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The Influence of Workload and Provision of Compensation on the Performance of Examiners at the Financial Audit Agency Representative of the Province of South Sumatera

Febriandini Prawita Tembang Sari

Master of Management, Sriwijaya University, Palembang, Indonesia
Corresponding author email: febriandini.prawita@gmail.com

Badia Perizade

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia
Email: badiaerizade1953@gmail.com

Marlina Widiyanti

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia
Email: marlinawidiyanti68@yahoo.co.id

Bambang Bemby Soebyakto

Lecturer of Magister Management, Economic Faculty, Sriwijaya University, Palembang, Indonesia
Email: bambangsoebyakto@unsri.ac.id

Abstract--- This study aims to determine the effect of workload and compensation on the performance of auditors at the State Audit Board of South Sumatra Province. In this study, the number of samples was 100 respondents from the Supreme Audit Agency's Representative Office of South Sumatra Province. The statistical tool used in this study is multiple linear regression using analysis media in the form of the IBM series 22 Statistical Package for the Social Sciences (SPSS) program. The results of this study show: (1) Workload has a positive and significant effect on the Examiner's performance as Supreme Audit Agency Representative of South Sumatra Province; (2) The provision of compensation has a positive and significant effect on the performance of the Auditor at the State Audit Board of South Sumatra Province. The workload given by the agency can be done quickly and on time because the Examiner always tries and is ready to complete all his duties and responsibilities. However, it should still be necessary to increase the number of examiners following the assigned job map and workload so that the work results can follow the expected quality standards. Compensation should also always be given relatively and competitively because it impacts the employees' morale to provide the organization's expected performance results.

Keywords--- compensation, examiner performance, financial audit, workload

Introduction

The task of the Supreme Audit Agency (SAA) stipulated by the 1945 Constitution is to examine the management and responsibilities of state finances freely and independently. As one of the high state institutions as an organization oriented toward community service, SAA also requires suitable state apparatus in serving or supervising as a form of carrying out state duties. The creation of the apparatus as a human resource in government organizations also cannot be separated from the role of the government organization in developing the apparatus's expertise and *hard* and *soft skills*. With the increasing public spotlight on the performance of state apparatus, it is time for the government to immediately start forming a system that can utilize and create quality human resources (Mamik et al., 2016).

The recap of the Examiner's performance value at the Supreme Audit Agency of the Republic of Indonesia representing South Sumatra in 2019-2021, there was an increase in the average performance value from 2019 to 2020 from 87.56/person/year to 88.27/person/year ago, there was an average decrease -the average performance value from 2020 to 2021 from 88.27/person/year to 87.58/person/year. Furthermore, in each position, it is known that in 2020 there will be 50% Intermediate Expert Examiners, 12% Junior Expert Examiners, and 42% First Expert Examiners who experience a decrease in performance scores. Meanwhile, in 2021 there will be 67% Intermediate Expert Examiners, 43% Junior Expert Examiners, 63% First Expert Examiners, and 25% Supporting Supporters who experience a decrease in performance scores.

The workload at the Supreme Audit Agency representative of South Sumatra in 2021 shows workload problems related to working conditions, namely the number of audit officers who do not meet the needs. These conditions can be described in the following description:

- 1) The workload for the primary expert examiner will be delegated to the officer below him (intermediate expert examiner). This illustrates that implementing the duties and obligations of the primary expert examiner will provide an additional workload because it is delegated to the auditing officer under him.
- 2) The workload of middle expert examiners will increase to 200% because the number of available inspectors is only half of the requirement. This illustrates that one middle expert examiner officer will bear the workload of two people.
- 3) The workload of the first expert examiner will increase to 260% because the number of available inspectors does not reach half of the requirement. This illustrates that the first expert examiner will bear the workload of two to three people.

The provision of compensation to auditors at the State Audit Board representative of South Sumatra province in 2019-2021 shows a decrease in direct compensation received by auditors in 2019 and 2021, which is the abolition of the performance allowance in the 13th salary component and THR due to the COVID-19 pandemic. Government Regulation (PP) Number 63 of 2021 concerning the Provision of Holiday Allowances (THR) and 13th Salaries to ASN, Retirees, Pensioners, and Beneficiaries of 2021, one of which stipulates that performance allowances are not a component in the provision of the 13th salary and THR. The regulation also applies to audit officers at the South Sumatra Provincial BPK, where since the COVID-19 pandemic, examiners have not received performance allowances in the 13th salary component and THR (Stoel et al., 2012; Portoghese et al., 2014; Christy & Priartini, 2019).

Literature Review

Workload

The workload arises from the interaction between the demands of the tasks of the work environment, which is used as a workplace, skills, and perceptions of workers. The dimensions of the workload, according to Koesomowidjojo (2017), are as follows: 1) work conditions, 2) use of work time, 3) targets to be achieved.

Compensation

Employee compensation is all forms of payment or gifts given to employees and arising from their work (Dessler, 2015). According to (Flippo, 2012), the dimensions and indicators of compensation are divided into several components, namely: 1) direct compensation, 2) indirect compensation.

Employee performance

Performance is a result achieved by employees in their work according to specific criteria that apply to a job (Robbins & Judge, 2011). According to Robbins & Judge (2011), the dimensions for measuring individual employee performance are six indicators, namely: 1) quality, 2) quantity, 3) timeliness, 4) effectiveness, and 5) independence.

Research Methods

The population in this study were all civil servants at the State Audit Board of South Sumatra Province as many as 135 employees. Based on calculations using the Slovin formula, the sample of respondents in this study was 100 respondents. This is done to simplify data processing and for better test results.

Research result

Partial test results (t-Test)

Based on the partial test (t test) results, the value of *the degree of freedom* ($df = NK = 100 - 3 = 97$) and 0.05, the value t_{able} for this research data is 1.984. The results of the analysis can be explained as follows:

- 1) The value t_{count} of the workload variable (X1) is 6.980 and the significance value is 0.000, so the value $t_{count} > t_{able}$ is ($6.980 > 1.984$) or the value (Sig.) $0.000 < 0.05$. This means that the workload significantly affects the performance of auditors at the State Audit Board of South Sumatra province. This proves that the first hypothesis of workload has a positive and significant effect and can be accepted.
- 2) The value t_{count} of the compensation variable (X1) is 4.745 and the significance value is 0.000, so the value $t_{hitung} > t_{able}$ is ($4.745 > 1.984$) or the value (Sig.) $0.000 < 0.05$. This means that the provision of compensation significantly affects the performance of the Examiner at the Supreme Audit Agency (BPK) representative of the province of South Sumatra. This proves that the second hypothesis that compensation has a positive and significant effect is acceptable.

Results and Discussion

The effect of workload on auditor performance at the state audit board of South Sumatra Province

The results of the analysis obtained in this study indicate that the workload has a positive and significant effect on the performance of the Examiner at the Supreme Audit Agency of South Sumatra province, so the first hypothesis can be accepted. The results of this study are in line with the results of research from (van de Merwe et al., 2022; Tortia et al., 2022; Ijaz, 2022; Husin & Aisyah, 2021; Norawati et al., 2021; Marucci, 2021; Manurung, 2020; Azra, 2020; Balducci et al., 2021; Causse et al., 2019; Perlman, 2019; Dybvik, 2019; Polakitang et al., 2019; Nurwahhyuni, 2019) shows the results that the workload has a positive and significant effect on employee performance.

Respondents' responses to the dimensions of working conditions show that the percentage of Agree and Strongly Agree answers is 72.66 % and is included in the "Quite Good" category. This shows that the Examiner gets a difficult job, the work follows his abilities, and the work is according to his abilities. Based on the responses of many respondents who stated "Strongly Disagree" and "Disagree," there is an indication that some auditors at the Supreme Audit Agency representative of South Sumatra province are still given a demanding workload for auditors to carry out, which is influenced by several factors which are the reasons. One of them is the assignment of excess due to the lack of some examiners, especially at the level of the intermediate expert examiner and first expert examiner. This will impact the task given sooner or later due to the limited number of examiners that are owned to provide performance following the targets and expectations of the agency (Zou et al., 2021; Leotta et al., 2018; Axelsen et al., 2017; Santosa & Sutarna, 2016).

The dimension of the use of working time shows the percentage of Agree and Strongly Agree to answers of 91.66 % and is included in the "Good" category. This shows that the work must be completed on time, can use the time allotted, and can divide the time. However, there are still respondents who stated "Disagree," then there is an indication that several examiners at the Supreme Audit Agency of South Sumatra province, although the workload given by the agency is quite large, the examiners have been able to provide targets to be able to complete the tasks that are their responsibility. In addition, the Examiner can divide the time what is the main priority in completing all the tasks that are his responsibility (Charles & Nixon, 2019; DiDomenico & Nussbaum, 2008; Galy et al., 2012).

The target dimension that must be achieved with the percentage of Agree Strongly Agree answers is 89% and is included in the "Good" category. This shows that superiors always discuss achieving targets, achieving work targets on time, always ready to achieve targets, and always trying to achieve targets and workload. However, there are still respondents who stated "Strongly Disagree" and "Disagree," then there is an indication that some auditors at the Supreme Audit Agency of South Sumatra province are still not ready and able to complete their duties and responsibilities on time. This is because other factors result in the examiners' delay in completing the tasks and

responsibilities assigned by the agency. One of them is that the job desk given is not following the level of education and skills possessed by the Examiner. This resulted in the need for adjustments for the Examiner to be able to complete the tasks given (Werther & Davis, 2004; Christensen et al., 2021; Hockey, 1997).

The analysis results show a positive and significant effect between workload and examiner performance. The workload given by the agency can be done quickly and on time. The Examiner always tries and is ready to complete all the tasks and responsibilities that the agency has given by providing results and work targets that follow the agency's expectations. Even though there are limitations in completing one of them, the level of education and skills possessed by the Examiner is not following the job desk given, but the Examiner always tries and gives good performance results to the agency.

The effect of compensation on examiner performance at the state audit board of South Sumatra Province

The analysis results in this study indicate that the provision of compensation has a positive and significant effect on the Examiner's performance so the second hypothesis can be accepted. The results of this study are in line with the results of research from (Mohammed et al. 2022; Lewaherilla & Huwae, 2022; Thompson & Cruz-Gambardella, 2022; Husin & Aisyah, 2021; Manurung, 2020; Azra, 2020; Polakitang et al., 2019; Dwinati et al., 2019; Paramitadewi, 2017), shows the results that compensation has a positive and significant effect on employee performance.

Based on the results of respondents' responses in Table 4.4, the percentage of Agree and Strongly Agree to answers on the salary dimension is 85.25% and included in the "Good" category. This shows that the salary given by the Supreme Audit Agency follows the standards set, such as education level and level of position. However, there are still respondents who stated "Strongly Disagree" and "Disagree," then there are indications that some employees feel that the salary they get is not following their expectations. This can occur due to mismatches in education levels, difficulty in equalizing education, and a very high workload, so the agency needs to review the policy of equalizing education, performance appraisal, workload, and position.

The bonus dimension obtains the percentage of Agree and Strongly Agree to answers, which is 75.99 % and is included in the "Good Enough" category. The awarding of bonuses is carried out following standards and is fair. Giving bonuses following employee expectations can trigger employee morale further to improve their performance and responsibilities to the organization. However, with the number of respondents stating "Strongly Disagree" and "Disagree," there is an indication that some employees feel that the bonuses provided by the organization have not met their expectations. This can happen because the employee's view of the performance he provides may not be in line with the performance appraisal made by his superiors on him.

The incentive dimension obtains the percentage of Agree and Strongly Agree on answers that is equal to 74,66%. This shows that the provision of incentives has not quite met expectations. This condition will affect the level of employee motivation and performance given. However, with the number of respondents stating "Strongly Disagree" and "Disagree," there is an indication that some feel that the incentives provided by the organization have not met their expectations. This can happen because of the provision of incentives such as official vehicles and official residences, which are only given at a certain level of office; awards given to loyal and outstanding employees are also carried out through strict selection and assessment (Cen, 2022; Jaleta et al., 2019; Mathis et al., 2015; McClelland, 2008).

The analysis results show a positive and significant effect between the provision of compensation and the Examiner's performance. Compensation that is given relatively and competitively will have an impact on the morale of employees to provide the expected performance results. However, the statements of respondents' answers mostly agree with the provision of compensation, except for the bonus dimension, which results in a not-so-good score. The provision of bonuses/salaries 13-14 that was carried out also followed the standards and was felt fair and followed the employee performance. Giving this bonus can boost employees' morale further to improve their performance and responsibilities to the organization. However, with the number of respondents stating "Strongly Disagree" and "Disagree," there are indications that some employees feel that the bonuses provided by the agency have not met their expectations.

Conclusion

Workload and compensation have a positive and significant effect on the performance of the Examiner at the Supreme Audit Agency representative of the province of South Sumatra.

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