

## PalArch's Journal of Archaeology of Egypt / Egyptology

### INNOVATIVE WORK BEHAVIOR MEDIATES THE INFLUENCE OF LEADERSHIP COMPETENCE AND STYLE FOR AUDITORS ON WORK EFFECTIVENESS INSPECTORATE GENERAL OF THE MINISTRY OF TRANSPORTATION

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**Maizar Radjin, Dewi Susita, Suherman. Innovative Work Behavior Mediates The Influence Of Leadership Competence And Style For Auditors On Work Effectiveness Inspectorate General Of The Ministry Of Transportation -- Palarch's Journal Of Archaeology Of Egypt/Egyptology 19(1), 854-887. ISSN 1567-214x**

**Keywords: Remote Audit, Effectiveness, Competence, leadership style, SEM-PLS, Inspectorate General of the Ministry of Transportation, innovative work behavior.**

#### **ABSTRACT**

The study's goal is to examine the influence of competence and leadership styles on the effectiveness of work mediated by innovative work behavior. The auditor of the company was the subject of this investigation. Inspectorate General of the Ministry of Transportation. While the research method that the author uses is to use the SEM-PLS method, using the Likert method questionnaire. In conclusion, competence and leadership style, mediated innovative work behavior, will affect the effectiveness of the auditor's work. This study's state of the art is innovative work behavior acting as an intervening variable between integrity and competence to the effectiveness of work and Remote auditing. (Remote audit) There has been no research on the effectiveness of work in the Inspectorate General when the audit implementation strategy must be implemented remotely since it is a new paradigm in internal supervision in the government sector.

#### **INTRODUCTION**

The phenomenon of the COVID-19 pandemic is an unexpected event for all of us. Reflection on the implementation of Work from Home (WFH) and Large-Scale Social Restrictions (PSBB) policies which have limited the operations of several agencies and also have an impact on internal audit activities in agencies run by the Government for internal supervision... (APIP) or the work unit known as the Inspector General reviewed the annual monitoring plan that had been prepared previously due to the new political pattern during the COVID-19

pandemic. To deal with the adaptation of new habits in the era of the COVID-19 pandemic, the use of technology and information has proven to be very effective as an alternative and even necessary for the organization's existence in carrying out its activities. The application of Flexible Workspaces (FWS) is also part of the new work logic at the Inspector General of the Ministry of Transportation, which requires innovation in implementing monitoring or internal audit activities. The Ministry of Transportation's Inspectorate General responded to what happened as previously disclosed by implementing remote or remote audits. The Inspectorate General plays a proactive role in overseeing the organization's strategies and goals. A Remote audit is an audit method that is carried out remotely. The difference is the previous audit was carried out onsite or face-to-face, where the auditor had to go to the location of the auditee. Implementing a remote audit is enough to be carried out remotely, in its implementation, of course, using available technology and information. The performance of remote audits carried out by the Inspectorate General also follows up on recommendations from The Institute of Internal Audit IIA to audit leaders around the world. There is uniformity in how to conduct audits during the COVID-19 pandemic. IIA argues that changes in work patterns will certainly require more competencies possessed by auditors to remain stupefied and agile in analyzing, monitoring, managing crises, and mitigating the possibility of subsequent risks arising.

Audit activities carried out by the Inspectorate General are regulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System. The internal control activities referred to consist of (1) Audit, (2) Review, (3) Evaluation, (4) Monitoring, and (5) Other supervisory activities. Based on this Government Regulation, the implementation of supervisory activities must refer to a professional organization, the Government Internal Auditor Association (AAIPI). The standard ratifies the International Standards for The Professional Practice of Internal Auditing issued by The Institute of Internal Audit (IIA). The means of the IIA regulate how the attribute standards of supervisory organizations and performance standards must be met in providing quality assurance and consulting activities to support the implementation of good governance in an organization. In essence, remote auditing is only a method, while the primary outcome is that the quality of audit results is proven to be effective in realizing a clean and free state administration from corruption, collusion, and nepotism through the realization of good governance.

According to Bayangkara (2016: 5) the purpose of the audit is to identify activities, programs, and activities that still need improvement so that the recommendations given can later be achieved by improving the processing of various programs and activities at the company. The implementation of the audit is directed at various audit objects that can possibly be improved in the future and prevent the possibility of various risks of loss. In line with research conducted by Edi (2017), Auditors who have high competence are expected to provide appropriate recommendations and are easy to follow up on by auditees so that the percentage of follow-up on audit results will increase. This opinion can be interpreted that with the higher quality of the audit results produced, the recommendations given will be easier to follow up. So it can be seen that the

decrease in the number of findings that have been completed to be followed up is closely related to the competence of an auditor in providing recommendations on the results of the audit.

Based on bpkp's assessment of 6 elements of the level of Internal Supervision Capability, there are three elements that need to be improved by the Inspectorate General of the Ministry of Transportation, namely: (1) Role and service elements, (2) Human resource management, and (3) professional practices. The assessment results in 2019 to 2021 BPKP has not been re-evaluated, but the Inspectorate General has made efforts to follow up on the recommendations given. This is interesting for the authors to conduct a study whose results the authors consider to contribute to improving the Internal Supervision Capability at the Inspectorate General of the Ministry of Transportation.

The policy of remote audit in the Inspectorate General of the Ministry of Transportation applied from 2019 turned out to affect work effectiveness. There are still many findings of internal and external audit results that have not been completed. Completing audit findings is the authority of an auditor or audit team that conducted previous examinations. It is an obligation for the auditee to follow up on the records provided in the recommendations of audit results. Following is presented a table that states that there are still many internal and external findings that have not been completed follow-up:

In addition to the absolute requirement that auditors must have Functional Certification of Auditors before conducting supervision, they must maintain their competence continuously with a minimum obligation to follow education and training in a year. AAPI Internal Supervisory Apparatus Audit Standards (2015) states that auditors' skills are realized by maintaining sustainable competence so that the role of auditors as strategic partners and trusted advisors can continue to be realized. To maintain the quality of the competence of its auditors, the Inspectorate General has a Quality Target iso 9001:2015, where the auditor must have a minimum of 50 hours of training in a year. But by the end of 2020, the minimum number of hours of training owned by auditors still has not reached the appropriate target or still reaches 17%. For other things, the auditor writers still do not have additional expertise certification beyond the functional certificate of the auditor. The certification in question is the certification of expertise issued by the professional auditing organization covering data analytics expertise, fraud disclosure, risk management, and supervision. Based on existing policies, the Inspectorate General of the Ministry of Transportation has determined that there are at least six additional skill certifications that auditors must own to improve their competence. In the following Table presented, where at the end of 2020, out of a total of 156 existing auditors, only 35% of additional expertise certifications

According to a study conducted by Alsughayer (2021), competency attributes will significantly affect the quality and level of compliance with the code of ethics. Same opinion expressed by Muyadi (2014) stated that the competence auditor is closely related to knowledge, experience, and good compensation. Enough will make the auditor continue to provide early warning of all forms of deviations that occur. While the results of research conducted by Efendi (2020) that the most recommended competence today is the improvement of auditor competence in knowledge in technology and information, where the auditor must be able to go through computer-assisted audit techniques remotely audited. Electronic-based data collection, data testing and analysis, and compiling findings and reporting and follow-up results from the planning stage.

In addition to competence, the auditor must also have integrity that will build trust between auditors, management, and stakeholders. The integrity of the auditor will also affect the provision of confidence in the assessment he made. Integrity is uncompromising adherence to moral values, avoiding deception, expediency, and falsehood. According to Sulaiman (2010: 131), integrity is about the overall values of honesty, balance, giving back, dedication, credibility, and various matters of self-devotion to human values in life. to Northouse (2013) Integrity is the character of honesty and cleverness. A person who has a strong attitude of submissiveness and assumes responsibility for his actions means having integrity so that one's integrity is an internal beauty in the individual that is reflected in attitudes such as honesty and responsibility for the behavior he does, and his behavior is a reflection of himself without any element of compulsion.

The quality of the audit results on the published report is a measure of the effectiveness of the work of an auditor who, in his achievement, required professionalism over his profession. Alsughayer (2021) research states that the quality of audit results is influenced by ethics and competence. At the same time, research conducted by Eulerich et.al (2021) states that the quality of audit results is strongly influenced by the experience of auditors. At the same time, research conducted by Hai et.al (2019) suggested that auditor capacity and audit costs affect the quality of audit results. The results of these studies still have inconsistencies in results, so the authors are interested in conducting further research on the effectiveness of the work of the Inspectorate General. However, the vision and mission of the audit organization are contributed not only from the effectiveness of the quality of the audit results itself but also supporting good supervisory governance is considered to contribute to the effectiveness of the audit results.

## **LITERATUR REVIEW**

### ***Work Effectiveness***

According to Berrnard (2015) effectiveness is basically how to achieve goals and standards. Verweire, Berghe, and Lutgart (2004:159) suggest that effectiveness is the output produced in accordance with the goals and strategies

set while according to Berman (2006:5) that the measure of performance effectiveness shows how many units achieve a goal.

Robbins et.al (2020) states that effectiveness is the extent to which individuals, groups, and organizations are able to realize various goals. Meanwhile, Gibson et.al (2011) stated that effectiveness is an assessment made concerning an individual, group, and organizational achievements. Sagala (2009:158) defines the effectiveness of a very elusive conception that must be clearly defined. The achievement of these goals should pay attention to the suitability of the planning with the process and the results of the goals to be achieved.

Buhler (2001:6) has long argued that effectiveness is related to doing the right job to achieve goals, whereas efficiency is doing the job with the right resources. Simon (2000:110) argues that effectiveness can be defined as the degree to which an activity achieves the expected results. The statements above show that the effectiveness of implementing a program means carrying out the program correctly by achieving what has been determined and mutually agreed upon within the organization

The Gibson et.al (2011) classifies the following five effectiveness criteria:

1. Production, this criterion focuses on the ability of an organization to produce quantity and quality of output according to environmental demand.
2. Efficiency, this criterion is the ratio of output to input, measuring the optimal utilization of a limited range of resources.
3. Satisfaction, this criterion is related to satisfaction in meeting various program needs of members.
4. Adaptiveness, this criterion is the level of ability of the organization in adjusting to internal and external changes.
5. Development, this criterion as the final criterion that refers to the development of the organization to environmental change

In the audit view, it is argued that the effectiveness of the internal work of the audit is seen from the quality of the audit results issued contributes not only to the adequacy of the procedures and operations of each audited department but also to the overall effectiveness of the organization. This opinion is used in support of research conducted by Cohen and Sayag (2010) that the point of internal audits is achieved if internal audits bring added value to the organization by improving the organization's performance to the quality of audit results produced.

Edi (2017) defines the quality of an audit as the probability of an auditor finding and reporting a violation in his client's accounting system. While Ida, Rawi, and Kamarudin (2011) stated that the quality of the audit is the implementation of audits conducted following standards so as to be able to disclose and report if the client commits a violation. The statement can be interpreted that the quality of internal audit results is an activity carried out by auditors at the time of auditing can find violations and report into the audit results report. The auditor is guided by the relevant professional standards and code of ethics.

On the other hand, it is said that "performance appraisal is a process of formally evaluating performance and providing feedback on which performance adjustments can be made" (Schermerhorn et al., 2020). Performance appraisal is an evaluation process carried out by the organization on employees who can provide feedback. The organization can explicitly identify the improvements or adjustments needed to improve employee performance carried out systematically to support a person's performance in the organization.

When the covid-19 pandemic occurs, auditors are required to review existing audit practices and must adapt to travel restrictions and work from home policies determined by the Government. The implementation of remote audits or known as remote audits, becomes an alternative and must be supported by appropriate standards in conducting quality assessment and compliance through technology and information. So that the effectiveness of the quality of audit results must certainly be supported by the right tools and technology, but the flexibility aspect is still given to the auditee.

According to Teeter, Alles, and Vasarhelyi (2010) remote auditing does not require auditors to come to the site so as to allow them to divide tasks between audit team personnel to produce the effectiveness of efficient audit execution. While Hoitash, Markelevich, and Barragato (2007) that audit efficiency can be achieved through reduced audit costs or audit personnel. Thus the implementation of remote audits can be interpreted that implementation of the audit is carried out partly or completely outside the location. The implementation of remote audits still includes all on the auditee, which distinguishes from previous audits is remote audit using audit tools in the form of digital technology caused visits to the location are not possible.

### *Competence*

Wibowo (2011: 324) defines competence as an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude demanded by the job. Thus, competence demonstrates skills and knowledge characterized by professionalism in a particular field, which shows that one excels in that field. Purnawanto (2010: 90) argues that competence is an individual's underlying characteristics related to effective and superior performance criteria in the job. Basic elements include motives, traits, self-concept knowledge. These characteristics are considered to affect individual behavior and are ultimately reflected in the performance produced by the individual.

Jusuf (2011) defines competence as a required knowledge and skill aimed at achieving the tasks that define each person's homework. Furthermore, Agoes (2013: 146) explained that competence is a skill and ability in carrying out a job or profession. This understanding can be interpreted that a competent person means carrying out his work with good quality results, has competence in the mastery of knowledge and skills and has appropriate attitudes and behaviors in carrying out his work or profession.

According to Tunggal (2013:429), competence is competence as a piece of knowledge and expertise necessary to achieve the task that determines the individual's work. At the same time, Mulyadi (2013: 58) argues that competence can show the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity.

Wibowo (2011) describes competence will appear in individuals at various levels. Competence is the most profound human characteristic, such as motives, traits, and attitudes, or is a characteristic that can easily be observed, such as skills or knowledge. The attributes of competence are in line with previous opinions. According to Wibowo (2011), competence is the basic basis of people's characteristics and indicates how to behave or think, equalize situations, and support for a long time. There are five types of competency characteristics as follows:

Motive consistently thinks or wants the person who causes the action. Motives encourage, direct, and choose behavior toward a particular action or goal.

Attitude is a consistent physical characteristic and response to a situation or information, such as self-control and the ability to remain calm under pressure. The speed of reaction and sharpness of the eyes are physical characteristics of a fighter pilot's competence. Self-concept is a person's attitude, values, or self-image. Self-confidence is people's belief that they can be effective in almost every situation is part of people's self-concept.

Knowledge is the information that a person has in a specific field. Knowledge is a complex competency. Scores on knowledge tests often fail to predict job performance because they fail to measure knowledge and skills in the way they are used in the job.

Skills are the ability to carry out specific physical or mental tasks. Mental competence or cognitive skills include analytical and conceptual thinking.

Rivai (2018) defines competency standards as the formulation of a person's ability to perform a task or job based on knowledge, skills, and work attitudes by the required performances. So that someone who already has a standard of competence is considered to be able to:

1. Do a task or a job.
2. Manage the work so that it can be done
3. Know what to do if something happens that is different from the original plan
4. Use his ability to solve problems or carry out tasks under different conditions.

### ***Leadership Style***

Leadership is the activity of influencing followers to achieve organizational goals. Every leader has a different style of leading the organization. Employee performance is further improved if a leader has a good and adaptive leadership

style. In the field of supervision, the style of a good and adaptive Audit Leader is assured that it can increase the confidence and motivation of the auditor in completing his tasks effectively and efficiently. The existence of inspiration and support from the leader in the assignment will trigger the independent and skeptical nature of the auditor, where the auditor will not take for granted explanations from the client but will ask some questions to obtain reasons and evidence through the confirmation of the object in question so that the reliability of the results report is believed to give rise to recommendations for improvement.

Leadership style contains understanding as an embodiment of a leader's behavior that concerns his ability to lead. These embodiments usually form a particular pattern or shape. According to Newstrom (2021), leadership style is a pattern of actions of leaders as a whole perceived or referred to by subordinates. Yukl & Gardner (2019) states that leadership style is the process of influencing others to understand and agree on what is needed in carrying out the task and how to perform that task and the process to facilitate individual and collective efforts to achieve common goals. This can be interpreted as that leadership style not only includes influencing and promoting the work of the group or organization that is being done but can also be used to ensure that everything is prepared to meet future challenges.

Furthermore, Northouse (2019) argues that leadership style is a combination of special traits that some individuals have. This trait is the act of the individual in asking others to complete the task. More from Hersey et. Al (2020) mentions that leadership style is a pattern of a leader's behavior perceived by others. Then he also suggested that the leadership style is the embodiment of three components, namely the leader himself, subordinates, and the situation in which the leadership process is realized. From that thought, Hersey et. Al (2020) then proposes the proposition that leadership style (k) is a function of the leader (p), subordinate (b), and certain situations(s), which can be notated as:

$$k = f(p, b, s).$$

According to Ziglar (2018), leadership is a basic rule and mind that must be realized by the leader if you want to establish good cooperation with the institutional community both internally and externally. These basic rules and thoughts include:

A sensitive leader, a leader who effectively knows that to get genuine cooperation, he must know that he does not know everything perfectly. A dynamic leader is a leader who understands that everyone can work with people who agree with them. Authentic leaders can get along, cooperate and achieve maximum production goals with people who disagree with them.

Influential leaders develop the ability to observe and understand everything from the perspective of others. They benefit from cooperation, not asking for profit. Agency leaders will carefully plan their projects and choose a time and place where their ideas can be accepted, and present them in a clear and detailed way.



Successful leaders start things based on the thought that others may be partially correct and consequently not oppose such differences of opinion and ideas. He knows that ideas don't care who owns them or who will use them so that he can cooperate with an open mind. Furthermore, according to Matondang (2018), in practice, the leadership style developed into several types of leadership, namely:

1. An autocratic and autocratic leader is a leader who has criteria or characteristics: (1) Considers the organization as a private owner, (2) Identifies personal goals with organizational goals; consider subordinates as mere tools, (3) Unwilling to accept criticism, suggestions, and opinions, (4) Too dependent on their formal power, (5) In the act of mobilization often use an approach that contains an element of coercion and is punitive,

2. Militaristic, a leader of militarism is different from a leader of a military organization. An aggressive leader is a leader who has traits: (1) In moving subordinates to the command system that is more often used, (2) In moving subordinates happy to depend on his rank and position, (3) Happy with excessive formalities, (4) Demanding high and rigid discipline from subordinates, (5) Difficult to accept criticism from his subordinates, (6) Favor ceremonies for various circumstances.

3. Paternalistic, a leader who is classified as a patent is a person who has the characteristics: (1) Consider his subordinates as immature humans; Be too protective, (2) Rarely give opportunities to his subordinates to make decisions, (3) Rarely give opportunities to his subordinates to take the initiative, (4) Rarely give opportunities to his subordinates to develop the power of creation and fantasy, (5) Often be omniscient.

4. Charismatic, until now, experts have not been able to find the reasons why a leader has charisma. It is generally known that such leaders have enormous appeal and typically have a huge number of followers. However, they are often unable to explain why they are followers of that leader. Because of lack of knowledge about the cause of a person to become a charismatic leader

5. Democratic, this type is considered the most appropriate for modern organizations. This is because this type of leadership has characteristics: (1) In the process of mobilizing, subordinates always stick to the opinion that humans are the noblest creatures in the world, (2) Always try to synchronize the interests and objectives of the organization with personal interests and goals rather than subordinates, (3) Happy to receive advice, opinions, and even criticism from his subordinates, (4) Always try to prioritize cooperation and teamwork to achieve goals, (5) Sincerely give the most comprehensive freedom to his subordinates to make mistakes that are then corrected so that the subordinate no longer makes the same mistakes, but is more courageous to make other mistakes, (6) Always try to make his subordinates more successful than him, (7) Trying to develop his capacity as a leader.

### ***Innovative Work Behavior***

Helen and Thahier (2015) define innovation as a process of human activity or thinking to discover something new that deals with inputs, processes, and outputs and can benefit human life. Innovation related to information is a pattern of human thought or idea that contributes to new findings. Innovations related

to processes are more oriented to methods, techniques, or ways of creating something new. At the same time, innovations related to output are aimed at the results that have been achieved, especially the use of thinking patterns and methods or techniques of work that have been done.

Robbin and judge (2018: 324) state that innovation is a new idea that is applied to start or improve a product, process, or service. The explanation emphasizes several factors related to innovation, namely: (1) The product creates a new idea, (2) the process of implementing new methods, and (3) new standard services and systems. In further explanation, four sources of organizational innovation also mentioned: organic structure, length of management experience, lack of resources, and intensity of communication between work units. Schermerchon Jr. (2014) identifies five things as sources of innovation, including organizational strategy, organizational culture, organizational structure, talent management, and leadership within organizations.

Research conducted by Onne (2000) on innovative work behavior uses several indicators and positive impacts as follows:

1. Innovative work behavior indicators
2. Creating new ideas to solve problems
3. Looking for new working methods, techniques, or instruments
4. Come up with original solutions to solve problems
5. Mobilize support for innovation ideas
6. Get approval for innovative ideas
7. Make organizational members enthusiastic about creative ideas
8. Transforming innovative ideas into valuable applications
9. Introduce innovative ideas into the work environment systematically

The positive impact of innovative work behavior:

- a. The emergence of ideas in the workplace environment. This is because innovative work behavior can encourage someone to create new ideas or ideas to improve the workplace environment and create new techniques to get the job done to be effective and efficient.
- b. Promote yourself at work. This is because by having an innovative idea, employees will have a more significant opportunity to be promoted to higher positions for their contribution to creating new ideas to solve problems in the company.
- c. Create new ideas for the work environment. This is because, with innovative work behavior, a person is considered to be able to realize new ideas buried in the mind that are considered valid to face potential problems that exist in the future.

**Relevant Research**

| No | Researchers              | Research Methods  | Relevant Variables |                |                |                |   | Summary  |
|----|--------------------------|---|--------------------|----------------|----------------|----------------|---|--|
|    |                          |   | X <sub>1</sub>     | X <sub>2</sub> | X <sub>3</sub> | X <sub>4</sub> | Y |  |
| 1. | Alsughayer (2021)        | <ul style="list-style-type: none"> <li>. Sample: 120</li> <li>. Locus: AuditIng Company in Arabia</li> <li>. Analysis</li> <li>. Tool: linear regression with cochran formula</li> <li>.</li> </ul> | x                  | x              |                |                | x | The results showed that the attributes of integrity and competence have a significant effect on the quality of audits.   |
| 2. | Tackie et.al (2016)      | <ul style="list-style-type: none"> <li>. Sample: 120</li> <li>. Locus: Public sector in Ghana</li> <li>. Analysis</li> <li>. Tool: linear regeresi</li> <li>.</li> </ul>                            |                    |                |                |                | x | The results showed that the effectiveness of audit results was influenced by compliance with standards.  |
| 3. | Barisic & Tusek (2016)   | <ul style="list-style-type: none"> <li>. Sample: 45</li> <li>. Locus: A large company in Croatia</li> <li>. Analysis</li> <li>. Tool: linear regeresi</li> <li>.</li> </ul>                         |                    |                |                |                | x | The results of the study showed that control over the control environment affects the effectiveness of audit results.  |
| 4. | Meshari O Alhajri (2017) | <ul style="list-style-type: none"> <li>. Sampel : 122</li> <li>. Lokus : Perusahaan yang terdaftar pada Bursa Efek di Kuwait</li> <li>. Alat Analisis: Regresi linear</li> <li>.</li> </ul>         |                    | x              |                |                | x | The study results showed that the company's affiliation of the financial sector, the size of the audit committee, and the existence of a separate risk management committee affected the effectiveness of audit results. |

|    |                           |   |  |   |  |  |   |   |
|----|---------------------------|---|--|---|--|--|---|---|
| 5. | Lenz et. al (2018)        | <p>Sample: 100</p> <p>Locus: Telecommunications companies in Germany</p> <p>Analysis</p> <p>Tool: Linear regression</p> |  |   |  |  | x | The results showed that interpersonal, organizational, and pattern of interaction factors between the chief audit executive and senior management are the main factors determining the effectiveness of the internal audit. |
| 6. | Tsai et. al (2017)        | <p>Sample: 254</p> <p>Locus: Taiwan</p> <p>Analytical</p> <p>Tools: Structural equation modeling</p>                    |  | x |  |  | x | The results showed that the implementation of risk management and resource planning systems had a significant effect on the effectiveness of internal audits.   |
| 7. | Alzeban & Gwilliam (2014) | <p>Sample: 442</p> <p>Locus: Public sector in Saudi Arabia</p> <p>Analysis</p> <p>Tool: linear regeresi</p>             |  | x |  |  | x | The results showed that the effectiveness of the audit was influenced by the number of auditors, auditor competence and management support.   |
| 8. | Ma'ayan & Carmeli (2016)  | <p>Sample: 639</p> <p>Locus: Auditor and Auditee of multinational corporations in Israel</p>                            |  |   |  |  | x | The results showed that management support and auditors' abilities are vital in   |

|            |                            |   |  |          |  |  |          |  |
|------------|----------------------------|---|--|----------|--|--|----------|--|
|            |                            | .<br><b>Analysis</b><br><b>Tool: path analysis with Amos</b>  |  |          |  |  |          | <b>improving work effectiveness.</b>   |
| <b>9.</b>  | <b>Chang et. al (2019)</b> | <b>Sample: 157</b><br><b>Locus: Financial services companies in Taiwan</b><br>. <b>Analysis</b><br><b>Tool: Linear regression</b> |  | <b>x</b> |  |  | <b>x</b> | <b>The results showed that the competence of the internal audit team was more influential in improving performance.</b>                                    |
| <b>10.</b> | <b>Lenz et.al (2018)</b>   | <b>Sample: 57</b><br><b>Locus: Multinational companies across the U.K.</b><br>. <b>Analysis</b><br><b>Tool: Literature review</b> |  |          |  |  | <b>x</b> | <b>The results showed that the effectiveness of internal audits is influenced by micro factors consisting of coercive, normative, and mimesis forces..</b> |

### METHODOLOGY

This research takes a quantitative approach and using survey methods., which are quantitative research procedures in which researchers conduct surveys on a sample or entire population to describe the population's attitudes, opinions, behaviours, or characteristics (Creswell, 2012). The selection of this method is based on the consideration that the researcher does not give treatment to the variables studied but simply study the data as-is from the results of data collection. Before data collection, some preparation of research activities including observation, preparation of theoretical frameworks and research instruments as well as instrument trials

#### *Data and Data Analysis Techniques*

It can be continued to the steps of data analysis techniques using structural equation model-partial least squares after obtaining the results of the questionnaire distribution trial is valid and feasible or acceptable to be further disseminated to all respondents according to the criteria and the number of samples that have been determined (SEM-PLS). The Structural Equation Model (SEM) is a statistical analysis approach used in the study of conduct science... SEM is expressed as a method of statistical analysis formed from a combination of factor analysis, regression analysis, and pathway analysis (Joe F. Hair et al., 2014)

The Covariance-Based-Structural Equation Model (CB-SEM) and the variant-based approach are both used in the SEM technique. SEM-PLS (Partial Least Square Structural Equation Model/Variance-Based Structural Equation Model).

EQS, COSAN, SEPATH, and LISREL are some of the software/programs that may be used to undertake statistical analysis utilizing the CB-SEM technique, and AMOS programs developed by (Joreskog & Goldberger, 1975). While for analysis using the SEM-PLS approach there are programs that can be used, such as: Smart PLS, Warp PLS, Graph PLS, and Visual PLS (Wong, 2013)

The choice of SEM-PLS as a data analysis method was made based on the characteristics of the study object, the assumptions that underpin the model, and its merits. The SEM-PLS technique was chosen because of the following reasons: 1) In the last decade, SEM-PLS has become a major concern in academic and research circles (Joseph F. Hair et al., 2013); 2) SEM-PLS has been widely used in many scientific studies, including management (Richter et al., 2016), organizational management (Henseler et al., 2012), strategic management (Furrer et al., 2012; Joe F Hair et al., 2012), accounting (L. When some of the essential assumptions of CB-SEM are not met, or the substance of the model objectives established calls for the use of SEM-PLS, SEM-PLS is used (Asyraf & Afthanorhan, 2013). Other reasons to use the SEM-PLS method, in particular: 1) SEM-PLS can explain the main target construct variants, such as the company's strategic success (Joe F Hair et al., 2012; Reinartz et al., 2009); 2) SEM-PLS can handle complex models with many model relationships and a large number of indicators (Joe F Hair et al., 2012; Reinartz et al., 2009); and 3) SEM-PLS can handle complex models with many model relationships and a (Joe F. Hair et al., 2014)

When employing SEM-PLS, it's critical to pay attention to the steps involving:

1) model specifications; 2) measurement model assessment; and 3) structural model evaluation. This section provides an overview of the species and each stage of the SEM-PLS technique (Joe F. Hair et al., 2014),

## RESULTS

### *SEM-PLS Analysis*

The structural modeling approach's assumptions, priorities, and limits have all influenced the choice of SEM-PLS. SEM variance-based statistical technique is a suitable choice for prediction study, according to Abdillah and Hartono (2015). The goal of predictive research is to see how variables that predict causality relationships interact. Because it is non-parametric or does not require strong assumptions, SEM-PLS is predictive and only one-way, not recursive, as is the case (Ghozali & Latan, 2015) in terms of assessing correlations between constructs. After performing the model specifications that have been described and the formation of the research model in the previous chapter, proceed to the second stage, namely the evaluation of the measurement model (Outer Model), and the third stage, namely the evaluation of structural models in sem-pls analysis (Hair et al., 2014). (Inner Model).

The purpose of the measurement model evaluation (Outer Model) is to verify the validity and reliability of each item's capacity to reflect its construct. Sarstedt et al. (2017) used three types of testing to determine whether a reflective indicator is truly a good gauge of its construct: 1) convergent validity,

which is based on the principle that the gauges of a particular construct must have a high correlation (Ghozali & Latan, 2015); 2) discriminant validity, which is based on whether a reflective indicator is truly a good gauge of its construct on the basis that each indicator must be highly correlated to its construct (Ghozali & Latan, 2015) and 3) internal consistency reliability, with the goal of determining how effective the indicators are at measuring the latent components (Sarstedt et al., 2017)

1. Evaluation of Measurement Model (Outer Model)  
a. Convergent Validity

The loading factor value on latent variables with their indicators is known as the Convergen validity value. The correlation between item or compound score and construct score determined with PLS is used to assess convergen validity. The authors refer to the standard (Hair et al., 2014) that the loading value employed is 0.5. Reflective size is stated to be high if it correlates more than 0.70 with the construct to be measured.

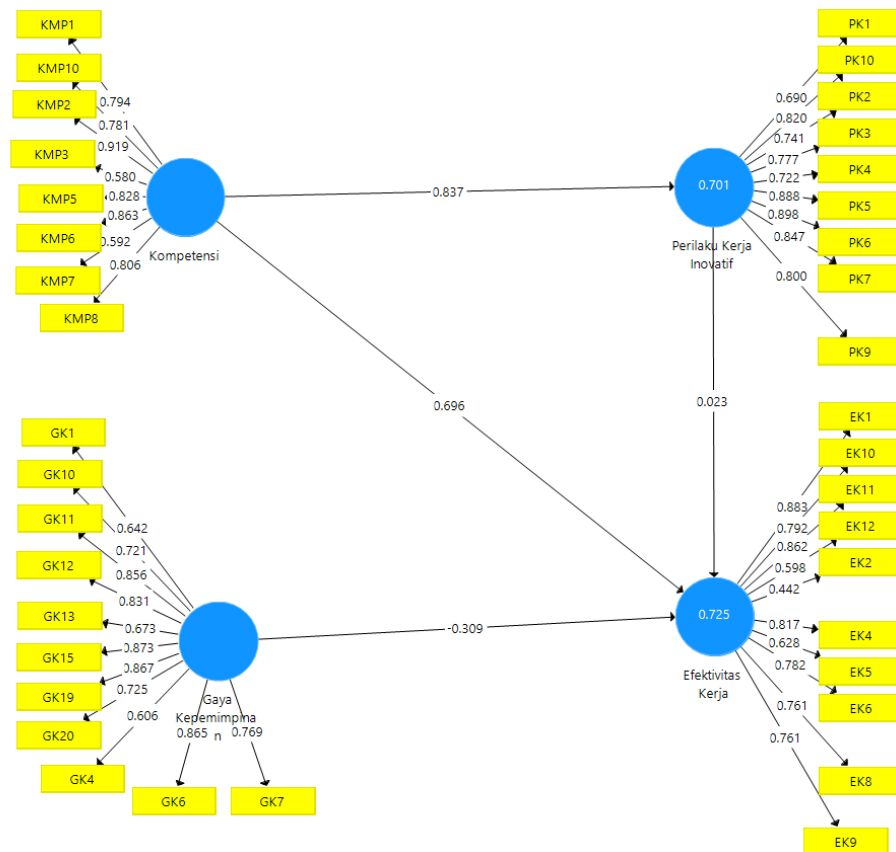


Figure 1. Hasil Validitas Konvergen

**Table 1.** Convergent Validity Results

| Variabel<br>Laten                      | Indicator        | Model  |       |             |       |       |
|--|------------------|--------|-------|-------------|-------|-------|
|  |                  | FL     | AVE   | Hasil       |       |       |
| Comptence                              | KMP1             | 0,794  | 0,607 | Tidak Valid |       |       |
|  | KMP2             | 0,919  |       | Valid       |       |       |
|  | KMP3             | 0,580  |       | Valid       |       |       |
|  | KMP5             | 0,828  |       | Valid       |       |       |
|  | KMP6             | 0,863  |       | Valid       |       |       |
|  | KMP 7            | 0, 592 |       | Valid       |       |       |
|  | KMP 8            | 0,806  |       |             |       |       |
|  | KMP10            | 0,781  |       |             |       |       |
|  | Leadership Style | GK1    |       | 0,642       | 0,596 | Valid |
|  | GK10             | 0,721  |       | Valid       |       |       |
| GK11                                   | 0,856            | Valid  |       |             |       |       |
| GK12                                   | 0,831            | Valid  |       |             |       |       |
| GK13                                   | 0,673            | Valid  |       |             |       |       |
| GK15                                   | 0,873            | Valid  |       |             |       |       |
| GK19                                   | 0,867            | Valid  |       |             |       |       |
| GK20                                   | 0,725            | Valid  |       |             |       |       |
| GK4                                    | 0,606            | Valid  |       |             |       |       |
| GK6                                    | 0,865            | Valid  |       |             |       |       |
| GK7                                    | 0,769            | Valid  |       |             |       |       |
| Perceived<br>Organizational<br>Support | POS1             | 0.796  | 0,641 | Valid       |       |       |
|  | POS2             | 0.861  |       | Valid       |       |       |
|  | POS3             | 0.849  |       | Valid       |       |       |
|  | POS4             | 0.882  |       | Valid       |       |       |
|  | POS5             | 0.848  |       | Valid       |       |       |
|  | POS6             | 0.872  |       | Valid       |       |       |
|  | POS7             | 0.856  |       | Valid       |       |       |
| Effectiveness of<br>Work               | ER1              | 0.774  | 0,553 | Valid       |       |       |
|  | ER2              | 0.714  |       | Valid       |       |       |
|  | ER3              | 0.745  |       | Valid       |       |       |
|  | ER4              | 0.727  |       | Valid       |       |       |
|  | ER5              | 0.677  |       | Valid       |       |       |
|  | ER6              | 0.734  |       | Valid       |       |       |
|  | ER7              | 0.756  |       | Valid       |       |       |
|  | ER8              | 0.697  |       | Valid       |       |       |
|  | ER9              | 0.694  |       | Valid       |       |       |
|  | ER10             | 0.787  |       | Valid       |       |       |
|  | ER11             | 0.724  |       | Valid       |       |       |
|  | ER12             | 0.693  |       | Valid       |       |       |

According to the convergent validity evaluation results based on the assessment of loading factors, some invalid indicators must be deleted from the model based on the assumptions utilized to build a model that meets good test standards. Get valid loading factor (>0.70), and AVE (>0.50) data from all constructs produced after invalid indicators are issued. As a result, the model can be said to have



passed the convergent validity test. All structures can reflect on all of their elements and develop research models with diversity or variety.

***Discriminant Validity***

Cross Loadings, Fornell-Larcker Criterion, and Heterotrait-Monotrait assessments were used to determine discriminant validity (HTMT). Each connected construct's Cross Loadings value should be higher than the value of the other constructs (Hair et al., 2014). The square root value of each construct's AVE that corresponds with the other construct is used to measure the Fornell-Larcker evaluation. If the AVE square root value of each construct is greater than its correlation value, the model has good discriminant validity (Fornell & Larcker, 1981). In addition, HTMT testing is done to guarantee discriminant validity between two associated reflective constructs, with HTMT values less than 0.9. (Henseler et al., 2015). The following tables show the results of discriminant validity testing.

**Table 2:** Hasil Validitas Diskriminan

| <b>Indicator</b> | <b>Effectiveness of Work</b> | <b>Effectiveness of Work</b> | <b>Competence</b> | <b>Innovative Work Behavior</b> |
|------------------|------------------------------|------------------------------|-------------------|---------------------------------|
| <b>EK1</b>       | 0,883                        | -0,462                       | 0,560             | 0,534                           |
| <b>EK10</b>      | 0,792                        | -0,409                       | 0,686             | 0,662                           |
| <b>EK11</b>      | 0,862                        | -0,285                       | 0,697             | 0,532                           |
| <b>EK12</b>      | 0,598                        | -0,415                       | 0,578             | 0,404                           |
| <b>EK2</b>       | 0,442                        | -0,323                       | 0,269             | 0,289                           |
| <b>EK4</b>       | 0,817                        | -0,240                       | 0,649             | 0,547                           |
| <b>EK5</b>       | 0,628                        | -0,331                       | 0,562             | 0,550                           |
| <b>EK6</b>       | 0,782                        | -0,507                       | 0,476             | 0,552                           |
| <b>EK8</b>       | 0,761                        | -0,390                       | 0,639             | 0,762                           |
| <b>EK9</b>       | 0,761                        | -0,362                       | 0,656             | 0,472                           |
| <b>GK1</b>       | -0,207                       | 0,642                        | -0,002            | -0,230                          |
| <b>GK10</b>      | -0,396                       | 0,721                        | -0,198            | -0,171                          |
| <b>GK11</b>      | -0,411                       | 0,856                        | -0,173            | -0,305                          |
| <b>GK12</b>      | -0,361                       | 0,831                        | -0,157            | -0,329                          |
| <b>GK13</b>      | -0,545                       | 0,673                        | -0,408            | -0,226                          |
| <b>GK15</b>      | -0,396                       | 0,873                        | -0,140            | -0,362                          |
| <b>GK19</b>      | -0,400                       | 0,867                        | -0,150            | -0,349                          |
| <b>GK20</b>      | -0,189                       | 0,725                        | 0,013             | -0,278                          |
| <b>GK4</b>       | -0,049                       | 0,606                        | 0,123             | -0,142                          |
| <b>GK6</b>       | -0,465                       | 0,865                        | -0,323            | -0,468                          |
| <b>GK7</b>       | -0,324                       | 0,769                        | -0,248            | -0,364                          |
| <b>KMP1</b>      | 0,582                        | -0,216                       | 0,794             | 0,733                           |
| <b>KMP10</b>     | 0,586                        | -0,275                       | 0,781             | 0,552                           |
| <b>KMP2</b>      | 0,786                        | -0,255                       | 0,919             | 0,750                           |
| <b>KMP3</b>      | 0,416                        | -0,079                       | 0,580             | 0,350                           |
| <b>KMP5</b>      | 0,788                        | -0,237                       | 0,828             | 0,634                           |
| <b>KMP6</b>      | 0,622                        | -0,045                       | 0,863             | 0,635                           |

|             |       |        |       |       |
|-------------|-------|--------|-------|-------|
| <b>KMP7</b> | 0,306 | -0,363 | 0,592 | 0,646 |
| <b>KMP8</b> | 0,717 | -0,164 | 0,806 | 0,812 |
| <b>PK1</b>  | 0,507 | -0,460 | 0,517 | 0,690 |
| <b>PK10</b> | 0,691 | -0,358 | 0,826 | 0,820 |
| <b>PK2</b>  | 0,675 | -0,441 | 0,487 | 0,741 |
| <b>PK3</b>  | 0,596 | -0,217 | 0,757 | 0,777 |
| <b>PK4</b>  | 0,336 | -0,303 | 0,599 | 0,722 |
| <b>PK5</b>  | 0,577 | -0,258 | 0,711 | 0,888 |
| <b>PK6</b>  | 0,610 | -0,237 | 0,738 | 0,898 |
| <b>PK7</b>  | 0,550 | -0,330 | 0,673 | 0,847 |
| <b>PK9</b>  | 0,633 | -0,289 | 0,643 | 0,800 |

The findings of the Cross Loadings evaluation demonstrate that all constructs had a greater correlation than other construct correlations, indicating that this evaluation fulfilled the discriminant's validity.

***Internal Consistency Reliability***

Reliability indicators in building the model are said to be reliable or not, if the Composite Reliability value between 0.70 - 0.95 has a satisfactory level of reliability (Hair et al., 2014), and Cronbach's Alpha value is expected to be above 0.70 (Ghozali & Latan, 2015). The reliability test results of each indicator are presented in the following Table.

| <b>Variabel Laten</b>   | <b><i>Composite Reliability</i></b> | <b><i>Cronbach's Alpha</i></b> |
|-------------------------|-------------------------------------|--------------------------------|
| Efektivitas Kerja       | 0.961                               | 0,905                          |
| Gaya Kepemimpinan       | 0.926                               | 0,933                          |
| Kompetensi              | 0.950                               | 0,904                          |
| Perilaku Kerja Inovatif | 0.949                               | 0,929                          |

Composite reliability and Cronbach's alpha tests yield results that meet appropriate test standards. As a result, the items employed in developing the research model were dependable and consistent, with a coefficient of 0.70.

**Evaluation of Structural Models (Inner Model)**

The purpose of structural model evaluation is to see if the model constructed meets the test criteria. After the measurement model has been evaluated and found to meet its assumptions, the structural model is evaluated. R-Square (R<sup>2</sup>), Q-Square Test (Predictive Relevance), Goodness of Fit (GoF) Test, and Path Coefficients are all used in structural models (Sarstedt et al., 2017).

**R. Square**

R-Square testing is used to determine whether exogenous variables can explain endogenous variables. If the values are R<sup>2</sup> (0.75 = strong, 0.50 = medium, and 0.25 = weak), the assumption is that (Sarstedt et al., 2017). As shown in the table below, the results of the R<sup>2</sup> test evaluation are reported.

|                                | <b>R Square</b> |
|--------------------------------|-----------------|
| <b>Efektivitas Kerja</b>       | 0,725           |
| <b>Perilaku Kerja Inovatif</b> | 0,701           |

## CONCLUSION

|   |   |   |
|---|---|---|
| 1. The second hypothesis, the influence of competence on the effectiveness of work                          |   |   |
| Ho : $\beta_{y2} \leq 0$  | : | Competence has no effect on work effectiveness.                                 |
| H1 : $\beta_{y2} > 0$   | : | Competence affects the effectiveness of work                                    |
| 2. The third hypothesis, the influence of leadership style on the effectiveness of work                     |   |   |
| Ho : $\beta_{y3} \leq 0$  | : | Leadership style has no effect on work effectiveness.                           |
| H1 : $\beta_{y3} > 0$   | : | Leadership style affects the effectiveness of work.                             |
| 3. The fourth hypothesis is the influence of innovative work behavior on the effectiveness of work.         |   |   |
| Ho : $\beta_{y4} \leq 0$  | : | Innovative work behavior has no effect on work effectiveness.                   |
| H1 : $\beta_{y4} > 0$   | : | Innovative work behaviors affect work effectiveness                             |
| 4. The sixth hypothesis, the influence of competence on innovative work behavior                            |   |   |
| Ho : $b_{32} \leq 0$  | : | Competence has no effect on innovative work behavior                            |
| H1 : $b_{32} > 0$   | : | Competence influences innovative work behavior                                  |
| 5. The seventh hypothesis, the influence of leadership style on innovative work behavior                    |   |   |
| Ho : $b_{33} \leq 0$  | : | Leadership styles have no effect on innovative work behavior.                   |
| H1 : $b_{33} > 0$   | : | Leadership styles influence innovative work behavior                            |
| 6. The ninth hypothesis, the influence of competence through innovative work behavior on work effectiveness |   |   |
| Ho : $\beta_{y23} \leq 1.96$  | : | Competence through innovative work behavior has no effect on work effectiveness |

|  |   |  |
|--|---|--|
| H1 : $\beta_{y23} > 1,96$  | : | Competence through innovative work behavior affects work effectiveness                   |
| 7. The tenth hypothesis, the influence of leadership styles through innovative work behavior on work effectiveness |   |  |
| Ho : $\beta_{y33} \leq 1.96$   | : | Leadership styles through innovative work behavior have no effect on work effectiveness. |
| H1 : $\beta_{y33} > 1,96$  | : | Leadership styles through innovative work behaviors affect work effectiveness            |

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