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## Factors Affecting Internal Auditor Performance: The Moderation Role of Papuan Culture-Based Development

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**Abstract:** This study aimed to analyze the impact of locus of control, task complexity, and organizational commitment on internal auditor performance. The population of this study included all auditors at 4 (four) Inspectorate Offices in Papua Province (Jayapura City, Jayapura Regency, Keerom Regency, and Sarmi Regency). The research samples were collected using a purposive sampling technique. The collected data were the processed using the Moderated Regression Analysis (MRA) technique. The results showed that locus of control had a significant effect on inspectorate internal auditor performance. Task complexity had a negative effect on internal auditor performance. Organizational commitment did not affect internal auditor performance. Papuan culture-based development moderated the effect of locus of control on internal auditor performance. Papuan culture-based development did not moderate the effect of task complexity on internal auditor performance, and traditional Papuan culture based-development did not moderate the effect of organizational commitment on internal auditor performance. The finding implied that locus of control affected auditor performance, while tax complexity and organizational commitment did not affect auditor performance.

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## INTRODUCTION

Local institutions are essential elements for the development of a region. The inexistence of local institutions, bureaucracies and participants makes the infrastructure cannot be well built or maintained. Public services cannot be well performed if the required technology is maximally utilized, and the government also cannot well maintain the flow of information needed by the public. Thus, local institutions are a dominant factor, especially in mobilizing participation. In fact, community participation activities can be stimulated by the government's and their owned initiatives (Esman, 1984).

In regional development process, it is necessary to have supervision both in financial reporting and other supervision, in this case, the Regional Inspectorate functioning as an auditor or internal examiner for Regency/City Government as well as Provincial Government responsible to Regent/Mayor and Governor. As an internal government auditor, the inspectorate has the authority to do 3 (three) things: First, the supervision in the form of prevention from the reporting errors and accountability, prevention from the negligence of regional employees in implementing the systems and procedures, prevention from errors in the use of authority by the OPD officials and prevention from the embezzlement and corruption occurring in the regions. Respondents' answers related to tax socialization in performing the audit function, the inspectorate must find all material errors occurring in the regional financial management, both errors in the presentation of numbers and due to the violations of specific procedures in financial management. Third, guidance, that is, providing technical guidance to the proper financial management in accordance with the applicable laws and regulations following the accountability and transparency principles (Pattiasina, 2020).

In addition, due to the phenomena in Papua where there were still corruption indications in the development of road infrastructure in the difficult-access areas, the budget was greatly limited so that the government required the auditors to maximally work. A Papuan Legislator, Yan Permenas Mandenas, commanding the Audit Board of Indonesia (BPK) and the Financial and Development Supervisory Agency (BPKP) to work, stated that if the Audit Board of Indonesia and the Financial and Development Supervisory Agency maximally conducted the audit, then the potential for corruption indications possibly occurred in the construction of road infrastructure in the difficult-access areas, such as mountainous areas. Yan Permenas Mandenas also said that Papua Government financial report's status, namely the Unqualified (WTP) BPK audit results in the last two years, was considered unnecessary when compared to the actual results. He denied that the budget for Papua was small because when looking at the graphic growth since Otsus, the budget for Papua actually has continuously to increased (Tamaela et al., 2020). Therefore, this study is expected to reveal whether or not the auditors in Papua had conducted the maximum supervisions. It was undeniable that there were corruption indications in its infrastructure development.

The auditors actually can produce a satisfactory working performance by having an exemplary organizational commitment. For auditors, organizational commitment is the level of how far an auditor with an organization has the goals and intentions to maintain the organizational membership. It meant that a government auditor with high organizational commitment will grow a sense of belonging to the organization so that the auditor will feel happy and work as best as possible for the organization. This opinion is in line with the research conducted by (Budiman, 2016) stating that organizational commitment had a significant effect on the performance of government auditors in the Inspectorate of Padang, Padang Panjang, and Lubuk Basung, Agam Regency, in which the high commitment provided high motivation and had a positive impact on the government auditor performance.

In addition, task complexity could affect the performance of government auditors. Task complexity was significant due to its tendency in conducting audit facing the complex problems, especially in the implementation of audit performance which should meet the applicable audit implementation standards. An internal auditor's role can lead to a decision dilemma possibly affecting the performance of internal auditor (Wahyuni, 2017). The difficulties faced by the internal auditors result in a lack of consensus on auditors and inaccuracies in the performance of audit judgment, resulting in the decreasing quality of audit judgment (Lipe, 1992; Seralurin et al., 2020). To improve the audit judgment performance, a Locus of Control is required by the internal auditor. Locus of Control could minimize an auditor's deviant behaviors to achieve a higher performance level. Locus of Control is a personality or variable influencing and controlling the auditors' deviant behaviors (Arfan, 2005, Tan & Swan, 2020).

Apart from the locus of control, local culture is another factor which can guide everyone to well understands the related culture. (Adiputra, 2014). The Culture-Based Development of indigenous Papuan included mapping 5 customary areas consisting of Saereri area covering the districts in Cenderawasih Bay, Mamberamo Tabi (Mamta) area covering the north coast of Papua, La Pago area covering the eastern side of Central Mountains, Animha Area in the south coast of Papua, and Mee Pago area in the

west side of Central Mountains. The division of those areas were based on cultural proximity, territorial proximity, and development proximity indicators. It was the basis for researchers to use the local culture elements. The Culture-Based Development of Papuan Customary including five customary areas were used in this research due to the internal auditors of the Inspectorate of several Regencies/Cities in Papua Province.

The aforementioned factors had been studied by the previous researchers, including the results of a study conducted by (Adiputra, 2014) discussing the local culture of Bali Province, known as *Tri Hita Karana* Culture as Moderator. The effect of Locus of Control and Task Complexity on Internal Auditor Performance stated that the Locus of Control, Task Complexity, and the Moderation Results of *Tri Hita Karana* on Locus of Control and Task Complexity had a positive effect on the auditor's internal performance. Furthermore, the research conducted by (Gautama et al., 2017) stated that Locus of Control did not affect the relationship between task complexity and auditor performance. This research was strengthened by that conducted by (Budiman, 2016) stating that audit structure and Locus of Control did not affect auditor performance.

This study was a replication of the previous studies' conceptual models added with organizational commitment variable adopted from the research conducted by (Pradana, 2014) and the Culture-Based Development of indigenous Papuan variable as a moderating variable of Locus of Control, Task Complexity, and Organizational Commitment to Internal Auditor Performance. The purpose of this study was to analyze the effect of Locus of Control, Task Complexity, and Organizational Commitment on Internal Auditor Performance and to figure out the impact of Culture-Based Development of indigenous Papuan as a moderating variable of Locus of Control, Task Complexity, and Organizational Commitment on Internal Auditor Performance. The novelty of this research shows that the previous study did not add organizational commitment variable, while in this study, organizational commitment variable was used to examine the internal auditor performance. Moreover, the novelty in this study was related to the auditors in the Papuan Customary Territory, including the Papuan culture-based development. In fact, there is no such research presented in this research paper.

## LITERATURE REVIEW AND HYPOTHESES

### Agency Theory

Agency theory has provided a valuable method to determine a complex contractual relationship called a modern company (Jensen, 1983). It was stated that an agency relationship is a contract in which one or more persons (the principal(s)) engage with another person (the agent) to take actions on behalf of the principal(s) involving the delegation of some decision-making authority to the agent. This explained the occurring phenomena when a distinguished principal delegates the authority to the subordinates to complete the task or authority in making decisions (Anthony, 2011; Bachri et al., 2021). The behavioral accounting research used agency theory based on thinking related to the information differences between superiors and subordinates. Based on the agency theory, the principal (owner or top management) supervises the agent (lower employee or manager) to perform the task efficiently. Agency theory assumes that the organizational efficient performance is determined by the effort and influence of environmental conditions (Arfan, 2005). Referring to auditing, both capital owner and agent are assumed to be those with economic rationality, where every action is motivated by personal interests or will to fulfil first before the others.

### Attribution Theory

Attribution theory studies the process of how someone interprets a behavioral event, reason, or cause (Luthans, 2011). Attribution theory develops the concept of different human judgment methods, depending on the meaning associated with a particular behavior. Thus, humans' perceptions and assessments are adequately influenced by the assumptions from the internal human conditions. Attribution theory has a different assessing way in accordance with individual behaviors, then applying the evaluation style requires socialization so that the same perception occurs between superiors and

subordinates to reduce dysfunctional behaviour. It enables the more in-depth evaluation to be processed on the current research.

### **Locus of Control**

Locus of control is one personality variable defined as an individual's belief in his or her destiny (Kreitner, 2005). Locus of control consists of two parts: internal and external locus of control. According to (Ayudiati, 2010), the characteristic differences between internal and external locus of control are as follows. (1) Internal locus of control includes: a) Eager to work hard, b) Having high initiative, c) Always trying to find solutions for the problems faced, d) Always trying to think as effectively as possible, and e) Having the perception that business must be done to obtain success; and (2) External locus of control includes: a) lack of initiative, b) easy to give up and lazy to do business, c) lack of information, d) Hoping that there is little correlation between effort and success, and e) more impressed and dependent on people's guidance. The results of another empirical study conducted by Nasrullah Deli (2014) stated that locus of control had a positive and significant effect on the internal auditor performance. Similar results were also shown by the results of research conducted by Iman Supriadi *et al.*, (2021) stating that locus of control had a positive and significant effect on of internal auditor performance.

H1: Locus of control has a positive effect on internal auditor performance

### **Task Complexity**

Task complexity has been recognized as an important task characteristic affecting human performance and behaviors (Tarigan, 2016). It should be seriously taken into account into system design and evaluation, task design and evaluation, working organization, and studies on human system interaction, human performance and behavior, safety system, and so on (Liu, 2017). A general theoretical task model is described in three basic components of all tasks: products, (required) actions, and knowledge codes (Liu, 2017). These components are described and then used to extract three analytical dimensions of task complexity: component, teamwork and dynamic complexity (Wood, 1989). Meanwhile, (Sanusi, 2007) argued that task complexity was unstructured, confusing, and challenging tasks. Task complexity was defined as an individual's task perception due to the limited capabilities and memory to integrate problems (Jamilah, Siti, 2007).

H2: Task Complexity has a positive effect on internal auditor performance

### **Organizational Commitment**

For auditors, organizational commitment is a level of how far an auditor with an organization with its goals intends to maintain the organizational membership. Employees who have committed to an organization will defend their organization and try to improve their achievements. Besides, someone who has committed to an organization will have a sense of belief to realize the organizational goals and encourage self-involvement in making decisions (Marita, 2018). The undeveloped internal audit effectiveness will become a barrier for an organization to achieve the goals economically, efficiently and effectively (Lijian, 2018). The results of the study conducted by M. Shabri Abd. Majid (2013), Ramha Pura (2017), and Made Doni Permana Putra (2020) stated that organizational commitment had a positive and significant effect on auditor performance.

H3: Organizational commitment has a positive effect on internal auditor performance

### **Papuan Culture-Based Development**

Papuan local culture-based development was adopted as an organizational culture in this study. Because a cultural value usually serves as the highest guideline for human behavior (Sirrullah, 2020). The cultural value system consists of conceptions living in most people's minds to consider anything valuable in life (Ghorbani, 2012) Papuan Customary-Based Development describes the existing development

approach in Papua Province which is divided into five customary areas. The Papua's development design in the next 20 years represents an expectation to achieve by the end of 2025. The big vision emphasized in the 20-year Papua development scenario is "Papua with social, cultural, economic and political independent". This grand vision is realized with five missions: realizing social, cultural, economic and regional development, political, and realizing indigenous Papuan people independence (PapuaBangkit.com, 2017).

H4: Papuan Culture-Based Development moderates the relationship between locus of control and internal auditor performance

H5: Papuan Culture-Based Development moderates the relationship between tax complexity and internal auditor performance

H6: Papuan Culture-Based Development moderates the relationship between organizational commitment with internal auditor performance

## METHODS

This study examined the effect of Locus of Control, Task Complexity, and Organizational Commitment on Internal Auditor Performance with Papuan Culture-Based Development as a moderating variable, with the analytical model as shown in Figure 1.

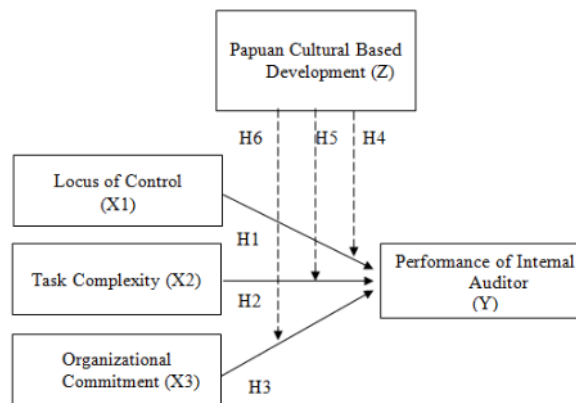


Figure 1.  
Conceptual framework

This research used a survey method conducted by distributing questionnaires in the large and small populations, but the research data were obtained from the samples taken from the related populations based on the relative incidents, distribution and relationship between variables, as well as the sociological and psychological aspects (Sugiyono, 2014). In addition, the design in this study was included into quantitative research.

Quantitative research is a research method emphasizing the measurement aspects in an objective way towards the social phenomena translated into several problem components, variables, and indicators. This study aimed to test and analyze the internal Auditor Performance at the Inspectorate Office in Papua Province. By using a standardized and tested theoretical basis, this research was also classified as a descriptive study to explain the effect of variables by testing the previously formulated hypotheses. The research samples were 120 respondents collected using a purposive sampling technique. The sample criteria covered internal auditor working for at least one year, competent as internal auditor, already attending the basic technical guidance training (*Bimtek*), Understanding the knowledge related to the

Papuan Traditional Territory Based-Development. The research data were then statistically analyzed using the Amos Structural Equation Modeling (SEM) based on the Goodness of Fit Index technique, Regression Weight Analysis, and Confirmatory Factor Analysis (CFA), equipped with the SEM software Amos version 24 and SPSS version 25. The data analysis tests included the descriptive statistical analysis, model assumption test, and hypothesis testing.

## RESULTS AND DISCUSSION

### Description of Respondents

The researcher successfully distributed the questionnaires to all 120 target respondents. Table 1 summarizes the respondents' characteristics.

**Table 1. Respondents' Characteristics**

	Frequency (n)	Percentage (%)
Sex		
Male	77	64.2
Female	43	35.8
Education		
Diploma	13	10.8
Bachelor	62	51.7
Master	45	37.5
Doctoral	0	0
Age		
21-30 Years Old	39	32.5
31-40 Years Old	47	39.2
41-50 Years Old	29	24.1
Above 50 Years Old	5	4.2

Based on the data shown in Table 1 above, most respondents (77 or 64.2%) were male with the education level of bachelor degree (62 or 51.7%) and age range of 31-40 years old. These indicated that the respondents were quite mature to answer the questions given.

The definition of research variables is related to the respondent's explanation of each variable. The tendency is based on the average response score. For each element, the distribution of each respondent group is explained on table 2. The table above presents the data on the interpretation of respondents' responses to tax information, translated into three statements with the average of 4.37. It meant that the respondents tended to agree that locus of control affected internal auditor performance. These results also illustrated that LOC1 and LOC2 were relatively good when compared to others with the average highest answer score of 4.38. It meant that the respondents tended to agree that the increasing organizational commitment affected internal auditor performance. These results also illustrated that KMO1 was relatively good when compared to others with the highest average answer score of 4.36.

The table 3 presents the data related to the respondents' perceptions on Papuan traditional culture-based development translated into three statements with the average of 4.06. It meant that the respondents tended to agree with the statement of development based on Papuan culture. These results illustrated that PBP3 was relatively good when compared to the others with the highest average answer score of 4.18.

The table 3 presents the data related to the respondents' perceptions on auditor internal performance described into three statements with the average of 4.26. It meant that the respondents tended to agree with the statement of development based on Papuan traditional culture. These results also

illustrated that KIA2 was relatively good when compared to the others with the highest average answer score of 4.29.

**Table 2 Respondents' Answers related to Locus of Control**

Answer Score	LOC <sub>1</sub>		LOC <sub>2</sub>		LOC <sub>3</sub>		Total
	F	%	F	%	F	%	
1	0	0.0	0	0.0	0	0.0	0
2	0	0.0	0	0.0	0	0.0	0
3	8	6.7	8	6.7	7	5.8	69
4	61	50.8	59	49.2	60	50.0	720
5	51	42.5	53	44.2	53	44.2	785
Total	120	100	120	100	120	100	1574
Average	4.36		4.38		4.38		4.37

Note:

LOC<sub>1</sub>: My promotion in an organization depends on my abilities.

LOC<sub>2</sub>: Success or failure depends on the number of efforts.

LOC<sub>3</sub>: When I well prepare the plans, I am sure that the plans will also work well.

**Table 3 Respondents' Answers on the Development Based on Papuan Indigenous Culture**

Answer Score	PBP <sub>1</sub>		PBP <sub>2</sub>		PBP <sub>3</sub>		Total
	F	%	F	%	F	%	
1	0	0.0	0	0.0	0	0.0	0
2	0	0.0	0	0.0	0	0.0	0
3	29	24.2	25	20.8	19	15.8	219
4	58	48.3	75	62.5	61	50.8	776
5	33	27.5	20	16.7	40	33.3	465
Total	120	100	120	100	120	100	1460
Average	4.03		3.96		4.18		4.06

Note:

PBP1: In conducting supervision/inspection to the development programs based on traditional culture, the inspectorate is always guided by the governor of Papua's vision and missions.

PBP2: I continue to monitor the regional superior commodity development program.

PBP3: The examination that I perform is able to eliminate mistakes/deviations from the leading commodity development program happening so far.

**Table 4. Respondents' Answers Related to Internal Auditor Performance**

Answer Score	KIA <sub>1</sub>		KIA <sub>2</sub>		KIA <sub>3</sub>		Total
	F	%	F	%	F	%	
1	0	0.0	0	0.0	0	0.0	0
2	0	0.0	0	0.0	0	0.0	0
3	12	10.0	17	14.2	10	8.3	117
4	64	53.3	51	42.5	75	62.5	760
5	44	36.7	52	43.3	35	29.2	655
Total	120	100	120	100	120	100	1532
Average	4.27		4.29		4.21		4.26

Note:

KIA1: Developing an audit program.

KIA2: Proposing audit time budget allocations for each type of activity during audit processes.

KIA3: Inspection schedule following the Annual Working Plan



**1**  
**Goodness of Fit**

A structural model is categorized as a goodness of fit when meeting several requirements. The following is the model suitability index to test whether a model can be accepted or rejected.

**Table 5. Goodness s of Fit**

Goodness s of Fit Index	Value	Cut-off Value	Assumption
Chi-square ( $\chi^2$ )	96.091	< 66.339 (DF=80)	Fit
Significance Probability	0.106	$\geq 0.05$	Fit
CMIN/DF	1.201	$\leq 2.0$	Fit
RMSEA	0.041	$\leq 0.08$	Fit
CFI	0.971	$\geq 0.95$	Fit
TLI	0.962	$\geq 0.95$	Fit
GFI	0.908	$\geq 0.90$	Fit

Source: Processed data (2020)

Based on the Goodness s of fit test, it could be seen that all indices were shown in the table had met the reasonable assumption. Thus, it could be concluded that the model was appropriate and the proposed model was good.

**1**  
**The Path Equation Coefficient**

The Structural Equation Modeling (SEM) analysis testing was conducted using the SEM Software Amos version 24 with the following CFA test table.

**Table 6. Confirmatory Factor Analysis (CFA)**

Influence Type	Endogen Variable	Standardized Estimation			
		LOC	KMT	KMO	PBP
Direct	Internal Auditor Performance	0.510	-0.371	-0.086	-0.014

Source: Processed data (2020)

Note:

LOC: Locus of Control.

KMT: Task Complexity.

KMO: Organizational Commitment.

PBP: Development based on Papuan traditional culture

**1**  
Based on the table of confirmatory factor analysis results above, equation I for the Structural Equation Modeling (SEM) research was explained as follows.

$$\text{Equation I} \rightarrow \text{KIA} = 0.510 \text{ LOC} + -0.371 \text{ KMT} + -0.086 + -0.014 + zI$$

- a) The Locus of Control regression coefficient was 0.510. This indicated that each increase in Locus of Control, the Internal Auditor Performance increased the Locus of Control coefficient value by 0.031.
- b) The Task Complexity regression coefficient was -0.371. This indicated that each increase in one task unit of complexity decreased the internal auditor performance by -0.371.
- c) The Organizational Commitment regression coefficient was -0.086. This indicated that each increase in one unit of organizational commitment role decreased the internal auditor performance value through the organizational commitment coefficient by -0.086.

d) The Papuan Indigenous Culture-Based Development regression coefficient was -0.014. This indicated that each increase in Papuan Indigenous Culture-Based Development decreased the auditor internal performance through the Papuan Culture-Based Development coefficient value by -0.014.

**Moderation Equation Coefficient**

The moderating variable was statistically manifested in predictor and moderator (Hayes, 2017). In this study, the interaction variables consisting of PBP\_LOC (multiplication between development based on Papuan traditional culture and locus of control), PBP\_KMT (multiplication between Papuan customary culture-based development and task complexity), PBP\_KMO (multiplication between Papuan customary culture-based development and commitment organization) were labeled.

**Table 7. Confirmatory Factor Analysis (CFA)**

Endogen Variable	Standardized Estimate					
	LOC	KMT	KMO	PBP_LOC	PBP_KMT	PBP_KMO
Internal Auditor Performance	-0.037	0.120	0.030	0.794	-0.513	-0.084

Source: Processed data (2020)

Based on the table of confirmatory factor analysis results above, after adding the interaction variable, the moderating equation for Structural Equation Modeling (SEM) research could be explained as follows:

$$\text{Equation II} \rightarrow \text{KIA} = -0.037 \text{ LOC} + 0.120 \text{ KMT} + 0.030 \text{ KMO} + 0.794 \text{ PBP\_LOC} + -0.513 \text{ PBP\_KMT} + -0.084 \text{ PBP\_KMO} + z$$

The moderating equation Structural Equation Modeling (SEM) explained that the interaction between Papuan Indigenous Culture-Based Development and Locus of Control had a positive regression coefficient of 0.794 with the significance value of 0.003 <0.05. Moreover, the interaction between Papuan Indigenous Culture-Based Development and Task Complexity had a negative regression coefficient of -0.513 with the significance value of 0.002 <0.05. Next, the interaction between Papuan Indigenous Culture-Based Development and Organizational Commitment had a negative regression coefficient of -0.084 with the sign. value of 0.002 <0.05.

**Regression Weight Test**

**Path Equation**

This study used z-test for the research hypothesis testing seen from the C.R. value with the significance level of 5%. The testing criteria are if C.R. > 1.96, then the hypothesis is accepted. It meant that there was a direct partial effect of Locus of Control, Task Complexity, and Organizational Commitment with Internal Auditor Performance as shown in the following table.

**Table 8. Regression Weight Analysis of Partial Test Results on Path Equations**

Endogen	Exogen	C.R.	ρ
Internal Auditor Performance	<--- Locus Of Control	3.316	0.001
Internal Auditor Performance	<--- Task Complexity	-3.195	0.001
Internal Auditor Performance	<--- Organizational Commitment	-0.616	0.538

Source: Processed Data, SEM Amos Output (2020)

The calculation results show that Locus of Control positively and significantly affected Internal Auditor Performance with the C.R. value of 3.316 > 1.96 and a significant value of 0.001 <0.05. It meant that Locus of Control positively and significantly positive affected Internal Auditor Performance. These results indicated that the research respondents categorized into internal LoC affected auditor performance

at the government inspectorate office. Someone with the internal Locus of Control viewed the world as something predictable and individual behavior played an important role. Those were individuals believing that they were responsible for their working behaviors in the related organization (Adiputra, 2014).

Task Complexity negatively but significantly affected Internal Auditor Performance with the significance value of  $0.001 < 0.05$ . It meant that task complexity had a significant adverse effect on Internal Auditor performance. The test results were in line with the research conducted by (Gautama *et al.*, 2017), stating that Task Complexity negatively affected Internal Auditor Performance. It could be concluded that the higher the task complexity experienced by an auditing auditor, the performance will decrease (Gautama *et al.*, 2017).

Organizational Commitment negatively but significantly affected Internal Auditor Performance with the CR value of  $-0.616 < 1.96$  and significance value of  $0.538 > 0.05$  greater than the expected significance level. This meant that Organizational Commitment did not significantly affect Internal Auditor Performance. The test results was in contrary with those of research conducted by (Budiman, 2016) stating that organizational commitment positively and significantly affected the government auditors' performance at the Inspectorate of Padang City. In this case, most respondents did not give their best ability and loyalty to their organization, because if the members of an organization are committed to their organization, then they will have a high commitment to the organization.

#### Moderation Equation

Based on the results of data processing obtained in the table 9, Papuan Culture-Based Development, as the moderating variable, positively and significantly affected Locus of Control on Internal Auditor Performance with the C.R. value of  $4.094 > 1.96$  and significant value of  $0.001 < 0.05$  following the expected significance level of less than 0.05. It meant that Papuan Indigenous Culture-Based Development moderated the effect between Locus of Control with Internal Auditor Performance. The moderating variable in this study had a positive regression coefficient strengthening the relationship between taxpayer awareness and taxpayer compliance and was classified as quasi moderator, in which Locus of Control significantly affected Internal Auditor Performance in the first output and interaction effect (PBP\_LOC) in the second output.

In addition, it can be seen from the table above that Papuan Indigenous Culture-Based Development, as the moderating variable negatively but significantly affected Task Complexity on Internal Auditor Performance with the C.R. value of  $-0.505 < 1.96$  and significance value of  $0.001 < 0.05$ . Thus, it could be concluded that Papuan Culture-Based Development could moderate the relationship between Task Complexity and Internal Auditor Performance. It also indicated that the moderation effect given was negative and the development based on traditional Papuan culture could not reduce the negative effect of task complexity on internal auditor performance. The test results were in line with the research conducted by (Gautama *et al.*, 2017). Locus of Control results did not affect the relationship between Task Complexity and Auditor Performance at the Public Accountant Offices in Bali Province. In this case, the auditors in the Inspectorate Office of Papua Province, indicated that the implementation of Papuan Indigenous Culture-Based Development was not able to reduce the negative impact of task complexity presumably due to a lack of coordination of managers with the senior and junior auditors in the division of tasks. Thus, task complexity could reduce the auditors' performance.

**Table 9. Regression Weight Analysis of Partial Test Results on Moderation Equation**

Endogen	Exogen	C.R.	P
Internal Auditor Performance	<--- PBP_LOC	4.094	0.001
Internal Auditor Performance	<--- PBP_KMT	-0.505	0.001
Internal Auditor Performance	<--- PBP_KMO	-3.650	0.614

Source: Processed Data, SEM Amos Output (2020)

Finally, based on the table above, Papuan Culture-Based Development as a moderating variable negatively but significantly affected Organizational Commitment to Internal Auditor Performance with

the C.R. value of  $-3.650 < 1.96$  and a significance value of  $0.614 > 0.05$ . Thus, <sup>3</sup> can be concluded that Papuan Culture-Based Development did not moderate the relationship between Organizational Commitment and Internal Auditor Performance.

In this case, the auditors in Papua Province, especially in the traditional region of Tabi, show that the implementation of Papuan Indigenous Cultural Development Agency had not been able to affect the auditors to ensure that they had the best ability and loyalty to their organizations, because if the members of organization were committed to their organizations, they would have a high commitment.

## CONCLUSION

Based on the research results, the researchers had some conclusions. First, <sup>4</sup> Locus of Control has a positive and significant effect on Internal Auditor Performance. Locus of Control had a negative and significant effect on Internal Auditor Performance. Meanwhile, Organizational Commitment did not have a significant effect on Internal Auditor Performance.

Moreover, the development based on Papuan Indigenous Culture could strengthen the relationship between Locus of Control and Internal Auditor Performance. It was proven that task complexity significantly affected Internal Auditor performance. The Papuan traditional culture proved insignificant affecting organizational commitment to internal auditor performance. Finally, it was undeniable that the current study was limited to examine the auditor performance, only in Papua province. Therefore, it was suggested that the future study should be conducted by examining the other variables. It is believed that the future study will enrich the findings related to the discussed topics.

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