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[Suratno Suratno, Syahril Djaddang, Shinta Astuti. "SELF-EFFICACY MEDIATES THE RELATIONSHIP BETWEEN INDIVIDUALISM CULTURE AND AUDIT QUALITY: EVIDENCE FROM INDONESIA", International Journal of Business Research, 2017](#)

The Role of Self Efficacy of The Professionalism of Accountants, Auditors Individual Cultural Relations With Government Quality Investigative Audit (Study on Auditor BPK Government In Jakarta) Suratno¹, Syahril Djaddang², Shinta Budi Astuti³, Bambang Supriatno⁴ 1. Magister Akuntansi Universitas Pancasila Jakarta, Indonesia 2. Magister Akuntansi Universitas Pancasila Jakarta, Indonesia 3. FEB Universitas Pancasila Jakarta, Indonesia 4. FEB Universitas Pancasila Jakarta, Indonesia Email: djaddangsyahril@gmail.com/ syahrildjaddang@rocketmail.com

Abstract [This study](#) aims [to](#) determine [the effect of culture on](#) the [quality](#) of [the](#) individual auditor in the auditor BPK investigative audit, verify the role of self- efficacy perofesionalisme accountants and auditors to analyze the individual culture has an influence on the quality of the BPK investigative audit. To achieve these objectives the researchers used several approaches or theories. The approach used is the stakeholder theory, the theory of efficacy and Social Cognitive theory, cultural individual auditors and audit quality investigative. The method used in this study with a random sample populations BPK auditor in Jakarta as many as 288 auditors and investigative auditors sample as much 69 BPK auditor. The sampling method in this study using snowball sampling method. Analysis of data using analysis tools [Structural Equation Modeling with WarpPLS Program 4.0](#). Variance or component is based Structural Equation Modeling [was used to test the](#) hypothesis. [The results of this study](#) describes the role of self-efficacy on cultural relations individual auditor positive and significant impact on the quality of investigative audit, which means that

individual cultures auditor diverse applied in the CPC to further improve the quality of an audit investigation, because [the culture of the individual auditor based on local wisdom of](#) each region and self efficacy as mediator on audit quality and inclusive adhesive soul potential (independence, competence, and practice investigative audit process knowledge) government auditor excel in Indonesia. Keywords: Self-efficacy, Social Cognitive, and stakeholders I. Introduction Since Enron, a giant company in the US committed horrendous scandal colluded with the firm Arthur Anderson. The scandal began with the story of the destruction of thousands of e-mails and other documents related to Enron audited by officials at the auditing firm Arthur Andersen. According to the Asian Wall Street Journal, this causes the client to switch to another auditor Andersen. Deloitte Touche and (10%), KPMG (11%), Price water Cooper (20%), and Ernst & Young (28%). And the rest move on to other small auditor or do not know where (40%). Corruption in Indonesia began a familiar surrounding communities in 1997-1998, during the fall of the new order followed by the prolonged economic crisis. Corruption has become a culture invidu certain elements and has penetrated almost all sectors of the public, law and economics in the state system of Indonesia, but corruption is often not covered by law, so do not be surprised if Indonesia was ranked third as the most corrupt country in the world like some examples cases in Indonesia which is now being hotly discussed, such as the case of bank century bailout scandal, hambalang scandal, corruption, embezzlement of homestead development athletes. While some overseas examples of cases in the United States, such as the Enron case that led to the bankruptcy of 70 billion lost in a very large market capitalization significant number of investors, employees and retirees. Stakeholders in the field of audit, a wide range of studies to try to connect cultures to the audit process. Some studies tend to compare countries with similar cultural backgrounds. For example, Umar and Anandarajan (2004) "investigate the pressure faced by auditors and the reaction to this pressure in a cultural environment that is the same as the United States and Australia," according to Hofstede 's cultural dimensions (2001). Research Perdany and Suranta (2013) Effect of Competence Auditor Independence and the Quality audit Office investigative at BPK-RI Yogyakarta "to the conclusion that competence variables have an influence on the quality of the investigative audit, independence variable does not affect the quality of investigative audits. in the field of auditing. Audit quality impact on national culture and core business activities, capital structure (Chui et al., 2002) to the group's performance Auditor (Gibson, 1999). Donaldson (2003) and Shoaf (2008) noted when Arthur Andersen was indicted for his role in the Enron case, that although many companies have never heard of Enron, the entire culture of the company are under indictment. Wyatt (2004) argued that companies such as Andersen culture had changed from one of professionalism to one of greed and individual cultural change towards a professional. The [importance of the cultural characteristics of individual auditors in](#) accounting, and indirectly in the process of audit, documented in numerous studies. Agacer and Douppnik (1991), Arnold and Bernardi (1997), Cohen et al. (1995), [Douppnik and Salter \(1995\)](#), Kachelmeier [and](#) Shehata (1997), Lampe and Sutton (1995), and Siegel et al. (1997) noted that There is a clear cultural differences have properties in accounting research. The study of self-efficacy comes from the theory of self-efficacy is a belief, attitude and willingness to grow and become professionals including illustrated in the field of accounting and auditing is the professionalism of accountants based culture to

improve the quality of investigative audits in the field of forensic accounting and investigative audits. The purpose of this study was to determine the individual culture auditor has an influence on the quality of investigative audits and whether the auditor culture has an influence on the quality of investigative audits when mediated by self-efficacy professionalism of accountants. To achieve adequate quality investigative audits required Self-efficacy professionalism individual culture-based accountant auditor. II. Theoretical Framework The approach used is the stakeholder theory, the theory of efficacy and Social Cognitive theory, cultural individual auditors and audit quality investigative described in state of the art as follows: Theory of Self Efficacy Self-efficacy is what a person believes he can achieve using her skills in specific circumstances (Snyder & Lopez, 2007). Self-efficacy has been regarded as a version of self-esteem (Lunenborg, 2011). The basic principle of the theory of Self- Efficacy. Assessment of self-efficacy is generally measured by three basic scale: scale, strength, and general. Self-efficacy theory is that the performance and motivation is partly determined by how effectively people believe (Bandura, 1982; as cited in Redmond, 2010). This theory is illustrated in a quote by Mahatma Gandhi the following: Figure 1: Self Efficacy Sources of Information Sources: Bandura (1977) and Hofstede (1980:27) Self-Efficacy Self-Efficacy developed by Albert Bandura as part of a larger theory, Social Learning Theory (Ashford & LeCroy, 2010), which has developed into the Social Cognitive Theory (Levin, Culkin, & Perrotto, 2001). Social Cognitive Theory Social Cognitive Theory delivered by Bandura in response to dissatisfaction with the principles of behaviorism and psychoanalysis. In these two theories, the role of cognition in motivation and role largely ignored situations (Bandura, 1977; as cited in Redmond, 2010). Cognitive theory The term "Cognitive" comes from the word cognition means understanding, understand. Understanding the extent of cognition (cognition) is the acquisition, structuring, and use of knowledge. In subsequent developments, then this cognitive term became popular as one of the areas of human psychology / a general concept that includes all forms of recognition which includes any mental behavior related to the problem of understanding, pay attention. Characteristics of Cognitive Theory Learning theory cognitiv importance of the process of learning rather than the result of learning itself. Learning does not just involve the relationship between stimulus and response, more than that learning involves thinking very complex. Learning is a change in perception and understanding. Changes in perception and understanding is not always a change in behavior could be observed. Stakeholders theory Stakeholder theory says that the company is not an entity that only operates for its own account, namely against the owners (shareholders), but should benefit the stakeholders (shareholders, creditors, customers, suppliers, government, the public, analysts and other parties). It is based on the argument Friedman (1983) which says that the company's main goal is to maximize the benefit of their owners. Culture and Organization Hofstede lowering the cultural concept of mental program that differentiated in three levels (Hofstede 1980: 15), namely: 1) the universal level, ie the mental program shared by all humans. At this level the mental program entirely inherent in human beings, 2) the level of collective, ie mental programs that are owned by a few, not all humans. At this level of specialized mental program on a group or category and can be studied. 3) the individual level, the mental unique program which is owned by only one, two people will have exactly the same mental program. Dimensions of Culture As stated by Hofstede (1991) that the local culture is a mental

program that affects the way of thinking and behavior, collective mental program a group of people in a country called the national culture.

Individual Cultural Characteristics Auditor Audit involves professional ethics and independence (Tsui & Windsor, 2001; Patel & Psaros, 2000; Cohen et al., 1995; Cohen, Pant & Sharp, 1993), the conflict auditor-client (Patel et al, 2002; Lin & Fraser, 2008), and the behavior of decision-making on audit procedures (Sim & Goodwin, 2004;. Arnold et al, 1999; Yamamura et al, 1996). Professionalism Accountant The sense of professionalism by Tjokrowinoto, Tangkilisan and Nteseo (2013) is the ability to plan, coordinate, and carry out its functions in an efficient, innovative, and have a high work ethic. Messier, et al. and sumantri (2011: 5) defines professionalism broadly, refers to the behavior, purpose, or qualities that characterize or characterize a profession or professional people throughout the profession set rules or codes of conduct which define ethical behavior (professional) for members of the profession the. Dimensions of Professionalism Hall R and Yendrawati (2008: 2) developing the concept of professionalism of the individual level used for the professionalism of the external auditor includes five dimensions of dedication (dedication), social obligations (social obligation), independence (autonomy demands), confidence in the regulatory profession (belief in self-regulation), and relationships with other professions (professional community affiliation). Investigative audit According to Bologna and Shaw, Single (2005a: 36) states that an investigative audit as follows: "Forensic accounting, sometimes called fraud auditing or investigative accounting, is a skill that goes beyond the realm of corporate and management fraud, embezzlement or bribery commercial. Indeed, forensic accounting skills go beyond the general realm of collar crime. "Tuanakota (2007: 207) argues that the investigative audit investigation and examination fraud is used in turns as synonyms. Ideally there is a similarity of meaning concepts of auditing and legal, but in terms of auditing philosophy and philosophy of law it is not possible. Audit Investigatif Quality Definition of audit quality by De Angelo (in Perdany and Suranta, 2013) As the probability that the auditor will find and report violations to the client's accounting system. The probability of finding a violation depends on the technical ability of the auditor and the probability of reporting a violation depending on auditor independence. Knetchel, et al. (In Somantri, 2013) defines the quality of the audit investigation as follows: The combination of the systematic examination of the good, in accordance with generally accepted standards by the auditors judgments (skepticism and professional judgment) of high quality, which is used by auditors are competent and independent in applying the inspection process to produce high-quality audits. While Moizer and Irawati (2011) states that the measurement of the quality of the audit process centered on the performance of auditors and compliance standards that have been outlined. Empirical Theoretical Model This led the company to focus on quality and self efficacy arising from auditors and stakeholders. Stakeholder theory and the theory of efficacy can be explained that the use of cultural auditor and reduce the dysfunctional behavior of the auditor is the auditor's decision to increase the quality of audits, which serve as the basic theory (Grand Theory). Based on the theoretical study and previous empirical studies, the following is a presentation image on the basis of theoretical models to explain how culture auditor and auditor dysfunctional behaviors affect the quality of audit mediated by self-efficacy, the following; Figure 2: Context of Individual Cultural Relations Investigative Auditor with the Audit Quality Development Hypothesis Cultural relations individual auditors with audit quality

investigative Behaviors that directly affect the quality of audit investigative include the [completion of the audit process at an early stage without improvement of audit procedures](#) (Otley and Pierce, 1995; Rhode, 1978; Alderman and Deitrick, 1978; Donnelly et al, 2003.: 88), the collection of audit evidence is not adequate (Alderman and Deitrick, 1982; Donnelly et al, 2003 :. 88), inaccuracies in the audit process (McDaniel, 1990; Donnelly et al, 2003: 88) and the elimination of certain audit measures (Margheim and Pany, 1986; Donnelly et al, 2003: 88) and Siti Kustinah (2013). This hypothesis is based on the idea mentioned above, as follows: H1: There is a cultural influences individual investigative auditor to audit quality. Cultural Relations Self Efficacy individual auditors with Professional Accountants. Brent R. MacNaba and Reginald Worthley (2012) found the basic model and predictors of individual cultural management for empirical research in education intelligence of the cultural development of the individual. Cognitive theories on the development of cultural intelligence of individuals for consideration cultural attributes of individual auditors. This research effort to test a group of multi-culture of more than 246 managers, test theoretical between individual characteristics of auditors (ie self-efficacy auditor, experience of international audit, management and work experience of auditors) with (aspects of meta- cognitive, motivational and behavioral) development of intelligence culture of individual auditors. Based on the theoretical study and previous empirical findings by Brent R. MacNaba and Reginald Worthley (2012) and Bandura (1977) developed for this study so that the statement of the literature review and previous studies above hypothesis stated in 3 and is presented in Figure 2.2 below; H2: There is a cultural influence on the self-efficacy of individual auditors professionalism accountant. Relationship between Self Efficacy Professionals Akuntan with Quality Audit. Patti [Cybinski and Carolyn Windsor \(2005\) found](#) discover [the relationship between self-efficacy and](#) engagement of the [independent auditor's work may offer different](#) insights on [the domain of the internal auditor and](#) the positive effect on audit quality. Kuang-Hsun Shih (2009) results showed [that there was a significant and positive relationship between self-efficacy auditors and internal auditors](#) work involvement. The strength of organizational controls showed no intervention effects on self-efficacy auditor or job involvement. Based on the study of theoretical and empirical findings earlier by Cybinski (2000, 2003), Patti Cybinski and Carolyn Windsor (2005) and Kuang-Hsun Shih (2009) developed for this study so that the statement of the literature review and previous studies above stated in hypothesis 3 and is presented in Figure 2.2 below; H3: There is a positive effect of Self Efficacy professionalism investigative accountant to audit quality. Cultural relations Individual auditors of the quality of Investigative Audit Self efficacy is mediated by the Professional Accountants. Based on the theoretical study and the findings of previous empirical by Mochtar Lubis "written by Amarilldo and quoted Wahyu Ancol, Siti Kustinah (2013) and Jamal (2014) was developed for dissertation (2015) so that the statements of some of the literature review and previous studies above stated in hypothesis 6. This hypothesis is based on the idea mentioned above, as follows: H4: There are cultural influences Individual Auditor to audit quality investigative Self Efficacy mediated by professional accountants III. Research methods The population in this study are all auditor BPK investigative work in Jakarta. Population auditor BPK investigative work in investigative auditor amounted to 288, not the auditor Investigative (198) auditor, auditor Investigative number 90 auditors and responses to questionnaires were incomplete (21) auditor,

then the amount of sample 69 auditors. The sampling method in this study using snowball sampling method is the method of sampling using one auditor expert in distributing questionnaires to each - each auditor investigative so selected samples relevant to the purpose of research. Calculation of the sample in accordance with predetermined criteria, are presented in the following table: To measure the culture of individuals who proxied by the local culture by Shirev & David (2012) is set Attitudes, Behavior, and Symbols. andangan normative local culture is a form habits that are common/ normative agreed together in a particular group. In Structural A kinship system/patterns of interaction among individuals by Kroeber and Kluckhohn (1952). Variable professionalism will be linked with the dedication, social obligations, self-reliance, confidence and relationships among professions profession. Summary operational definition of each variable can be seen in Table 1. Table 1 Operationalization of Variables Self Efficacy Variable mediating Auditor Professionalism Investigative audit quality as the dependent variable will be connected with the accuracy of the audit findings, the value of recommendation, an attitude of skepticism, clarity of financial statements, the benefits of audit and audit follow-up results. Table 2 Operasionalization of Variable Data collection techniques in the first year with the auditor's observations on the BPK investigative questionnaire related to the BPK auditor. Therefore, researchers presented an investigative auditor with two opposing statements and should state more closely how an investigative auditor as an informant match with statements on a Likert scale of 1-5 questionnaires. The purpose of this study was to examine the mediating effect of the role of self-efficacy on the relationship between the individual culture auditor to audit the quality of the investigation. Testing is done with a program WarpPLS 4.0. This study using analysis tools Structural Equation Modeling SEM-PLS with WarpPLS Program 4.0. Variance or component is based Structural Equation Modeling (WarpPLS) was used to test the hypothesis. Analysis tools have been because there are several advantages that are designed to be able to resolve issues such as the small sample size, the data were not normally distributed as multivariate, the missing value, and the problem of inter-variable multicollinearity oxygen (Ghozali and southern, 2014). The Conversion flowcharts into the equation. The model of this study, the following. Based on the above hypothesis development, it can be applied to our model, the following: $Q = \beta_1X + \beta_2X * \beta_3M + \epsilon$ $Z = \beta_1X + \epsilon$ Notation : Y = Investigative audit quality Z = Self Efficacy professionalism Accountant X = Cultural individual auditor $\beta_1, 2,$ = Coefficient ϵ = error

IV. Results and Discussion Validity Testing with WarpPLS 4.0 testing the validity of construct and valid indicators mostly > 0.05 except self efficacy -0.219 indicator because as intervening variables but the main effect of cultural variables of individual auditors and audit quality investigative amount each correlation value > 0.05 is valid can be seen in table 3 below: Table 3: Correlations among vs. with sq. rts. of AVEs

BIA (X)	SE (Z)	KAI (Y)	BIA (X)	1.000	-0.219	0.141
SE (Z)	1.000		-0.219			
0.372	KAI (Y)	1.000	0.141	0.372	1.000	

Testing Reliability with WarpPLS 4.0 In the reliability test in which a construct or variable has a value of Cronbach's alpha 1.000 > 0.60 (Nunnally) which means that all contracts or variable that each indicator is reliable, a construct that can be done to further testing by the relationship between variables, namely the role of self-efficacy on individual culture auditor to audit the quality of investigation which can be seen in table 4 below; Table 4: Latent Variabel Coeffisien dan Uji R elibilitas BIA (X) SE (Z) KIA (Y) R-squared 0.167 0.288 Adj.R-squared 0.154 0.267 Composite reliab. 1.000 1.000

1.000 Cronbach's alpha 1.000 1.000 1.000 Avg.var.extrac. 1.000 1.000

1.000 Full collin. VIF 1.118 1.272 1.235 Q-squared 0.152 0.290 Full

Testing Model The test results of research dengan WarpPLS 4.0 full model presented by figure 3 table 5.3. Based on the output of the model fit and quality indices models have value APC = 0.373, P < 0.001, ARS = 0.228, P = 0.003, Aars = 0.211, P = 0.004, AVIF = 1.020, (acceptable if ≤ 5 , ideally ≤ 3.3 , AFVIF = 1.208, acceptable if ≤ 5 , ideally ≤ 3.3 , GoF = 0.477, small > 0.1 , medium > 0.25 , large > 0.36). Provisions for WarpPLS stated that the p-value for the APC and ARS should be less than 0.05 (significant). AVIF and AFVIF value as an indicator multikolinearitas must be smaller than 5, and the provisions for GoF value is small > 0.1 , medium > 0.25 , large > 0.36 .

Referring to these provisions, it can be concluded that this research model is fit. Figure 3 and Table 4.3 show the path coefficients and p-value of any direct relationship (direct effect), the relationship is not direct (indirect effect), the total effect and the effect size in our model.

KAI BIA Strip shows 0.38 and significant coefficient with a value of p < 0.01, respectively. Hiking BIA SE shows the coefficient of -0.41 and significant with p < 0.01, respectively. KAI SE Strip shows 0.33 and significant coefficient with a value of p < 0.01, respectively. Figure 3 Testing Full Model Table 5 Model Fit and Quality Indices, Path Coefisiens dan p- Values, Indirect, Total Effects, Effect Size- Full Model Model Fit and Quality Indices APC = 0.373, P < 0.001 ARS = 0.228, P = 0.003 AARS = 0.211, P = 0.004 AVIF = 1.020, acceptable if ≤ 5 , ideally ≤ 3.3 AFVIF = 1.208, acceptable if ≤ 5 , ideally ≤ 3.3 GoF = 0.477, small > 0.1 , medium > 0.25 , large > 0.36

Jalur Coefficient P-Value SE BIA -0.408 < 0.001 KAI BIA 0.379 < 0.001 KAI SE 0 .331 < 0.001 Indirect Effect KAI BIA -0.135 0.016 Total Effect SE BIA 0.408 < 0.001 KAI BIA 0.244 0.003 KAI SE 0 .331 < 0.001 Effect Size Coefficient BIA BIA SE SE KAI KAI 0.167 0.104 0.127

Notation : APC = Average path coefficient AARS = Average adjusted R-squared AFVIF = Average full collinearity VIF BIA : Cultural Individual Auditor KAI: Investigative audit quality ARS = Average R-squared AVIF = Average block VIF GoF = Tenenhaus GoF SE : Self Efficacy Table 5 presents the R-Squared, Q-Squared and Full collinearity VIF. R² can be used to explain the influence of exogenous variables on endogenous latent variable does have a substantive effect. Q² is used to determine whether the model has predictive relevance while the value of Q² < 0 indicates predictive models have less relevant. While Full collinearity Vif is full of collinearity test results which include vertical multikolinearitas and literal. Criteria for full collinearity test is its value should be lower than 3.3 (Kock, 2013). The test results demonstrate the value of R² each endogenous variable was 29% (KAI) and 17% (SE). This research has predictive models relevant for Q² above has a value of 0 (nul). Based Full collinearity VIF value under 3.3 indicate in our model there can multicollinearity described in Table below: Tabel 6. R-Squared, Q-Squared dan Full Collinearity VIF R-Squared KAI 0.29 SE 0.17 Q-Squared KAI 0.290 SE 0.152 Full collinearity VIF KAI 1.235 SE 1.272

Notation : SE : Self Efficacy KAI: Investigative Audit Quality Testing Model Mediation. Testing the mediation model that will do is self-efficacy mediates the relationship between individual cultures investigative auditor to audit quality. Assessment of the effect of mediation conducted by WarpPLS program may provide indirect effect and significance coefficient directly. Although WarpPLS program may provide indirect effect coefficient and its significance in directly but their testing procedures mediating influence of this study follow the stages of Baron and Kenny (1986), namely: 1. Effect of exogenous variables directly to

the mediating variables to be significant. 2. Effect of exogenous variables directly against endogenous variables to be significant when mediating variables have not been incorporated into the model. 3. Test the simultaneous influence of exogenous variables and mediating Endogenous variables. After mediating variables included in the model then indirectly influence should be significant. 4. Additional tests to see the effect of mediation by Ghazali and southern (2014) and Sholihin and Ratmono (2014) approach is to use Hair et.al (2013) that calculates the value of VAF. If VAF above 80% indicates full mediation (full mediation). If VAF worth 20% -80%, can be categorized as partial mediation. VAF value if less than 20%, it can be concluded that almost no mediating effect (Hair et al., 2013). The test results of self-efficacy as a mediating variable between individual cultural relationship with audit quality investigative auditor with WarpPLS 4.0 figure 5.1 and table 5.3. Based on the output of the model Fit and Quality Indices APC = 0.373, $P < 0.001$, ARS = 0.228, $P = 0.003$, Aars = 0.211, $P = 0.004$ AVIF = 1.020, (acceptable if ≤ 5 , ideally ≤ 3.3) AFVIF = 1.208, (acceptable if ≤ 5 , ideally ≤ 3.3) GoF = 0.477, (small > 0.1 , medium > 0.25 , large > 0.36). Based on the output of the model fit and quality indices can be concluded that this research model fit. Figure 3 and Table 5 show the path coefficients and p-value of any direct relationship (direct effect), the relationship is not direct (indirect effect), the total effect and the effect size in our model. KAI BIA Strip shows 0.38 and significant coefficient with a value of $p < 0.01$, respectively. Hiking BIA SE shows the coefficient of -0.41 and significant with $p < 0.01$, respectively. KAI SE Strip shows 0.33 and significant coefficient with a value of $p < 0.01$, respectively. It shows the relationship is not direct / indirect effect between BAI and KAI shows coefficient values -0.135 and significant with $p = 0.016$. It shows no direct relationship between BAI and KAI. According to Table 5.3 in mind the magnitude of the effect size value of each relationship. Effect size indicates absolute individual contribution of each predictor variable on the value of R² latent criterion variable. The results showed the effect size estimates for 0.167 SE BIA, BIA KAI, KAI SE for 0.104 and for 0.127. The R² each endogenous variable was 29% (KAI) and 17% (SE). This research has predictive models relevant for Q² above has a value of 0 (nul). Based Full collinearity VIF value under 3.3 indicate in our model there is no multicollinearity. Interpretation of The Results Strengthening the culture of individuals auditor positive and significant impact on the quality of the investigative audit. That is the culture of individuals auditor diverse applied in the CPC to further improve the quality of an audit investigation, because the culture of the individual auditor based on local wisdom of each region as mediating the relationship between self efficacy with the quality of the audit and the adhesive potential soul inclusive (independence, competence, and applying knowledge of the process investigative audit) government auditor excel in Indonesia. The results of this study are consistent with the characteristics of Cognitive Theory of cognitive learning theory is more concerned with the learning process rather than the result of learning itself. Learning does not just involve the relationship between stimulus and response, more than that learning involves thinking very complex. Learning is a change in perception and understanding. Changes in perception and understanding is not always a change in behavior could be observed. Cultural change individual auditor is a learning process that changes the perception and understanding of the ethical audit process that impact on improving the quality of investigative audit. This study supports a previous research that the culture of individual auditors reflected in the

behavior BPK auditors during the audit process berpengaruh to quality investigative audit includes the completion of the audit process at an early stage without improvement of audit procedures (Otley and Pierce, 1995; Rhode, 1978; Alderman and Deitrick, 1978; Donnelly et al, 2003.: 88) proved that the culture of the individual auditor positive and significant impact on the quality of investigative audits, as acculturation individual auditors based on local wisdom of each region as mediating the relationship between self efficacy with the quality of the audit and the adhesive potential soul inclusive (independence, competence, and practice investigative audit process knowledge) as a catalyst revitalizing the role of government accountants: stakeholder collaboration to the government auditor excel in Indonesia. Cultural individual auditor negative effect on self-efficacy. This means that the individual auditor acculturation diverse applied in CPC further lower self- efficacy. The results of this study are not consistent with the theory of self-efficacy is a person to believe he could achieve using her skills in specific circumstances (Snyder & Lopez, 2007). Self-efficacy has been regarded as a version of self- esteem (Lunenburg, 2011). The theory of self- efficacy and motivation is that the performance auditors partly determined by how effectively people believe (Bandura, 1982; as cited in Redmond, 2010). The collection of audit evidence is inadequate (Alderman and Deitrick, 1982; Donnelly et al, 2003 :. 88), inaccuracies in the audit process (McDaniel, 1990; Donnelly et al, 2003: 88) and the elimination of certain audit measures (Margheim and Pany, 1986; Donnelly et al, 2003: 88) and Siti Kustinah (2013). Proves that the culture of individual auditors negatively affect the quality of investigative audit. Self-efficacy positive and significant impact on the quality of the investigative audit, meaning that self-efficacy is an individual performance and motivation auditor high determined by the effectiveness of the trust auditee, including the state, enterprises, the State Ministry and the departments concerned which concerned will improve the quality of audit investigative. The results of this study are consistent with the theory of self-efficacy is a person to believe he could achieve using her skills in specific circumstances (Snyder & Lopez, 2007). Self- efficacy has been regarded as self-actualization Lunenburg, 2011). Proving that self-efficacy positive and significant impact on the quality of the investigative audit, for the actualization of the potential of science and knowledge in the field of investigative audits can create audit process based on the suitability standard government audit good government governance (transparency, accountability, responsibility, independence and fairness) to produce quality investigative audit is expected by stakeholders. Self-efficacy mediates the relationship between individual cultures investigative auditor to audit quality. The study provides empirical evidence that cultural influence individual auditors on audit quality investigative directly or indirectly through self- efficacy. The results of this study support previous research partially. Self-efficacy in gathering audit evidence is inadequate (Alderman and Deitrick, 1982; Donnelly et al, 2003:. 88), inaccuracies in the audit process (McDaniel, 1990; Donnelly et al, 2003: 88) and the elimination of certain audit measures (Margheim and Pany, 1986; Donnelly et al, 2003: 88) and Siti Kustinah (2013). Cultural individual auditors are reflected in the behavior at the time of the audit process impact to quality investigative audit includes the completion of the audit process at an early stage without improvement of audit procedures (Otley and Pierce, 1995; Rhode, 1978; Alderman and Deitrick, 1978; Donnelly et al, 2003.:88) proved that the role of self-efficacy mediates the relationship between culture and the individual auditor positive effect on

the quality of investigative. V. Conclusions, Implications and Future Research Results Cultural individual auditor positive effect on the quality of investigative audit. This means that the individual auditor diverse culture applied in the CPC to further improve the quality of investigative audit. The results of this study are consistent with the characteristics of Cognitive Theory of cognitive learning theory is more concerned with the learning process rather than the result of learning itself. Learning does not just involve the relationship between stimulus and response, more than that learning involves thinking very complex. Learning is a change in perception and understanding. Changes in perception and understanding is not always a change in behavior could be observed. Cultural change individual auditor is a learning process that changes the perception and understanding of the ethical audit process that impact on improving the quality of investigative audit. Cultural individual auditor negative effect on self-efficacy. This means that the individual auditor diverse culture applied in the CPC further lower self- efficacy. The results of this study are not consistent with the theory of self-efficacy is a person to believe he could achieve using her skills in specific circumstances (Snyder & Lopez, 2007). Self-efficacy has been regarded as a version of self- esteem (Lunenburg, 2011). Self-efficacy positive effect on the quality of investigative audit. That is Self- Efficacy is that the performance and motivation high auditors determined by the effectiveness of the auditee confidence will improve the quality of investigative audit. The results of this study prove that self-efficacy and significant positive effect on the quality of the investigative audit. Self-efficacy mediates the relationship between individual cultures investigative auditor to audit quality. The study provides empirical evidence that cultural influence individual auditors on audit quality investigative directly or indirectly through self-efficacy. Recommendation Implications of Research Results The implication of this research is expected to contribute in the development of science as well as for practitioners: Theoretical implications Theoretically, this research is expected to contribute to the science of accounting, especially regarding the quality of investigative audits, self-efficacy theory, social cognitive theory and the theory of stakeholders, through empirical explanation of the role of self-efficacy in affecting the relationship between the individual culture investigative auditors and audit quality. Practical implications In practical terms this research can be used as reference for various parties regarding the individual culture of the auditor of the behavior of government investigative auditor at the Supreme Audit Agency, the Inspectorate, Directorate General of Taxes, government internal audit and independent auditors as well as academics in the field of accounting education. Future research It is expected to expand the research unit of analysis of the BPK auditor all representatives in Indonesia, the government's internal auditor and the independent auditor in public accounting in Indonesia in order to be able digeneralisis of individual cultures over the behavior of auditors to improve audit quality investigative through self efficacy. We suggest for future research adding variables such as; Competence, Independence, experience in auditing, integrity, quality control audit, the client' s industry specialization, audit quality benchmarks and others that can improve investigative audit quality in government

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