress and Time limited Auditor have an influence on the Performance of Internal Auditors at PT Kereta API Indonesia (Persero). The amount of influence of Role stress and Time limitedAuditor on the performance of internal auditors is 58.8%. While the remaining 41.2% is a variable contribution other than role stress and time limited.

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