

The Effect of Management Audit and Locus of Control on Managerial Performance A Company with Tri Kaya Parisudha as Moderator



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ABSTRACT: This study aims to determine the effect of management audit and locus of control on the company's managerial performance moderated by Tri Kaya Parisudha. This research is a type of quantitative research conducted in the Office of a Public Accounting Firm (KAP) in the Province of Bali, namely 11 KAPs. The population in this study were all Public Accounting Firms in the Province of Bali in 2022, namely 11 KAPs and the sample used in this study consisted of 75 respondents who were auditors. The type of data used in this research is quantitative data and qualitative data. Sources of data used in this study, namely primary data and secondary data. Collecting data in this study using a questionnaire. The data analysis technique used in this study is Moderated Regression Analysis (MRA). The results showed that 1) management audit has a positive and significant effect on company managerial performance 2) locus of control has a positive and significant effect on company managerial performance 3) Tri Kaya Parisudha is able to moderate the positive influence of management audit on company managerial performance 4) Tri Kaya Parisudha is able moderate the positive influence of the locus of control on the company's managerial performance.

KEYWORDS: Management audit, Locus of Control, Company Managerial Performance, Tri Kaya Parisudha

INTRODUCTION

A company was founded to earn profits which will later be used to finance the company's operations. However, intense business competition requires management to be able to determine the right strategy in order to create optimal profits. With this business competition, companies are required to utilize existing capabilities to the maximum extent possible, so that they excel in facing business competition, to gain competitive advantage in the company's business world can be achieved by means of adequate internal control, effectiveness in managing the company's organization and improving performance. managerial (Wijayanti, 2012). Managerial performance is one of the factors that can increase organizational effectiveness. Managerial performance is an organizational function that includes planning, investigation, coordination, monitoring evaluation, staffing, negotiation and representation (Indriantoro, 2000). Good or bad managerial performance of a company starts from the accounting information used by management to determine the direction and policies of the company. The criteria for good information quality are relevant, accurate, timely, concise, clear, accountable and consistent. When one of these criteria is missing in the information provided to the manager, the manager tends to make ineffective decisions. Likewise, relevant information, but provided too late for a decision, cannot be used to make a decision at a time of urgency. The better the managerial performance of a company, the better the quality of the accounting information used. Vice versa, the worse the managerial performance of a company, the worse the quality of the accounting information used. (Sebastian, 2010)

The resulting accounting information must be relevant and accurate so as not to cause information asymmetry, especially for users of financial statements. It is common for a company to experience a decline in financial performance so that it is necessary to optimize the company's managerial performance, one of which is by conducting a management audit. Management audit is one of the factors that influence managerial performance (Astuty et al., 2015). Management audit is an examination of the operating activities of a company, including accounting policies and operational policies that have been determined by management, to find out whether these operating activities have been carried out effectively, efficiently and economically (Agoes, 2009:10).

Evaluation of managerial performance achievements in a company is not only influenced by management audits but also by locus of control. Wijayanti's research (2012) shows that locus of control has the most dominant influence compared to work, professional commitment, organizational commitment to managerial performance. Locus of control is the level of acceptance of a person's personal responsibility for what happens to them, this understanding means that someone who has an internal locus

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of control has a stronger level of confidence (Hariyati & Oliviani, 2013). When someone has a good locus of control, they will be able to face and manage their anxiety well over a responsibility. This will help in creating a more optimal managerial performance.

In creating optimal managerial performance, of course, it cannot be separated from religious teachings, where ethics and religion are the basis for distinguishing good and bad actions so that strong individual values are formed, one of which is the teachings Tri Kaya Parisudha. Tri Kaya Parisudha consists of three words namely tri which means three, kaya which means limbs, and parisudha which means holy so that tri kaya parisudha means that three limbs are purified namely manacika parisudha, wacika parisudha, and kayika parisudha (Chapter, 2001:95). Tri kaya parisudha direct individuals to always behave ethically.

Ethical values in the world of auditing are of particular concern due to the many problems that arise day by day. In carrying out management audits, many auditors carry out the audit process without regard to ethical values and often violate the professional code of ethics. The teachings of karma phala in the teachings of Hinduism are the basis for and believes in the concept of sowing and reaping, where what is done will result in that action. This teaching is intended to improve morals and ethics in society so that humans are expected not to commit acts that cause loss and destruction. Therefore, Tri Kaya Parisudha has an important role in determining the management audit process for the managerial performance of a company. When an auditor instills and implements the teachings of Tri Kaya Parisudha properly, then the audit process will be carried out in accordance with professional ethics so as to produce optimal management audit results. Later this can assist the company in properly evaluating its managerial performance. Likewise with the locus of control, when someone has a good locus of control, they will feel able to overcome various problems that arise in their life, so they will not experience feelings of anxiety and excessive worry. Accompanied by the inculcation and implementation of the Tri Kaya Parisudha teachings, it will direct a person to behave professionally and ethically at work. This will help him in creating a more optimal company managerial performance.

Based on the background that has been described, the formulation of the problem in this study is 1) How does the management audit affect the company's managerial performance? 2) What is the influence of the locus of control on the company's managerial performance? 3) How does the management audit influence the company's managerial performance moderated by Tri Kaya Parisudha? 4) What is the influence of the locus of control on the company's managerial performance moderated by Tri Kaya Parisudha?.

2 LITERATURE REVIEW

2.1 Management Audits

Management oversight and control functions, giving rise to audit activities (examination). More broadly, auditing is also needed in assessing management's accountability to various interested parties within the company. From the results of the audit, it can be seen whether the reports provided by management are in accordance with the facts that actually happened or whether the operations are running in accordance with the provisions, regulations and policies that have been set by the company.

Agoes (2012: 10) states that a management audit is an examination of a company's operational activities, including accounting policies and operational policies that have been determined by management, to find out whether these operating activities have been carried out effectively, efficiently and economically. Arenset al(2012:15), states that operational audits evaluate the efficiency and effectiveness of each part of the organization's operating procedures and methods.

According to (Agoes, 2012), the stages in implementing a management audit are:

1) Preliminary survey (preliminary survey)

The purpose of the preliminary survey is to obtain general and background information, in a relatively short period of time, regarding all aspects of the organization, activities, programs or systems considered for review, the objectives and policies of the managers of the organizational units examined.

2) Management control review and testing, where at this stage the auditor reviews and tests management control in supporting the achievement of company goals.

3) Detailed testing

4) Report development.

2.2 Locus of Control

Robbins and Judge (2007:43) define locus of control as the degree to which individuals believe that they are the determinants of their own destiny. Internal locus of control are individuals who believe that they are in control of whatever happens to them, while external locus of control are individuals who believe that whatever happens to them is controlled by external forces such as luck and chance.

According to Eka (2010) states that the characteristics of the locus of control are as follows:

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- 1) Likes to work hard
- 2) Have high initiative
- 3) Always trying to find a solution to the problem
- 4) Always try to think as effectively as possible
- 5) Always have the perception that effort must be made if you want to succeed

From the explanation above it can be said that these characteristics are important in measuring the locus of control for individuals (employees) in the organization.

2.3 Managerial Performance

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From the explanation above it can be said that these characteristics are important in measuring the locus of control for individuals (employees) in the organization.

3 RESEARCH METHODS

3.1 Research sites

This research was conducted at a Public Accounting Firm (KAP) in the Province of Bali, namely 11 KAPs.

3.2 Research Object

The research object is an object determined by the researcher to be studied and then a conclusion is drawn (Sugiyono, 2017). The object of this study is the company's managerial performance which is suspected to be influenced by management audits and locus of control with Tri Kaya Parisudha as moderator.

3.3 Population and Sampling Method

The population is a generalized area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn (Sugiyono, 2017: 136). The population in this study are all Public Accounting Firms in the Province of Bali in 2022, namely 11 KAPs. Because in this study the number of auditors in the Bali Province KAP as a population is unknown, the sample size according to Hair et al (2010) is to multiply the number of indicators by the number 5-10. Based on these guidelines, because the number of indicators in this study were 15 indicators, the minimum sample size for this study was $15 \times 5 = 75$ respondents.

3.4 Data Types and Sources

The type of data used in this research is quantitative data and qualitative data. Quantitative data in this study are the results of respondents' answers related to the questionnaire in this study, while qualitative data in this study are theoretical studies and previous research related to the effect of management audit and locus of control on company managerial performance with Tri Kaya Parisudha as moderator. Sources of data used in this study, namely primary data which in this study are the results of respondents' answers related to the statements contained in this research questionnaire as well as secondary data sources obtained from the literature.

3.5 Method of collecting data

The data collection method used in this study was a questionnaire. According to Sugiyono (2018) a questionnaire is a data collection technique that is carried out by giving a set of written statements to respondents to answer. In this study using a questionnaire with a Likert scale of 1-5 where a score of 1 indicates the lowest value range and 5 is the highest value range. The following is a table of scores or ratings on the questionnaire presented in Table 1.

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Table 1. Score or Assessment Questionnaire

No	Pernyataan	Skor
1	Sangat Setuju (SS)	5
2	Setuju (S)	4
3	Cukup Setuju (CS)	3
4	Tidak Setuju (TS)	2
5	Sangat Tidak Setuju (STS)	1

Source: Sugiyono (2018)

3.6 Research Instrument Test

3.6.1 Research Instrument Validity Test

Validity test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire (Ghozali, 2016). Measuring validity in this study was carried out by conducting a bivariate correlation between each indicator score and the total score (*Correlation Coefficients Pearson*) through the SPSS version 26 program. If the correlation coefficient between each indicator on the total score shows a positive total score and the magnitude is above 0.30, it can be concluded that each question or statement indicator is valid.

3.6.2 Research Instrument Reliability Test

Reliability Test is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if one's answers to statements are consistent or stable from time to time (Ghozali, 2016). Reliability testing in this study uses statistical tests *Croanbach's Alpha*. As for the test criteria, where if the value *Cronbach's Alpha* more than 0.6, the research instrument is said to be reliable (Ghozali, 2016).

3.7 Data analysis technique

3.7.1 Classic assumption test

Questionnaires that have been filled in by respondents are collected and tabulated. The data is then tested for compliance with the classical assumptions before conducting a moderated regression analysis (MRA), to ensure that the data will produce good predictions. *BLUE (best linear unbiased estimator)*, includes: normality test, multicollinearity test, and heteroscedasticity test.

1) Normality test

The normality test aims to test whether in the regression model, the residual data has a normal distribution (Ghozali, 2016). The normality test in this study used the Kolmogorof-Smirnov test (K-S test). If the significance value of the K-S Test > 0.05 significance level means the residual data is normally distributed, otherwise the residual data is not normally distributed if the K-S Test significance value is < 0.05 significance level.

2) Multicollinearity Test

This test is intended to detect correlation symptoms between one independent variable and another independent variable. In a good regression model there should be no correlation between the independent variables. Multicollinearity test can be done in 2 ways, namely by looking at the Variance Inflation Factors (VIF) and the tolerance value. If $VIF > 10$ and tolerance value < 0.10 then there are symptoms of multicollinearity (Ghozali, 2016).

3) Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one observation to another. If the residual variance from one observation to another observation remains, then it is called homoscedasticity. A good regression model is one that is homoscedasticity or not heteroscedasticity. To determine whether there is heteroscedasticity in this regression model, the Glejser test is used. If the significance probability of each independent variable > 0.05 significance level, it can be concluded that the regression model does not contain heteroscedasticity, conversely if the significance probability of each independent variable is < 0.05 significance level, it can be said that the regression model contains heteroscedasticity (Ghozali, 2016).

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3.7.2 Moderated Regression Analysis

The data analysis technique used in this study is *Moderated Regression Analysis* (MRA). MRA is a special application of multiple linear regression to determine the relationship between two variables that are affected by the third variable or moderating variable (Ghozali, 2016). This analysis technique contains an element of interaction (multiplication of two or more independent variables). The regression model used in this study is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_1M + \beta_4X_2M + e$$

Information:

- Y = Company Managerial Performance
- a = Constant
- b₁- b₄ = Regression coefficient
- X₁ = Management Audit
- X₂ = Locus of Control
- M = Tri Kaya Parisudha
- e = *Standard error*

3.7.3 Model Feasibility Test (F Test)

The Simultaneous Effect Test or F Test aims to determine whether all the independent variables included in the model have a joint effect on the dependent variable (Ghozali, 2016). The criteria used to determine the F test where if the sig value < 0.05 or F_{count} > F_{table} face H₀ rejected and H_a accepted, it means that there is influence between variable X simultaneously on variable Y

3.7.4 The coefficient of determination (R²)

The coefficient of termination (R²) is used to measure how far the model's ability to explain variable variations *dependent* (Ghozali, 2016). The coefficient of determination is 0 and 1. The value of R² the small indicates the ability of the variables *independent* in explaining variable variations *dependent* limited, while a value close to one indicates the ability of the variables *dependent* (Ghozali, 2016). The fundamental weakness of using the coefficient of determination is the bias towards the number of variables *independent*, for R² definitely increases regardless of whether the variable has a significant effect on the variable *dependent*. Unlike R² mark *Adjusted R²* can go up and down when one variable *independent* add to the model (Ghozali, 2016). Therefore, in this study using value *Adjusted R²* when evaluating which is the best regression.

3.7.5 Partial Effect Test (t-test texts)

The t test is used to determine the effect of each variable *independent* partially to the variable *dependent* (Ghozali, 2016). The assessment criteria were carried out by looking at the regression results with the SPSS program, namely comparing the significance level of each independent variable with α = 0.05. The decision criterion is if the significance value ≤ 0.05, up to H₀ is rejected, the independent variable partially affects the dependent variable. Conversely, if the significance value is > 0.05, H₀ accepted, the independent variable partially has no effect on the dependent variable.

4 RESULTS AND DISCUSSION

4.1 Research Instrument Test Results

The research instrument was tested for its validity using a validity test. From the tests carried out, the correlation coefficient values for all indicators were obtained > 0.30 with a significance value < 0.05 so that the research instrument was valid and feasible to use. In addition, a reliability test was also carried out, where the coefficient value was tested *Cronbach's Alpha* > 0.70 so that it can be seen that the research instrument meets the requirements of reliability and can be used.

4.2 Classical Assumption Test Results

The normality test aims to test whether the confounding or residual variables in the regression model have a normal distribution (Ghozali, 2016). The normality test results are shown in Table 2.

Table 2. Normality Test Results

	Unstandardized Residual
N	75
Kolmogorov-Smirnov Z	0,103
Asymp.Sig (2-tailed)	0,200

Source: Results of data processing (2023)

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Based on Table 1 it can be seen that the value *Test Statistic Kolmogorov Sminarnov (K-S)* of 0.103 and value *asymp. Sig. (2-tailed)* of 0.200 > 0.05, so it can be concluded that the data used in this study are normally distributed.

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables. A regression model is said to have no symptoms of multicollinearity if the tolerance value is > 0.10 and the VIF value is < 10. The results of the multicollinearity test in this study can be seen in Table 3.

Table 3. Heteroscedasticity Test Results

Variabel	Tolerance	VIF	Keterangan
Audit Manajemen	0,325	3,072	Bebas dari multikoliniertitas
Lokus Kendali	0,932	1,073	Bebas dari multikoliniertitas
Tri Kaya Parisuda	0,623	1,605	Bebas dari multikoliniertitas
Audit Manajemen*Tri Kaya Parisuda	0,927	1,079	Bebas dari multikoliniertitas
Lokus Kendali*Tri Kaya Parisuda	0,355	2,814	Bebas dari multikoliniertitas

Source: Results of data processing (2023)

Table 3 shows that value *tolerance* of each variable is greater than 0.10 and the VIF value of each of these variables is less than 10, so it can be concluded that the regression equation model used in this study is free from multicollinearity.

The heteroscedasticity test aims to test whether there is inequality in the regression model *variance* from the residual of one observation to another (Ghozali, 2016). The results of the heteroscedasticity test are shown in Table 4.

Table 4. Heteroscedasticity Test Results

Variabel	Sig	Keterangan
Audit Manajemen	0,547	Bebas Heteroskedastisitas
Lokus Kendali	0,271	Bebas Heteroskedastisitas
Tri Kaya Parisuda	0,090	Bebas Heteroskedastisitas
Audit Manajemen*Tri Kaya Parisuda	0,729	Bebas Heteroskedastisitas
Lokus Kendali*Tri Kaya Parisuda	0,870	Bebas Heteroskedastisitas

Source: Results of data processing (2023)

Table 3 shows the significance value of all independent variables in this study is greater than 0.05, so that the model created does not contain symptoms of heteroscedasticity.

4.3 Hasil Moderated Regression Analysis

Moderated Regression Analysis (MRA) is used to determine the effect of the independent variable on the dependent variable and the ability of the moderating variable to moderate the effect of the independent variable on the dependent variable. The MRA test results are shown in Table 5.

Table 5. Moderated Regression Analysis test results

Variabel	Koefisien Regresi	Standard Error	t	Sig
(Constant)	0,716	9,120	0,078	0,938
Audit Manajemen	1,014	0,218	4,643	0,000
Lokus Kendali	0,413	0,166	2,491	0,016
Tri Kaya Parisuda	0,604	0,249	2,427	0,019
Audit Manajemen*Tri Kaya Parisuda	0,016	0,005	2,922	0,005
Lokus Kendali*Tri Kaya Parisuda	0,018	0,008	2,208	0,032

Source: Results of data processing (2023)

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Based on Test results *Moderated Regression Analysis* (MRA) which is presented in Table 5, then a regression equation can be made, namely:

$$Y = 0.761 + 1.014X_1 + 0,413X_2 + 0,604M + 0,016X_1M + 0,018X_2M$$

A constant value (α) of 0.761 means that if all independent variables are constant, then the company's managerial performance value is 0.761. The regression coefficient value of the management audit variable (X_1) of 1.014 means that if the management audit increases by one unit, the company's managerial performance will increase by 1.014 units assuming the other independent variables are constant. The value of the regression coefficient of the locus of control variable (X_2) of 0.413 means that if the locus of control increases by one unit, the company's managerial performance will increase by 0.413 units assuming the other independent variables are constant. The value of the regression coefficient of the interaction variable between audit management and tri rich parisuda ($X_1 * M$) of 0.016 means that if the interaction between management audit and tri-rich parisuda increases by one unit, the company's managerial performance will increase by 0.016 units assuming the other independent variables are constant. The value of the regression coefficient of the interaction variable between the locus of control and tri rich parisuda ($X_2 * M$) of 0.018 means that if the interaction between the locus of control and tri-rich parisuda increases by one unit, the company's managerial performance will increase by 0.018 units assuming the other independent variables are constant.

The results of the Model Feasibility Test (F Test) aim to find out whether all the identified independent variables are correctly used to predict *audit quality*. The results of the F test can be seen in Table 6.

Table 6. F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1119,688	5	223,938	17,737	0,000
	Residual	606,016	68	12,625		
	Total	1725,704	73			

Source: Results of data processing (2023)

The F test results presented in Table 6 show that the significance value of 0.000 is less than 0.05 so it can be concluded that the regression model *Moderated Regression Analysis* in research is feasible to use.

The Coefficient of Determination Test measures how far the independent variable's variance is able to explain the dependent variable's variance. The results of the Determination Coefficient Test can be seen in Table 6.

Table 7. Test Results for the Coefficient of Determination (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,805	0,649	0,612	3,553

Source: Results of data processing (2023)

Based on Table 7 it can be seen that the value *Adjusted R Square* 0.612 or 61.2 percent means that 61.2 percent of the company's managerial performance variance is influenced by management audit, locus of control, Tri Kaya Parisudha, interaction between audit management and Tri Kaya Parisudha, and interaction between locus of control and Tri Kaya Parisudha, while the remaining 38.8 percent is influenced by other variables not explained in this study.

Hypothesis testing (t test) was conducted to show the effect of all independent variables partially on the dependent variable. The results of the t test can be seen in Table 8.

Table 8. Hypothesis Test Results (t test)

Variabel	Koefisien Regresi	Standard Error	t	Sig
(Constant)	0,716	9,120	0,078	0,938
Audit Manajemen	1,014	0,218	4,643	0,000
Lokus Kendali	0,413	0,166	2,491	0,016
Tri Kaya Parisuda	0,604	0,249	2,427	0,019
Audit Manajemen*Tri Kaya Parisuda	0,016	0,005	2,922	0,005
Lokus Kendali*Tri Kaya Parisuda	0,018	0,008	2,208	0,032

Source: Results of data processing (2023)

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Based on Table 8, it can be seen that the regression coefficient of the management audit variable is 1.014, t_{count} of 4.643, and a significance value of $0.000 < 0.05$ so that H_0 rejected and H_1 accepted, in other words a management audit positive effect on the company's managerial performance. The regression coefficient of the locus of control variable is 0.413, t_{count} of 2.491, and a significance value of $0.016 < 0.05$ so that H_0 rejected and H_2 accepted, in other words the locus of control positive effect on the company's managerial performance. The regression coefficient of interaction between audit management and tri-rich parisudha is 0.016, t_{count} of 2.922, and a significance value of $0.005 < 0.05$ so that H_0 rejected and H_3 accepted, in other words tri kaya parisudha moderates the effect of management audit on the company's managerial performance. The regression coefficient of the interaction of locus of control with tri kaya parisudha is 0.018, t_{count} of 2.208, and a significance value of $0.032 < 0.05$ so that H_0 rejected and H_4 accepted, in other words tri kaya parisudha moderates the influence of locus of control on the company's managerial performance.

4.4 Discussion

4.4.1 The Effect of Management Audit on Company Managerial Performance

Based on the test results, it can be seen that the management audit has a positive and significant effect on the company's managerial performance. Management audit aims to identify activities, programs and activities that still require improvement, so that with the recommendations provided later improvements can be achieved in the management of various programs and activities in the company (Bayangkara, 2015).

Agency theory explains that subordinates/executors involved in the management audit process will make targets easier to achieve by establishing procedures and methods that are applied. If the management audit has been carried out properly in accordance with the standards (guidelines and norms) within the company, the resulting managerial performance will be higher. The results of this study are in line with research conducted by Hazaea et al., (2020); Eniola (2021); Lasmara & Rahayu (2016); Nasution & Prasetya (2016); Soedarsa et al., (2014); Hariyati (2020); and Pratolo (2008) which states that management audits have a positive and significant influence on managerial performance.

4.4.2 The Effect of Locus of Control on Company Managerial Performance

Based on the test results, it can be seen that the locus of control has a positive and significant effect on the company's managerial performance. Evaluation of managerial performance achievements in a company is not only influenced by management audits but also by locus of control. Wijayanti's research (2012) shows that locus of control has the most dominant influence compared to work, professional commitment, organizational commitment to managerial performance. Locus of control describes an individual's belief that he can influence events related to life.

Locus of control is the level of acceptance of a person's personal responsibility for what happens to them, this understanding means that someone who has an internal locus of control has a stronger level of belief. They feel able to overcome various problems that arise in their lives, so they will not experience excessive feelings of anxiety and worry. The better a person's locus of control, the better the company's managerial performance. The results of this study are in line with research conducted by Wijayanti (2012) and Astuty et al., (2015) which states that locus of control has a positive and significant effect on company managerial performance.

4.4.3 The Effect of Management Audit on Company Managerial Performance with Tri Kaya Parisudha as Moderator

Based on the test results, it can be seen that the interaction between management audit and Tri Kaya Parisudha has a positive and significant effect on the company's managerial performance. This means that when the management audit is carried out the better it is supported by the implementation of Tri Kaya Parisudha, it will further strengthen the positive influence provided by the management audit on the company's managerial performance. When an auditor instills and implements the teachings of Tri Kaya Parisudha properly, then the audit process will be carried out in accordance with professional ethics so as to produce optimal management audit results.

The results of this study are in line with research conducted by Lasmara & Rahayu (2016); Hariyati (2020); and Yhani (2022) who stated that Tri Kaya Parisudha was able to moderate the influence of management audits on the company's managerial performance.

4.4.4 The Effect of Management Audit on Company Managerial Performance with Tri Kaya Parisudha as Moderator

Based on the test results, it can be seen that the interaction between the locus of control and Tri Kaya Parisudha has a positive and significant effect on the company's managerial performance. This means that when someone with a good locus of control is supported by the implementation of the Tri Kaya Parisudha, it will further strengthen the positive influence exerted by the locus of control on the company's managerial performance. When a person has a good locus of control, the person concerned has a

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stronger level of confidence in his ability to solve various problems, including work problems. Then, by implementing the good teachings of Tri Kaya Parisudha, the person concerned can carry out his responsibilities better. This will bring an increase in the company's managerial performance. The results of this study are in line with research conducted by Wijayanti (2012) and Astuty et al., (2015); AndYhani (2022) which states that Tri Kaya Parisudha is able to moderate the influence of the locus of control on the company's managerial performance..

5. CONCLUSION

Based on the results of the research and discussion that have been described previously, it can be concluded as follows.

1. Management audit has a positive and significant effect on the company's managerial performance. That is, the better the management audit, the better the company's managerial performance.
2. Locus of control has a positive and significant effect on the company's managerial performance. This means that the better the locus of control that a person has, it tends to bring an increase in the company's managerial performance.
3. Tri Kaya Parisudha was able to moderate the positive influence of management audits on the company's managerial performance. That is, the better the management audit accompanied by the better implementation of Tri Kaya Parisudha, it tends to bring about an increase in the company's managerial performance.

Tri Kaya Parisudha was able to moderate the positive influence of the locus of control on the company's managerial performance. That is, the better the locus of control owned by someone and accompanied by the better implementation of Tri Kaya Parisudha, it tends to bring about an increase in the company's managerial performance.

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