



SAEKARINI YULIACHTRI_UNDERSTANDING GOOD GOVERNANCE LEADERSHIP STYLE AND ORGANIZATIONAL CULTURE ON AUDITOR PERFORMANCE WITH AUDIT STRUCTURE AS MODERATING VARIABLES

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ABSTRACT

The formulation in this study is how the influence of good governance, leadership style and organizational culture on auditor performance with audit structure as a moderating variable. The purpose of this study was to determine the effect of good governance, leadership style and culture on auditor performance with audit structure as a moderating variable. The type of research used is associative research. The data used are primary and secondary data. The populations in this study were respondents who worked at 18 Banks in West Ilir and Sukarame Palembang City as many as 46 respondents. The data analysis method used in this research is quantitative analysis. The joint hypothesis test (F test) the significant value of F shows that Fcount is 71.547 > Ftable 2.606 with a significant level of 0.000 < 0.05. This shows that simultaneously understanding of Good Governance, Leadership Style and Organizational Culture has a significant effect on Auditor Performance. In MRA (Moderated Regression Analysis) Audit Structure is a Predictor Moderator for Good Governance, Leadership Style and Organizational Culture.

KEYWORDS: Good governance; Leadership Style; Organizational Culture; Audit Structure; Performance Auditor

1. INTRODUCTION

The key to the company's success cannot be separated from the hard work and creativity of the company's staff itself, success in developing company opportunities cannot be separated from the organizational culture and the application of an understanding of good governance that can reflect the effectiveness of the company.

According to Widyananda (2008: 67) in Widhi and Setyawati (2015) good governance is good governance in a business that is based on professional ethics in doing business/work. Good governance is also intended as a managerial ability to manage the resources and affairs of a country in an open, transparent, accountable, equitable and responsive manner to the needs of the community. The strength of organizational culture and the performance of the auditors are able to have a significant influence on the growth rate of the company, especially in terms of economic performance in the long term. Culture is the norms and values that direct the behavior of organizational members (Arfan, 2017: 81). Organizational culture can be felt through the behavior of members in the organization. This can be seen from the patterns and ways of thinking, feeling, responding, and guiding members of the organization in making decisions and other activities within the organization (Hari, 2015: 10). An organizational culture that is truly managed as a management tool will have an effect and be a driving force for employees to behave positively, deductively, and productively (Edy, 2018: 14).

According to Siagian (2003) in Rofinatun (2018:92), explains that a person's leadership style is identical to the type of leadership of the person concerned. Leadership style (leadership style) can also affect the performance of auditors. Because leadership style is seen as one of the most important indicators in determining job satisfaction and the key to success in achieving organizational goals and objectives.

This section is known as the Internal Audit Unit (SKAD). The Institute of Internal Auditors (2013) defines internal audit as an independent, objective assurance, and consulting activity designed to provide added value and improve the company's operational activities. Internal auditors are expected to be able to assess and evaluate the company's activities in producing timely and accurate information to management to assist decision making. Internal audits are carried out by the company's internal department to assess the effectiveness of the company's internal controls.

Internal audit is an audit carried out within an organization in this case the Internal Audit Agency by an internal auditor who is also an employee himself. Internal auditors are auditors who work for a company's management so that they have the status of employees of that company. Internal auditors are an integral part (cannot be separated) from the company's organizational structure, where their role is to provide continuous monitoring and assessment, internal auditors have an interest in the effectiveness of internal control in a company (Hery, 2019:4). Internal auditors have no legal responsibility to the public for what they do and report as findings. The work of internal auditors is not for the general public,

Auditor performance is the result of the work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him, and becomes one of the benchmarks used to determine whether the work done will be good or vice versa. Auditor performance is a major concern for clients or the public in assessing the results of the audits carried out (Ida Bagus and I Wayan, 2015). According to Bowrin (1998) in Winidiantari and Widhiyani (2015), the audit structure is a systematic approach to audit work that is characterized by the process of audit procedures and uses a set of tools and audit policies that are organized to make it easier for an auditor to carry out his audit duties.

Widhi and Setyawati (2015) entitled the effect of independence, leadership style, organizational commitment and understanding of good governance on the performance of government auditors. This study aims to determine the effect of independence, leadership style, organizational commitment, and understanding of good governance on the performance of government auditors. Data obtained by distributing questionnaires to government auditors who work in Java BPKP Representatives of Central Java. The questionnaire was distributed to 50 respondents, only 40 data from respondents could be analyzed and processed. Analysis of research data using multi-linear regression analysis with SPSS Windows 16.0 version of the program. This research consists of dependent and independent variables. The dependent variable is the performance of government auditors, and the independent variables are independence, leadership style, organizational commitment, and understanding of good governance. The results showed that independence, leadership style, organizational commitment did not have a positive effect on auditor performance. Simultaneous test results show that independence, leadership style, organizational commitment do not have a positive effect on the performance of government auditors. Only the good governance variable has a positive effect on the performance of government auditors.

Putu and Ni Luh (2018) with the title the influence of professionalism, organizational culture and organizational commitment on auditor performance. This study aims to obtain empirical evidence regarding professionalism, organizational culture and organizational commitment to auditor performance. This research was conducted at a Public Accounting Firm in the province of Bali which was registered with the Indonesian Institute of Certified Public Accountants (IAPI) in 2016. The data collection method used in this study was a survey method with a questionnaire technique. The population in this study were 60 people. Non-probability sampling method with saturated sampling was used in determining the sample of this study. This study uses multiple linear regression analysis techniques. The results of the analysis show that the variables of professionalism, organizational culture and organizational commitment have a positive effect on auditor performance. This shows that the higher the professionalism, organizational culture and organizational commitment of an auditor, the higher the auditor's performance will be.

Wiwik and Nia (2018) with the title the effect of audit structure, understanding of good governance and the application of information technology on auditor performance. This study aims to determine the effect of audit structure, understanding of good governance and the application of information technology on auditor performance. The population in this study were all auditors who worked at the Public Accounting Firm in Central Jakarta. The sampling technique used is a non-probability sampling technique. The author takes samples from 24 registered public accounting firms in Central Jakarta. The data analysis technique begins with descriptive statistical tests, followed by data quality tests consisting of validity and reliability tests, data normality tests, classical assumption tests consisting of regression normality tests, multicollinearity tests,

heteroscedasticity test, regression linearity test. Hypothesis test using t test, f test and coefficient of determination. The results of this study indicate that the audit structure, understanding of good governance and the application of information technology have a significant influence on auditor performance. The audit structure, understanding of good governance and the application of information technology together have a significant influence on auditor performance.

Rofinatun (2018) with the title The effect of independence and leadership style on auditor performance. This study aims to examine the independence factors that influence leadership style on auditor performance. This study was conducted at the Regional Development and Finance Agency of Papua Province. This study uses primary data by distributing questionnaires to respondents. Respondents in this study were auditors totaling 47 people. The analytical tool in this study uses Smart-PLS which must assess the Outer Model and Structural Model or Inner Model. The results of this study show that partially leadership style and independence affect the performance of auditors with a significance value of 0.000 and 0.025, respectively.

Ida Bagus and H. Bambang (2019) with the title the effect of auditor independence, understanding of good governance and self-efficacy on auditor performance at KAP Bali. This study aims to examine the effect of auditor independence, understanding of good governance and self-efficacy on auditor performance. This research was conducted at a Public Accounting Firm in Bali in 2018. The number of samples taken was 69 auditors who were willing to participate in this study. The sample in this study was determined by purposive sampling method. Data was collected using a survey method. The data analysis technique used is Multiple Linear Regression and Moderated Regression Analysis (MRA). This study succeeded in showing auditor independence and understanding of good governance have a positive effect on auditor performance. This study also shows that self-efficacy has a positive effect on auditor performance. This shows that if an auditor has independence, an understanding of good governance and high self-efficacy, it will affect his performance

The purpose of this research is to find out:

- The Effect of Understanding Good Governance, Leadership Style and Organizational Culture on Auditor Performance?
- The Influence of Good Governance Understanding on Auditor Performance?
- The Effect of Leadership Style on Auditor Performance?
- The Influence of Organizational Culture on Auditor Performance?
- The Effect of Good Governance Understanding on Auditor Performance Moderated by Audit Structure?
- The Effect of Leadership Style on Auditor Performance Moderated by Audit Structure?
- The Effect of Organizational Culture on Auditor Performance Moderated by Audit Structure?

2. LITERATURE REVIEW

Good governance

According to Widyananda (2008: 67) in Widhi and Setyawati (2015) good governance is good governance in a business that is based on professional ethics in doing business/work. Good governance is also intended as a managerial ability to manage the resources and affairs of a country in an open, transparent, accountable, equitable and responsive manner to the needs of the community. According to the United National Development Program (UNDP) in Mardiasmo (2018:22), it defines governance as "the exercise of political, economic, and administrative authority to manage a nation's affair at all levels".

According to the United National Development Program (UNDP) in Mardiasmo (2018: 23), it provides several indicators of the implementation of good governance, including:

Participation: Community involvement in decision-making either directly or indirectly through representative institutions that can channel their aspirations. This participation is built on the basis of freedom of association and speech as well as constructive participation.

Rule of law: The legal framework is fair and implemented indiscriminately.

Transparency: Transparency is built on the freedom to obtain information. Information relating to the public interest can be directly obtained by those who need it.

Responsiveness: Public institutions must be fast and responsive in serving stakeholders.

Consensus orientation: Oriented to the interests of the wider community.

Equity: Every society has the same opportunity to obtain prosperity and justice.

Efficiency and Effectiveness: The management of public resources is carried out in an efficient (efficient) and effective (effective) manner.

Accountability: Accountability to the public for every activity carried out.

Strategic vision: The administration of the government and society must have a far-sighted vision.

3. LEADERSHIP STYLE

Leadership is the ability to influence a group towards achieving a set vision or goal (Stephen and Timothy, 2015: 249). According to Sedarmayanti (2007:66) in Widhi and Setyawati (2015) Leadership style is a behavioral norm used by a manager when he influences the behavior of his subordinates. Someone who carries out the management function is obliged to influence the employees under him so that they continue to carry out their duties well, have dedication to the organization and still feel obliged to achieve organizational goals.

According to Siagian (2003) in Rofinatun (2018:92), explains that a person's leadership style is identical to the type of leadership of the person concerned. Leadership style (leadership style) can also affect the performance of auditors. Because leadership style is seen as one of the most important indicators in determining job satisfaction and the key to success in achieving organizational goals and objectives.

The leadership indicators according to Kartono (2008:34) in Isvandiari and Idris (2018:18) state as follows:

Traits: the nature of a leader is very influential in the leadership style to determine the success of becoming a successful leader, and is determined by the personal ability of the leader.

Habit: the habit of playing a leadership role as a determinant of the movement of a leader's behavior that describes all actions taken as a good leader.

Temperament: is a style of behavior that is typical of how to respond in interacting with other people.

Character: the more subjective character of a leader can be a determinant of the superiority of a leader in influencing confidence, perseverance, and endurance of courage.

Personality: the personality of a leader determines his success which is determined by the traits or personality characteristics he has.

4. ORGANIZATIONAL CULTURE

Culture is the result of human creation (thoughts), feelings (conscience), and intentions (actions) (Soemarso, 2018:113). Culture is the norms and values that direct the behavior of organizational members. Culture influences regular patterns of human behavior because culture describes behavior that is appropriate for certain situations (Arfan, 2017:81).

Culture can be divided into three basic factors (Arfan, 2017:81):

Structural factors are determined by size, such as the age and history of the company, the place of operation, and the geographical location of the company in one type of industry.

Political factors are determined by the distribution of power and the way managerial decisions are made.

Emotional factors include collective thoughts, habits, attitudes, feelings, and behavior patterns.

The organization is a unified structure consisting of a group of people who have the same goals, which can be achieved more effectively and efficiently through joint actions, where in carrying out these actions there is a division of tasks, authority and responsibility for each person involved. In it to achieve organizational goals (Hari, 2015:1-2).

Organizational culture can be defined as the spread of values and beliefs that enable members to understand their roles and norms in the organization (Achmad, 2018: 161). Organizational culture is the basic philosophy of an organization that contains shared beliefs, norms, and values that are the core characteristics of how to do things in an organization (Wibowo, 2018: 16). Organizational/company culture are values that guide human resources in carrying out their obligations and behavior within the organization (Hari, 2015: 4). Organizational culture can influence the way people behave and must be a benchmark in every organizational development program and policy taken (Achmad, 2018: 161).

Organizational culture means a system of values and beliefs shared by members of an organization that distinguishes the organization from other organizations (Buchari, 2017: 305). Organizational culture indicators can be stated as follows (Day, 2015: 14-15):

Innovative takes into account the risk

This means that every employee will pay sensitive attention to all problems that may risk harm to the organization group as a whole.

Pay attention to every problem in detail in doing work.

Will describe the thoroughness and accuracy of employees in carrying out their duties.

Oriented to the results to be achieved

Supervision of a manager towards his subordinates is one way for managers to direct and empower them.

Oriented to all employee interests

One of the successes or performance of the organization is determined by the work team (teams work), where teamwork can be formed if the manager can supervise well his subordinates. Aggressive at work High productivity can be generated if employee performance can meet the standards required to perform their duties.

Maintain and maintain work stability

Employees must be able to maintain their health condition in order to stay in prime condition, this condition can only be fulfilled if they regularly consume nutritious food based on the advice of nutritionists.

5. AUDITOR PERFORMANCE

According to Wilson (2012: 231) Performance (performance) is the result of work achieved by a person based on job requirements (job performance). According to Islahuzzaman (2012: 225) Performance is something that is achieved/demonstrated achievement/work ability up to a certain period. According to Hamzah and Nina (2014: 70) Performance is a description of a person's work related to the tasks he carries, and is based on a person's professional responsibilities.

According to I Gusti Agung Rai (2010: 40) in Juwita (2017) auditor performance is the result of an evaluation of the work that has been done compared to the criteria that have been set together in carrying out their duties in accordance with the abilities, commitments and responsibilities given to them.

Ida Bagus and I Wayan (2015) suggest that the performance of the auditor is the result of the work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him, and becomes one of the benchmarks used to determine whether a job will be good or vice versa. Auditor performance is a major concern for both clients and the public in assessing the results of the audits carried out.

According to Mulyadi (2002: 11) in Jeni Nurita (2018) auditor performance is an act or implementation of examination tasks that have been completed by the auditor within a certain period of time. Performance auditors are public accountants who carry out objective examination assignments on the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, the financial position and company results.

According to AA Anwar Prabu Mangkunegara (2005: 16-17) in Nurita (2018) there are two factors that affect performance, namely:

6. INDIVIDUAL FACTORS (INTERNAL)

Individual factors are factors that come from within each individual. Psychologically, normal individuals are individuals who have high integrity between their psychic (spiritual) and physical (physical) functions. The existence of high integrity between psychic and physical functions, then the individual has good self-concentration. This good concentration is the main capital for individuals to be able to manage and utilize their potential optimally in carrying out daily work activities or activities in achieving organizational goals.

Organizational Environmental Factors (External)

External factors, namely the factors that affect the performance of the auditor comes from the environment or organization where the auditor works. Organizational work environment factors are very supportive for individuals in achieving work performance. The organizational environmental factors in question include leadership style, organizational culture, clear positions, challenging work targets, effective work communication patterns, harmonious working relationships, respectful and dynamic work climate, career opportunities and relatively adequate work facilities.

7. AUDIT STRUCTURE

According to Bowrin (1998) in Winidiantari and Widhiyani (2015), the audit structure is a systematic approach to audit work that is characterized by the process of audit procedures and uses a set of tools and audit policies that are organized to make it easier for an auditor to carry out his audit duties.

Mardiasmo (2018) states that basically, the audit structure of both financial audits, compliance audits, management audits, program audits and other types of audits are generally the same. The thing that distinguishes one type of audit from another lies in the specific tasks at each stage of the audit that describe the needs of each audit.

According to Mardiasmo (2018:251) in general, the audit structure consists of:

Audit stages;

Elements of each stage of the audit;

The general purpose of each element; and
 Specific tasks are required to achieve each goal.
 According to Zaenal Fanani (2008:153) in Sitorus and Wijaya (2016:103) audit structure indicators consist of:
 Procedures or rules in conducting audits
 Instructions or instructions for conducting audits
 Comply with the decisions made
 Use of transformation media (Computer) and comprehensive and integrated audit policies.

8. HYPOTHESIS

Based on the explanation of the framework, the research hypothesis proposed as a temporary answer to the formulation of the research problem is as follows:

Simultaneously

H1 : Understanding of Good Governance, Leadership Style and Organizational Culture have an effect on Auditor Performance with Audit Structure as a moderating variable.

Partially

H_{2a}: Understanding Good Governance has an effect on Auditor Performance.

H_{2b}: Leadership Style has an effect on Auditor Performance.

H_{2c}: Organizational Culture has an effect on Auditor Performance.

Moderately

H_{3a}: Understanding of Good Governance has an effect on Auditor Performance which is moderated by the Audit Structure.

H_{3b}: Leadership Style has an effect on Auditor Performance which is moderated by Audit Structure.

H_{3c}: Organizational Culture Affects Auditor Performance Moderated by Audit Structure.

9. METHODOLOGY

This study is an associative study to determine the effect of understanding good governance, leadership style and organizational culture on auditor performance with audit structure. The study was conducted at 18 banks in West Ilir and Sukarame, Palembang City. Population and sample are internal auditors at 18 Banks in Ilir Barat and rju Sukarame in Palembang City totaling 54 respondents.

The data that will be used by the author in this study are primary data and secondary data. Primary data was obtained through the distribution of questionnaires containing questions about understanding good governance, leadership style, organizational culture, audit structure and auditor performance with the respondents being internal auditors who worked in Banks in West Ilir and Sukarame, Palembang City. The questionnaire used here is a closed model because the answers have been provided and the measurement uses a Likert scale. While the secondary data referred to here are in the form of journals, articles and previous studies.

Data collection methods that will be used in this research are interviews and questionnaires. Interviews were conducted directly by conducting direct questions and answers with internal auditors at each of 18 Banks in West Ilir and Sukarame in Palembang City. The questionnaire was conducted by giving a set of questions to the internal auditors at the Bank in Ilir Barat and Sukarame in the City of Palembang.

The data analysis method that will be used in this research is quantitative analysis. Quantitative analysis was carried out using statistical testing of the results of the questionnaire, then the results of these tests would be explained in the form of sentences. In other words, quantitative analysis is used to see the results of the questionnaire by using tabulation in the form of research from the results of filling out the questionnaire.

The data analysis technique that will be used in this research is assisted by the Statistical Program for Special Science (SPSS). Before conducting the analysis, in accordance with the requirements of the OLS (Ordinal Least Square) method, you must first test validity and reliability, test classical assumptions and test hypotheses as well as moderated regression analysis.

Table 1 Multiple Linear Regression Analysis				
Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constan)	-5,215	2,366	
	X1	,182	0,056	,308
	X2	,492	,115	,400
	X3	,194	,061	,316

a. Dependent Variable: Y

The value of $t_{count} > t_{table}$ with the number $3,268 > 2,021$. The results of the individual hypothesis test for the good governance variable (X_1) indicate that the variable significantly affects the auditor's performance variable (Y). This is illustrated by the rejection of H_{02a} and the acceptance of H_{a2a} and the significance value of X_1 of 0.002 because the value of $t \text{ sig} < 0.05 = 0.002 < 0.05$, the conclusion is that good governance significantly affects the performance of the auditor.

The value of $t_{count} > t_{table}$ with the number $4,290 > 2,021$. The results of individual hypothesis testing for the leadership style variable (X_2) indicate that the variable significantly affects the auditor's performance variable (Y). This is illustrated by the rejection of H_{02a} and the acceptance of H_{a2a} and the significance value of X_2 of 0.000 because the value of $t \text{ sig} < 0.05 = 0.000 < 0.05$, so the conclusion is that leadership style significantly affects auditor performance.

The value of $t_{count} > t_{table}$ with the number $3.185 > 2.021$. The results of the individual hypothesis test for the organizational culture variable (X_3) indicate that the variable significantly affects the auditor's performance variable (Y). This is illustrated by the rejection of H_{02a} and the acceptance of H_{a2a} and the significance value of X_3 of 0.003 because the value of $t \text{ sig} < 0.05 = 0.003 < 0.05$, the conclusion is that organizational culture significantly affects auditor performance.

10. DISCUSSION

The Effect of Understanding Good Governance, Leadership Style and Organizational Culture on Auditor Performance

The results of hypothesis testing in this study indicate that H_{a1} is accepted and H_{o1} is rejected, meaning that Good Governance (X_1), Leadership Style (X_2) and Organizational Culture (X_3) have a significant effect on Auditor Performance (Y). *Good governance* is good governance in a business that is based on professional ethics in doing business/work. Good governance is also intended as a managerial ability to manage the resources and affairs of a country in an open, transparent, accountable, equitable and responsive manner to the needs of the community. The strength of organizational culture and the performance of auditors are able to have a significant influence on the company's growth rate, especially in terms of economic performance in the long term. Because the key to the company's success cannot be separated from the hard work and creativity of the company's staff, success in developing company opportunities cannot be separated from organizational culture and the application of an understanding of good governance that can reflect the company's effectiveness.

The results of this study indicate that an understanding of good governance can shape and improve the performance of auditors with the audit structure applied by each bank in West Ilir and Sukarame, Palembang City so that the auditor's understanding of good governance principles is formed. The results of this study indicate that an understanding of good governance, Leadership Style and Organizational Culture at Banks in Ilir Barat and Sukarame, Palembang City requires an understanding of good governance in daily work activities as evidenced by the results of the questionnaire, where the average answer to questions from respondents is agree.

The results of the study are not in line with research conducted Putu and Ni Luh (2018) which states that the results of the analysis show that the variables of professionalism, organizational culture and organizational commitment have a positive effect on auditor performance. This shows that the higher the professionalism, organizational culture and organizational commitment of an auditor, the higher the auditor's performance will be. Rofinatun (2018) which states that the results of this study partially show that leadership style and independence have an effect on auditor performance.

The results showed that the understanding of good governance, leadership style and organizational culture had a significant and significant effect on auditor performance. This means, This shows that if an auditor has an understanding of good governance, leadership style and organizational culture, it will affect his performance.

The Effect of Good Governance Understanding on Auditor Performance

Based on the results of hypo thesis testing test. The results of this study indicate that good governance has an effect on auditor performance, so H_{a2a} is accepted. This can be proven by the value of t_{count} greater than t_{table} . The regression coefficient value has a positive result. The key to the company's success cannot be separated from the hard work and creativity of the company's staff it self, success in developing company opportunities cannot be separated from the application of an understanding of good governance that can reflect the effectiveness of the company. The results of this study indicate that an understanding of good governance can shape and improve the performance of auditors with the audit structure applied by each bank in West Ilir and Sukarame, Palembang City so that the auditor's understanding of good governance principles is formed. From the results of this study indicate that the Bank in Ilir Barat and Sukarame Palembang City requires an understanding of good governance in daily work activities, because This shows that if an auditor has a high understanding of good governance, it will affect his performance. And it is evident from the results of the questionnaire that the average answer to questions from respondents is agree.

The results of this study are in line with Ida Bagus and H. Bambang (2019) who stated that their research succeeded in showing auditor independence and understanding of good governance had a positive effect on auditor performance.

The Effect of Leadership Style on Auditor Performance

Based on the results of testing the test hypothesis. The results of this study indicate that tax planning has an effect on taxpayer compliance, so H_{a2b} is accepted. This can be proven by the value of t_{count} greater than t_{table} . The regression coefficient value has a positive result. A person's leadership style is identical to the person's leadership type. Leadership style (leadership style) can also affect the performance of auditors. Because leadership style is seen as one of the most important indicators in determining job satisfaction and the key to success in achieving organizational goals and objectives. This matter this shows that if a leader in an organization, company, agency has a high understanding of leadership style, it will affect his performance. Andit is evident from the results of the questionnaire that the average answer to questions from respondents is agree.

The results of this study are in line with Rofinatun (2018) which states that the results of the study show that leadership style and independence partially affect auditor performance with a significance value of 0.000 and 0.025, respectively.

The Influence of Organizational Culture on Auditor Performance

Based on the results of testing the test hypothesis. The results of this study indicate that tax planning has an effect on taxpayer compliance, so H_{a2b} is accepted. This can be proven by the value of t_{count} greater than t_{table} . The regression coefficient value has a positive result.

This matter this shows that if an auditor has a high understanding of organizational culture, it will affect his performance. Andit is evident from the results of the questionnaire that the average answer to questions from respondents is agree. The results of this study are in line with Putu and Ni Luh (2018) with the title the influence of professionalism, organizational culture and organizational commitment on auditor performance. The results of the analysis show that the variables of professionalism, organizational culture and organizational commitment have a positive effect on auditor performance. This shows that the higher the professionalism, organizational culture and organizational commitment of an auditor, the higher the auditor's performance will be.

The Effect of Good Governance Understanding on Auditor Performance Moderated by Audit Structure

Based on the results of hypothesis testing in moderation using a special application of multiple linear regression and moderated regression analysis (MRA) in table IV.17 the first interaction shows that there is a significant effect. The hypothesis test in table IV.18 of the second interaction shows that there is no effect. So it can be concluded that the first interaction H_{a3a} is accepted and the second interaction H_{03a} is rejected, which means that good governance only acts as a moderator predictor variable in the relationship model formed. In conclusion, auditor performance does not moderate the good governance variable on auditor performance because it is only considered as a moderator predictor variable.

The results of this study are not in line with those carried out by Widhi and Setyawati (2015) which state that independence, leadership style, organizational commitment do not have a positive effect on auditor performance. Simultaneous test results that independence, leadership style, organizational commitment do not have a positive effect on the performance of government auditors. Only the good governance variable has a positive effect on the performance of government auditors. Wiwik and Nia (2018) The results show that the audit structure, understanding of good governance and the application of information technology have a significant influence on auditor performance. The audit structure, understanding of good governance and the application of information technology together have a significant influence on auditor performance by Widhi and Setyawati (2015) each X variable (independent variable) does not use moderation.

The Effect of Leadership Style on Auditor Performance Moderated by Audit Structure

Based on the results of hypothesis testing in moderation using a special application of multiple linear regression and moderated regression analysis (MRA) in table IV.19 the first interaction shows that there is a significant effect. The hypothesis test in table IV.20 of the second interaction shows that there is no effect. So it can be concluded that the first interaction H_{a3a} is accepted and the second interaction H_{03a} is rejected, which means that leadership style only acts as a moderator predictor variable in the relationship model formed. In conclusion, auditor performance does not moderate the leadership style variable on auditor performance because it is only considered a moderator predictor variable. The results of this study are not in line with those carried out by Rofinatun (2018) which states that the results of the study show that leadership style and independence partially affect auditor performance with a significance value of 0.000 and 0.025, respectively. Because in the research conducted by Rofinatun (2018) each variable X (independent variable) does not use moderation.

The Influence of Organizational Culture on Auditor Performance Moderated by Audit Structure

Based on the results of hypothesis testing in moderation using a special application of multiple linear regression and moderated regression analysis (MRA) in table IV.21 the first interaction shows that there is a significant effect. The hypothesis test in table IV.22 of the second interaction shows that there is no effect. So it can be concluded that the first interaction H_{a3a} is accepted and the second interaction H_{03a} is rejected, which means that organizational culture only acts as a moderator predictor variable in the relationship model formed. In conclusion, the auditor's performance does not moderate the organizational culture variable on the auditor's performance because it is only considered as a moderator predictor variable.

The results of this study are not in line with those carried out by Putu and Ni Luh (2018) The results of the analysis show that the variables of professionalism, organizational culture and organizational commitment have a positive effect on auditor performance. This shows that the higher the professionalism, organizational culture and organizational commitment of an auditor, the higher the auditor's performance will be. Because in the research conducted by Rofinatun (2018) each variable X (independent variable) does not use moderation

11. CONCLUSION AND RECOMMENDATION

Conclusion

Based on the discussion above, it can be concluded that the effect of understanding good governance, leadership style and organizational culture on auditor performance with audit structure as a moderating variable. Do veari the results of research and discussion can be concluded that:

Understanding good governance, leadership style and organizational culture together have a positive and significant effect on auditor performance.

Understanding good governance has a positive and significant effect on auditor performance.

Leadership style has a positive and significant effect on auditor performance.

Organizational culture has a positive and significant effect on auditor performance.

The audit structure does not moderate the effect of understanding good governance on auditor performance. The audit structure only acts as a moderating predictor (predictor moderator)

The audit structure does not moderate the influence of leadership style on auditor performance. The audit structure only acts as a moderating predictor (predictor moderator).

The audit structure does not moderate the influence of organizational culture on auditor performance. The audit structure only acts as a moderating predictor (predictor moderator)

Recomendations

Improved understanding of good governance, leadership style and organizational culture for auditors on the object of this research. This increase is expected to be able to produce a better auditor performance so that it can provide good and quality results.

Expanding insight and knowledge about variables that can affect independent variables and discussing the scope of the research sample, both expanding the research area and the types of auditors from companies or government agencies in order to obtain better research results.

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