

**THE INFLUENCE OF AUDITOR CAPABILITY, ROLE OVERLOAD,
AND ETHICAL PERCEPTION TO AUDITOR JUDGEMENT
(EXAMINE EMPIRICALLY ON INSPECTORATE OF WEST NUSA
TENGARA PROVINCE, DISTRICT AND CITY IN LOMBOK
ISLAND)**

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Abstract

The Influence of Auditor Capability, Role Overload, and Ethical Perception to Auditor Judgement. This research was aimed to examine empirically: the influence of auditors capability, role overload, and ethical perception towards auditor judgement was taken by auditor. Capability auditor came from two resources: knowledge grade and from professional standard. Role overload were faced and also understanding of ethical perception could determine quality of judgement. The research used sample of 121 internal auditors who took duty on Inspectorate of NTB province, district and city in Lombok. This research used convenience sampling method. Research tool used questionnaire, there were given direct to auditors by researcher. Analysis method used in these research were double regression analysis by contributing from SPSS. This research found statistic result that was not significant from role overload influence to auditors judgment while auditor capability and ethical perception had significant influence to auditor judgement. This finding could be used for continuing to enhance their professional, especially on making judgement.

Keywords: Auditor capability, role overload, ethical perception, auditor judgement.

1. Introduction

The paradigm change that accompanies the process of reform in the government's internal audit is a paradigm shift from the government's internal controls watch dog (detective control) shifted to the consultants and the performance-oriented catalyst emphasize the aspects of guidance and control. Public opinion is evolving over time is a challenge for the government's internal regulatory authorities (APIP). Sharp criticism coming from the Corruption Eradication Commission (KPK) on the implementation of the government's internal controls, both at central and regional level is still considered weak (Qorib, 2016). Indications of supervision over the implementation of the performance of government officials who are still weak marked by corruption as the abuse of authority, extortion and an indication of other corrupt practices involving unscrupulous employees, heads of regions and elements of the leadership of the Ministry / Agency in the agency. The condition occurs anyway because they still lack the role and capabilities of (APIP) in oversight.

Cases of corruption in some areas lately so phenomenal in the news in some media, both electronic and printed. The discovery of several cases such as corruption in the department of population and civil registration (Ihsan 2014), cases dock harbor Hajj (Suhendi, 2014), cases dock dyke condo and dyke bidara year (Cr-Aiq, 2016), and a case that ensnare regent districts chili west (Laksito and Andalan, 2015) is a reflection of the weakness of the guidance and control system of regional regulatory authorities.

Various attempts were continually made to address the challenges that exist in order to enhance the role of regulatory authorities internal to the government (APIP), one of which is the Evaluation / Assessment APIPs as stipulated in the Regulation of the BPK No. 16 of 2015 Date of November 30, 2015 About the Technical Guidelines on Increasing Capability APIPs reflected from the level of capability by referring to good corporate governance practices, and apply universally throughout the world through the assessment elements - elements that are contained in the Internal Audit capability Model (IACM). Achievement level or level of capability APIPs shows the characteristics corresponding to the size or complexity or risks associated with the increased activities of the local government then takes the capabilities of internal control is better, as stated in the Regulation of the BPKP gives an

overview on the level of level 1 can not provide security for governance processes according to the rules and have not been able to prevent corruption (BPK, 2015), monitoring reports rely on certain people skills, and in practice there is no professional practice implemented.

The achievement of the realization of enhanced capabilities Inspectorate APIPs provinces, cities, and Regency se - Lombok Island has not reached level 3 (BPK NTB 2016). As stipulated by the regulations Head of BPK on technical guidelines for increasing the capability of APIPs indicates that APIPs remain at level 2, which means have not been able to assess the efficiency, effectiveness, economic an activity and have not been able to provide consulting on corporate governance, risk management and internal control that will affect the quality the decision (judgment) audit.

Efforts to improve the capabilities of national APIPs continuously increased along in implementing internal control. On the other hand the availability of human resources is still very low APIPs of the national requirement of 46 560 new Auditor and Auditor reached 12 832 or 27.66% (Adiperdana, 2015). This indicates the presence of APIPs is still very minimal in terms of quantity, so that the role of individuals APIPs become overloaded.

Thus the demands expertise of auditors as increasing the capability is needed to produce a decision (Judgment) quality in an examination, for increased capability APIPs will encourage the creation of governance, risk management and internal control according to the rules so as to assess the efficiency, effectiveness, economic a activities and is able to detect the onset of corruption.

The right decision and accountability should be able to provide reasonable assurance that the statements being audited are free from material misstatement due to error or fraud (mulyadi, 2014: 157), are required anyway to make the perception or perspective among individuals APIPs itself in giving a decision audit refers to a code of ethics and auditing standards as set forth in PERMENPAN APIPs No. PER / 04 / M.PAN / 03/2008 on the code Etik APIP and No. PER / 05 / M.PAN / 03/2008 on auditing standards APIPs, used as reference for all APIPs in carrying out the audit, because the auditor's perspective in response to the information related to the responsibilities and audit risk to be faced by auditors in connection with the decision he made (Pasanda and Paranoan, 2013).

Examination or audit by the Auditor based quality standards is a very important element and requires competence and expertise in the decision-making process of the audit, because the auditor's opinion or judgment (Auditor Judgment) serve as the basis to provide confidence that can be accounted for. Many factors influence on Judgment an auditor, most researchers use a pressure obedience, gender, the complexity of the task, and audit experience as an independent variable as in research Rahmawati (2016), Komalasari and Hernawati (2015), Ariyantini et al (2014), Raiyani and Suputra (2014), Widjaja (2012), Yustrianthe (2012), and Hamzah and Paramitha (2008).

The novelty of this study is to raise the capability of the auditor as one of the factors that affect the quality of the Auditor Judgment, capability is the ability of the auditor to carry out the task - the task of supervision consists of three interrelated elements, namely the capacity, authority and competence of HR APIPs a must-have for strengthening , improve, develop institutional, governance / business process/ management and human resources in order to carry out APIPs the role and function of the effective APIPs (BPKP.2015).

Quality Judgment generated by an auditor is very dependent and influenced by the capability of the auditor which consists of the capacity, authority and competence of human resources, in addition to the quality of the judgment was strongly influenced by the work overload (Role Overload) and the perception of ethical auditors in providing the right decision and can provide assurances that there is no error in collecting, identifying, and process information related to an investigation.

Based on these arguments, the formulation of the problem in this research are:

1. Is the Auditor Capability positive effect on the Auditor Judgment?
2. What is the Role Overload negatively affect the Auditor Judgment?
3. Does Ethical Perceptions positive effect on the Auditor Judgment ?,

Based on these research problems purpose of this study was to determine the effect of auditor capabilities, role overload, and perception of the auditor's ethical judgment.

2. Theoretical Framework and Hypothesis Development

According to Gibson et al (1997) the decision was a response to the problem manager. Every decision is a result of a dynamic process that is influenced by many forces including environmental organizations and the knowledge, skills and motivation of the manager. Decision-making is a process of thought and deliberation, and a process that involves a systematic approach with sequential steps.

Role theory was first disclosed by Kahn et al. (1964). The theory emphasizes the role of individual characteristics as social actors who studies the behavior according to the position they occupy in the workplace and society. When people occupy a position in his environment, he is required to interact with other individuals or other things as part of his job. A set of activity in the work environment, including this interaction, it contains some of the role of individuals who occupy a position. Because the organization is a system of activities that are interdependent, then the performance of the individual will depend on the activity of another individual.

According Sampurno (2011: 40) capability represents an integrated set of resources used to carry out the activity - an important activity. Capability or ability to blend in knowledge and skills of workers or individuals who are in line with the company or organization Amir (2011: 88) defines as a potential capability to carry out a particular activity or series of activities. Sometimes the term "competence" is used to refer to the ability we run aktivitas functional, while the "capability" considered how to combine various skills. Thus the Auditor capability is the capacity possessed by each individual to perform/melaksanakan auditor's duties and functions in the monitoring and inspection that has the ability and skill is more, both in terms of technical and manajemen so knowing the weaknesses and how to overcome them.

Kahn et al. (1964) as stated in the Pfeffer (1982) defines the work overload (role overload) as a situation when the demands of the role are not contradictory, but the demands of his role is very broad and spend a lot of time so that the individual can not achieve what is expected of the role. Role overload is expressed by Schick et al. (1990) occurs when the auditor has a very heavy workload that does not comply with the time and capabilities. Beehr et al. (1976) defines the role overload as a condition where a person has a job that is very much within the specified time available.

Gibson et al (1989) provides a definition of perception is a cognitive process that is used by individuals to interpret and understand the world around it (the object). Perception is the process of giving meaning to the environment by an individual. Therefore, any individual can give meaning to the objective reality is different though the same object.

Understanding Ethics are moral thinking about what to do or not to do (Bertens, 2000). In Big Indonesian Dictionary (1998: 96) ethics has three meanings, one of which is the value of right and wrong that is shared by a group or community. Ethics contains moral values are believed to be correct. Value is a reflection of the quality of a useful and important meaning.

Ethical perception by a large dictionary Indonesian (KBBI) is the response (acceptance) directly from something related to ethics and in accordance with the principles agreed in general. Ethical Perceptions of Auditors is the cognitive processes used by individual auditors to interpret and understand the world of work (the object) based on the code of ethics and standards of examination.

Hogart (1992) defines Judgment as kongnitif process that is the behavior of the selection decisions. Judgment is an ongoing process in the acquisition of information (including feedback from previous actions), the choice to act or not to act, receipt of further information. Judgment process depends on the arrival of information as the process unfolds. Arrival information not only affects the choice, but it also affects the way the selection was made. Judgment auditor is the auditor in determining policy regarding the results of the audit opinion refers to the formation of an idea, opinion or estimate of an object, event, status or other event type (Yustrianthe, 2012).

2.1 The Effect of Auditor Capability to Auditor Judgment

Perspectives from theory emphasizes the role of individuals as social actors who studies the behavior according to the position they occupy in the workplace and the community (Kahn et al, 1964). AIPs as the institution responsible for the internal control of government, is obliged to provide information that is accountable and regardless of deviant behavior (moral hazard) that can reduce public confidence. Appropriate information and trustworthy is a performance auditor who is represented in the Judgment given by the auditor.

Research by Fitriani and Daljono (2012) states that knowledge affect the government's internal auditor Judgment. This is in line with the results of tests performed by Raiyani and Suputra (2014) found that knowledge has a positive effect simultaneously on the audit of Judgment and the research explained that the auditors who have an understanding and a better knowledge of the financial statements, will be able to give a plausible explanation of the errors in the financial statements. With more and more knowledge possessed by the auditor regarding the auditor's field that they will be getting to know the various issues in more depth.

Judgment of quality can be produced from the capabilities APIPs accordance with the standards and criteria established by the Association of Internal Auditors Government of Indonesia (AAIPI) and set out in the Regulation of the BPK No. 16, 2015 Date of November 30, 2015 About the Technical Guidelines on Increasing Capability APIPs which defines that capability is the ability to perform the duties of supervision consists of three interrelated elements, namely the capacity, authority and competence of human resources.

Auditor capability level or the level indicates that the auditor has the capacity, authority, competence or knowledge of human resources who can deliver Judgment in the audit assignment. Therefore, The better the level of capability or higher, the better Auditor / quality Judgment of auditors. Thus, the hypothesis can be put forward are:

H1: Auditor Capability positive effect on the Auditor Judgment

2.2 The Effect of Role Overload to Auditor Judgment

A set of activity in the work environment, including where there is interaction and the role of individuals who occupied the position. Because the organization is a system of activities that are interdependent, then the performance of the individual will be dependent on another individual. APIPs as internal monitoring agency of government has a duty to foster and oversee the implementation of development and government finances. In carrying out their duties and functions, Auditor often faced with the pressure and the observance of a high workload (Overload) and sometimes cause stress (Stress) and lack of motivation (Mood) in carrying out the role and function assignment.

Numerous studies have found stress can also be an impact on employment outcomes auditor (Arnold et al, 2000). The limited time (Time Pressure) will affect the quality of the Judgment of auditors result in the spirit (Moods) of auditors declined. Heavy workloads and complex can affect the auditor Judgment, some studies have found that the complexity of the task influence the auditor Judgment (Rahmawati, 2016; Komalasari and Hernawati, 2015; Ariyantini, 2014)

The role of auditors lot and demands of the law and the norm of the existing, require APIPs can complete basic tasks and functions on time but not in accordance with the number and capacity of the existing auditor on an internal audit institution that can degrade the quality of the auditor Judgment. Therefore, the greater the workload (Role Overload) auditor, the lower the quality of the Judgment given by the auditor. Thus, the hypothesis can be put forward are:

H2: Role Overload adversely affect the Auditor Judgment

2.3 The Effect of Ethical Perceptions to Auditor Judgment

In carrying out the role and duties as auditor requires a shared perception among auditors each other. The same perception would tend to result in decisions that are of high integrity. Decision theory perspective indicates that the monitoring is done by auditors affects the confidence of users of financial statements such as people, organizations or public policy analysts, and academics who are represented in the Judgment is done by auditors.

Permenpan number: PER / 04 / M.PAN / 03/2008 on a code etik APIP and Permenpan number: PER / 05 / M.PAN / 03/2008 on the audit standards APIPs the legal foundations for APIP and run the inspection task to get the perception that equally appropriate code of ethics and standards.

Implementation of inspection tasks by APIPs often hit by the perceived difference in understanding the rule, a different perception in the examination of the same object would be a dilemma for the auditor to the auditee undermine confidence in an audit process. Perception in accordance with the code of ethics and standards will improve the quality of auditor judgment. Therefore, the better the perception of ethical auditors, the better the quality of judgment aduitor. Thus, the hypothesis can be put forward are:

H3: Ethical Perceptions positive effect on the Auditor Judgment

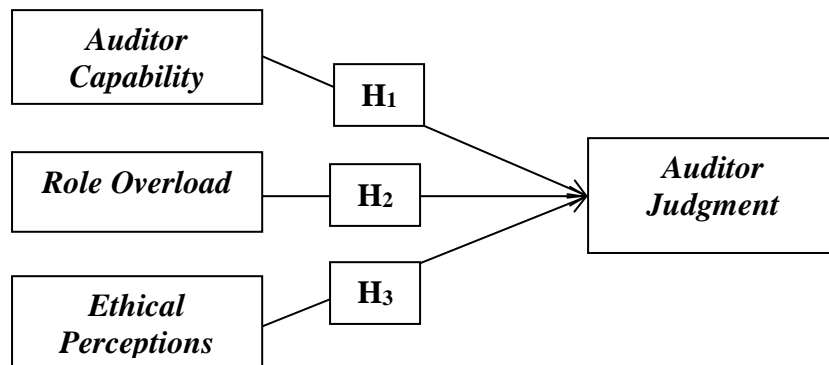


Figure 1. Research model

3. Research Method

3.1 Population and Sample Research

The population in this study were all civil servants who are competent in the decision-se Inspectorate audit on the island of Lombok. The sample in this research is the civil servants who conduct inspections and supervision directly to Inspectorate se - the island of Lombok is PFA (Functional Officer Auditor) and P2UPD (officials of Local Government Affairs).

3.2 Data collection techniques

Sampling technique in this study conducted by nonprobability Sampling (Sampling purposive) that sampling technique with a certain consideration (Sugiyono, 2014: 85), so that the regulatory authorities which will be used as a sample in this study is PFA (Functional Officer Auditor) and P2UPD (officials of Local Government Affairs) on the entire Inspectorate throughout the island of Lombok. Selection of the sampling technique for this study was based on the consideration that not all civil servants who carry out checks on the Inspectorate has a functional position of auditor and functional P2UPD the whole Inspectorate throughout the island of Lombok.

Inspectorate on Lombok island amounted to 6 units, population in this study are all civil servants on the island of Lombok se Inspectorate totaled 189 respondents. The sample in this study was a civil

servant at the Inspectorate se - Lombok who have positions P2UPD PFA and so the total sample to be used as the respondent amounted to 135 respondents.

3.3 Conceptual and Operational Definition of Variables

Auditor capability

According to Amir (2011: 86) explains that the capability is the ability to better exploit available resources within themselves and within the organization, as well as the potential to carry out a particular activity or series of activities. Capability or ability to blend in knowledge and skills of workers or individuals in the company or organization. Capability auditor suggests that auditors should have the ability to exploit themselves to the maximum, both in themselves and the organization. Auditors are required to have the ability to carry out their duties and functions in the monitoring and inspection of the expertise, experience, and competence in the field, both in terms of technical and manajamen so knowing the weaknesses and how to overcome them. The indicator used is to develop instruments issued by the Audit and Control Development Board (BPK, 2015); and Raiyani & Suputra (2014) with indicators Roles and Services, Human Resources Management, Professional Practice, Accountability and Performance Management, Governance Structure and Access to Information.

Role Overload

Role overload is expressed by Schick et al. (1990) occurs when the auditor has a very heavy workload that does not comply with the time and capabilities. Beehr et al. (1976) defines the role overload as a condition where a person has a job that is very much within the specified time available. Auditors are often faced with the problem of high workload, with limited time and personnel are still minimal and the reward of the auditor is still very poor so that they can influence the outcome of the decision given against an examination result. Budget constraints to finance the development of career auditors is a classic thing that exists today. The indicator used is the Total HR auditor, Reward / Honor, Audit Program, and the period of the audit.

Ethical Perceptions

Irwanto (1994) defines perception is how people see or mengintrepertasikan events, objects or people. Gibson et al. (1989) provides a definition of perception is a cognitive process that is used by individuals to interpret and understand the world around it (the object). ethical perception by a large dictionary Indonesian (KBBI) is the response (acceptance) directly from something related to ethics and in accordance with the principles agreed in general. Ethical perception of auditors employed by individual auditors to interpret and understand the rules that apply based on the code of ethics and standards of examination. Ethical perception of auditors can be formed through a rules of thumb and regular training at each institution. The indicator used is to develop an instrument developed by Rahmawati (2016) the materiality level indicator, In The House Training, audit evidence, the code of ethics and standards of examination.

Auditor Judgment

According to Siegel (2008: 257) Judgment (statement) is 'Opinion accountant that contains a set of facts or evidence of events'. Judgment is very important because it is a decision or opinion should be described on the basis of evidence received by the auditor so that the results are actually have the facts and are perceived by the auditor. Judgment Auditor (Y) is defined as the opinions, decisions and judgments. Judgment auditor is the auditor in determining policy regarding the results of the audit opinion refers to the formation of an idea, opinion or estimate of an object, event, status or other event type (Yustrianthe, 2012). The indicator used is to develop an instrument developed by Komalasari and Hernawati (2015) with indicator Event Planning, Implementation, Effectiveness and Efficiency, Code of Ethics and Standards Examination.

3.4 Data Analysis Methods

Methods of data analysis of this research is quantitative analysis by giving scores or Likert Scale values are classified into five levels. To answer positive statements given level of value, namely: Answers SS (Strongly Agree) rated 5 Answer S (Agree) rated 4 Answer KS (Less Agree) rated 3

Answer TS (Disagree) rated 2, and Answers STS (Strongly Disagree) rated 1. As for an answer answers SS negative statement (Strongly Agree) rated 1 Answer S (Agree) rated 2 Answer KS (Less Agree) rated 3 Answer TS (Disagree) rated 4 and Answer STS (Strongly Disagree) rated 5.

Analysis of the data used to test the hypothesis in this study is to use a multiple regression model with the following equation:

$$AJ = a + b_1KA + b_2RO + b_3PE + e$$

Where:

- AJ = Auditor Judgment
- A = Constant
- KA = Capability Auditor
- RO = Role Overload
- PE = Ethical Perception
- b₁b₂b₃ = coefficient of regression
- e = Error

4. Results

4.1 Characteristics of Respondents

Number of auditors used as a sample in the study was 135 people. Based on the final results for the return of the questionnaire, gained as much as 121 auditors that could serve as the final respondents in the study or in other words the rate of return of 89, 63% per cent. The 14 auditor can not serve as the final respondents because the line of duty outside the region (Education and Training Auditor) and being ill. The following information respondent data collected by the tabulation of data obtained from questionnaires.

Table 1. Data of Respondents Based Work Experience in the Inspectorate

No	Work Experience	Amount	Percentage
1	Less than 1 Year	2	1,70%
2	1 s/d 5 Years	38	31,40%
4	6 s/d 10 Years	50	41,30%
5	More Than 10 Years	31	25,60%
Amount		121	100%

Based on the data in Table 1 above, it can be concluded that internal auditors in Inspectorate provincial and district / city on the island of Lombok are adequate in terms of work experience in the inspectorate to obtain a Judgment (Decision and Judgment) quality, because most of them already had experience of more than 5 year.

4.2 Multicoloniarity Test

Cut-off value which is commonly used to indicate the presence multicollinearity is tolerance values <0.10 or equal to $VIF > 10$ (Ghozali, 2016: 104). Multikolonieritas test results to see the value of tolerance and VIF can be seen in the following table:

Table 2. Results of Testing Multikolonieritas

	Model	Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Auditor Capability	.725	1.379
	Role Overload	.954	1.048
	Ethical Perceptions	.700	1.428

Based on the calculation tolerance values in Table 2 above showed no independent variables that have a tolerance value of less than 0.10, which means there is no correlation between the independent variable whose value is more than 95 percent. The result of the calculation of Variance Inflation Factor (VIF) also shows the same thing, no one independent variable which has VIF more than 10. Thus, it can be concluded that there is no multicollinearity between independent variables in the regression model, or it can be said not happen multicollinearity serious among independent variables.

4.3 Heteroscedastisity Test

To test for the presence of heteroscedasticity then tested glejser, proposes glejser test for residual mengglejser absolute value of the independent variable (Ghozali, 2016: 142).

With the following results:

Table 3. Test Results Statistics Heteroskedastisity

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3.804	1.279		-2.975	.004
Auditor Capability	.057	.030	.193	1.887	.062
Role Overload	.034	.028	.110	1.231	.221
Ethical Perceptions	.090	.047	.198	1.905	.059

a. Dependent Variable: AbsUt

Based on test data heteroskedastisity in Table 6 above, shows that none of the independent variables are statistically significant absolute value affect the dependent variable. This is evident from the significant probabalitas above the 5 percent level of confidence. It can be concluded that the overall regression model or variables used in this study does not contain any heteroscedasticity.

4.4 Normality Data Test

To know normally distributed data the Kolmogorov-Smirnov test (K-S). The results of Kolmogorov-Smirnov test (K-S) can be seen in the following table:

Table 4. Test Results Statistics Kolmogorov-Smirnov (K-S)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		121
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.51519652
Most Extreme Differences	Absolute	.111
	Positive	.104
	Negative	-.111
Kolmogorov-Smirnov Z		1.225
Asymp. Sig. (2-tailed)		.099

The value of the test statistic Kolmogorov-Smirnov test (K-S) with a value of 0.111 and 0.099 significant at greater than 0.05 ($0.099 > 0.05$), it can be concluded that the study data were normally distributed.

4.5 Test The coefficient of determination (R2 Statistic Test).

Based on the results of tests performed with the SPSS application to the research data, obtained the results as shown in the following table:

Table 5. Test Results coefficient of determination (R2 Statistic Test)

Model	R	R Square	Adjusted R Square
1	.721 ^a	.520	.508

a. Predictors: (Constant), Ethical Perceptions, Role Overload, Auditor Capability

b. Dependent Variable: Auditor Judgment

Based on the statistical test results as shown in Table 8 above, it can be seen that the coefficient of determination to Adjusted R Square of 52 percent. This indicates that the variation of the dependent variable is the Auditor Judgment can be explained by the independent variables are Capabilities Auditor, Role Overload, and Perception Ethical internal auditor government NTB province and regency / municipal in Lombok Island can be explained by 52 percent, while the balance of 48 percent is explained by other factors not included in the model.

Rated R measures the magnitude of the relationship the four independent variables. Based on the hypothesis testing results shown in Table 4 above, obtained by the R value of 0.721. This indicates that the strength of the relationship variables Auditor Capability, Role Overload and Ethical Perceptions amounted to 72.1 percent.

4.6 Model Accuracy Test (Test Statistic F).

F-test or ANOVA was conducted by comparing the level of significance was set to study the probability value of the research results (Ghozali, 2016: 99). The criteria in this test is if the probability value <0.05 , so H_a is received and if the p value > 0.05 then H_a rejected.

The results of test calculations statistif F using SPSS can be seen in the following table:

Table 6. Test Results Statistics F

		ANOVA ^b				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	298.749	3	99.583	42.291	.000 ^a
	Residual	275.498	117	2.355		
	Total	574.248	120			

a. Predictors: (Constant), Ethical Perceptions, Role Overload, Auditor Capability

b. Dependent Variable: Auditor Judgment

Based on the ANOVA table shown in Table 9 above, it can be seen that the magnitude of the calculated F value was 42.291 with a significance level of 0.000. This shows that together, all the independent variables consisting Auditor Capability, Role Overload and Ethical Perceptions of internal auditors in Inspectorate NTB province and regency / municipal in Lombok significant effect on Judgment Auditor. This condition is supported by F count larger than F table at DF1 and DF2 = 3 = 117 ($42.291 > 2.70$) and the level of significance is much smaller than a predetermined confidence level ($0.000 < 0.05$).

4.7 Individual Test Significant parameters (Test Statistic t).

The statistical test t basically shows how far the influence of the explanatory variables / independent individually in explaining the variation of the dependent variable. The t test can be seen from the p-value compared to the significance level $\alpha = 5\%$. With the criteria if the p-value < 0.05 then H_0 is rejected and if the p-value > 0.05 then H_0 is accepted (Ghozali, 2016: 99).

T statistical test result by using SPSS can be seen in Table 10 below:

Table 7. Results of Test Statistic t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.636	1.986		3.342	.001
	Auditor Capability	.095	.047	.152	2.016	.046
	Role Overload	-.039	.043	-.059	-.905	.367
	Ethical Perceptions	.589	.073	.615	8.039	.000

a. Dependent Variable: Auditor Judgment

Based on the data in Table 10 above, it can be seen the value of beta (β) in each variable. There are two independent variables is positive while the independent variable is negative, resulting in a multiple linear regression equation as follows:

$$AJ = \alpha + \beta_1 KA - \beta_2 RO + \beta_5 PE$$

$$AJ = 6,636 + 0,095KA - 0,039RO + 0,589PE$$

The results of multiple linear regression calculation above can be explained as follows:

- a) The constant coefficient of 6.636 indicates that if the variable capability Auditor, Role Overload and Ethical Perceptions value is equal to 0 (zero), then the value of the Auditor Judgment (Y) of 3,518.
- b) The Auditor Capability variable regression coefficient (X1) is 0.095 meaning that any changes that occur as one unit on variable Auditor Capability (X1) will cause changes in the Auditor Judgment (Y) of 0.095 assuming other variables remain. The regression coefficient is positive indicates that the direction of influence between Auditor Capability (X1) to the Auditor Judgment (Y), where the value of significance on variable Auditor Capability (X1) of 0.046. This value is smaller than the value of significance was set at 5% (0:05), other conditions can also be seen from the thitung 2.016 greater than ttabel ± 1.980 ($2.016 > 1.980$) it can be concluded that statistically Capability Auditor (X1) influential positive and significant impact on the Auditor Judgment (Y).
- c) Values Role Overload variable regression coefficient (X2) is -0.039 means that any changes that occur as one unit on Role Overload variable (X2) will cause changes in the Auditor Judgment (Y) of -0.039 assuming other variables remain. The regression coefficient is negative shows the effect in the opposite direction between Role Overload (X2) on the Auditor Judgment (Y), where the value of significance on Role Overload (X2) is 0,367. This value is greater than the value of significance was set at 5% (0:05), other conditions can also be seen from the thitung - 0.905 greater than ttabel ± 1.980 ($-0.905 > -1.980$) it can be concluded that statistically Role Overload (X2) but no significant negative effect on the Auditor Judgment (Y).
- d) The Ethical Perceptions variable regression coefficient (X3) is 0.589 meaning that any changes that occur as one unit on the Ethical Perceptions variable (X3) will cause changes in the Auditor Judgment (Y) of 0.589 assuming other variables remain. The regression coefficient is positive

indicates that the direction of influence between Ethical Perceptions (X3) of the Auditor Judgment (Y), where the value of significance on Ethical Perceptions variable (X3) of 0.000. This value is much smaller than the value of significance was set at 5% (0.05), other conditions can also be seen from the thitung 8.039 greater than $t_{table} \pm 1.980$ ($8.039 > 1.980$) it can be concluded that statistically Perception Ethical (X3) positive and significant impact on the Auditor Judgment (Y).

Based on the results of multiple regression analysis above, the following is presented a summary of the test the following hypotheses:

- a. Hypotheses to-one capability means the auditor received positive and significant impact on the internal auditor judgment throughout the island of Lombok. If the auditor capability increases, the quality of the internal auditor judgment throughout the island of Lombok is also increasing.
- b. 2nd hypothesis is rejected it means role overload but not a significant negative effect on the internal auditor judgment throughout the island of Lombok. The higher the auditor's workload does not affect the quality of the internal auditor judgment throughout the island of Lombok.
- c. Hypothesis 3rd ethically acceptable means the perception of influence with the positive direction of the internal auditor judgment throughout the island of Lombok. The better the perception of ethical judgment, the better the quality of internal auditors throughout the island of Lombok decline.

4.8 Discussion

Auditor Inspectorate which area has the primary task guidance and supervision of the implementation of local government affairs and provide quality assurance for all administrative matters, quality decisions from the auditors have an impact on the integrity of the clean and respectable. The decision is a response to a problem (Gibson, et al 1997). The decision taken by the auditor is a process of thought and deliberation (Marquis and Huston, 2010).

This study examined the effect of the capability of the auditor, role overload and ethical perception internal auditor to auditor judgment Inspectorate Se-government in Lombok Island Year 2017. Based on the results of multiple linear regression analysis of the following will discuss the results of the calculations have been done. Perspectives from theory emphasizes the role of individuals as social

actors who studies the behavior according to the position they occupy in the workplace and the community (Kahn et al, 1964). AIPs as the institution responsible for the internal control of government, is obliged to provide information that is accountable and regardless of deviant behavior (moral hazard) that can reduce public confidence. Appropriate information and trustworthy an auditor's performance represented in the Judgment given by the auditor.

Based on the results of data analysis in this study, found the results are consistent with research Rahmawati (2016), Raiyani and Suputra (2014), and praditaningrum and Januarti (2011) which concludes that a significant difference between knowledge, audit experience, and expertise audits of the auditor's judgment. This finding is also in line with the Regulation of the BPK No. 16 Date 30 November 2015 About Technical Guidelines on Increasing Capability AIPs reflected in the level of capability by referring to the practice of good governance which is the higher level of capability the better the quality of the auditor's decision to detect any indication of corruption , abuse of authority, and to detect early errors and disobedience auditee in local government agencies. The results of this testing capability auditors interpret that variable positive and significant impact on the internal auditor's judgment at a significance level of 5 percent, or in other words H1 accepted.

The second hypothesis proposed in this research is that the role overload negative effect on the auditor's judgment. Thus, the higher the workload the auditor then the lower the quality of auditor judgment. In this study the role overload used is the view of the availability of human resources dimension of auditors checks projected by the number of establishments inspected, and the period of implementation of the inspection.

The increasing role that is not in line with expectations and goals can cause stress or pressure at work (Robbins, 2003). The effect of stress performance conducted by Jamal, (2011). Arnold et al (2000) says that stress affect employment outcomes. A high workload with limited time can increase the risk of stress and impact on decisions taken (Arnold, 2000). High workload of auditors can lead to boredom and stress that can affect the quality of the decisions taken. However, the results of this study indicate that a high workload but no significant negative effect on the auditor judgment generated by the internal auditor in the local government inspectorate throughout the island of Lombok.

The results of data processing showed the value of t table at a significance level of 5 percent and df (degrees of freedom) $n-k-1 = (0.05: 177) \pm 1,980$ while t value in the study of -0.039 . Thus, the value of $-0.039 > t$ table -1.980 . These test results interpret that role overload variables and no significant negative effect on the auditor's judgment at a significance level of 5 percent, or in other words H2 rejected.

This study is in line with research conducted by Hambali et al (2016) who found that the effect on the auditor's role overload judgment. However, the study found a negative influence on the direction of the auditor's role overload judgment although the statistical results find no significant results. This study is also not in line with Ariyantini (2014); Rahmawati (2016); Komalasari and Hernawati (2015); Raiyani and Suputra (2014) who found that the complexity of the task positive effect on the auditor's judgment.

The third hypothesis states Ethical Perceptions positive effect on the auditor's judgment, in other words, the internal auditor who has a good ethical perception can improve the quality of decisions. Results proficiency level is also supported by the data processing that indicates the value of t table at a significance level of 5 percent and df (degrees of freedom) $n-k-1 = (0.05: 117) \pm 1,980$. Thus, the value of $8.039 > t$ table 1.980 . These test results interpret that variable ethical perception of positive and significant effect on the auditor's judgment at a significance level of 5 percent, or in other words, acceptable H3.

It can be concluded that the internal auditor has good ethical perception in the inspectorate throughout the island is to improve the quality of decisions. Ethical perception derived from a common understanding among all auditors often conduct training in their own offices (PKA) every certain periods in order to provide feedback and motivation to work. In addition the same understanding in accordance with the standards is a prerequisite for any government internal auditors. The results are consistent with research Rahmawati (2016), and Fitriany and Daljono (2012) where the research states that the perception of ethical positive effect on the auditor's judgment.

5. Conclusion, Implication and limitation

5.1 Conclusion

Based on data analysis in this study, some conclusions were obtained as follows: (1) Capability Auditor positive and significant effect on towards Auditor Judgment. (2) Role Overload negative and not significant to the Auditor Judgment (3) Perception Ethical positive and significant effect Judgment of the Auditor.

5.2 Implication

Based on data analysis and discussion, the practical implications and policy in this study it can be concluded that: first Inspectorate NTB / Regency / City on the island of Lombok need to continuously improve the capability of the auditor and increase the auditor's understanding of the field audit to obtain perceptions of ethical good that can improve the quality of decisions made by the auditors in the audit process. These three high workload of auditors may affect the results of the decisions taken. Therefore Inspectorate se Lombok need to increase the number of auditors.

5.3 Limitation

Some of the limitations in this study can be presented as follows: (1) The object of this study is limited to the internal auditor inspectorate; (2) Location of the study is limited in the Inspectorate on the island of Lombok; (3) This study only discusses the capabilities of auditors, role overload, and perception of ethical as independent variables.

Referring to some limitations of the study that has been presented above, the researchers gave suggestions to the researchers who will come as follows: (1) Researchers come to expand the research object to the auditee so that more objective; (2) Researchers come to expand research sites in all districts / cities in West Nusa Tenggara; (3) researchers who will come to consider the variations in other variables such as Locus of Control, Emotional and Spiritual Quotient (ESQ) auditors.

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