

Analysis of the Effect of Workload and Organizational Culture on Competency-Mediated Auditor Performance

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ARTICLE INFO

JEL Classification:

J24, M54, O15

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Received: 05-10-2024

Revised: 15-11-2024

Accepted: 30-11-2024

Published: 7-12-2024

Keywords:

Workload, Organizational Culture, Competency, Auditor Performance



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Abstract

This research aims to determine the analysis of the influence of workload and organizational culture on auditor performance mediated by competency. Research was conducted on auditors of the Probolinggo Regional Inspectorate. The population in this research as a whole is all auditors in the Probolinggo regional Inspectorate, totaling 55 people. The entire population in this study was sampled. Data analysis in order to test the hypothesis in this research uses a multivariate Structural Equation Models (SEM) model with a Partial Least Square (PLS) approach. The application used to process this data is SmartPLS version 3.2.9. Based on the results of the data analysis that has been carried out, it can be concluded as follows: Workload has a negative effect on auditor performance, meaning that a low workload can encourage increased auditor performance. Organizational culture has a positive effect on auditor performance, meaning that organizational culture is able to encourage increased auditor performance. Competency can encourage improvements in auditor performance. Workload is able to indirectly encourage an increase in auditor performance mediated by competency. Likewise, organizational culture is able to indirectly encourage improvements in auditor performance. The results of this analysis are strengthened by the results of the accepted hypothesis for the four variables.

1. INTRODUCTION

Based on Probolinggo Mayor Regulation Number 73 of 2022 concerning Amendments to Mayor Regulation Number 5 of 2022 concerning the Position, Organizational Structure, Description of Duties and Functions and Work Procedures of the Probolinggo City Inspectorate, the Inspectorate has the main task of assisting the Mayor in fostering and supervising the implementation of government affairs that are the authority of the region by the Regional Apparatus. Based on Probolinggo Regency Regional Regulation Number 16 of 2021 concerning the Position, Organizational Structure, Duties and Functions and Work Procedures of the Regional Inspectorate of Probolinggo Regency, the Inspectorate is an element of supervision of the

implementation of local government which has the task of assisting the Regent in fostering and supervising the implementation of government affairs that are the authority of the region and the task of assistance by regional apparatus.

The Inspectorate led by an Inspector carries out its duties with full responsibility and reports directly to the Mayor/Regent through the Regional Secretary. Its presence is expected to create good governance and increase the efficiency and effectiveness of various activities within the Probolinggo City/Regency Government.

A goal statement has an important role in providing a firm direction for the organization, helping to understand the desired orientation, and measuring success through the achievement of predetermined targets. Accountability is basically the responsibility to provide accountability and explain the performance and actions of an organization to the party who has the right or authority to ask for an explanation or accountability. Meanwhile, the performance of government agencies reflects the level of achievement of the agency's goals and objectives, which is an elaboration of the organization's vision, mission, and strategy. This performance shows the extent of success or failure in carrying out activities in accordance with the programs and policies that have been set, as well as providing indications about the effectiveness and efficiency of the implementation of the agency's duties.

The problem that is still often faced by the Probolinggo Regional Inspectorate is the large workload carried by the Auditor. Based on the pre-survey conducted, one of the causes of declining performance achievements is the auditor's workload. There are still auditors who feel that their workload is high. The auditor problems are such as data that is difficult to obtain from auditors, the inability to use work equipment by the age of auditors who want to retire, stress with tasks that continue to pile up, resulting in fatigue at work and a lack of rest. Workload can be measured from the comparison of employee needs with the number of auditors in regional agencies. In the position map that has been set by the Ministry of Home Affairs, Workload Analysis, hereinafter abbreviated as ABK, is a management technique that is carried out systematically to obtain information about the level of effectiveness and efficiency of the organization's work based on work volume. However, in reality in the field there are still many problems because they are not in accordance with the standards that have been regulated. This is one of the causes that makes auditor performance achievements decrease.

The next problem also occurred in the organizational culture of the Probolinggo Regional Inspectorate. Based on the pre-survey conducted by the researcher, the auditor felt that the organization was still not in harmony with the behavior of the organization, as well as the lack of mutual respect for fellow teams so that there was injustice in the existing norms. There are also those who consider the organizational decisions taken to be dishonest and honest because there are no clear and consistent rules for auditors, so that there is a conflict in the organizational culture at the Probolinggo Regional Inspectorate.

This ultimately affects the auditor's competence, especially in carrying out periodic supervision and follow-up monitoring. This competence affects the attitude and behavior of auditors which should be in accordance with their competency standards. Auditors

need to understand time management in supervision, but there are still shortcomings in the certification that auditors have related to competence in the field of supervision. The understanding and responsibility of auditors on the importance of audit quality is also not optimal, namely many auditors do not have adequate competence (expertise and knowledge). As a result, the implementation of the inspection or audit tasks given by APIP leaders has not been in accordance with the set objectives. In addition, the number of auditors and their competence is still inadequate, and the implementation of SPIP and SAKIP in the ranks of SKPD is also not optimal. Auditors are often unable to manage time efficiently, especially given tight audit deadlines.

The Research Gap, among the researchers who found empirical evidence of the studies Hannani & Ilyas (Hannani & Ilyas, 2016), Heinze et al., (Heinze et al., 2009) and Shabbir & Naqvi (Shabbir & Naqvi, 2017) showed that workload had a positive effect on performance. However, according to Sari (Sari, 2017) found in her study that workload has a negative relationship with performance. In line with Shabbir & Naqvi's research (Shabbir & Naqvi, 2017), there is a significant negative indirect influence between Workload on Performance through Work Stress. The results were explained by Hermawati (Hermawati & Yosiana, 2021) in the journal "Optimizing Workload-Based Nurse Performance with Work Stress Intervining in Nurses at Puskesmas (Malang Health Center Health Office). His findings show that trans-global leadership has no direct influence on employee performance. This shows that in the test of the direct influence of Workload on Nurse Performance, it is concluded that there is a significant negative influence of Workload on Nurse Performance. The higher the workload, the lower the nurse's performance. Employee performance refers to the extent to which an individual succeeds in achieving goals and carrying out his duties in the work environment. This performance is measured through the achievement of targets, productivity, efficiency, and overall contribution made by an employee in carrying out his or her responsibilities in the organization.

2. LITERATURE REVIEW

Workload

Ellyzar & Yunus (2017) stated that workload is a number of activities that must be completed by a person in an Organization or a position holder systematically within a certain period of time to obtain information related to the efficiency and effectiveness of work from an organizational unit. To maintain the effectiveness and efficiency of an organization, it is necessary to estimate the workload imposed on each unit or unit of the organization. The workload estimation is further referred to as workload analysis.

Organizational Culture

According to Effendi (2016, p. 166) defines corporate culture as a collection of values and elements that determine the identity and treatment of an organization. Organizational culture variables were measured using the instrument used by Hofstede (1990) in Trisnaningsih (Trisnaningsih, 2007). According to Krietner and Kinicki in Kurniawan (2016, p. 33) defines organizational culture, a form of assumptions that are

owned, implicitly accepted by the group and determines how the group feels, thinks, and reacts to its diverse environment.

Competency

Competence affects the success of work, according to the theory put forward by Rivai and Saigailai (2010, p. 856) The competence possessed by the craftsmen is very important in the achievement of organizational activities and motivates the students to provide the best to achieve their own skills in carrying out their work. Research by Ngebui, et al. (2018) The results of the analysis showed that competency baihwai has a positive and significant effect on work productivity.

Auditor Performance

According to Sedarmayanti (Sedarmayanti, 2018) performance is fulfilling or carrying out the obligations of a vow, the results of the workers, the organization's processes, are concretely proven, perfect responsibilities, can be carved, can be compared to predetermined standards. Mulyono (Mulyono, 2009) stated that APIP performance is the quality and quantity of an individual or group work in a certain activity resulting from natural abilities or abilities obtained from the learning process and the desire to perform better

3. RESEARCH METHODS

The research design is a framework that acts as a guide to collect and analyze hypotheses regarding Workload (X1), Organizational Culture (X2), Competencies (Z), and employee performance (Y). From the aspect of the research approach, this study uses a quantitative approach because the symptoms of the observations are converted into numbers that are analyzed using statistics. The type of verifiable research with a quantitative approach as described above, uses the SEM-PLS model. The subjects of this study are Auditors and P2UPD at the Probolinggo Regional Inspectorate. The object of this study is to examine the relationship between Workload and competency-mediated organizational culture which has implications for the performance of Auditors in the Probolinggo Regional Inspectorate. The population in this study is all Auditors of the Probolinggo City and Regency Inspectorate, which totals 54 respondents, consisting of 23 Auditors of the Probolinggo City Inspectorate and 32 Auditors of the Probolinggo Regency Inspectorate. The data analysis technique used in this study is Partial Least Square-Structural Equation Modelling (PLS-SEM) using smartPLS software version 3.0.

4. RESULTS AND DISCUSSION

Results

Pengujian Validitas Konvergen

Convergent Validity is an indicator that is assessed based on the correlation of the item score/component score with the construct score, which can be seen from the stained liquidation factor which mainly provides the main correlation between the main correlation of each assessment item (indicator) with its constraint. Individual reflexive inquiry is said to be high if it has a correlation greater than 0.7 with the construct that is

to be elucidated, whereas according to Chin, quoted by Imaim Ghazali, the value of outer loading aintairai is 0.5 to 0.6 if it is considered cuikuip.

Table 1. Convergent Validity Test Results

Variabel		Indikator	Loading Faktor	Syarat	Ket.
Beban Kerja (X1)	X1.1	Eksternal	0.929	>0.70	Valid
	X1.2	Internal	0.822	>0.70	Valid
Budaya Organisasi (X2)	X2.1	Perilaku Organisasi	0.773	>0.70	Valid
	X2.2	Norma-norma	0.715	>0.70	Valid
	X2.3	Nilai-nilai Pedoman	0.881	>0.70	Valid
	X2.4	Aturan-aturan Organisasi	0.830	>0.70	Valid
	X2.5	Iklim Organisasi	0.879	>0.70	Valid
Kompetensi (Z)	Z.1	Pengetahuan	0.934	>0.70	Valid
	Z.2	Keahlian / keahlian	0.930	>0.70	Valid
	Z.3	Sikap Perilaku	0.904	>0.70	Valid
kinerja Auditor (Y)	Y.1	Efektivitas Hasil Pengawasan	0.911	>0.70	Valid
	Y.2	Efektivitas Sumber Daya Pengawasan	0.928	>0.70	Valid

The results of the construct validity test using the Alverage Vairiaince Extraicted value show that the test results meet the test criteria of more than 0.500 so that each variable of workload (X1), organizational culture (X2), competency (Z), and auditor performance (Y) has met construct validity.

Pengujian Validitas Diskriminain

Discriminaint Vailidity is a model of inquiry with reflexive indicators assessed based on cross-loading of inquiry with constructs. If the correlation of the construct with the construal items is greater than that of the other constructs, we can judge that their block's construal is better than that of the other blocks. Meanwhile, another method for assessing discriminaint validity is by comparing the standard value of aiverage variable extraicted (AIVE).

Table 2. Discriminative Validity Test Results Using the Fornell-Laircker Criterion

Variabel	X1	X2	Z	Y	Ket.
Beban Kerja (X1)	0.877				Valid
Budaya Organisasi (X2)	-0.674	0.818			Valid
Kompetensi (Z)	-0.703	0.757	0.923		Valid
Kinerja Auditor (Y)	-0.775	0.790	0.828	0.919	Valid

The results of the discriminant validity test using the AIVE data values showed that the AVE data values (thickest) were greater than those used for the main correlation

values of the actual variables, so that Workload (X1), organizational culture (X2), competency (Z), and auditor performance (Y) has met discriminant validity.

Construct Reliability Testing

Composite reliability is an indicator to confirm the suitability of the construct that can be seen in the dependent variable coefficients view. To evaluate composite reliability, there are two conditions that need to be determined, namely internal consistency and Cronbach's performance. In this analysis, the value obtained if the value is greater than 0.70, it is said that the construction has high reliability. Cronbach's Allphai is a reliability test that is carried out to strengthen the results of composite reliability. This variable can be declared reliable if it has a Cronbach's AI value greater than 0.70.

Table 3. Construct Reliability Test Results

Variabel	Cronbach's Alpha	Composite Reliability	Syarat	Ket.
Beban Kerja (X1)	0.711	0.869	>0.70	Valid
Budaya Organisasi (X2)	0.875	0.910	>0.70	Valid
Kompetensi (Z)	0.913	0.945	>0.70	Valid
Kinerja Auditor (Y)	0.817	0.916	>0.70	Valid

The results of the reliability test using the Composite Reliability value and the Cronbachs Allphai value showed that the test results met the test criteria by more than 0.70 so that each variable of workload (X1), organizational culture (X2), competency (Z), and auditor performance (Y) has met construct reliability.

R-Square (R2)

The prediction strength of the structuring model can be assessed using the R-squaire value (R2). This value can explain the extent of influence on endogenous variables.

Table 4. Coefficient of Determination Test Results

Variable	R Square	R Square Adjusted
Competence (Z)	0.642	0.628
Auditor Performance (Y)	0.790	0.778

The results of the coefficient of determination of the general influence of workload (X1) and organizational culture (X2) on competency (Z) obtained an R standard value of 0.642, which means the influence on competency (Z) can be explained as 64.2% by workload (X1) and culture. organization (X2), while the remainder is explained by other variables.

The results of the coefficient of determination of the influence of workload (X1), organizational culture (X2), and competency (Z) on auditor performance (Y) obtained an R value of 0.790, which means the influence on auditor performance (Y) can be described as 79.0%. by workload (X1), organizational culture (X2), and competence (Z), while the remainder is explained by variables others.

Research Hypothesis Testing

In testing the hypothesis, it can be seen from the t-statistical value and the probability value. To test the hypothesis, namely by using the maikai statistical value for the 5% level, the t-statistic value used is 1.645. So the criteria for acceptance or rejection of the hypothesis are accepted and H₀ is rejected when the t-statistic is greater than 1.645. To reject/accept the hypothesis using maikai probabilities. It is accepted if the p value is smaller than 0.05. Based on the empirical data used in this research, testing of the proposed hypothesis can be carried out. The following is a presentation of the results of hypothesis testing based on the value of the jail coefficient and T-Statistics / P-value.

Table 5. Hypothesis

No	Hypothesis	Koef. Jalur	SE	T Stat	P	Ket.
1	Workload -> Auditor Performance	-0.302	0.131	2.303	0.011	Hypothesis accepted
2	Organizational Culture -> Auditor Performance	0.281	0.142	1.972	0.025	Hypothesis accepted
3	Workload -> Competence	-0.354	0.147	2.414	0.008	Hypothesis accepted
4	Organizational Culture -> Competence	0.519	0.141	3.692	0.000	Hypothesis accepted
5	Competence -> Auditor Performance	0.403	0.149	2.699	0.004	Hypothesis accepted
6	Workload -> Competence -> Auditor Performance	-0.143	0.084	1.699	0.045	Hypothesis accepted
7	Organizational Culture -> Competence -> Auditor Performance	0.209	0.101	2.082	0.019	Hypothesis accepted

Discussion

The Effect of Workload on Auditor Performance at the Probolinggo Regional Inspectorate

Based on the hypothesis test, it was found that workload had a negative and significant influence on auditor performance. These results indicate that the higher the workload, the lower the auditor's performance at the Inspectorate in the Probolinggo area. This research supports the research results of Hermawati, Adya and Yosiana (2022), Kaidek Ricky and Puitui Ery Setiaiwin (2017), Christinai Sososuitiksno, et al. (2022), and Rocky P Rindorindo, et al. (2019) shows that workload has a negative influence on employee performance. In fact, the auditor's workload condition at the Probolinggo regional inspectorate is still high. Auditors are required to complete various jobs within the specified time, but this is not balanced with adequate human resources. Completing several jobs at the same time means that the resulting performance in the form of monitoring reports or monitoring results does not meet standards. In accordance with

Rodahl and Manuaba's theory in Prihatini (2007), the auditor's workload consists of two factors, namely: external factors and internal factors.

The Influence of Organizational Culture on Auditor Performance at the Probolinggo Regional Inspectorate

Based on hypothesis testing, it was found that organizational culture has a positive and significant influence on auditor performance. These results indicate that the stronger the organizational culture, the better the auditor's performance at the Inspectorate in the Probolinggo area. This research supports the research results of Ulsmair Ulmasangaiji, et al. (2022) and Mellai Haindaiyaini (2019) where organizational culture has a positive effect on performance, as well as research from Erliskai Faijriyainti (2023) where organizational culture has a significant effect on auditor performance. Judging from the characteristics, the job description of the respondents is also influenced by the characteristics of the profile of the group, the majority of whom are Young Alhli Auditors. This is consistent with the length of service where the majority of respondents have worked for 11 to 20 years. Based on researchers' observations, organizational culture has been embedded in quality, both in terms of norms, behavior, attitudes and values in the Inspectorate of the Probolinggo region. The values of ethics and integrity can influence auditors to work with high ethical standards, ensuring accurate and honest audits, encouraging transparency and trust can make it easier for auditors to access what is needed and receive support from throughout the organization. So the auditor believes that the existing organizational culture has supported the auditor's performance.

The Influence of Workload on Auditor Competence at the Probolinggo Regional Inspectorate

Based on the hypothesis test, it was found that workload had a negative and significant influence on auditor competency. These results indicate that the higher the workload, the lower the auditor's competency at the Inspectorate in the Probolinggo area. This research supports the research results of Novemairil, Suisi Hendriaini, and Yuiliai Efni (2019), Sitoruis, et ail. (2022), and Oktaiviaini, et al. (2022) where workload has a significant effect on competence as an intervening variable. Judging from its characteristics, the majority of education is S1. Education has a big influence on someone's ability to improve their competence. The Inspectorate has a supervision plan every year, this supervision plan is used as the basis for making an auditor's supervision assignment letter. However, in fact, the supervisory assignment letter that has been made is supplemented by other mandatory duties which are based on an audit or review request letter by other regional officials. So that the auditor's workload increases every month beyond the standard plans that have been made. This gives rise to a high workload that has a negative effect on competence because the large number of tasks assigned will encourage auditors to improve their competence. Auditors do not have time to upgrade competency because the workload continues to pile up and has not been resolved. The high workload on the Inspectorate is not able to encourage auditor competency because

the auditor must complete his tasks according to the time allotted and can cause fatigue at work.

The Influence of Organizational Culture on Auditor Competence at the Probolinggo Regional Inspectorate

Organizational culture has a positive influence on competence, meaning that the stronger the organizational culture, the better the influence on competence. This result shows that a strong and conducive organizational culture is able to achieve the creation of good and effective competencies, both from indicators of organizational behavior, good organizational norms, guiding values, and organizational rules that are considered good by auditors. In Mainai, these results are matched by the results of the majority of respondents being female and the educational profile of the majority being S1. Women are often known as being more caring and oriented towards others, which can help create an organizational culture that is more ethical and socially superior. In fact, there are still many rules, behaviors, norms and organizational cultural values that do not support auditor competence. Where organizational culture should go hand in hand with the competencies possessed by auditors. The results of this research complement previous research presented in the research of I Dewai Alyui Yuiliai Ruismitai, et al. (2018) where organizational culture strengthens the influence of competence and locus of control on auditor performance, Mei Suicindai Graicesyai Siraiit (2020) where organizational culture strengthens the influence of ability and auditor competence on audit quality.

The Influence of Competency on the Performance of Auditors at the Probolinggo Regional Inspectorate

This result shows that good competency is able to encourage the creation of good auditor performance, both from the indicators of knowledge, skills/expertise, and behavioral attitudes. These indicators are able to encourage auditor performance. In mainai, these results are combined with the results of the majority of respondents' educational profile characteristics, the majority of whom are Bachelor's degree degrees and the majority of respondents are Bachelor's degree graduates and the majority of respondents are AI Expert Auditors who are able to create better auditor competency and encourage auditor performance. The majority of undergraduate education provides a strong foundation and a variety of skills needed to become a competent and effective auditor. With theoretical knowledge, technical and soft skills, professional ethics, and practical experience, education plays an irreplaceable role in improving auditor competency. This ensures that auditors are able to carry out their duties with integrity, accuracy and efficiency, and continue to evolve with change. The results of the researchers' assessment of the Probolinggo Regional Inspectorate's auditor competency have been good, but require assistance in approaching respondents who still provide statements that do not agree with the auditor's behavioral attitude indicators. This result will be a future improvement for the Inspectorate to prioritize the competencies possessed by auditors to encourage increased auditor performance. In accordance with the Regulations on the Supervision of Knowledge and Development of the Republic of

Indonesia Number 5 of 2023 with indicators of knowledge, skills and behavioral attitudes. The following are several indicators used in this research (BPKP Regulation Number 5 of 2023): Knowledge, Skills/Expertise, Behavioral Attitudes, and Auditor Performance.

The Effect of Workload on Auditor Performance as mediated by Auditor Competency at the Probolinggo Regional Inspectorate

Based on the results of hypothesis testing, it directly proves that the influence of: 1) workload on auditor performance is negative and significant. This means that a high workload is not able to improve the performance of Probolinggo Regional Inspectorate auditors, 2) workload on competency is negative and significant. This means that a high workload is unable to increase the competency of Probolinggo Regional Inspectorate auditors. 3) competency on auditor performance is positive and significant. This means that good competency can improve the performance of Probolinggo Regional Inspectorate auditors. This hypothesis test has the highest value compared to other hypothesis tests. This means that if you want to improve good performance, the Inspectorate must reduce its workload and increase the auditor's competency. Then, based on the results of the indirect influence hypothesis test, it was found that workload had a negative and significant influence on auditor performance with competency mediation, meaning that the higher the workload, the lower the competency, and indirectly the lower the auditor's performance. The results of this research are in line with Alindi Irfain, et al. (2021) and Oktaiviaini Taindilaingi, et al. (2022) that workload has a negative impact on competence and performance.

The Influence of Organizational Culture on Auditor Performance as Mediated by Competence in Probolinggo Regional Inspectorate Auditors

Based on the results of hypothesis testing, it directly proves that the influence of: 1) organizational culture on auditor performance is positive and significant. This means that a strong organizational culture can improve the performance of Probolinggo Regional Inspectorate auditors, 2) organizational culture towards competence is positive and significant. This means that a strong organizational culture is able to increase the competency of Probolinggo Regional Inspectorate auditors, 3) competency on auditor performance is positive and significant. This means that good competency can improve the performance of Probolinggo Regional Inspectorate auditors. Then, based on the results of the indirect influence hypothesis test, it was found that organizational culture had a positive and significant influence on auditor performance with competency mediation, meaning that the stronger the organizational culture, the better the competency, and indirectly the better the auditor's performance. The results of this research are in line with Ulsmair Ulmasangaiji, et al (2022) that organizational culture has a positive and significant effect on performance through competency.

5. CONCLUSION

This study reveals that a strong and supportive organizational culture positively enhances auditors' competence, which in turn contributes to improved auditor performance at the Probolinggo Regional Inspectorate. Good competence also directly impacts auditor performance, while workload, although capable of boosting competence and performance, requires better management to mitigate negative effects such as fatigue. Furthermore, a positive organizational culture, through learning, collaboration, and innovation, plays a crucial role in supporting the overall development of auditors' competence and performance. Improvements in specific aspects, such as consistent rule enforcement and training development, are needed for optimal results.

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