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The Ability of Transformational Leadership Style and Organisational Commitment to Moderate the Influence of Examiner's Competence on Examination Results Quality

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Abstract

The purpose of this research is to know and get empirical evidence about transformational leadership style and organisational commitment to moderate the influence of competence on the quality of examination results. The location of the research is conducted at the Inspectorate of Tabanan Regency. The study sample is determined by census technique. The data are collected by survey technique in the form of questionnaire that is answered by examiner at Inspectorate. Data analysis technique used is Moderated Regression Analysis (MRA). The results of the analysis showed that the transformational leadership style and organisational commitment moderate the influence of competence on quality of examination results. The influence of competence on the quality of examination results is increased if the examiner receives a good transformational leadership style and high organisational commitment that is owned by the examiner strengthens the influence of competence on quality of examination results.

Keywords: Transformational Leadership Style, Organisational Commitment, Competence, Examination Results Quality.

1. Introduction

Government sector audit needs are based on public accountability demands on government entities by the community (Mulgan, 1997 and Mardiasmo, 2009). Internal audits by the State Development Audit Agency (BPKP in Indonesia) can help the governments to reduce the misuse of public funds. Internal audits aim to obtain reasonable confidence in the management of regional finances, so issues like financial wastage, inefficiency or misuse can be disclosed (Normanton 1966: 403 and Gendron, et al., 2001).

Regional government internal auditors play an important role in the process of creating accountability and transparency of financial management in the regions. The role and functions of the Inspectorate of Province, Regency or City are generally regulated in Article 4 of the Ministry of Home Affairs Regulation No. 64 of 2007 on Technical Guidelines for the Organisation and Working Procedures of the Province and Regency or City Inspectorate. The internal auditors of the government have a role to assist the Regional Head to present accountable and generally acceptable financial statements (Bastian, 2007:34). Therefore, the results of audits conducted by the internal auditors are expected to be qualified.

A quality examination report can be achieved if an examiner has sufficient competence in conducting the examination. The quality of examination results is not only influenced by the competence factor, but also depends on the contingency factor, such as transformational leadership style that is received by the examiner and the organisation's high commitment from the examiner. Situational factor can have an impact in achieving the quality of the examination results.

Competence is the ability, expertise and experience in determining the amount of evidence that an examiner must have to be able to support the conclusions that will be taken (Rahayu, et al., 2010 and Yulita, 2013). Conceptually, the high competency of the examiner will have an impact in improving the quality of inspection results. Internal auditors should improve their competence through continuous professional development (Tugiman, 2006 and Harhinto, 2004). Tubbs (1992) stated that experienced internal auditors have advantages in terms of: 1) detecting faults, 2) understanding errors accurately and 3) looking for the cause of errors. Furthermore, Haynes, et al. (1998) found that the auditor's auditing experience is played a role in determining the considerations taken.

The influence of competence on the quality of examination results have been done, such as Octavia, et al. (2015), Putra, et al. (2015), Nugrahini (2015), Deribe, et al. (2014), Cahyono, et al. (2014), Syamsuddin, et al. (2014), Ariati (2014), Yulita (2013), Adnan (2012) and Nugraha (2012) concluded that competence has positive effect on audit quality. Meanwhile, Dewi (2015), Liana (2014), Samsi (2013) and Affandi (2013) found that competence has not affect audit quality. The existence of inconsistencies regarding the research results motivate the researchers to re-examine the influence of competence on the quality of results by adding contingency factors, namely transformational leadership style and organisational commitment. This research is conducted in the public sector of the Tabanan Regency Inspectorate, Bali Province, Indonesia.

1.1 Aim of Study

The objectives of the study are: 1) to obtain empirical evidence of transformational leadership style moderate the influence of examiner's competence on the examination results quality and 2) to obtain empirical evidence of organisational commitment moderate the influence of examiner's competence on the examination results quality.

1.2 Significance of Study

The development of Stewardship theory related to transformational leadership style and organisational commitment in achieving organisational goals, as well as contingency theory especially related to the examination results quality.

2. Literature Review and Hypotheses Development

Stewardship theory is built on philosophical assumptions about human nature. Human in essence is trustworthy, capable of act with full responsibility, has integrity and honesty towards others. This is implicit in the fiduciary relationships (trust-based relationships) that are desired by stakeholders (Kaihatu, 2006). Stewardship theory is designed for researchers to examine situations in which executives in the company as servants can be motivated to act in the best way possible (Donaldson and Davis, 1989; 1991). While Chinn (2000) explained that the theory of Stewardship is built on philosophical assumptions regarding human nature that human beings are basically dependable, capable of act with full responsibility, have integrity and honesty against others.

Leadership style is behavior and strategy, as a result of combinations of philosophy, skill, nature and attitude, which a leader often implements when he or she tries to influence the performance of his or her subordinates (Tampubolon, 2007). Mc Clelland and Burnham (1976) described the motive of power is the necessary psychological force for achievement and can support organisational goals. The intensive granting system and recognition of given authority are the combinations of principles that are required in the supervision.

Ananto (2014) and Ato'llah (2014) concluded that leadership style has significant positive effect on employee performance. This research is in line with Arifin (2012), which proved that leadership style based on mutual trust, kinship, respect for subordinate ideas and presence of open consideration can significantly improve the performance of government employees. Therefore, the more competent a leader in regulating or influencing his or her subordinates, then his or her subordinates will be motivated and eager to work, so the work quality of his or her subordinates will be better. Hypothesis proposed based on previous explanation is:

H₁: The influence of examiner's competence on examination results quality is increased, especially for examiners who experience good transformational leadership style.

Organisational commitment is the degree of how far someone's involvement in their organisation and the strength of their identification of particular organisation, because organisational commitment is characterized by three things, such as: 1) strong belief in the organisation and acceptance of organisational goals and values, 2) strong desire to maintain firm relationships with the organisation and 3) readiness and willingness to surrender toward the organisation's interests (Mayer and Schoorman, 1992). Stewardship relations essentially motivate employees to work hard for the benefit of the organisation with unreal rewards. Stewardship is more focused on the high needs of Maslow's hierarchy (1970), the needs for growth (Alderfer, 1972) for the accomplishment and the needs for assembly by Mc Clelland (1976) and Mc Gregor, et al. (1989). Individuals are identified with the organisation, they are better equipped to cooperate, altruistically and spontaneously behave as part of the organisation that do not expect much in return. The concept is identified as organisational commitment, namely the existence of tough individuals and included in the main elements of the organisation (Mowday, et al., 1982). Mayer and Schoorman (1992) stated the characteristic of organisational commitment as a multidimensional building that contains a repetition of commitment that is called individual belief and acceptance of organisational goals.

Zawitri (2009) concluded that organisational commitment has positive effect on audit quality. Puspitasari (2014) and Carolita (2012) found that organisational commitment has positive effect on audit quality. The results showed that the commitment of examiners will be useful for themselves to work better, so that the quality of their work become better.

H₂: The influence of examiner's competence on examination results quality is increased, especially for examiners who have high organisational commitment.

3. Research Methodology

The research location is the Inspectorate of Tabanan Regency at Jalan Pahlawan, Tabanan Regency, Bali Province, Indonesia. The selection of this location is because the presence of opinion that has not been optimal and the positive trend of opinion by the Audit Board of the Republic of Indonesia (BPK RI in Indonesia) over financial management of Tabanan Regency Government.

3.1 Data Source and Sample

The data used in this study is the primary data that are obtained from the answers of the questions. Population in this research are all examiners at Inspectorate of Tabanan Regency who have been participated in examination task as many as 46 people. Respondents' selection are based on cencus sampling technique, a technique that is used to select sample or participant by using all members of the population as sample. According to Arikunto (2002) and Sugiyono (2014), because the population in this study is less than 100 people and the data collection used questionnaires, then the subject should be taken entirely.

3.2 Operational Definition of Variables

The variables analyzed in this research are examination results quality, competence, transformational leadership style and organisational commitment. Further explanation can be seen below.

- a. The quality of examination results is a condition in which the results of the examination are prepared in accordance with the supervisory norms and the code of ethics of the supervisory official, as well as the established work steps and the accuracy or reliability are in certainty. The instrument used to measure the quality of examination results is adopted from the research of Adnan (2012).
- b. Competence is the ability and knowledge possessed by someone who comes from formal education, perceived experience and training that has been followed.
- c. The transformational leadership style is someone's ability to influence others through communication, directly or indirectly, in order to mobilize people with understanding, awareness and enthusiastically to be willing to follow the will of their leader. The instrument used to measure this leadership style is adopted from the research of Ridawati (2009).
- d. Organisational commitment is the closeness of employees to the organisations in which they are worked (Laschinger, 2001). Meyer and Allen (1991, 1993) mentioned the indicators of organisational commitment are: 1) affective commitment, 2) continuous commitment and 3) normative commitment. The instrument used is adopted from the research of Tara (2013).

3.3 Data Analysis Technique

The data are analyzed with Moderated Regression Analysis (MRA) which is formulated as follows.

$$KHP = \alpha + \beta_1 \text{Komp} + \beta_2 \text{GKT} + \beta_3 \text{KO} + \beta_4 \{\text{komp_GKT}\} + \beta_5 \{\text{komp_KO}\} + \epsilon \dots \dots \dots (1)$$

Notation:

- | | |
|------------|-------------------------------------|
| KHP | = Examination Results Quality |
| α | = Constants |
| β | = Regression Coefficients |
| komp | = Competency |
| GKT | = Transformational Leadership Style |
| KO | = Organisational Commitment |
| ϵ | = Error |

4. Results and Discussions

Questionnaires are distributed as many as 46 copies, collecting the return of 41 questionnaires and 5 questionnaires is not returned because of the busyness of the respondents. Therefore, the overall questionnaires analyzed are 41 questionnaires or 89.13 percent. Before the questionnaires are spread, it has been tested for its validity and reliability.

Based on test of One-Sample Kolmogorov-Smirnov, the data are normally distributed. The tolerance value > 0.10 and the Variance Inflation Factor (VIF) value < 10 . This indicates that the variables are non-multicollinearity. None of the independent variables have significance value below than 0.05, it can be concluded that the regression model does not contain any heteroscedasticity.

The results of data analysis with MRA are presented in Table 1, which informed the regression model has p-value (Sig. F Change) by 0.000. The value is smaller than $\alpha = 5$ percent, so it can be determined that the model is feasible. The value of Adjusted R2 is 0.559, this means that variability of dependent variable can be explained by variability of independent variable equal to 55,9 percent, while the rest equal to 44,1 percent is explained by other variables that are not included in regression model.

Table 1: Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	43.953	10.591		4.150	0.000
Komp	-1.099	0.404	-0.989	-2.720	0.010
GKT	-0.678	0.319	-0.912	-2.125	0.041
KO	-1.216	0.615	-0.750	-1.977	0.056
Komp_GKT	0.029	0.012	1.462	2.383	0.023
Komp_KO	0.067	0.025	1.524	2.656	0.012
F _{count}	11.161				
Sig _{-count}	0.000				
R ²	0.615				
Adjusted R ²	0.559				

Source: Data Processed, 2015

Notation:

Komp : Competency

KO : Organisational Commitment

Komp_GKT : Interaction between Competence and Transformational Leadership Style

Komp_KO : Interaction between Competence and Organisational Commitment

Transformational leadership style and organisational commitment are quasi moderator variables. This is indicated by the variable of transformational leadership style and organisational commitment as the moderator variable, which is directly affect the dependent variable and simultaneously interact with other independent variables.

The first hypothesis (H₁) stated that the influence of competence on the quality of examination results is increased, especially for examiners who receive a high transformational leadership style. The value of beta coefficient of interaction between competence and transformational leadership style on the quality of examination result is 0.029 with P-value equal to 0.023, which is smaller than $\alpha = 0.05$. These results indicate that the interaction between competence and transformational leadership style have significant positive effect on the quality of examination result, so that the first hypothesis (H₁) is accepted. Therefore, the transformational leadership style positively moderates the influence of competence on the examination results quality. This means that the transformational leadership style strengthens the influence of competence on the examination results quality.

The results of this study are in line with Fahmi (2014), Ananto (2014), Arifin (2012) and Trisnaningsih (2007) who found that the better the leadership style in combining the behavior of duties and relationships, causing the employees' performance to increase thus their quality of work are expected to improve. Transformational leadership builds the examiner's spirit through the development of enthusiasm, high moral standard, integrity and optimism. Through this ability, transformational leadership can encourage individual awareness and subordinate loyalty within the organisation.

The second hypothesis (H₂) stated that the influence of competence on the examination results quality is increased, especially for examiners who have high organisational commitment. The results of interaction regression between competence and organisational commitment on the quality of examination results have beta coefficient value by 0.067 and P-value by 0.012, which is smaller than $\alpha = 0.05$. This shows that the interaction between organisational commitment and competence has significant positive effect on the quality of examination results, so that the second hypothesis (H₂) is accepted. Consequently, organisational commitment positively moderates the influence of competence on the quality of examination results. This means that organisational commitment strengthens the influence of competence on the quality of examination results, since organisational commitment has the potential to affect the relationship between competence and examination results quality. The higher the organisational commitment of the examiners, the effort to improve the quality of examination results will increase as well.

The results of this study are in alignment with Puspitawati (2013), Puspitasari (2014) and Carolita (2012), which concluded that the higher the organisational commitment, the higher the individual effort in carrying out each task that has been given to him/her. The examiner's organisational commitment is the circumstance in which an examiner takes side with particular institution and its goals, along with intends to maintain relationship in the institution. An examiner will initiate maximum efforts to improve the quality of examination results if the examiner has high organisational commitment. This is indicated by the pride, dedication and responsibility of the examiner if the institution has a problem.

5. Conclusions and Recommendations

The influence of examiner's competence on the examination results quality is increased, especially for examiner who accepts a good transformational leadership style. When the competence rises and the examiner receives a good transformational leadership style, then the quality of examination results tends to strengthen. This can happen because the examiner feels the leader devotes his/her attention to the problems they have, also give encouragements and spirits to self-development needs of each examiner. Every examiner will strive to provide knowledge that is gained from education, experience and training in the interest of the institution. The influence of examiner's competence on the quality of examination results is increased, especially when the organisational commitment is high. The further researchers are expected to expand the research area so that the results can be generalized to a wider scope and use situational leadership style as moderating variable.

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