Indonesia Auditing Research Journal, 11 (2) (2022), pp. 51-57

Published by: Institute of Accounting Research and Novation (IARN)

Indonesia Auditing Research Journal

Journal homepage: https://journals.iarn.or.id/index.php/ARJ/index

Analysis of several factors that affect auditor job statistics and their relationship with auditor turnover (comparison of foreign affiliated heads of South Jakarta and non-foreign affiliated heads)

Dyah Ayu Citra Fitria

Accounting Study Program, Indonesian College of Economics Banking School Jakarta, Indonesia

Article Info

Article history:

Received Jun 9, 2022
Revised Jun. 20, 2022
Accepted Jun 30, 2022

Keywords:

Auditors;
Hygiene Factors;
Job Statistics;
Mentoring;
Motivation;
Task Complexity;
Turnovers.

ABSTRACT

The purposes of this research are examining the factors that influence auditor's job statistics and the effects of job statistics to auditor's turnover. In this research, job statistics are measured by a descriptive job index such as work itself, pay, promotion, boss, and co-worker. The data were collected by distributing questionnaires to auditors who work on the public accounting in South Jakarta. The total sample is 80 which consists of 50 auditors from affiliated accounting firms and 30 auditors from non-affiliated accounting firms. The data were analyzed with two models of regression (multiple regression) The results showed that in non-affiliation accounting firms, only mentoring and motivation had positive significant effects on auditor's job statistics, while in affiliation accounting firms, mentoring, motivation, and hygiene factors had positive significant effects on auditor's statistics. Job satisfaction has a negative significant effect on turnover in two types of accounting firms. If the auditors are satisfied with the work, then their turnover will be low.

Corresponding Author:

Dyah Ayu Citra Fitria
Accounting Study Program
Indonesian Banking School of Economics, Jakarta,
Jl. Kemang Raya No. 35, RT. 6/RW. 1, Bangka, Kec. Mampang Prpt., City of South Jakarta,
Email: DyahAyu@mail.com

1. INTRODUCTION

The services provided by the Public Accounting Firm (KAP), include attestation services and non-attestation services. Attestation services, including general audit of financial statements, examination of prospective financial statements, examination of pro forma financial information reporting, review of financial statements, and other audit and attestation services (Perdani, 2010). Non-attestation services, which include services related to accounting, finance, management, compilation, taxation, and consulting. In the business world, companies need sources of funds from investors, while investors invest their capital based on an assessment of the company to be invested. One of the considerations for investor assessment can be seen through the financial statements of the company (Sunardi, 2010).

An important factor in determining the quality of an audit conducted by a public accountant is the amount of resources owned by the public accountant himself. Based on statistical data from the Indonesian Institute of Certified Public Accountants (IAPI) as of July 2010, the number of public

accountants (licence holders to practice) in Indonesia is 905 people, where the number is dominated by public accountants aged 51-90 years with a percentage of 64% (Sari, 2015). Furthermore, the percentage of 41-50 years is 25% and the age of 26-40 years is only 11%. The number of public accountants is spread throughout Indonesia's Public Accountant Offices, totaling 501 offices. The number of public accountants is more than a portion, namely 55% domiciled in the Jabodetabek area and the rest are spread throughout Indonesia (Samiun, 2017).

Many studies have been conducted to find out the causes of scarcity in a profession, including for public accountants. One of the main causes is a common problem faced by public accountants in Indonesia, namely the high level of employee turnover. Turnover must be addressed as a phenomenon and human behavior that is important in organizational life from an individual and social perspective, bearing in mind that the level of employee turnover will have a significant impact on the company and the individual concerned (Subadi, 2006).

There are many other indicators that determine the level of job satisfaction of employees with the work they are doing. One of them is motivation. Motivation is closely related to job satisfaction. As stated by Ching and Megginson (1998) in Triton (2009: 165) who define motivation as behavior aimed at targets where motivation is related to the level of effort made by someone in order to pursue a goal and motivation is very closely related to job satisfaction (Sutedjo & Mangkunegara, 2013). Ahira (2008) defines motivation as driving humans to behave, and in their actions have a specific purpose. With the motivation that is formed in the auditor himself at work, it is expected that he will have more enthusiasm (Yuliastuti, 2007).

Another factor that affects job satisfaction is the work environment itself. A good work environment will provide good morale so that it creates a sense of satisfaction for employees who work. As stated by Dwimawanti (2000) environmental factors (hygiene factors) are all factors that must be considered for their existence because they will cause a statisfaction effect and vice versa the absence of these factors will cause a distatisfaction effect on an employee. This factor is a factor that is always found in the employee's work environment that can be used to maintain a balance of job statistics for employees. Therefore these factors are often referred to as maintenance factors (maintenance factors) (Jimad, 2011).

Referring to previous studies, researchers are interested in identifying the causes of job statistics in auditors who work at a KAP. Mentoring, task complexity, motivation and environmental factors are used as independent variables that can directly affect auditor job statistics and these job statistics have a direct effect on auditor turnover at a KAP. The difference from previous research is regarding the samples taken by researchers (Hidayat, 2008). The researcher is interested in seeing whether there are differences regarding the level of job statistics between KAPs affiliated with foreign affiliates and local KAPs which results in auditor turnover rates (TINGGI & PANDEMI, n.d.).

Based on the background that has been described, there are several factors that cause a decrease in the level of job statistics on the auditors themselves which causes high turnover rates. The turnover rate is indicated to be one of the causes of scarcity in the public accounting profession.

2. RESEARCH METHOD

Research population, population is a collection of subjects or objects to be studied and has certain characteristics or characteristics that are different from other groups of subjects or objects. From this group will be subject to generalization of research results (Sumarsono, 2004: 44). The population in this study were eight KAPs located in the South Jakarta area. The reason for choosing this research location was due to the ease of distance reached by researchers from STIE Indonesia Banking School. The sample is part or representative of a population to be studied and has the same characteristics as that population. Therefore the sample must be representative of a population. (Sumarsono 2004: 44). The sample selected in this study is considered representative of the existing population.

Type of data. This type of research is empirical research. The type of data used in this study includes primary data and secondary data. The research was conducted using a survey method by distributing a list of questions (questionnaires) to be filled in by auditor respondents at foreign

affiliated KAPs and local KAPs in the South Jakarta and Central Jakarta areas. Before sending it to the respondents, the researcher conducted a pre-test by distributing 10 questionnaires to 2 KAPs with the aim of seeing the understanding of the prospective respondents to the questions on the research questionnaire.

3. RESULTS AND DISCUSSIONS

The population in this study were foreign affiliated KAPs and local KAPs in the South Jakarta area with a total of 9 KAPs, with details of 6 foreign affiliated KAPs and 3 non-foreign KAPs (table 2 attachment 1). Questionnaires were distributed as many as 93 questionnaires with details of 63 questionnaires on foreign affiliated KAPs and 35 questionnaires on non-foreign KAPs. While the total number of questionnaires returned was 80 questionnaires from both types of KAP, with a return percentage of 80.65% foreign affiliated KAPs and 85.71% non-foreign KAPs.

Table 1. Questionnaire Return Rate of Foreign Affiliated KAP and Non-Foreign KAP

Information	Affiliated KAP foreign	%	KAP non-foreign	%
Questionnaire distributed	62	100 %	35	100%
Returned questionnaire	50	80.65%	30	85.71%
Questionnaire that is not return	12	19.35%	5	14.29%

Source: processed data

Descriptive Statistics.

This section describes the data results for each variable and compares foreign affiliated KAPs with non-foreign affiliated KAPs. These variables consist of turnover, job statistics, mentoring, task complexity, motivation and environmental factors. The results described consist of the average value (mean), maximum value, minimum value, and standard deviation.

Validity test.

Mentoring

Test the validity of the mentoring variable on both types of KAP, using the Pearson Bivariate Test with a significance level of 0.01. This test was carried out by comparing the r-table (df) n-2 with r-count where the value of r-table (df=48) for foreign affiliated KAP is 0.3281 and (df=28) for non-foreign KAP is 0.4226. Based on table 1. r-count value > r-table. This proves that both types of KAP are valid for all indicators.

Table 2. Mentoring Validity Test

Questionnaire Ner	Correlation Value Foreign Affiliated KAP		r-table	Correlation Value KAP Non-Foreign		r-table
MT1	0.733*	>	0.3281	0.698*	>	0.4226
MT2	0.835*	>	0.3281	0.853*	>	0.4226
MT3	0.838*	>	0.3281	0.600*	>	0.426
MT4	0.709*	>	0.3281	0.902*	>	0.4226

Source: SPSS output that has been processed.

Task Complexity.

Table 3. Task Complexity Validity Test

Questionnaire Ner	Correlation Value Foreign Affiliated KAP		r-table	Correlation Value KAP Non-Foreign		r-table
KT1	0.848*	>	0.3281	0.661*	>	0.4226
KT2	0.842*	>	0.3281	0.791*	>	0.4226
KT3	0.854*	>	0.3281	0.866*	>	0.426
KT4	0.694*	>	0.3281	0.837*	>	0.4226

Source: SPSS output that has been processed.

Test the validity of the task complexity variable on both types of KAP, using the Pearson Bivariate Test with a significance level of 0.01. This test was carried out by comparing the r-table (df)n-2 with

r-count where the r-table value (df=48) of foreign affiliated KAP is 0.3281 and (df=28) of non-foreign KAP is 0.4226.

Motivation.

Table 4. Motivation Validity Test

Questionnaire Ner	Correlation Value Foreign Affiliated KAP		r-table	Correlation Value KAP Non-Foreign		r-table
MO1	0.640	>	0.3281	0.675	>	0.4226
MO2	0.261	>	0.2353	0.471	>	0.4226
MO3	0.607	>	0.3281	0.798	>	0.426
MO4	0.787	>	0.3281	0.876	>	0.4226
MO5	0.700	>	0.3281	0.813	>	0.4226
MO6	0.638	>	0.3281	0.893	>	0.4226
MO7	0.583	>	0.3281	0.527	>	0.426
MO8	0.615	>	0.3281	0.813	>	0.4226

Source: SPSS output that has been processed

Test the validity of the task complexity variable on both types of KAP, using the Pearson Bivariate Test with a significance level of 0.01, except for the MO2 indicator using a significance level of 0.05. This indicator is still maintained because it is important to support the theory of existence in the theory of motivation. This test was carried out by comparing the r-table (df)n-2 with r-count where the value of r-table (df=48) of KAP foreign affiliates was 0.3281 and 0.2353 for a significance level of 0.05. Meanwhile, the r-table of non-foreign KAP (df=28) is 0.4226. Based on table 4 above, the value of r-count> r-table. So that both types of KAP are declared valid for all indicators.

Reliability Test.

Table 5. Reliability Test Results for Foreign Affiliated KAP and non-foreign KAP

Variable	Cronbach Alpha KAP Affiliate Foreign	Ket.	Non-Foreign Cronbach Alpha KAP	Ket.
Mentoring	0.786*	Reliable	0.768*	Reliable
Complexity Task	0.818*	Reliable	0.777*	Reliable
Motivation	0.758*	Reliable	0.895*	Reliable
Environmental factor	0.706*	Reliable	0.871*	Reliable
turnovers	0.860*	Reliable	0.919*	Reliable
Job Statistics	0.857*	Reliable	0.950*	Reliable

Source: Processed SPSS output

The reliability test was carried out by comparing the Cronbach alpha value with 0.600. As seen in table 4.10, all variables have Cronbach alpha values > 0.600 for foreign affiliated KAPs and non-foreign KAPs. This shows that all data in this study is reliable.

Normality test

The model-2 normality test in this study used a two-way Kolomogorov-Smirnov test with a significance level of $\alpha = 5\%$. The value of Kolomogorov-Smirnov Z KAP foreign affiliates is located at 0.635 with a significance value of 0.816 (appendix 4 table 22) and non-foreign KAP is located at 0.922 with a significance value of 0.362 (appendix 5 table 29). Based on the significance value, the calculated p value is greater than 0.05 so that Ho for the normality test is accepted or the data for model-2 both foreign affiliated KAPs and non-foreign KAPs are normally distributed.

Multicollinearity Test.

The tolerance value of all independent variables for both types of KAP is greater than 0.10. Meanwhile, the VIF value for the two KAPs is less than 10. These two values prove that in the two types of KAPs there is no correlation between the independent variables contained in the model-2 regression equation or Ho for the multicollection test which cannot be rejected. To strengthen the

conclusions from the multicollinearity test, a correlation analysis was carried out between the independent variables. This analysis is used to determine the existence of collinearity by looking at the value of the correlation coefficient between one independent variable and another. Table 21 (appendix 4) and table 28 (appendix 5) explain the correlation value between independent variables in both types of KAP less than 0.8.

Autocorrelation Test.

Based on the Durbin-Watson statistical table with a significance value of α = 5%, for a total of 50 data with 4 variables the value of the lower limit (dl) = 1.378, the upper limit (du) = 1.721, and the value of 4-du = 2.279. Based on table 18 (appendix 4), foreign affiliate KAPs have a DW value of 2.026. As for the amount of data as many as 30 with 4 variables the value of dl = 1.143 du = 1.739, and the value of 4-du = 2.261. Non-foreign KAP has a DW value of 2.234.

Heteroscedasticity Test.

The heteroscedasticity test in this study used the Park test. Park put forward the method that the variance (s2) is a function of the independent variables. The equation in the Park test, using the regression equation which is used as a logarithmic equation becomes: LnU2i = α + β LnXi + vi. If the significance value of the beta parameter coefficient of the equation is ≥ 0.05, it can be concluded that the regression model does not occur heteroscedastically or Ho cannot be rejected. Significance values for all variables on foreign affiliated KAP and local KAP are ≥ 0.05 . This shows that there is no heteroscedasticity in model-2 for both types of KAP or Ho cannot be rejected in both types of KAP.

Multiple Linear Regression Test.

Based on the results of the model-1 multiple regression test which are summarized in table 6, the variables that have a significant effect on job statistics are mentoring, motivation and environmental factors for foreign affiliated KAPs. Meanwhile, for non-foreign KAP, the variables that significantly influence job statistics are mentoring and motivation.

Table 6. Model-1 Multiple Regression Test of Foreign Affiliated KAPs

JobS = 0.739 + 0.261 Ment – 0.86 Complex + 0.361 Motiv + 0.212 Faclin + 0.01 Gen + 0.13 Lev + 0.025 Exp

Variable	predicted	B	t	Sig.
Constant		0.739	2,202	0.033
Mentoring	+	0.261	4,999	0.000*
Task Complexity	-	-0.086	-1,783	0.082
Motivation	+	0.361	4,252	0.000*
Factor	+	0.212	2,995	0.005*
Environment				
Gender	+	0.001	0.017	0.987
Levels	+	0.130	1,382	0.174
Experience	+	0.025	0.231	0.819

Coefficient of Determination (adjusted R2).

As explained in chapter 3, the adjusted R2 value explains how much the independent variables can explain the dependent variable. Based on the adjusted R2 value for model-1, it is 0.721 for foreign affiliated KAPs and 0.835 for non-foreign KAPs. This means that foreign-affiliated KAPs explain the job statistics variable through 72.1% of the independent variables and 27.9 is explained by other factors outside the model-1 regression equation. While the local KAP independent variables can explain the job statistics variable of 83.5% and the remaining 16.5% is explained by other factors outside the model-1 regression equation.

Simultaneous Significance Test (F Test).
The calculated F-value of model-1 for KAP foreign affiliates is 22.507 with a significance level of 0.000 (see table 4.11). The F-table value for a sample of 50 and a total of 8 variables is 2.13 with a level of α = 0.05. The calculated F-value of model-1 for non-foreign KAP is 14.683 with a significance level of 0.000. The F-table value for a sample of 30 and 8 variables is 2.53 with a level of α = 0.05. Based on the F-count and F-table values, it can be concluded that the calculated F-value is much greater than the F-table, namely 22.507 > 2.13 for foreign-affiliated KAPs and 14.683 > 2.53 for local KAPs.

Partial Significance Test (t test).
The t-table values for foreign affiliated KAP and non-foreign KAP are 2.009 and 2.042. Based on the variables of mentoring, motivation and environmental factors have t-count > t-table. So that for KAP foreign affiliates the accepted hypotheses are H1, H3, and H4 while the rejected hypothesis is H6. Non-foreign KAP variables that have t-count values > t-table are mentoring and motivational variables. This shows that the variables of mentoring and motivation have a partial effect on both types of KAP on job statistics, while environmental factors only have an effect on foreign affiliated KAPs. KAP non-foreign hypotheses that are accepted are H1 and H3, while H2 and H4 are rejected.

Effect of Control variables.
Based on the multiple regression test tables for both model-1 and model-2, it can be concluded that the control variables (gender, level, and experience) have no significant effect on either model-1 or model-2 on both types of KAP. These results indicate that the job statistics and turnover variables are not affected by the control variables but only by the dependent variables.

Both types of KAP, auditors have feelings of satisfaction with work regardless of gender, position or experience. This is because they have the same level of satisfaction with a challenging auditor's job, pay according to their position, promotion opportunities for both men and women, and good superior and co-worker relationships. Likewise for turnover. Auditors who feel dissatisfied will choose to leave the KAP and look for another job regardless of gender, position or work experience.

Managerial Implications.
The results of this study indicate that task complexity has no significant effect on job statistics, these results indicate that auditors are aware of the complexity of their tasks without considering them to be a burden that can reduce job satisfaction. In both types of KAP, mentoring and motivation proved to have a significant effect on job statistics. The provision of benefits, skills, and knowledge from senior auditors to juniors or superiors to their subordinates will create a sense of appreciation and unity in the auditors. So that it will increase the job satisfaction of people who are given benefits (mentee). In addition to these two factors, environmental factors have a significant effect on job satisfaction. This is because foreign-affiliated KAPs have greater pressure compared to non-foreign KAPs, such as larger job sizes and higher job challenges, so that the factors that exist in their daily work have an effect on increasing job satisfaction. The better the environmental factors around the auditor, the higher the job satisfaction felt by the auditor.

One result of the low satisfaction felt by employees is turnover. Likewise in KAP. If auditors feel their work does not meet their needs and creates a feeling of dissatisfaction, then they will act apathetic towards their work and cause turnover and look for other jobs that they feel can provide more job satisfaction and meet their needs. Therefore KAP must pay attention to the auditor's job statistics to anticipate auditor turnover.

4. CONCLUSION

Based on the results of the research in the previous chapter, it can be concluded that: a. The mentoring variable is proven to have a significant positive effect on the auditor's job statistics in both types of KAP. Auditor is a profession that has high work challenges. Therefore, in facing this challenge the auditor needs good mentoring at the KAP so that it creates a feeling of satisfaction towards his work at both types of KAP, b. Task complexity does not have a significant negative effect on job statistics in both types of KAP. This is because the auditors have realized that the complexity

of their duties is a natural thing and is a risk from their work without being considered as pressure that can reduce their job satisfaction, c. The mentoring variable is proven to have a significant positive effect on job statistics for both types of KAP. With high motivation within the auditor, the auditor will feel responsible for his work thereby increasing high satisfaction with his work, d. The environmental factor variable has a significantly positive influence on foreign affiliated KAPs. This is because the level of saturation and pressure felt by foreign affiliated KAP auditors is greater than that of local KAPs. Therefore, foreign affiliated KAP auditors pay more attention to conditions that are often encountered in their work contained in environmental factor variables. If this environmental factor is good, it will increase the level of job satisfaction at KAP foreign affiliates, e. Mentoring variables, task complexity, motivation and environmental factors have proven to have a significant effect on job statistics for both types of KAP. Auditor job satisfaction is proven to have a significant negative effect on the auditor's intention to change jobs in both types of KAP. This means that if the auditor feels dissatisfied with his work, the greater the possibility of the auditor to move to another job.

REFERENCES

Hidayat, T. (2008). *Pengaruh Komitmen organisasi motivasi dan tindakan supervisi terhadap kepuasan kerja Auditor Junior Kantor Akuntan Publik*.

Jimad, H. (2011). Kepuasan Kerja, Komitmen Organisasi, dan Intensi Turnover. *Jurnal Bisnis & Manajemen*, *7*(2), 155–166.

Perdani, P. A. (2010). *PENGARUH RISIKO BISNIS KLIEN (CLIENT BUSINESS RISK), RISIKO AUDIT (AUDIT RISK), RISIKO BISNIS AUDITOR (AUDITOR BUSINESS RISK) TERHADAP JUMLAH KLIEN (Studi kasus terhadap Beberapa Kantor Akuntan Publik di Bandung)*. Universitas Widyatama.

Samiun, A. A. (2017). Analisis Faktor-Faktor Yang Mempengaruhi Mahasiswa Akuntansi Dalam Pemilihan Karir Menjadi Auditor Pada Instansi Swasta Maupun Pemerintah. *Jurnal Ilmiah Akuntansi Peradaban*, *3*(1).

Sari, E. N. (2015). *Pengaruh kompetensi, independensi dan due professional care terhadap kualitas audit: studi empiris pada kantor Akuntan Publik di DKI Jakarta dan Tangerang*.

Subadi, T. (2006). *Metode penelitian kualitatif*. Muhammadiyah University Press.

Sunardi, H. (2010). Pengaruh penilaian kinerja dengan ROI dan EVA terhadap return saham pada perusahaan yang tergabung dalam indeks LQ 45 di bursa efek Indonesia. *Jurnal Akuntansi*, *2*(1), 70–92.

Sutedjo, A. S., & Mangkunegara, A. P. (2013). Pengaruh Kompetensi dan Motivasi Kerja terhadap Kinerja Karyawan di PT. Inti Kebun Sejahtera. *BISMA (Bisnis Dan Manajemen)*, *5*(2), 120–129.

TINGGI, U. T. I. B. P., & PANDEMI, D. (n.d.). *FAKULTAS EKONOMI DAN BISNIS UNIVERSITAS JAMBI*.

Yuliastuti, C. (2007). *PENGARUH MOTIVASI BELAJAR TERHADAP PRESTASI MAHASISWA AKUNTANSI (Studi survey pada Universitas di Kota Bandung)*. Universitas Widyatama.