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Research Paper

The Effect of Human Capital on Auditor Performance with Communication as the Moderating Variable

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ABSTRACT : This study aims to analyze about the effect of human capital on auditor performance and this study using communication as the moderating variable. The use of communication variable was considered as interpersonal communication will bring changes in opinions, attitudes and certain actions in the hope of increasing work motivation and increasing auditor performance. The research objects in were Barru Regency, Pare-pare City, Sidrap Regency, Pinrang Regency, and Enrekang Regency. The total population were 125 auditors and the technique of determining the sample using the census method was that the entire population was using as the research sample. This study uses a quantitative explanatory approach. Data collection was using questionnaire instruments. Data were analyzed using Moderated Regression Analysis (MRA). The results showed that (1) individual capability has significant effect on auditor performance (2) individual motivation has significant effect on auditor performance, (3) the organizational climate has significant effect on auditor performance, (4) workgroup effectiveness has significant effect on auditor performance, (5) leadership has significant effect on auditor performance, and (6) communication moderates the relationship between human capital and auditor performance.

KEYWORDS: human capital, communication, auditor performance.

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I. INTRODUCTION

Auditors can be divided into three types based on their duties, namely government auditors, internal auditors and independent auditors (Arens and Loebbecke, 2003). Government Auditors are auditors who carry out audits of finances in government agencies. In Indonesia, auditors can be two, namely the Government External Auditor carried out by the the State Audit Board (BPK) and the Government's Internal Auditor carried out by the the Government State Audit Board (BPKP) and the Inspectorate.

Inspectorate was an institution that functions and main tasks as supervision. If the duties and functions of the inspectorate run well, then the organization of tasks and functions of the organization in order to provide adequate confidence that has been implemented with benchmarks that have proven effective and efficient in realizing good governance will be carried out. But in fact, it is still found in some areas where there is a level of financial irregularities.

The Supreme Audit Agency's 2016 announcement, the Barru District Government of South Sulawesi Province failed to obtain a Fair Opinion without Exception (WTP) because the BPK found assistance for the kelurahan and villages for the 2015 fiscal year not according to the provisions. Other findings that occurred during payment of official flight tickets at the DPRD secretariat and Regional Secretary. Grant assistance to the 2015 district government is not yet in accordance with the provisions. Other findings that there are 18 jobs in 7 SKPD have not been charged a fine of Rp. 1,777,772,892 (Media Online Fajar, 2016).

Based on the facts above, then the questions that arise are, namely: Why has the Inspectorate as an institution overseeing regional financial management not been able to make good improvements in preventing deviations from Regional Expenditure income?

According to Mayo (2000) the entity consists of individuals who work together to achieve certain goals. Entities can achieve the vision that has been determined by realizing the vision of their human resources, so that human resources here are not only as machines but as assets for the entity. Human capital consists of five components, namely individual capability, individual motivation, leaderships, the organizational climate, and

work group effectiveness (Mayo, 2000). Each component has a different role in creating an entity's human capital which ultimately determines the value of a company. According to Stewart et al. (1998) that human capital is a lifeblood in intellectual capital, a source of innovation and improvement, but a component that is difficult to measure. Human capital will increase if the entity is able to use the knowledge possessed by its employees.

Auditor performance is an action or implementation of audit tasks that have been completed by the auditor within a certain period of time. Kalbers and Forgatty (1995) in Trisnarningsih (2007) suggested that auditor performance as an evaluation of work carried out by superiors, coworkers, themselves, and direct subordinates.

In attribution theory studies the process of how a person interprets an event, learns how one interprets the reason or cause of his behavior. This theory was developed by Fritz Heider who argued that a person's behavior is determined by a combination of internal forces (internal forces), namely factors that originate from within a person, such as ability or effort, and external forces (external forces), namely factors external origin such as work difficulties or luck (Suartana, 2010: 181).

This study also examines communication variables as moderating the influence of human capital on auditor performance. Etymologically or according to the origin, the term communication comes from Latin communication and this word comes from the word communis. The meaning of communis here is the same, in the meaning of the same word meaning, which is the same meaning about something (Widjaja, 2000: 3). So communication takes place if there are similarities between people involved in communication regarding something that is communicated (Widjaja, 2000).

Based on the description above, this study aims to examine the effect of individual capabilities on auditor performance, the effect of individual motivation on auditor performance, the influence of organizational climate on auditor performance, the effect of group work effectiveness on auditor performance, the influence of leadership on auditor performance, and moderation influences communication on the relationship of human capital (individual capabilities, individual motivation, organizational climate, effectiveness of group work, and leadership) and auditor performance.

II. THEORETICAL CONCEPT

Attribution theory studies the process of how someone interprets an event, learns how someone interprets the reason or cause of his behavior. This theory was developed by Fritz Heider who argued that a person's behavior is determined by a combination of internal forces (internal forces), namely factors that originate from within a person, such as ability or effort, and external forces (external forces), namely factors external origin such as work difficulties or (Suartana, 2010: 181).

According to Luthans (2005) that attribution refers to how people explain the causes of other people's behavior or themselves. Attribution is a cognitive process whereby people draw conclusions about factors that influence or make sense towards other people's behavior.

Fritz Heider also stated that internal strength (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior. He stressed that feeling indirectly is the most important determinant of behavior. Internal and external attributions have been stated to influence individual performance evaluations, for example in determining how employers treat their subordinates, and influence individual attitudes and satisfaction with work. People will behave differently if they feel more of their internal attributes than their external attributes. In this study, researchers used attribution theory because researchers will conduct empirical studies to determine the factors that influence auditor performance, especially on the auditor's personal characteristics. Basically the personal characteristics of an auditor is one of the determinants of the quality of the audit that will be carried out because it is an internal factor that encourages someone to carry out an activity.

Research on auditor performance has been carried out using human capital concepts and attribution theory (Trisnarningsih (2007); Ongkorahardjo (2008); Simorangkir and Ferina (2012), Sudibyo (2014), Supriatna (2014); Lawasi and Triatmanto (2017)). Mayo (2000) divides the human capital component on individual capabilities, individual motivation, organizational climate, effectiveness of group work and leadership. Individual capability is divided into five criteria, namely the ability of a person, professional ability, experience, network and extensive connections, and the values and attitudes of a person. While individual motivation includes aspirations, ambitions which will later determine one's motivation and productivity. Then the organizational climate is the value of an organization that describes the characteristics, situations and conditions of the organization.

The hypotheses developed in this study were as follows:

- H1: individual capability has significant effect on performance.
- H2: individual motivation has significant effect on auditor performance.
- H3: workgroup effectiveness has significant effect on auditor performance.

- H4: the organizational climate has significant effect on auditor performance.
 H5: leadership has significant effect on auditor performance.
 H6: Communication can moderates the effect of human capital (Individual Capability, Individual Motivation, Organizational Climate, Group Work Effectiveness, and Leadership) on auditor performance.

III. METHODOLOGY

The approach used in this study is a quantitative approach, which includes quantitative analysis to test between theory and data by first setting a hypothesis and then testing with statistical analysis techniques. The objects in this study were carried out in the research locations were Barru Regency, Parepare City, Sidrap Regency, Pinrang Regency, and Enrekang Regency. The population in this study was 125 people. The sampling technique in this study uses the census method, which is the distribution of questionnaires to all populations. The analytical model used to test hypotheses is to use Moderated Regression Analysis (MRA). Operational definitions and measurements for the variables in this study are:

1. Individual capability (X1). The individual capability variable in this study was measured using an instrument developed by Mayo (2000) and Sunarcaya (2008), namely the ability of a person, professional abilities, experience, networks and connections, and one's values and attitudes.
2. Individual motivation (X2). According to Stoner et al. (1996: 134) motivation is a characteristic of human psychology that contributes to the level of one's commitment. This includes the factors that cause, channel and maintain human behavior in certain directions. Individual motivation variables in this study were measured using instruments developed by Sunarcaya (2008), namely success in carrying out work, recognition, responsibility, authority and development.
3. The Organizational climate (X3). Organizational Climate is a system of unique values, beliefs and norms, shared by members of an organization. Organizational climate can be a positive and negative force achieving effective organizational performance (Gibson et al., 2007). Variable the organizational climate in this study was measured using instruments developed by Mas'ud (2004) in Sunarcaya (2008) and Trisnarningsih (2007), namely organizational structure, responsibility, attention, appreciation, decision making practices, technology provision, conflict.
4. Workgroup effectiveness (X4). Workgroup effectiveness is a group that is successful and has the same goals can be measured by looking at the extent to which the group can achieve the objectives that have been set (Mayo, 2000). Whereas according to Mulcahy and Crowley (2011) the team is a group of people with complementary skills who are committed to the same goal and hold each other back to take responsibility for achievement. Ideally, they develop different identities and work together in coordinated ways and support each other to meet their goals or company goals. The effectiveness of the workgroup is the extent to which this team is successful in achieving the tasks related to the goal. Workgroup effectiveness variables in this study were measured using instruments developed by Lawasi and Triatmanto (2017), namely mutual support capabilities, mutually beneficial relationships, division in achieving goals, and desired values.
5. Leadership (X5). Leadership is a way of leadership to influence other people or subordinates in such a way that the person wants to do the will of the leader to achieve organizational goals even though personally this may not be liked (Luthans, 2007: 575). The leadership variables in this study were measured using instruments developed by Mas'ud (2004) in Sunarcaya (2008) and Trisnarningsih (2007), namely the relationship between leaders and subordinates, the structure of duties, authority, and the position of leaders.
6. Communication (Z). According to Louis Forsdale (1981) that communication is a process of providing signals with certain rules so that in this way a system can be established, maintained, and changed. Communication is a signal that can be verbal and non verbal which has certain rules. Communication is measured by indicators of vertical communication flows and horizontal communication flows. Communication variables use the research instrument Sunarcaya (2008).
7. Auditor performance (Y). Auditor performance is the work result in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2005: 67) in Ongkorahardjo et al. (2008). Auditor performance variables in this study were measured using instruments developed by Trisnarningsih (2007), which included organizational commitment, professional commitment, motivation, work opportunities, and job satisfaction.

IV. RESULT AND DISCUSSION

The first thing to do when analyzing the results of this study is to test the validity and reliability of the data, the results show that all statements in individual capability questionnaires, individual motivation, organizational climate, workgroup effectiveness, leadership, communication, and auditor performance are valid. And the results of data reliability testing show Individual capability 0.799; Individual motivation 0.782; Organizational climate 0,810; Workgroup Effectiveness 0.836; 0.904 Leadership; Communication 0.843, and

auditor performance 0.790, the value of the test results is reliable above 0.60 (standard Cronbach Alpha) (Sekaran, 2016). Adjusted R2 value is 0.660 or 66%.

Based on statistical tests, the results obtained simultaneously that the variables ¹¹ human capital significantly influence auditor performance. Mayo (2000) argues that human capital has five components, namely individual capability, individual motivation, leadership, the organizational climate, and work group effectiveness. Each component has a different role in creating the human capital of an entity or organization which ultimately determines the value of an entity or organization.

Individual Capability has significant effect on performance Auditor Performance

⁴ Based on the results of ⁴ t test on individual capability variables show the value of t count of 2.948 while the value of t table shows the value of ² table = 2.021. So t count 2.948 > t table 2.021 thus hypothesis 1 which states that individual capabilities have a significant effect on Auditor Performance, accepted.

The results of this study support attribution theory that studies how someone interprets an event, learns how someone interprets the reason or cause of his behavior. This theory argues that a person's behavior is determined by a combination of internal forces (internal forces), namely factors that originate from within a person, such as ability or effort, and external forces (external forces), namely factors that come from outside such as difficulty in work or luck (Suartana, ⁶ 10: 181).

According to Stewart et. al. (1998) that human capital is a lifeblood in intellectual capital, a source of innovation and improvement, but a component that is difficult to measure. Human capital reflects the collective ability of the company to produce the best solution based on the knowledge held by the people in ¹ the company, which will increase if the company is able to use the knowledge possessed by its employees. The results of this study are in line with the results of ² a study from Ongkoraharjo (2008) which found that individual capability both partially and simultaneously had a significant effect on the performance of public accountants. Besides being in line with the research from Ongkoraharjo (2008), it ³ also in line with Simorangkir's research, et al (2012), Sudiby (2014), Supriana (2014). Human resources (human capital) is a combination of knowledge, skills, innovation and the ability of a person to carry out their duties so that they can create a value to achieve goals (Ongkoraharjo, 2008). Therefore, human capital should not only be an asset, but a product that needs development from time to time, so that the output produced is also growing (Malhotra, 2003).

Individual Motivation has significant effect on performance Auditor Performance

Based on ⁴ the t test Individual Motivation variable shows the value of t count of 2.043 while the value of t table shows the value of ² table = 2.021. So t count 2.043 < t table 2.021 thus hypothesis 2 which mentions Individual Motivation has a significant effect on Auditor Performance, accepted.

This study supports attribution theory. Attribution is a cognitive process whereby people ³ draw conclusions about factors that influence or make sense towards other people's behavior. Attribution theory states that internal strength (personal attributes such as ability, effort and fatigue) and external forces (environmental attributes such as rules and weather) together determine human behavior.

According to Stoner et al. (1996: 134) that motivation is a characteristic of human psychology that contributes to the level of one's commitment. Individual motivation variables in this study were measured using instruments developed by Sunarcaya (2008), namely success in carrying out work, recognition, responsibility, authority and development. The results of this study are in line with Sunarcaya's (2008) research that work motivation partially influences auditor performance. But it is not in line with the results of research by ² Sudiby (2014), Supriana (2014) and Lawasi and Triatanto (2017) which show that partial motivation does not significantly influence ² auditor performance. This is due to the lack of individual motivation and not strong enough to motivate auditors to achieve high performance.

The Organizational Climate has significant effect on performance Auditor Performance

Based on ⁴ the t test of Organizational Climate variable, the value of t count is 2,274 while the value of t table shows the value of t table = 2,021. So t count 2,274 > t table 2,021 thus hypothesis 3 which states that Organizational Climate has a significant influence on Auditor Performance, accepted.

Organizational Climate is a system of unique values, beliefs and norms, shared by members of an organization. Organizational climate can be a positive and negative force in ¹ achieving effective organizational performance (Gibson et al., 2007). The variable the organizational climate in this study was measured using instruments developed by Masud (2004) (in Sunarcaya, 2008) and Trisnarningsih (2007) namely organizational structure, responsibility, attention, appreciation, decision-making practices, technology provision, conflict.

The results of this study are in line with the research ² of Ongkoraharjo (2008) which found that the organizational climate both partially and simultaneously had a significant effect on auditor performance. This is due to the formation of a conducive organizational climate to support auditor performance, so that it can improve auditor performance. The results of the Ongkoraharjo (2008) and Sudiby (2014) studies are not in

21e with the Trisnaningsih (2007) study. The Trisnaningsih (2007) study found that culture did not directly influence auditor performance. This finding indicates that the cultural climate can affect the auditor's performance if the auditor is committed to his organization. Thus it can be indicated that organizational commitment functions as an intervening variable in the relationship between cultures to auditor performance.

Group Work Effectiveness has significant effect on performance Auditor Performance

4 Based on the t test, the Working Effectiveness variable of the group shows the value of t count of 3.013 while the value of t table shows the value of t table = 2.021. So t count 3.013 > t table 2.021 thus hypothesis 4 which states the effectiveness of group work has a significant effect on Auditor Performance, accepted.

Workgroup effectiveness is a group that is successful and has the same goals in achieving the goals that have been set (Mayo, 2000). Whereas according to Mulcahy and Crowley (2011) the team is a group of people with complementary skills who are committed to the same goal and hold each other back to take responsibility for achievement.

24 The results of this study are not in line with the results of research from Lawasi and Triatmanto (2017) and Sudiby (2014). The research results from these two studies show that Workgroup effectiveness partially has no significant effect on auditor performance. This is due to the lack of workgroup effectiveness that may not be influenced by organizational context, structure, strategy, and reward systems to support auditor performance, so that it cannot improve auditor performance. The results of this study are in line with the research of Supriana (2014) which found both partially and simultaneously all Human Capital factors that made a real contribution to auditor performance. Government auditors in carrying out tasks are built on the trust and ability of employees. Fellow team members were given assignments without extra strict supervision.

Leadership has significant effect on performance Auditor Performance

4 Based on the t test the Leadership variable shows the value of t count of 2.863 while the value of t table shows the value of t table = 2.021. So t count 2.863 > t table 2.021 thus hypothesis 5 which states Leadership has a significant influence on Auditor Performance, accepted.

Leadership is a way of leadership to influence other people or subordinates in such a way that the person wants to do the will of the leader to achieve organizational goals even though personally this may not be liked (Luthans, 2007: 575). The leadership variables in this study were measured using instruments developed by Mas'ud (2004) in (Sunarcaya, 2008) and Trisnaningsih (2007), namely the relationship between leaders and subordinates, the structure of duties, authority, the position of leaders.

11 The results of this study are in line with the research of Sudiby (2014) and Supriatna (2014) which show that individual capability, individual motivation, leadership, organizational climate, and work group effectiveness simultaneously have a significant effect on auditor performance, all factors reinforce each other, so that there was a synergy that resulted in an increase in auditor performance. The results of this study are also in line with the research of Trisnaningsih (2007) and Supriana's (2014) study that leadership styles directly influence auditor performance. However, the results of this study are not in line with the research of Sunarcaya (2008) which states that leadership factors do not affect employee performance.

Communication moderates the effect of human capital on auditor performance.

Adjusted R2 value before interaction is 0.660 and Adjusted R2 value after interaction is 0.685, it can be seen that there is an increase in R2 adjusted value. The increase in Adjusted R2 value from 0.660 to 0.685 can be concluded that the communication variable functions as a moderation / strengthens the relationship of Human Capital variables with auditor performance. Thus hypothesis 6, namely Communication can moderate Human Capital (Individual Capability, Individual Motivation, Organizational Climate, Effectiveness of Group Work, and Leadership) on Auditor Performance, accepted.

Communication takes place if there are similarities between people involved in communication regarding something that is communicated (Widjaja, 2000). Terminologically communication means the process of delivering a statement by someone to someone else (Effendy, 2002). Sudiby (2014) sees that communication has a positive influence on performance. The results of this study are in line with the research of Ira Deviani (2005) and Lawasi and Triatmanto (2017) which show that interpersonal communication variables significantly influence performance. Partially, the study of Sunarcaya (2008) found that communication did not affect employee performance, but simultaneously affected performance. Communication is considered important in everyday life, especially for organizations because it is able to unite the thoughts of individuals in the organization.

7 Auditor performance is the work result in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2005: 67) in Ongkorahardjo et al. (2008). Auditor performance variables in this study were measured using instruments developed by

Trisnangsih (2007), which included organizational commitment, professional commitment, motivation, work opportunities, and job satisfaction.

According to Louis Forsdale (1981) that communication is a process of providing signals with certain rules so that in this way a system can be established, maintained, and changed. Communication is a signal that can be verbal and non verbal which has certain rules. According to Ferris (1977) that auditor performance is a shared function of the ability of the auditor in carrying out the task, the auditor's perception of the suitability of the role performed and motivation. The same thing, also conveyed by Kanfer et al. (2010) that personality and motivation greatly influence individual performance in work. Spencer & Spencer (1993) also saw that the auditor's ability to perform tasks was largely determined by the individual's competencies.

According to Davis and Newstrom (1989: 70) that communication is the process of delivering information and understanding from someone to others. Whereas according to Miller and Steinberg (1975: 83) that interpersonal communication is a developing process, not static but dynamic due to the increase of information. Quality interpersonal communication will be obtained feedback or verbal and non verbal responses that bring changes in opinions, attitudes and certain actions in the hope of increasing work motivation (Kalsum, 2010).

V. CONCLUSION

In general the findings in this study confirm the attribution theory introduced by Ajzen (1988). The results of the study show that individual capabilities influence auditor performance; individual motivation influences auditor performance; organizational climate influences auditor performance; group work effectiveness affects auditor performance; leadership influences auditor performance. While communication moderates the relationship between human capital and auditor performance, the results of the moderation test show that all factors reinforce each other, so that synergies occur resulting in an increase in auditor performance. Functioning communication variable strengthens the relationship of human capital variables with auditor performance. Communication takes place if there are similarities between the people involved in communication regarding the matter being communicated. Communication is considered important in everyday life, especially for organizations because it is able to unite the thoughts of individuals in the organization.

It is recommended to add other variables that are feasible to use to determine the auditor's performance that has not been mentioned in this study. The sample used in this study is still limited to government internal auditors. So that further researchers are advised to further expand the scope of research.

The results of this study can provide implications for government policies in supporting the process of optimizing the ability to carry out the duties of auditors. This is supported by the need to reorient the various types of training provided to the auditor apparatus. From the auditor's side, variables can be chosen which give optimal influence in improving auditor performance, but in the human capital variable it is necessary to observe the suitability between the auditor's ability and the task burden. If the auditor's ability has reached a saturation point, then the response received can turn into dysfunctional. In addition, the results of this study have implications for the application of attribution theory in explaining how auditor performance can be enhanced from the influence of human capital and strengthened by communication between auditors in supporting each activity in their organization.

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