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The Influence of Professional Training and Work Motivation on Auditor Performance in the Regional Inspectorate of Palembang City

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ABSTRACT: This study aims to investigate the impact of professional training on work motivation and auditor performance, focusing on the role of motivation as a mediating factor. The research employed a quantitative approach, using a survey method to collect data from auditors in various organizations. The data were analyzed using Structural Equation Modeling (SEM) to test the validity, reliability, and hypotheses. The findings indicate that professional training positively and significantly affects work motivation and auditor performance. Furthermore, work motivation significantly mediates between professional training and auditor performance. This study contributes to the literature by providing empirical evidence on the importance of professional training in enhancing work motivation and auditor performance. The results highlight the crucial role of motivation in achieving better performance outcomes.

Keywords: Professional Training, Work Motivation, Auditor Performance.

INTRODUCTION

The Palembang City Inspectorate is an institution within the Palembang City Government structure that functions as a Government Internal Supervisory Apparatus (APIP), like other internal audit institutions in government and public organizations or companies (Anuraga, 2021). As part of APIP, which is spread across various ministries, institutions, and regions, such as BPKP, Inspectorate General, and Regional Inspectorates, the Palembang City Inspectorate plays an important role in maintaining clean and efficient governance.

Internal audit entities are known as watchdogs, but over time, this role has shifted to become more proactive, with a focus on quality assurance and early warning systems (Kartika & Kusuma, 2015). The Palembang City Inspectorate is expected to work professionally, with integrity and effectively in providing recommendations that build good governance. To achieve this, the support of reliable, competent and well-performing human resources is needed (Sulaeman et al., 2019). Auditors, as the main resource in this institution, have major duties and responsibilities in internal supervision

in various government agencies (Kewo & N., 2020). However, the challenge faced is the large number of activities that must be carried out, while limited resources, both in number and competence, are a significant obstacle.

Increasing APIP professionalism has become one of the strategic goals of the Palembang City Regional Inspectorate, with the target of achieving "IACM Level 4." However, this level will only reach level 3 until 2023. To overcome this problem, professional auditor training is one of the main efforts taken. Two types of professional training are offered: auditor-level certification training and substantive technical training. However, there are competency gaps among auditors, which can impact the effectiveness of the audit team.

Apart from training, the Corruption Eradication Commission (KPK), through the Monitoring Center for Prevention (MCP), also sets a minimum training standard of 120 hours per year for each supervisor. In 2023, the Regional Inspectorate of Palembang City achieved an average of 135 hours of training per person, a significant increase compared to 46 hours in 2022. This increase shows a commitment to improving auditor competency, but the question is whether this training has significantly impacted auditor performance.

This study addresses the research gap regarding the influence of professional training and work motivation on auditor performance, particularly within Regional Inspectorates such as the Palembang City Inspectorate. Previous studies have discussed the importance of auditor competence, motivation, and training, but often separately or in different contexts. For example, Kartika and Kusuma (2015) and Kraan et al. (2013) highlighted internal auditors' evolving role from mere watchdogs to more proactive agents providing quality assurance and early warning systems (Kraan et al., 2013). Additionally, Sulaeman, Waluyo, and Ali (2019) emphasized the need for reliable and competent auditors to maintain effective governance, while Kewo, Cecelia, and Afiah (2020) explored the roles and challenges faced by auditors in government agencies without focusing on the combined impact of training and work motivation. Furthermore, reports from the Monitoring Center for Prevention of the KPK underscored the importance of a minimum of 120 hours of annual training for auditors. Still, they did not evaluate the direct impact of such training on auditor performance(Frashëri & Dollija, 2025; Pichainarongk & Bidaisee, 2025).

The novelty of this research lies in its approach of combining professional training and work motivation as variables that simultaneously influence auditor performance. This focus is rarely studied, especially in the context of Regional Inspectorates. Additionally, the study provides specific insights into how these factors can address auditor competency gaps and enhance performance to achieve organizational strategic goals, such as attaining IACM Level 4. Therefore, this research contributes theoretically and practically by offering strategies to improve auditor performance in governmental environments.

This research examines the influence of professional training and auditor work motivation on auditor performance at the Regional Inspectorate of Palembang City. This research is important because it provides empirical and theoretical contributions to understanding the factors that influence auditor performance and provides insights that can assist in developing strategies for

improving auditor performance in government environments. The novelty of this research lies in its focus which combines aspects of professional training and work motivation as variables that influence auditor performance simultaneously, which has not been studied much before.

METHOD

Research Design

This research design uses experimental design, commonly used in business research. The author used a Pre-Experimental research design (Creswell, 2012). Or research that has not been fully experimented, meaning that in this research variables outside the independent variables that the author has determined still influence the dependent variable (Creswell & Clark, 2011). The research results on the dependent variable are not the only ones influenced by the independent variable. This condition is due to the absence of control variables and the research sample is the entire population.

Population and Sample

Samples were taken using a non-probability sampling method; the entire population was used as the research sample. The total population is 60 people or under 100 respondents. The respondents in this research were all functional auditors and supervisors of regional government affairs in the Regional Inspectorate of Palembang City when the study was carried out.

Techniques of Data Collection

Data collection using this questionnaire/questionnaire technique uses an online form application, the Jotform application. Jotform is an online application specifically for creating various forms and surveys. It can collect data online with many available themes, templates, and widgets. The instrument is a questionnaire containing 28 questions. 10 (ten) questions about professional training, 10 (ten) questions about motivation and 8 (eight) questions about performance. The questionnaire was measured using a Likert scale

Techniques of Data Analysis

Data analysis was carried out using the Structural Equation Model Partial Least Square (SEM- PLS) method with the help of SmartPLS software. This model consists of two main parts: a Measurement Model (Outer Model), which evaluates the validity and reliability of indicators, and a Structural Model (Inner Model), which assesses the relationship between latent variables (Am & Setiawati, 2023). The validity test was carried out by measuring convergent validity, discriminant validity and composite reliability. In contrast, the significant relationship test between latent variables was carried out using the t-statistical test via the bootstrap method (AM et al., 2023). In addition, model quality is evaluated using measures such as R2, effect size (f2), predictive relevance (Q2), and Goodness of Fit Index (GoF).

RESULT AND DISCUSSION

Outer Model

In this outer model analysis, researchers use three measurement criteria to measure the outer model: convergent validity, discriminant validity and composite reliability. The structural model before outlier and after outlier is as follows:
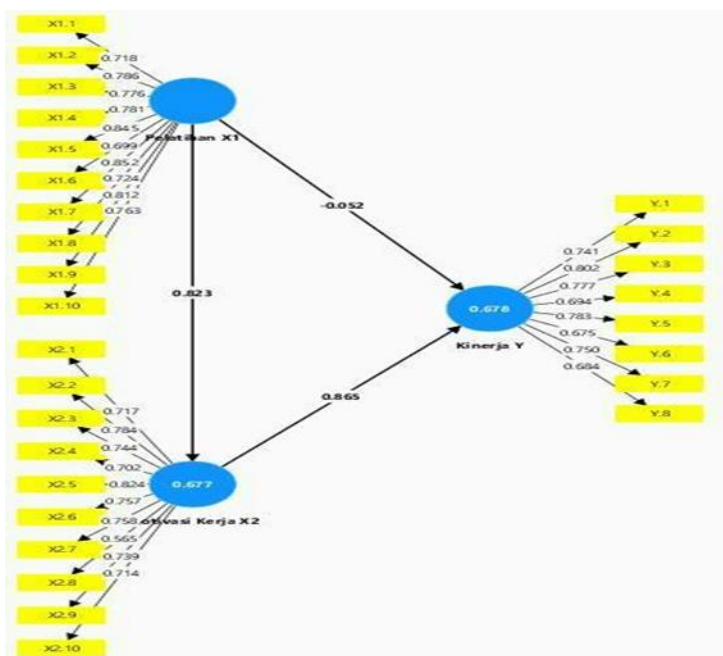

Figure 1. Outer loading

Convergent Validity Test

In testing the convergent validity of the measurement model using a reflective type of indicator, it is based on individual item reliability tests using standard loading factors which represent the magnitude of the correlation between each indicator and the variable (Rubio et al., 2007). Researchers used the criterion for a loading factor value > 0.50 because the reported value was sufficient (Thees et al., 2021). It can be seen from the results of the following analysis:

Table 1. Convergent Validity

Items	Training X1	Work Motivation X2	Y Performance
X1.1	0.718		
X1.2	0.786		
X1.3	0.776		
X1.4	0.781		
X1.5	0.845		
X1.6	0.699		

X1.7	0.852		
X1.8	0.724		
X1.9	0.812		
X1.10	0.763		
X2.1		0.717	
X2.2		0.784	
X2.3		0.744	
X2.4		0.702	
X2.5		0.824	
X2.6		0.757	
X2.7		0.758	
X2.8		0.565	
X2.9		0.739	
X2.10		0.714	
Y.1			0.741
Y.2			0.802
Y.3			0.777
Y.4			0.694
Y.5			0.783
Y.6			0.675
Y.7			0.750
Y.8			0.684

Based on the analysis results in Table 1, all indicators have met the validity criteria with a value of >0.5 for the loading factor, or all indicators are declared valid. Apart from that, it can be concluded

that each indicator connected to a construct has a higher loading factor value than the cross-loading value for other forms. Therefore, it can be concluded that the instrument used in this research meets the criteria for discriminant validity or can be considered valid.

Reability Composite

Reliability testing is carried out to prove the tool's accuracy, consistency, and precision in measuring data. Cronbach's alpha tends to be lower in measuring reliability, while Composite reliability is closer to the parameter estimate, so it will be more accurate. The Composite reliability and Cronbach's alpha values for each construct should be > 0.7, although 0.6 is still acceptable (Hair et al., 2019; Purwanto & Sudargini, 2021).

Table 2. Reality Composite

Variables	Cronbach's knalpha	(rho_a)	Rule of Thumb	Results
Training X1	0.927	0.930	> 0.70	Reliable
Work Motivation X2	0.903	0.906	> 0.70	Reliable
Y Performance	0.882	0.887	> 0.70	Reliable

Based on Table 3, all models in this study are considered to have a good level of reliability. Cronbach's alpha and Composite reliability values exceeding 0.7 prove this. With these results, it can be concluded that all variables in this study can be relied on in the analysis because they meet the Composite reliability criteria.

Coefficient of Determination

In data analysis, the inner model evaluation results regarding the R-Square coefficient will first be presented. Three assessment criteria are used to assess the R-Square coefficient (R^3) (Hasibuan & Wahyuni, 2020). First, the value (0.75) is considered strong (Pratiwi & Muzakki, 2021). Second, the value (0.50) is considered moderate. Third, the value (0.25) is considered weak (Fauziyyah & Rohyani, 2022). The following are the R-Square values produced in this research.

Table 3. R Square

Variables	R Square
Y Performance	0.678
Work Motivation X2	0.677

Table 3 shows that professional training and work motivation on performance variables is 0.678 or 67.8%, while variables outside this research influence the remaining 32.2%. The table also shows that the professional training variable on work motivation is 0.677 or 67.7%, while variables outside this research influence the remaining 32.3%.

Proving Hypothesis

Model evaluation is done by checking significance values to determine the influence between variables through a bootstrapping procedure. This method has the advantage that the data does not have to be normally distributed and does not require a large sample. The research hypothesis is accepted if the t-statistic value is above the t-table value of 1.96 with a=0.05.

Table 4. Path Coefficients

Path Analysis	T Statistics	P Values	Information
Work Motivation X2 -> Performance Y	8,143	0,000	Significant
Training X1 -> Work Motivation X2	16,475	0,000	Significant
Training X1 and Work Motivation X2 -> Performance	20,724	0,000	Significant
Work Motivation X2 -> Performance Y	8,143	0,000	Significant

Based on table 3, it can be seen that the results of research on the relationship between professional training variables and performance show significant results and have a positive impact. The analysis results show that the coefficient of the professional training variable on performance is 0.660. This figure indicates a positive influence between professional training and performance. These results can be interpreted as an indication that the implementation of a professional training program has an impact that improves respondents' performance. The resulting t-statistic value is 10.095, greater

than the critical t-table value, namely 10.095 > 1.671, so it can be considered that the Professional Training Hypothesis X1 on Performance Y in this study is ACCEPTED.

These results indicate that professional training programs play a role in improving performance.

This is in line with previous research conducted by (Goddard & Kim, 2018; Irvan, 2018; Zhai et al., 2018) which shows that professional training has a significant influence in improving auditor performance. Professional training can increase the auditor's knowledge and understanding of identifying audit risks from an auditee entity so that an auditor can map and develop an appropriate and targeted audit program. An understanding of the auditee's core business is obtained by attending professional training in the form of substantive technical training at the auditor supervisor/PPUPD agency which is carried out by the BPKP and the Inspectorate General of the Ministry of Home Affairs and even the State Financial Training Center which is owned by an external auditor institution such as the BPK of the Republic of Indonesia.

The Effect of Work Motivation on Performance

between the relationship between work motivation and performance. The analysis results show that the variable coefficient between work motivation and performance is 0.865. These results can be interpreted as an indication that the implementation of work motivation has an impact that improves respondents' performance. The resulting t-statistic value is 8.143, greater than the critical t-table value, namely 8.143 > 1.671, so it can be considered that the Work Motivation Hypothesis X2 on Performance Y in this study is ACCEPTED. These results show that work motivation can improve the performance of auditors in the Palembang City Regional Inspectorate. These results also align with research conducted by (Hanggeraeni & Sinamo, 2021) and (Bassang & Sapan, 2023) which shows a positive and significant influence on auditor performance. Auditor motivation is formed from work professionalism which is directed/integrated with the Indonesian government's internal auditor standards. This standard provides an understanding of behavior to realize work results that follow established standards. If the audit is not carried out following standards, the auditor will be faced with the risk of audit risks that will occur in the futur

The Effect of Professional Training on Work Motivation

Based on the results of hypothesis testing from research on the relationship between professional training variables and work motivation, the results show significance and positively impact. The analysis results show that the coefficient of the professional training variable on work motivation is 0.823. This figure indicates a positive influence between professional training and work motivation. These results can be interpreted as an indication that the implementation of professional training programs has an impact that increases respondents' work motivation. The resulting t-statistic value is 16.475, greater than the critical t-table value, namely 16.475 > 1.671, so it can be considered that the Professional Training Hypothesis X1 on Work Motivation X2 in this study is ACCEPTED.

These results show that professional training is a form of self-development for an auditor. By attending professional training, an auditor gets the opportunity to increase competence and the opportunity to occupy a higher career level. The government internal auditor entity requires government internal auditors who will occupy certain positions to take competency training and pass auditor level certification. This motivates auditors to take better professional training. The results of this research are also in line with research conducted by (Irvan, 2018) which states that training and self-development influence the work motivation of auditors at the Inspectorate General of the Ministry of Maritime Affairs and Fisheries.

The Effect of Professional Training and Work Motivation on Performance

The results of hypothesis testing in this study show that there is an influence on the relationship between the variables professional training and work motivation on performance by showing results that are significant and have a positive impact. The analysis results show that the coefficient of the variables professional training and work motivation on performance is 0.788. This figure indicates a positive influence on performance between professional training and work motivation. These results can be interpreted as an indication that the implementation of professional training programs and work motivation has improved respondents' performance. The resulting t-statistic value is 20.724, greater than the critical t-table value, namely 20.724 > 1.671, so it can be considered that the Training Hypothesis X1 and Work Motivation X2 on Performance Y in this study are ACCEPTED.

This shows that the professional training and work motivation variables can improve auditor performance simultaneously. The results of previous hypothesis testing show that professional training can increase auditors' work motivation, and work motivation can improve auditors' performance. This is in line with research results (Mulyadi et al., 2018) and (Chong et al., 2020) which state that auditors who take part in training in an organized and systematic manner, even though the training is not held for too long, have a positive and significant influence on work motivation and can improve the performance of an auditor.

CONCLUSION

Based on the outer model analysis, which includes convergent validity, discriminant validity, and composite reliability, this research successfully demonstrates that the instruments used are valid and reliable in measuring the studied variables. The convergent validity test shows that all indicators have a loading factor above 0.5, indicating that each indicator significantly correlates with the measured construct. Additionally, reliability testing results show that all variables have Cronbach's alpha and composite reliability values exceeding 0.7, concluding that the instruments used in this research are accurate and consistent. Hypothesis testing results indicate that professional training positively and significantly affects both work motivation and auditor performance. Professional training not only enhances auditor competence and understanding but also motivates them to achieve better performance. Work motivation has also positively impacted auditor performance, indicating that good motivation drives auditors to work more efficiently and

effectively. Together, professional training and work motivation significantly contribute to improving auditor performance.

Despite these findings, this study has several limitations. First, it focuses solely on professional training and work motivation as determinants of auditor performance, leaving out other potential influencing factors such as organizational culture, leadership, or technological support. Second, the research context is limited to the Palembang City Inspectorate, which may restrict the generalizability of the findings to other government institutions or sectors. Third, the study's cross-sectional nature does not allow for exploring long-term impacts or causal relationships.

Future research should address these limitations by incorporating additional variables influencing auditor performance, such as job satisfaction, leadership styles, or technological advancements. Expanding the study to include different regions or sectors can also improve the generalizability of the findings. Longitudinal studies are recommended to examine the long-term effects of professional training and motivation on auditor performance, providing deeper insights into the sustainability of these impacts. By addressing these areas, future research can offer a more comprehensive understanding of the factors that drive auditor performance in various organizational contexts.

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