ADLN Perpustakaan Universitas Airlangga

RINGKASAN

PENGARUH DISKUSI VERBAL DALAM TELAAH KERTAS KERJA TERHADAP MOTIVASI DAN KINERJA STAF AUDITOR DI SURABAYA

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Kertas kerja sebagai dokumentasi audit yang dibuat oleh auditor harus ditelaah oleh supervisor atau manajer untuk meyakinkan bahwa semua prosedur audit yang telah ditentukan telah dilaksanakan dengan baik. Hasil telaah kertas kerja ini dituangkan dalam catatan telaah kertas kerja, dapat disertai maupun tidak disertai dengan diskusi verbal dengan auditor.

Penelitian ini ditujukan untuk mengetahui apakah diskusi verbal dalam telaah kertas kerja berpengaruh terhadap motivasi dan peningkatan kinerja auditor. Penelitian ini juga untuk mengetahui apakah pengalaman staf auditor sebagai variabel moderator dalam diskusi verbal dalam telaah kertas kerja berpengaruh terhadap motivasi dan peningkatan kinerja staf auditor.

Hasil penelitian menunjukkan terdapat pengaruh yang signifikan dari diskusi verbal dalam telaah kertas kerja pada motivasi staf auditor untuk meningkatkan kinerja dan terdapat hubungan yang kuat antara variabel diskusi verbal dalam telaah kertas kerja terhadap motivasi untuk meningkatkan kinerja dengan r sebesar 0,754 dan besarnya pengaruh variabel independen dengan variabel dependennya (R^2) sebesar 56,9%. Diskusi verbal dalam telaah kertas kerja juga berpengaruh secara signifikan terhadap peningkatan kinerja staf auditor dan terdapat hubungan yang kuat antara variabel diskusi verbal dalam telaah kertas kerja terhadap peningkatan kinerja dengan r sebesar 0,660 dan besarnya pengaruh variabel independen dengan variabel dependennya (R^2) sebesar 43,6%.

Sedangkan dari hasil pengujian, pengalaman dan interaksi pengalaman dan diskusi verbal tidak mempunyai pengaruh yang signifikan terhadap motivasi untuk meningkatkan kinerja dan peningkatan kinerja. Meskipun dari hasil uji F, terdapat hubungan yang kuat antara variabel independen (diskusi verbal dalam telaah kertas kerja, pengalaman, interaksi antara diskusi verbal dalam telaah kertas kerja dan pengalaman) secara bersama-sama terhadap variabel dependennya (motivasi untuk meningkatkan kinerja dan peningkatan kinerja) dengan koefisien korelasi r masing-masing sebesar 0,755 dan 0,715 dengan R^2 masing-masing sebesar 56,9% dan 51,1%. Kuatnya hubungan serta pengaruh dari variabel independen terhadap variabel dependen lebih disebabkan variabel diskusi verbal dalam telaah kertas kerja dibandingkan dengan variabel pengalaman dan variabel interaksi antara diskusi verbal dalam telaah kertas kerja dengan pengalaman.

Dengan adanya penelitian ini, diharapkan dapat memberikan masukan kepada Kantor Akuntan Publik terutama dalam pelaksanaan telaah kertas kerja agar dapat disertai dengan diskusi verbal yang memadai. Dengan demikian diharapkan dapat meningkatkan motivasi dan kinerja staf auditor.

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SUMMARY

EFFECTS OF VERBAL DISCUSSION IN AUDIT WORKPAPER REVIEW ON AUDITOR'S STAFF MOTIVATION AND PERFORMANCE

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Workpaper as an audit process documentation prepared by auditor must be reviewed by supervisor or manager as reviewer to ensure that all necessary audit procedures had been accomplished. In review process, reviewer gives written notes on audit workpaper with or without verbal discussion with the preparer.

This study's purpose is to find out whether verbal discussion within audit workpaper review process has an effect to auditor's motivation and performance improvement. This study also to find out whether the reviewee's experience as moderating variable to verbal discussion in audit workpaper review has an effect to auditor's motivation and performance improvement.

The study resulted there is a significant effect from verbal discussion in workpaper review to auditor's motivation to improve performance and has a strong relationship between verbal discussion in workpaper review as an independent variable and motivation to improve performance with correlation coefficient (r) 0,754 and the determination coefficient (R^2) 56,9%. Verbal discussion in workpaper review has a significant effect to auditor's performance improvement and has a strong relationship between verbal discussion in workpaper review as an independent variable and performance improvement with correlation coefficient (r) 0,660 and the determination coefficient (R^2) 43,6%.

The study find that the experience and interaction between experience and verbal discussion has no significant effect to motivation to improve performance and performance improvement. Although for the F test has find there is a strong relationship between independent variables (verbal discussion in workpaper review, experience, and interaction between verbal discussion and experience) altogether and dependent variables (motivation to improve performance and performance improvement) with correlation coefficients (r) 0,755 and 0,715 and determination coefficients (R^2) 56,9% and 51,1% respectively. This strong relationship and effect from independent variable to dependent variable is caused by verbal discussion in workpaper review variable than experience variable and interaction between verbal discussion and experience.

Hope this research could give an input to Public Accounting Firm in audit workpaper review process can include sufficient verbal discussion. As a result could improve auditor's motivation and performance.

ABSTRACT

EFFECTS OF VERBAL DISCUSSION IN AUDIT WORKPAPER REVIEW ON AUDITOR'S STAFF MOTIVATION AND PERFORMANCE

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One of procedures in audit process is to review audit workpaper by supervisor or manager as reviewer to ensure that all the audit procedures were accomplished by the auditor. The other important purpose of audit workpaper review is to provide feedback and on-the-job training for the assistant (Libby and Luft 1993).

In the review process, usually reviewer gives the written review notes on audit workpaper to the reviewee describing what should be corrected and completed in audit workpaper's documentation, sometimes without any sufficient explanation how they can do it better. In other way, reviewer can include verbal discussion in their review process discussing audit findings and how reviewee can do better and improve his or her performance.

The purpose of this study is to find whether verbal discussion in audit workpaper review process can increase reviewee's motivation and performance. This study also to find whether the reviewee's experience and the interaction between experience and verbal discussion can increase reviewee's motivation and performance.

This study involve reviewer and reviewee who work in public accounting firms in Surabaya as respondents. By evaluating their responses, the verbal discussion in audit workpaper review has a significant effects to improve reviewee's motivation and performance. But the reviewee's experience and the interaction between experience and verbal discussion has no significant effect to reviewee's motivation and performance.

Keywords : Workpaper review, Verbal discussion, Motivation, Performance, Experience