

## *Education, Training, and Motivation Effects on Internal Auditor Performance*

Suryana Salomi Matakupan\*, Syarifuddin Syarifuddin<sup>1</sup>  
Corresponding Email: [suryanamatakupan97@gmail.com](mailto:suryanamatakupan97@gmail.com)\*

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### **Article Info**

**Article history:**  
Received July 15 – 2025  
Revised July 25 – 2025  
Accepted July 26 – 2025

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### **Abstract**

*This study examines the perceptions of internal auditors regarding the role of education, training, and work motivation in enhancing performance within the Kementerian Pekerjaan Umum. Using a qualitative descriptive approach, this research conducted in-depth interviews with internal auditors across different hierarchical levels and personnel management officials as a comparison and additional information. The findings reveal that education and training play a fundamental role in improving auditor performance, particularly given the technical nature of the ministry that requires dual competencies in both auditing and technical fields. Work motivation demonstrates complex multifaceted characteristics, encompassing both intrinsic motivations (professional responsibility, positive impact) and extrinsic motivations (compensation, supervisory recognition). The study identifies several challenges including material repetition in training programs for senior auditors, insufficient communication regarding specific training needs, and limited reward and punishment systems. These findings provide valuable insights for developing more effective human resource management strategies and supporting auditors to deliver better performance in government institutions.*

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### **Keywords:**

*Education and Training;  
Government Auditing; Internal Auditor*

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### **DOI:**

*10.56341/aafj.v3i2.621*

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## **INTRODUCTION**

The role of internal auditing in government institutions has become increasingly vital in the era of bureaucratic reform and demands for transparency and accountability in state financial management. Internal government auditing constitutes one of the important elements in the government internal control system, functioning to provide adequate assurance regarding compliance, economy, efficiency, and effectiveness in

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<sup>1</sup>Master of Accounting Study Program, Faculty of Economics and Business, Hasanuddin University, Indonesia

achieving the objectives of government agencies (Government Regulation No. 60 of 2008).<sup>2</sup>

The Indonesian Government Internal Audit Standards (SAIPI) published by the Indonesian Government Internal Auditor Association (AAIPI) emphasizes the importance of internal government auditor competence in carrying out professional responsibilities. The General Standards in SAIPI affirm that internal audits must be conducted by auditors who possess the education, knowledge, expertise and skills, experience, and other competencies necessary to carry out their responsibilities (AAIPI, 2014).<sup>3</sup>

In the context of the Kementerian Pekerjaan Umum, which operates as a technical ministry, internal auditors face unique challenges in performing their duties. They must possess not only auditing competence but also understanding of technical aspects related to public works and housing. This dual competency requirement makes education and training programs crucial for auditor performance.

Furthermore, work motivation in the public service context has distinct characteristics compared to the private sector. Public Service Motivation (PSM) theory suggests that public servants are driven by intrinsic motivation to serve the public interest and contribute positively to society. Understanding how motivation affects internal auditor performance becomes important for developing effective human resource management strategies.<sup>4</sup>

This study aims to explore internal auditor perceptions regarding the role of education and training, and work motivation in enhancing their performance within the Kementerian Pekerjaan Umum. The research questions addressed are: (1) How do internal auditors perceive the role of education and training in improving their performance? (2) How do internal auditors view the role of work motivation in enhancing their performance?

## LITERATURE REVIEW

### Education and Training in Public Sector

Education and training constitute systematic efforts to develop human resources both intellectually and non-intellectually. According to Government Regulation No. 101 of 2000, education and training is a process of organizing teaching and learning to improve capabilities.<sup>5</sup> In the context of government auditors, the Head of BPKP Regulation No. 16 of 2015 concerning Technical Guidelines for APIP Capability

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<sup>2</sup>Peraturan Pemerintah Republik Indonesia Nomor 60 Tahun 2008 tentang Sistem Pengendalian Intern Pemerintah. (2000). Jakarta: Sekretariat Negara RI.

<sup>3</sup>AAIPI. (2014). Standar Audit Intern Pemerintah Indonesia. Jakarta: Asosiasi Auditor Intern Pemerintah Indonesia

<sup>4</sup>Lin, M., Liu, Q., dan Li, Z. (2024). Perceived superior trust and organizational commitment among public employees: The mediating role of burnout and the moderating role of public service motivation. *Heliyon*

<sup>5</sup>Peraturan Pemerintah Republik Indonesia Nomor 101 Tahun 2000 Tentang Pendidikan Dan Pelatihan Jabatan Pegawai Negeri Sipil. (2000). Jakarta: Sekretaris Negara RI.

Enhancement emphasizes the importance of auditor competency development through continuous education and training.<sup>6</sup>

Sumarsono (2009) states that education and training are important factors in human resource development. Education and training not only add knowledge but also improve work skills, thereby increasing work productivity.<sup>7</sup> In the government auditing context, education and training programs should be designed to meet three types of competencies as regulated in Minister of Administrative and Bureaucratic Reform Regulation No. 38 of 2017: technical competence, managerial competence, and socio-cultural competence.<sup>8</sup>

### **Work Motivation in Public Service**

Motivation derives from the word "motive" which can be interpreted as the driving force that encourages someone to do something. According to Siagian (2012), work motivation is a driving force that causes an organizational member to be willing and ready to mobilize abilities in forming expertise and skills, energy, and time to carry out various activities that are their responsibility and fulfill their obligations in achieving predetermined organizational goals and objectives.<sup>9</sup>

Perry and Wise (1990) define public service motivation as an individual's tendency in organizations or institutions related to public service to provide the best service to society, which includes dimensions of attraction to public policy making, commitment to public interest and civic duty, compassion, and self-sacrifice attitude.<sup>10</sup> This concept is particularly relevant for government internal auditors who serve as guardians of public resources and accountability.

### **Performance in Public Sector Context**

According to Presidential Regulation No. 29 of 2014 concerning Government Institution Performance Accountability System, performance is output/results from activities/programs that have been or are to be achieved in relation to budget utilization with measurable quantity and quality.<sup>11</sup> In the context of internal auditing, performance encompasses not only individual achievements but also contributions to organizational governance and public accountability.

Performance measurement in government institutions involves multiple reporting mechanisms including Government Institution Performance Accountability Reports (LAKIP), Annual Performance Reports, and individual performance assessments through Employee Performance Targets (SKP) conducted quarterly.

## **RESEARCH METHODS**

This study employed a qualitative descriptive approach to explore internal auditor perceptions regarding education, training, and motivation effects on performance. The

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<sup>6</sup>Peraturan Kepala Badan Pengawasan Keuangan dan Pembangunan Nomor 16 Tahun 2015 Tentang Pedoman Teknis Peningkatan Kapabilitas Aparat Pengawasan Intern Pemerintah. (2015). Jakarta.

<sup>7</sup>Sumarsono, S. (2009). *Ekonomi Sumber Daya Manusia dan Ketenagakerjaan*. Yogyakarta: Graha Ilmu.

<sup>8</sup>Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 38 Tahun 2017 Tentang Manajemen Pegawai Negeri Sipil. (2017).

<sup>9</sup>Siagian, S. P. (2012). *Manajemen Sumber Daya Manusia*. Jakarta: Bumi Aksara.

<sup>10</sup>Perry, J. L., & Wise, L. R. (1990). The motivational bases of public service. *Public Administration Review*, 50(3), 367-373

<sup>11</sup>Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah.

research was conducted at the Inspectorate General of the Ministry of Public Works and Housing, focusing on this institution's role as Internal Government Audit Apparatus (APIP) with 201 functional auditor officials. Using purposive sampling, eight key informants were selected to ensure representation across different organizational levels and functional areas: one Inspectorate General Secretary and Head of Personnel Division, one Head of Personnel, General Affairs and Finance Division, one Personnel Analyst, and five internal auditors representing various career stages from Skilled Auditor to Expert Auditor-Senior levels. This sampling strategy ensured diverse perspectives spanning 3-17 years of professional experience across different inspection units within the ministry.

Data collection employed a dual-method approach combining in-depth semi-structured interviews and document analysis to ensure comprehensive data triangulation. Primary data were gathered through online interviews lasting 30-45 minutes each, guided by a structured protocol covering participants' educational backgrounds, training experiences, motivational factors, and performance perceptions. Questions were designed to be open-ended and probing, encouraging detailed narratives about professional experiences. Interviews were recorded with consent and transcribed verbatim for analysis. Secondary data collection involved systematic review of institutional documents including annual training reports, personnel development records, performance assessment data, human resource policies, and organizational performance reports. This documentary evidence provided contextual validation and objective indicators of training participation and performance outcomes.

Data analysis employed data reduction and thematic analysis following Miles and Huberman (1994) framework. Data reduction involved systematic filtering and summarization of interview transcripts to focus on relevant content related to education, training, and motivation variables. Thematic analysis was conducted using iterative inductive and deductive approaches to identify patterns and meanings within participant responses, with themes developed through constant comparison methods and validated against emerging data.<sup>12</sup>

Source triangulation achieved through perspectives from eight informants across different organizational levels and functional areas demonstrated consistent themes regarding training effectiveness and motivational factors. Thick description provided rich contextual accounts of participants' experiences and organizational environment, enabling transferability assessment to similar government audit institutions. Member checking with selected participants confirmed accuracy of interpretations. The study achieved data saturation as no new themes emerged from final interviews, confirming adequacy of sample size and analytical depth.

## **RESULTS AND DISCUSSION**

### **Result**

The results of this study were formulated from integrative interviews with a set of questions to obtain answers to the research questions. Data from the interviewed informants can be seen in the following table.

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<sup>12</sup>Miles, M. B., & Huberman, A. M. (1994). *Qualitative Data Analysis: An Expanded Sourcebook*. Thousand Oaks, CA: Sage Publications.

**Table 3. List of Informant**

No.	Name	Position	Work Experience
1.	SE	Expert Auditor-Senior	17+ years
2.	DW	Expert Auditor-Intermediate	15+ years
3.	DR	Expert Auditor-Junior	4+ years
4.	PL	Expert Auditor-Junior	3+ years
5.	YI	Skilled Auditor	4+ years
6.	AH	Head of Personel Division	17+ years
7.	H	Head of Work Unit	17+ years
8.	TE	Human Resources Analyst	14+ years

### **The Role of Education and Training in Auditor Performance**

All participants unanimously agreed that education and training positively impact their performance. However, there were variations in perceptions regarding the appropriateness and relevance of training topics provided.

#### ***Positive Impacts of Education and Training***

Junior level auditors (Skilled Auditor and Expert Auditor - Junior) expressed strong appreciation for education and training programs. As stated by one Expert Auditor – Junior (DR):

*"Very helpful. Because with training, it increases knowledge related to the basics, understanding of regulations, and also how to analyze and provide recommendations later."*

The diversity of educational backgrounds among auditors (technical vs. non-technical) makes education and training crucial for bridging competency gaps. One Skilled Auditor (YI) explained:

*"The role of education and training is very important. We know that the Ministry of Public Works is a ministry whose basis or core business is technical. So we are indeed required to understand the core business... In this case related to irrigation. But beyond that, there are several areas of education needed in supervision such as accounting, law, or economics."*

#### ***Training Program Variety***

Based on interviews and supporting documentation, auditors participate in various types of training:

1. Functional Position Training: For junior, intermediate, and senior auditors.
2. Technical Training: Construction management, irrigation, water supply and sanitation systems (SPAM), IT/SPBE audit.
3. Non-Technical Training: Risk management, procurement, investigation, financial statement audit.

#### ***Challenges in Training Implementation***

Senior auditors identified several challenges in current training programs:

1. Material Repetition: Senior auditors (SE) reported experiencing repetitive training content that no longer adds value to their competency development.

*"There are several trainings that are the same every year. The same content. Even though that training is actually sufficient. And we actually need other training with different substance... For example, financial statement review training or fixed asset audit training. We already received these in previous years but they're offered again this year."*

2. Insufficient Communication of Training Needs: Lack of systematic communication mechanisms between auditors and personnel management regarding specific training requirements.
3. Theory-Heavy Content: Preference for practical, hands-on training over purely theoretical classroom sessions.

### **The Role of Work Motivation in Auditor Performance**

Work motivation demonstrates complex characteristics that vary among individuals and are influenced by multiple factors including generational differences, work environment, and leadership support.

#### ***Intrinsic Motivation Factors***

Younger auditors (junior level) (PL) exhibited strong intrinsic motivation related to professional impact and contribution to organizational goals. As expressed by one Expert Auditor - Junior:

*"I want to be able to provide benefits to internal auditors and also complete the responsibilities that have been received."*

Another Skilled Auditor (YI) emphasized the desire for meaningful impact:

*"I feel that I need to work at PUPR to make an impact. I want to provide positive impact through my work. Not just someone who comes to work and goes home without leaving something memorable."*

#### ***Extrinsic Motivation Factors***

Supervisory Support: Direct supervisor support emerged as a critical factor affecting motivation, particularly for intermediate-level auditors. One Expert Auditor – Intermediate (DW) noted:

*"First, direct supervisors definitely [matter] because they are the ones who know us... As long as the direct supervisor has a clear vision and mission and can appreciate and everything, the team will be optimally conditioned."*

Work Environment: All participants agreed that work environment significantly affects work motivation, emphasizing the importance of supportive colleagues and clear guidance from leadership.

#### ***Motivation Challenges***

Limited Reward and Punishment System: Current reward mechanisms for civil servants, particularly auditors, remain limited and unclear. Personnel management acknowledges this limitation:

*"The application of reward and punishment systems for government in Indonesia is still very limited and not well-regulated in legislation."*

Generational Differences: Senior auditors displayed more pragmatic approaches to motivation, focusing on professional responsibility and integrity, while younger auditors emphasized impact and career development.

## Human Resource Management Perspectives

Personnel management officials provide an organizational perspective on supporting auditor performance through various initiatives such as providing education and training programs. Furthermore, although no specific program exists, efforts to maintain employee motivation, specifically for auditors, have been made.

### *Training Planning System*

The Ministry employs a comprehensive training planning system based on:

1. Annual Monitoring Work Program (AMWP) or Annual Supervisory Work Program
2. Auditor competency standards from Ministry of Administrative and Bureaucratic Reform.
3. Unit-specific needs and career development requirements.

As explained by a Human Resources Analyst (TE):

*"Our planning mechanism is based on PKPT, Annual Supervisory Work Program, and auditor competency standards... So the basis comes from those, but for planning each year we develop based on those two and proposed needs from work units."*

### *Motivation Maintenance Efforts*

While acknowledging the importance of motivation, personnel management indicated limited specific programs for motivation maintenance. Current efforts include:

1. Ensuring fulfillment of personnel rights (leave, promotions, periodic salary increases)
2. Career development opportunities
3. Employee Performance Targets (EPT) or Employee Performance Target monitoring

### **Integration of Education and Training with Motivation**

The research reveals interconnections between education and training programs and work motivation. Well-designed, relevant training programs not only enhance competency but also serve as motivational tools by:

1. Demonstrating organizational investment in employee development
2. Providing career advancement pathways
3. Enhancing job satisfaction through improved capabilities
4. Creating opportunities for professional recognition

However, poorly designed training programs (repetitive content, irrelevant topics) can negatively impact motivation, particularly among experienced auditors who seek continuous professional growth.

## **CONCLUSIONS AND SUGGESTIONS**

### **Conclusions**

This study provides valuable insights into internal auditor perceptions regarding education and training, and work motivation in the context of Indonesian government institutions:

1. Education and Training: Plays a fundamental role in auditor performance enhancement, particularly important given the technical nature of the Ministry

- of PUPR requiring dual competencies. However, training effectiveness varies based on relevance, practical application, and individual career stages.
2. **Work Motivation:** Demonstrates complex, multifaceted characteristics with significant variations across generational cohorts and career levels. Intrinsic motivations (professional responsibility, impact creation) and extrinsic motivations (supervisory support, career development) both contribute to performance enhancement.
  3. **Interconnected Effects:** Education and training programs and motivation factors interact to create synergistic effects on auditor performance, suggesting the need for integrated human resource management approaches.

## **Recommendations**

Based on research findings, several recommendations emerge for improving auditor performance management:

1. **Individual Development Planning:** Implement competency mapping for each auditor to create Individual Development Plans (IDP) aligned with both individual and organizational needs.
2. **Training System Redesign:** Transform conventional training approaches toward adaptive and responsive learning ecosystems based on competency-based Training Need Analysis (TNA).
3. **Multi-dimensional Motivation Systems:** Develop motivation approaches that accommodate generational diversity and individual preferences while working within existing regulatory constraints.
4. **Enhanced Communication Mechanisms:** Establish systematic channels for auditors to communicate training needs and provide feedback on program effectiveness.

## **Research Limitations and Future Directions**

This study is limited to one government institution and may not be generalizable to other Indonesian government audit institutions. Future research could explore comparative studies across different ministries or regional government audit units to validate and extend these findings.

Additionally, longitudinal studies examining the long-term impacts of specific training interventions on auditor performance would provide valuable insights for evidence-based human resource management in government audit institutions.

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