



SUPERVISION AND GUIDANCE ON THE PERFORMANCE OF P2UPD AND AUDITORS AT THE BONE BOLANGO DISTRICT INSPECTORATE OFFICE

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Article history:	Abstract:
Received: 20 th July 2023 Accepted: 20 th August 2023 Published: 24 th September 2023	The purpose of this research is to determine the effect of supervision and coaching on the performance of P2UPD and Auditors at the Bone Bolango Regency Inspectorate Office. The research used in this research is quantitative with a sample of 45 people consisting of 40 Auditors and 5 P2UPD and the type of data in this research is primary. The sample in this research was taken using the Quota Sampling technique where the entire population will be the sample in this research. The results of the Quota Sampling technique test show that simultaneous Supervision and Guidance on the Performance of Auditors and P2UPD at the Bone Bolango District Inspectorate Office has a positive and significant effect. the decision that the first hypothesis can be accepted is that it has a value greater than the probability of 0.05, which means that the Supervision variable has an influence but is not significant on the Performance variable. The significance value (Sig.) of the Coaching variable is 0.046, which is smaller than the probability of 0.05, that the Coaching variable (X_2) has a positive and significant effect on Auditor Performance and P2UPD (Y). according to the basis for decision making, if the significance value is greater than 0.05 then the hypothesis is rejected or cannot be accepted. There is an influence of supervision and coaching variables on the performance of P2UPD and Auditors at the Bone Bolango Regency Inspectorate Office.

Keywords: Supervision, Coaching, Performance

INTRODUCTION

In accordance with Regent Regulation Number 32 of 2018 concerning the Functions and Work Procedures of the Bone Bolango Regency Inspectorate, in carrying out its main duties and functions, it has guidelines to be able to carry out one of the Regent's management functions in the field of supervision. The task of the Regency Inspectorate is to carry out supervision over government affairs in the Regency area, carry out guidance on the administration of Regency regional government as well as assisting tasks Supervisors in government are an important element in enforcing good governance, however, its implementation is still far from expectations. The absence of performance indicators is a weakness of government audits. Generally, performance indicators can be the basis for measuring government performance, both central and regional governments. However, in this case, the output produced is not easy to measure, because it is a public service. Thus, measuring the quality of government audits itself is still debatable. The importance of employee development is to be able to provide motivation to increase performance optimally, so that the goals of the organization can be met effectively and efficiently. Coaching improves performance, so that the work tasks carried out can be carried out and completed effectively and efficiently. By carrying out structured coaching, employees can adapt to their surrounding environment and have strong integration. Torang (2014:74) explains that performance is the quantity or quality of the work of individuals or groups within an organization in carrying out basic tasks and functions that are guided by norms, standard operating procedures, criteria and measures that have been determined or are applicable in the organization. Performance is a condition that can be known and communicated to all parties so that information can be obtained about the level of achievement of an agency's results. By knowing the results of an organization's performance, it can be seen how far the organization's vision can be achieved. Apart from that, organizations can also find out the positive and negative impacts of an operational policy taken. With information regarding the performance of an agency, necessary actions can be taken such as correcting policies, straightening out the main activities and main tasks of the agency as material for planning and determining the level of success (percentage of mission achievement) of the agency.

The competencies possessed by each employee can have an influence on employee performance. The level of competence possessed by each employee can improve employee performance. Sujana (2012) explains that competent

employees usually have the ability and willingness to quickly overcome the work problems they face, carry out work calmly and with confidence, view work as an obligation that must be carried out sincerely, and openly improve quality. yourself through the learning process. So, this can be a work experience for each employee and can be a lesson to improve performance in the future. A person's competency is influenced by three things, namely knowledge, skills and attitude (BPKP, 2010). Internal supervision officers are required to have these three competencies. Audit quality is how to tell an audit to detect material misstatements in financial reports. The detection aspect is a reflection of the auditor's competence, while reporting is a reflection of the auditor's integrity, especially the auditor's independence. Arens, (2015:103) To produce good audit quality, an auditor must have competence and independence. The competence of an auditor is very much needed in conducting an audit. Based on observations made on the Secretary of the Bone Bolango Regency Inspectorate, the completion of government tasks at the Bone Bolango Regency Inspectorate often does not rely on competence, due to limited mastery of knowledge and work habits which emphasize aspects of formality such as the quality of performance which is not paid attention to, the important thing is that the work is completed, even though stages like this will have an effect on improving performance.

According to the Regulation of the Head of the Financial and Development Supervisory Agency Number PER-211/K/JF/2010, it is stated that in order to be able to carry out supervisory assignments in accordance with their level of position, auditors must meet the required competency standards. At the Bone Bolango Regency Inspectorate, all auditors have met the competency standards required. Of the 40 auditors, all of them have taken part in the Training for Forming Auditor Levels, but all of them still have problems in carrying out assignments even though they have taken part in the levels of auditor training, including:

1. The PKPT of the Bone Bolango Regency Inspectorate is risk-based but the implementation of audits in the field is still not fully risk-based, this is because the auditor does not yet have competency in the field of risk management;
2. The Young Auditor (Team Leader) still plays a role as a team member (First Auditor) in carrying out supervision, because the number of Young Auditors is increasing which is not accompanied by a lack of existing employees, so there are still not enough First Auditors;
3. Audit results reports are often delayed so they cannot be used to improve the audit, this is because the auditor does not yet have competence in the area of reporting supervision results.

METHOD

The population in this study was 40 Auditors and 5 P2UPD at the Bone Bolango District Inspectorate Office. Meanwhile, the sample in this study was taken from the entire population which will be the sample in this study The type of data in this research is quantitative data obtained in the form of numbers that can be calculated, obtained from questionnaires distributed and related to the problem being studied. Meanwhile, the data sources in this research are divided into two, namely primary data sources and secondary data sources. Primary data was taken from answers to questionnaires distributed to respondents. Meanwhile, secondary data is taken from journals, regulations and books related to the research to be conducted.

RESULT AND DISCUSSION

A. Validity Test

1. Monitoring Variable (X₁)

Testing the validity of the statement is presented in the following table:

Table 3.1 Supervision Validity Test Results (X₁)

Statement	r _{count}	r _{Table} (n=30)	Description	Valid
1	0,613	0,361	r _{count} > r _{Table}	Valid
2	0,549	0,361	r _{count} > r _{Table}	Valid
3	0,808	0,361	r _{count} > r _{Table}	Valid
4	0,493	0,361	r _{count} > r _{Table}	Valid
5	0,683	0,361	r _{count} > r _{Table}	Valid
6	0,723	0,361	r _{count} > r _{Table}	Valid

Source SPSS, 2022

Based on the results of the analysis in the table above, all statement items in the Supervision variable (X₁) are declared valid where the r-calculated test results for each statement are greater than r-Table 0.361. Thus, it can be said to meet the validity test and be used for collecting research data.

2. Coaching Variable (X₂) Testing the validity of the statement is presented in the following table:

Table 3.2 Coaching Validity Test Results (X₁)

Statement	r _{count}	r _{Table} (n=30)	Description	Valid
1	0,610	0,361	r _{count} > r _{Table}	Valid
2	0,740	0,361	r _{count} > r _{Table}	Valid
3	0,743	0,361	r _{count} > r _{Table}	Valid
4	0,844	0,361	r _{count} > r _{Table}	Valid
5	0,631	0,361	r _{count} > r _{Table}	Valid
6	0,825	0,361	r _{count} > r _{Table}	Valid
7	0,861	0,361	r _{count} > r _{Table}	Valid

Based on the results of the analysis in the table above, all statement items in the Coaching variable (X₂) are declared valid where the r-calculated test results for each statement are greater than r-Table 0.361. Thus, it can be said to meet the validity test and be used for collecting research data.

3. Performance Variable (Y)

Testing the validity of the statement is presented in the following table:

Table 3.3 Performance Validity Test Results (Y)

Statement	r _{count}	r _{Table} (n=30)	Description	Valid
1	0,593	0,361	r _{count} > r _{Table}	Valid
2	0,668	0,361	r _{count} > r _{Table}	Valid
3	0,615	0,361	r _{count} > r _{Table}	Valid
4	0,655	0,361	r _{count} > r _{Table}	Valid
5	0,726	0,361	r _{count} > r _{Table}	Valid
6	0,607	0,361	r _{count} > r _{Table}	Valid
7	0,419	0,361	r _{count} > r _{Table}	Valid
8	0,612	0,361	r _{count} > r _{Table}	Valid

(Y): Table 3.3 (Y)

Based on the analysis results in the table above, all statement items in the Performance variable (Y) are declared valid where the r-calculated test results for each statement are greater than the r-table 0.361. Thus, it can be said to meet the validity test and be used for collecting research data.

B. Reliability Test

1. Monitoring Variable (X₁)

Table 3.4 Results of Reliability Testing of Monitoring Variables (X₁)

Variable	Reliability Coefficient	Number Status	Description	Status

Monitoring	0,725	0,6	Variable Reference Supervision 0.725 0.6 Cronbah Alpha value is greater than the value 0.6 Reliable	Reliable
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Source SPSS 2022

Based on the results of the analysis using Cronbach's alpha technique as presented in the table above for the Supervision variable, a reliability coefficient value of 0.725 was obtained. The Cronbach's Alpha coefficient value is greater than the predetermined benchmark value, namely 0.6. This shows that the instruments used for the Supervision variable in this research can be used for further research

2. Coaching Variable (X₁)

Table 3.5 Reliability Test Results for Coaching Variables (X₁)

Variable	Reliability Coefficient	Number Status	Description	Status
Coaching	0,869	0,6	Variable Reference Supervision 0.725 0.6 Cronbah Alpha value is greater than the value 0.6 Reliable	Reliable

Based on the results of the analysis using Cronbach's alpha technique as presented in the table above for the Coaching variable, a reliability coefficient value of 0.869 was obtained. The Cronbach's Alpha coefficient value is greater than the predetermined benchmark value, namely 0.6. This shows that the instruments used for the coaching variable in this research can be used for further research.

3. Performance Variable (y)

Table 3.6 Performance Variable Reliability Test Results (y)

Variable	Reliability Coefficient	Number Status	Description	Status
Performance	0,719	0,6	Variable Reference Supervision 0.725 0.6 Cronbah Alpha value is greater than the value 0.6 Reliable	Reliable

Based on the results of the analysis using Cronbach's alpha technique as presented in the table above for the Performance variable, a reliability coefficient value of 0.719 was obtained. The Cronbach's Alpha coefficient value is greater than the predetermined benchmark value, namely 0.6. This shows that the instruments used for the Performance variable in this research can be used for further research.

The Influence of Supervision and Guidance on Auditor Performance and P2UPD Based on the results of the regression analysis test, the t-count value was 1.966 < t-table 2.019 and the significance value was 0.056 > 0.05, so it can be concluded that the Supervision variable (X₁) has a positive but not significant effect on Performance (Y). (H1 is rejected). Positive in this research means it is in the same direction, where if supervision increases, audit quality will also increase. Conversely, if supervision decreases, the quality of the resulting audit will also decrease. The word significant can be interpreted as meaningful, or having meaning. It is not significant in this research, namely that although directional monitoring is positive for performance, it does not have a special influence in terms of improving performance.

The Effect of Coaching on Performance Based on the results of the regression analysis in this research, the t-count value was 2.053 > t-table 2.019 and the significance value was 0.046 < 0.05, so it can be concluded that the Coaching variable (X₂) has a positive and significant effect on Auditor Performance and P2UPD (Y). (H2 accepted). The results of this research prove that coaching (X₂) has a positive and significant effect on performance (Y), where the more coaching given, the higher the resulting performance. Coaching is significant on performance because auditors consider that without coaching to produce good performance it is the task of an auditor himself, and coaching has a

positive effect on performance because coaching makes it a positive thing for auditors where coaching can encourage auditors to produce good performance.

The Influence of Supervision and Guidance on Auditor Performance and P2UPD The results of this research prove that there is a significant influence between Supervision (X_1) and Coaching (X_2) simultaneously on Performance (Y). Based on the results of the f test, it can be interpreted that changes in the independent variables (Supervision and Coaching) simultaneously result in significant changes to the dependent variable (performance). Based on the results of the simultaneous test (f test) above, it can be seen that the f test results show a calculated f value of 6.323 with a significance of 0.005. The significance value is smaller than 5% or <0.05 . This shows that the independent variable has a significant positive effect simultaneously on the dependent variable, simultaneously the variable has an effect on performance because there are two variables that have an effect, so simultaneously the three variables have an effect

RESULT AND DISCUSSION

Based on the research results, it is known that the second hypothesis in this research is that there is an influence between the coaching variables on the performance of the Auditor and P2UPD at the Bone Bolango Regency Inspectorate Office. Basically, when coaching takes place, the Auditor and P2UPD employees at the Bone Bolango Regency Inspectorate Office follow it well, and In its realization, the performance provided was very good from the coaching that had taken place, so that the resulting performance could provide maximum results. This is in line with the theory put forward by Nugroho, Hasanuddin and Brasit (2012) where coaching can have a positive influence on employee performance because coaches are on average able and willing to coach employees in meetings with them in order to discuss various problems that arise. very important in an organization. Apart from that, employees also feel that they don't get anything valuable after the coaching is finished. With coaching, all obstacles faced by supervisors can be resolved.

Coaching can provide changes as the coaching process progresses, but it cannot last long. So more coaching is needed and it requires quite a lot of money, so the coaching that is carried out is not effective. Bindiab (2017) found that coaching had a significant and influential effect on the performance of employees of the Tojo Una-Una Regency Education and Youth Department. Apart from that, Sarju (2016) conducted research with the results that simultaneous coaching had an effect on employee performance at the Banjar City Regional Personnel, Education and Training Agency.

Where the coaching variable is a very important variable to improve employee performance in solving various problems faced. Saehu (2018) found that there is an influence of coaching on employee performance, meaning that the better the coaching within the agency, the more employee performance will increase. Meanwhile, for the second hypothesis, there is an influence of the supervision variable on the performance of the Auditor and P2UPD at the Bone Bolango Regency Inspectorate Office, with supervision, the employees complete the work according to the specified time. With supervision, leaders know which employees do not complete work on time, apart from that, leaders also know which employees do not complete work according to the targets set by the Bone Bolango Regency Inspectorate office. This is in line with research conducted by Angraeni (2016) where supervision can reduce employee performance, so that employees carry out the responsibilities given by the relevant agency in accordance with predetermined standards. Based on work results, work discipline and mastery of tasks need to be maximized. Sari (2016) obtained research results which showed that guidance and supervision had a significant effect on the performance of officers at the Palu Inspectorate Office. Hamdi (2016) found that there was an influence from the level of supervision on employee performance at the Banten Province Manpower and Transmigration Department with an influence percentage of 98.6%, while the remaining 1.4% was influenced by variables that were not studied. Based on the results of the F test, it can be seen that the Sig. The result is $0.000 < 0.05$, so it can be seen that there is a positive influence of supervision and guidance on the performance of auditors and P2UPD at the Bone Bolango Regency Inspectorate Office. This proves that the Auditor and P2UPD at the Bone Bolango Regency Inspectorate Office have carried out guidance and supervision well and maximally in accordance with the indicators for each variable of guidance and supervision carried out, and are able to carry out their main tasks and functions well. This is in line with research conducted by Sari (2019) where coaching and supervision together can have a significant influence on the performance of the Palu City Inspectorate

SUGGESTION

The suggestions that can be given so that the relevant agencies can improve the system of coaching and monitoring employee performance and so that further research can be even better are as follows:

1. Leaders can provide training for supervisors so that they can provide better supervision, so that employees can carry out their job responsibilities better.
2. Leaders can improve training for employees so that employee discipline at work can increase.
3. For further research, other variables are needed that can produce even better results and can add new references for future research

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