
Mentoring Function and Quality of Supervisor Auditor Relationship: Organizational Justice as A Mediation

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Abstract: This study empirically examines the antecedents and consequences of organization justice consisting of distributive justice, procedural justice, and interactional justice. The hypothesis of this study are mentoring function positive effect on organization justice, organizational justice positive effect on quality of supervisor-auditor relationship, mentoring function positive effect on quality of supervisor-auditor relationship. In additional, this study also hypothesized that organization justice as mediation between mentoring functions and quality of supervisor-auditor relationship. This study is a survey of 228 government internal auditors of Financial and Development Supervisory Agency-Badan Pengawasan Keuangan dan Pembangunan (BPKP) in Java-Bali Indonesia. The technique of collecting data using questionnaires. Test hypotheses using path analysis with SEM-AMOS. The results showed that mentoring function positive effect on organization justice, organizational justice positive effect on quality of supervisor-auditor relationship, mentoring function positive effect on quality of supervisor-auditor relationship. The study also provide an empirical finding that organization justice as mediation between mentoring functions and quality of supervisor-auditor relationship. The study provides recommendations to the BPKP in solving the problems faced by the government in realizing good and clean governance. This study is the first empirically examines the potential benefit of organization justice as a mediation between mentoring function and quality of supervisor-auditor relationship.

Keywords: mentoring function, organizational justice, quality of supervisor auditor relationship.

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Introduction

Financial and Development Supervisory Agency-Badan Pengawasan Keuangan dan Pembangunan (BPKP) is part of The Officials of Government Internal Control-Aparat Pengawasan Internal Pemerintah (APIP), which is currently obtaining a new mandate as an auditor of President. Presidential Regulation No. 192/2014 about BPKP,

strengthen its position as part of the pillars of the presidency. Presidential Instruction No. 4/2011 on the acceleration of improving the quality of local financial accountability, also confirmed the position of BPKP as an auditor's president. Based on the Instruction, BPKP mandated to do four aspects: give assistance to ministries/agencies/local governments, to evaluate the absorption ministry/agency/government, audit specific objectives, and provide a clear action plan, precise, and scheduled.

Conditions today shows the fact that, in practice, there is disharmony program or policy. The high level of corruption in Indonesia is still high, anyway sectoral institutional ego, is an example of disharmony program or policy. Similarly, the public still feel sluggish bureaucracy and convoluted. The condition is far from the expectations of people who want the establishment of clean governance, making the right policy, and quality of public services. These facts indicate that the BPKP auditors has not been performing well in playing the mandate of the President, so that the necessary efforts to improve the performance of BPKP auditors.

BPKP auditors are running a new mandate on the one hand, on the other hand people want to BPKP auditors working well. Accordingly, the BPKP auditors is facing environmental changes in the organization. In this situation, management of BPKP must be able to create a conducive working environment. One of the efforts to create a conducive working environment is to provide assurance that the auditor can feel their organizational justice. Their sense of organization justice will influence the behavior of auditors, including the behavior on improving performance. For that, justice will be important organization to be realized.

The theory of organizational justice began to emerge in 1960 (Chapman et al., 2006). Organization justice is defined as a degree to which an individual feels treated equally in the organization where he works. Individuals will said his organization would be fair to the relationship between superiors and subordinates well. Individual organizations will naturally be concerned with justice in various situations (Tabibnia et al., 2008). Perceptions of justice or injustice felt by members of the organization, will have an effect on attitudes and behavior. If the members of the organization can feel the justice, then they will behave well, including the effect on performance improvement. Organization justice consists of three aspects, namely distributive justice, procedural justice, and interactional justice.

Mentoring is an educational activity between two or more people in an organization, between supervisors and juniors. Currently, mentoring become one of the business strategy, whether in corporate, professional, and in the world of education (Reinstein et al., 2011). In a mentoring, supervisors have more experience than juniors. Supervisor will give advice, or guidance to juniors. The interaction between supervisors and juniors will form a relationship. If the relationship is working as it should, then the relationship will be qualified.

Research in mentoring area began to grow rapidly in the era of the 1990s and still in demand from a wide range of disciplines. The result is a model outlining of formal mentoring program for mentor selection and orientation that can be applied in various organizations, such as business, industry and non-profit organizations (Cahyono, 2008). Mentoring can be divided into formal mentoring and informal mentoring. Formal mentoring is mentoring is done two or more structured and managed organizations, while informal mentoring is an informal mentoring built spontaneously, so that sanctions given organization also informally.

Discussion about distributive justice is focused on justice outcomes (Tjahjono, 2007). Members of the organization feel satisfied when their results distributed equitably (Fortin, 2008; Tyler & Blader, 2003). Tjahjono (2007) describes three essential principles in assessing outcomes. These three principles are: 1) the distributive justice can be achieved when the inputs and results comparable to those obtained colleagues, 2) principles that emphasize equitable allocation assessment results to all members of the organization, and 3) the principles of necessity. A member of the organization will obtain a share according to his needs.

Procedural fairness related to the sense of justice of the rules and the mechanism used for the allocation of resources, such as performance assessment. In the development of the theory of distributive justice, came

the idea of procedural justice as a complement votes considered inseparable from the assessment of distributive justice (Tjahjono, 2007). The concept of procedural justice explained that the individual is not only to evaluate the allocation or distribution of outcomes, but also to evaluate the fairness of the procedure to determine the allocation.

Interactional justice is justice when viewed from the aspect of informal-based interactions include exchanges between employees and the organization. In this case, including the treatment of interpersonal received by a person (Masterson, 2001). Interactional justice also includes how the management of the organization treats its employees with respect, courtesy, sensitivity, and attentive (Umpress et al., 2003).

Mentoring will be able to reduce stress and increase commitment to the organization (Baugh et al., 1996; Siegel & Omer, 1995). Siegel et al. (2001) concluded that mentoring function is positively associated with distributive justice. This finding was supported by Riani et al. (2011) who found empirical evidence that there are significant mentoring function on distributive justice. Siegel et al. (2001) and Riani et al. (2011) not only supports the mentoring function influence on distributive justice, but they also concluded that the effect on the mentoring functions procedural fairness. Mentoring involves a mentor or supervisor to a subordinate. The condition raises the inevitable interpersonal relationships, such as how supervisors treat auditors. In other words, there is influence between mentoring functions on interactional justice. The empirical evidence on it was found by (Choi, 2010; Ladebo et al., 2008).

In the process of mentoring, a sense of justice will determine the quality of the supervisor-auditor relationship. If the subordinate has the feel fair, either distributive, procedural, and interactional then the condition would improve the quality of supervisor-auditor relationship. Empirically, distributive justice affects the quality of supervisor-auditor relationship was discovered by (Sudin, 2011). The statement that procedural justice affects the quality of supervisor-auditor relationship empirically supported by (Hassan & Chandaran, 2005; Miller et al., 2011). Besides the aspect of distributive justice and procedural justice, interactional justice aspect influence on the quality of supervisor-auditor relationship was discovered by (Sudin, 2011).

Successful implementation of good mentoring, the relationship between the auditor and supervisor is also going well. Therefore, mentoring function will improve the ability of supervisors perform the function of mentoring to the auditor. Fagenson (1994) found evidence that the interaction protege and supervisors effect on their relationship. Siegel et al. (2011) found the mentoring effect on the quality of supervisor-auditor relationship.

Organization justice has been widely used in other research areas, and are often positioned as a mediating variable. Lau & Moser (2008), Sholihin & Pike (2009), and Wang et al. (2010) positions the organizational justice on the relationship between performance assessment methods and managerial performance. Organizational justice is also used as a mediating variable by Li & Butler (2004) when examining the influence of participation in goal setting on the commitment to achieve the goal through organizational justice. Miller et al. (2011) examined the indirect effect relationship between mentoring and quality supervisors and auditors, through organization justice, which consists of distributive justice and procedural fairness.

This study focuses on the antecedents and consequences of organizational justice. Mentoring function selected as the antecedents of organizational justice for improving the quality of audits by the auditors is influenced by the quality control processes at every stage of the audit, which one of the quality control process is mentoring (Minister PAN No. 19/2009; IAPI, 2011). Quality of supervisor-auditor relationship been as a consequence of organizational justice, because with the implementation of mentoring, there will be interaction between supervisors and auditors. Thus, occurred the relationship between supervisor-auditor.

Methods

The population in this study is the BPKP auditors in Indonesia, as the sample was 228 BPKP auditors in the Java-Bali. The sampling technique used was purposive sampling, the sampling criteria are auditors who already have functional auditors positions.

Data of the research obtained using a questionnaire, which is sent by post after obtaining a permit from the BPKP Office Center. Responder is measured with 5 Likert scale, which consisted of a choice: strongly agree (SS), agree (S), neutral (N), disagree (TS), and strongly disagree (STS).

Mentoring is defined as a function of the audit team management's efforts to provide assurance and confidence that the audit assignment (starting from the preliminary stage to the stage of completion of the audit), can achieve the goals that have been set. The questionnaire for this variable are prepared based on the Minister PAN No. PER/7/M.PAN/2008.

The quality of supervisor-auditor relationship is defined as the quality of relationships between supervisors who are able to perform the function of mentoring to the auditor. This variable was measured using a questionnaire developed from the questionnaire that was used (Miller et al., 2011).

Distributive justice is defined as a sense of justice related to the work/outcomes. Procedural fairness is defined as a sense of justice to the rules and mechanisms used for the allocation of resources. Interactional justice is defined as a feeling of justice toward interpersonal interactions within the organization. Variables of organizational justice was measured using a questionnaire developed Colquitt et al. (2001), and later modified by Tjahjono (2007).

The data were analyzed by several analytical tools, namely: descriptive analysis and hypothesis testing tools used are SEM-AMOS.

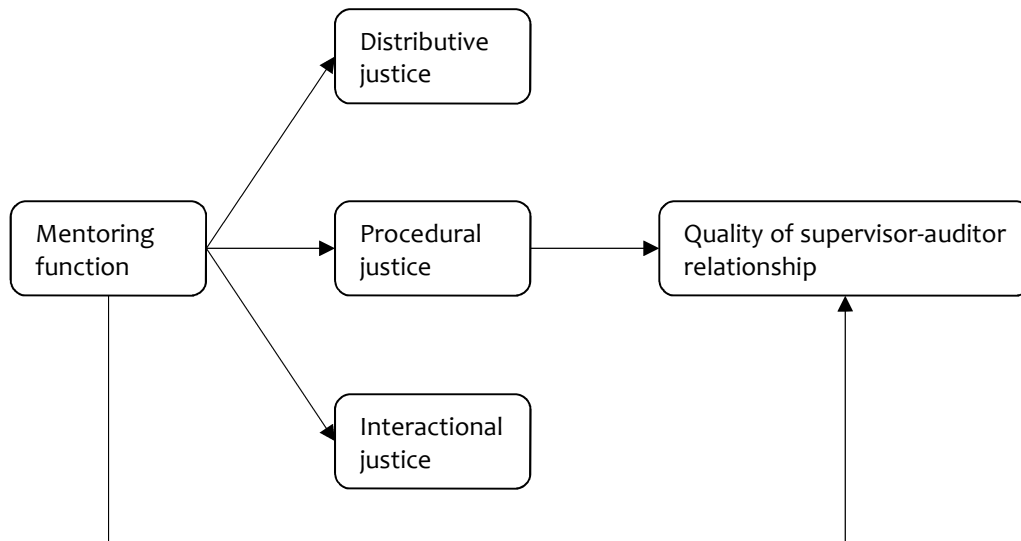


Figure 1 Research Framework

Results and Discussion

Perceived mentoring function well, with an average value of 4.2, above the middle value of 4.0. Quality of supervisor-auditor relationship being, with an average value of 3.6, below the middle value of 3.8. Organization justice, it is shown from the average score of 3.6 for distributive justice and procedural fairness, and 3.8 for interactional justice. Even distributive justice and interactional below the middle value.

The tool used to evaluate the validity is Confirmatory Factor Analysis (CFA). CFA testing results for all constructs get CR value of more than 1.96 to $p \leq 0,05$. This indicates that each item can reflect constructs significantly. Besides being able to reflect significantly, constructs must be unidimensional. These properties are evaluated by testing Construct Reliability (CR). The test results on all CR constructs get more than 0.70 which indicates are unidimensional.

Table 1 Descriptive Statistics

Variable	N	Min	Max	Median	Mean	SD
Mentoring function	228	3	5	4.0	4.2	0.5
Distributive justice	228	1	5	4.0	3.6	0.8
Procedural justice	228	1	5	3.3	3.6	0.7
Interactional justice	228	2	5	4.0	3.8	0.6
Quality of supervisor-auditor relationship	228	1	5	3.8	3.6	0.5

Full Model Structural Equation Model Analysis results that test the overall model can be seen in table 2.

Table 2 Goodness of Fit Index Full Model

Criteria	Results	Goodness of Fit
Chi-Square	484.467	Moderate fit
Goodness of Fit Model	0.090	Good fit
RMSEA	0.030	Good fit
CFI	0.984	Good fit
GFI	0.776	Moderate fit
AGFI	0.734	Moderate fit
TLI	0.982	Good fit
CMIN/DF	1.091	Good fit
Df	Positive	Good fit

Based on the p value, the effect of mentoring function on distributive justice is 0,000. The p value is below 0.05 and significant. Thus, the hypothesis 1a supported data. Based on the p value, the effect of mentoring function on procedural fairness is 0.002. The p value is below 0.05 and significant. Thus, the hypothesis 1b supported data. Based on p value, the effect of mentoring function on interactional justice is 0,000. The p value is below 0.05 and significant. Thus, the hypothesis 1c supported data.

Based on the p value, the effect of distributive justice on the quality of supervisor-auditor relationship is 0.015. The p value is below 0.05 and significant. Thus, the hypothesis 2a supported data. Based on p value, the effect of procedural justice on the quality of supervisor-auditor relationship is 0.001. The p value is below 0.05 and significant. Thus, the hypothesis 2b supported data. Based on the p value, the effect of interactional justice

on the quality of supervisor-auditor relationship is 0.000. The p value is below 0.05 and significant. Thus, the hypothesis 2c supported data.

Based on the p value, the effect of mentoring functions on the quality of supervisor-auditor relationships is 0,020. The p value is below 0.05 and significant. Thus, the hypothesis 3 supported data. The results of the analysis of the data obtained direct effect coefficient influence on the mentoring function on quality of supervisor-auditor relationship of 0.257 and indirect effect coefficient of 0.405. The total effect is equal to 0.662. Based on these results, the coefficient of the indirect effect is greater than the coefficient of direct effect. This means there is indirect effect on the mentoring function on quality of supervisor-auditor relationship, with the mediation of organizational justice, which consists of distributive justice, procedural justice, and interactional justice. Thus, the hypothesis 4 supported data.

Table 3 Output Regression Weight

	Effects		Estimate	S.E.	C.R.	P
DJ	←	MF	0.594	0.165	3.591	0.000
PJ	←	MF	0.444	0.142	3.126	0.002
IJ	←	MF	0.537	0.116	3.126	0.000
QS	←	DJ	0.113	0.046	2.433	0.015
QS	←	PJ	0.198	0.060	3.276	0.001
QS	←	IJ	0.365	0.097	3.745	0.000
QS	←	MF	0.223	0.096	2.329	0.020

The results showed that the mentor able to establish interpersonal relationships with the auditors. Management audit team is already considering the issue of fairness to all members. Associated with distributive justice, the results of this study indicate that the auditor feels satisfied because their results distributed equitably. These results are consistent with Siegel et al. (2001) which concluded that mentoring function is positively associated with distributive justice. Feel that organizational justice is not only influenced by the results received (distributive justice), but also based on the procedure or how the decision was made. The results of this study indicate that the auditor to get the distribution of the results to be expected when they feel confident that the process is run fairly. These results are consistent with Siegel et al. (2001) concluded that mentoring function is positively related to procedural justice. Mentor can guarantee their interaction in the realization of justice, which includes an exchange between employees and the organization. In this case, including the treatment of interpersonal received by a person. The results of this study are consistent with studies that have been conducted by (Choi, 2010; Ladebo et al., 2008).

Feel justice has been linked to his work distributed fairly. These test results are consistent with Soriano (2008) and Sholihin et al. (2011), who found distributive justice can improve the quality of supervisor-auditor relationship. Auditors can feel justice has been associated with the work. These test results are consistent with Miller et al. (2011) and Hassan & Chandaran (2005), which found procedural justice can improve the quality of supervisor-auditor relationship. Auditors can feel justice has been associated with the interaction between individuals of mutual support in the right direction. These test results are consistent with (Sudin, 2011).

The results indicate that perceived supervisor in addition to already have good managerial abilities, but also able to establish interpersonal relationships. Such conditions have an impact on the creation of quality

relationships between supervisors and auditors, so as to avoid conflicts between supervisors and auditors. Good relations between the auditor and supervisor will create a quality relationship between the auditor and supervisor (Suteja & Gunardi, 2016). The results of this study are consistent with Fagenson (1994) found evidence that the interaction protege and supervisors effect on their relationship. Siegel et al. (2011) found the mentoring effect on the quality of supervisor-auditor relationship. Wang et al. (2010) stated that the mentoring function affects the quality of supervisor-auditor relationship.

The result of the path coefficient on the indirect effect is greater than the coefficient of its direct effect. These findings illustrate that Distributive Justice, Procedural Justice and Interactional Justice used as the basis for carrying out mentoring function, can give greater impact to the improvement of Quality of supervisor-auditor relationship compared the impact of mentoring function directly. Nonetheless, there is not a sense of perceived organizational justice by the auditors, the functioning of mentoring can improve directly the quality of supervisor-auditor relationship.

Conclusion

This study aimed to analyze the antecedents and consequent organizational justice. This study was able to prove the hypothesis formulated, namely: 1) Mentoring function positive effect on organizational justice. The results of this study indicate that mentoring is conducted by a mentor or supervisor to a subordinate, the implementation is able to bring a sense of justice. 2) Organizational justice positive effect on the quality of supervisor-auditor relationship. The results of this study indicate that if the organizational justice is met, it can improve the quality of supervisor-auditor relationship. 3) Mentoring function positive effect on the quality of supervisor-auditor relationship. These results indicate that the good relations between the supervisor-auditor will create a quality relationship between supervisor-auditor. 4) Mediates the influence of organizational justice mentoring function of the quality of supervisor-auditor relationship.

Several limitations of this study are: 1) The limitations of the survey method using a questionnaire personal assessment as a means of collecting data. The problem that may arise is the perception of bias by respondents. 2) Data collection only rely on questionnaires, without accompanied by direct interviews with respondents. 3) respondent only at BPKP auditors. Based on the existing limitations, it can put forward suggestions for future research as follows: a) to avoid bias respondents, the case study method can be used a questionnaire with interview, or can be carried out the research method by conducting experiments, b) survey respondents could be the government internal auditor other than BPKP auditors.

The results of this study are expected to provide a theoretical implication, in the form of support to the theory of organizational justice. The results of this study confirm the organizational justice theory in explaining the phenomenon of the organization, that perceptions of justice or injustice felt by members of the organization, will have an effect on attitudes and behavior. If the members of the organization can feel the justice, then they will behave well. The results of this study also provides recommendations to the BPKP in solving problems faced by the government which is expected to be realized good and clean governance.

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