

Auditor Leadership Style and Performance with Trust in Superiors as Intervening

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Abstract. This study aims to examine the influence of leadership styles (transformational and transactional) on the performance of auditors (in-role performance and extra-role performance) in the Javanese of public accounting firm through trust in superiors as intervening variables. This study uses questionnaires as a method of collecting data provided to 96 respondents spread across 19 public accounting firm all Java. Hypothesis analysis in this research is conducted by using multiple regression analysis. The results obtained in this study include that the style of transformational leadership does not affect on trust in superiors while the leadership style of transactional positive effect on trust in superiors. In addition, trust in superiors negatively affects in-role performance and positively affects extra-role performance.

Keyword. *transformational; transactional; in-role; extra-role; and trust in superiors.*

INTRODUCTION

Today's business environment changes are very fast and very uncertain require the public accounting firm to always try to improve effectiveness, efficiency, and creativity during the auditing process. This increase in effectiveness, efficiency, and creativity relies heavily on the willingness of the auditors to contribute positively to addressing change. Each public accounting firm has a goal to achieve optimal performance. Optimal performance improvements can not be separated from the encouragement of an organization leader. Bass (1990) states that the quality of the leader is often considered the most important factor that determines the success or failure of an organization.

Organizational culture and climate, such as the belief that employees are treated fairly by the superiors is one of the factors that affect an employee's performance in this case the auditor. According to Gal (2006), employee performance can be divided into two, namely: in-role performance and extra-role performance. In-role performance is usually associated with rewards and punishments, while extra-role performance emphasizes social contracts between individuals and others (coworkers) and between individuals and companies. The behavior of employees expected by the superiors and the company's demands not only in-role behavior, but also extra-role behavior.

Leadership style is also one of the determinants of employee performance. A leader or agent of change must be able to influence the behavior and performance of his subordinates. Effective leaders must focus on individual, group and company goals. Leader effectiveness is typically measured by the achievement of one or more combinations of company goals. Employees can view their leaders effectively or not based on employee satisfaction with their work and leaders can improve employee performance more effectively.

Pawar and Eastman (1997) suggest that there are two leadership styles, namely: transformational and transactional leadership styles. Keller (1992) and Pawar and Eastman (1997) developed the concept of transformational and transactional leadership based on Maslow's view of the hierarchy of human needs. According to Keller (1992) this association can be understood by the idea that higher employee needs, such as self-esteem and self-actualization can only be met through transformational leadership style practices. In contrast, Pawar and Eastman (1997) suggest that lower needs, such as physiological needs and sense of security can only be met through transactional style leadership practices.

Effective leadership style in managing human resources will affect the work behavior that is indicated by increased trust and performance of employees that will ultimately affect the overall performance of the company. A leader must also be able to build trust from his employees. Belief in superiors is indicated to mediate the influence of leadership styles on employee performance.

Based on these descriptions, it can be concluded that the performance of employees viewed from the elements of leadership and the level of confidence in superiors is not a thing that happens unilaterally. In this case both employers and employees should work together to create conditions conducive to create a good performance because the role of superiors in a company is expected in creating a sense of comfort for employees. Characteristics of leaders will be very influential on the work climate within a company. Leaders are expected by employees is a leader that is able to provide comfort and security for employees.

Starting from the importance of employee performance in relation to leadership style, that is transformational and transactional, then the problem in this research is whether transformational and transactional leadership style can influence auditor performance which is assessed based on in-role performance and extra-role performance through trust in superiors as intervening variable? This study was conducted with the aim of knowing empirically the influence between transformational and transactional leadership styles on auditor performance assessed based on in-role performance and extra-role performance through trust in superiors as intervening variable.

Leadership style basically contains the sense as a manifestation of the behavior of a leader who concerns his ability to lead. One theory that emphasizes change and the most comprehensive with regard to leadership is transformational and transactional leadership theory (Bass, 1990). Transformational and transactional leadership styles can be well-defined and both are conflicting styles of leadership. Transformational and transactional leadership is very important and necessary for every company.

Transformational leadership is the ability of a leader to work with and/or through others to transform optimally the organization's resources in order to achieve meaningful goals in accordance with predetermined performance targets. The resources in question, namely human resources such as leaders, staff, subordinates, experts, and others. Bass (1985) argues that transformational leadership is more likely to emerge in organizations with high warmth and trust.

As far as leaders are said to be transformational leaders, Bass (1990) and Koh, et al. (1995) suggests that it can be measured in terms of how much influence the leader of the organization when dealing with employees. Therefore, Bass (1990) suggests there are three ways a transformational leader motivates his employees, namely by:

- a. encouraging employees to be more aware of the importance of business results;
- b. encouraging employees to prioritize group interests; and
- c. increasing the need for higher employees such as self-esteem and self-actualization.

In relation to transformational leadership, Bass (1990) suggests four characteristics of transformational leadership:

- a. Charisma: provides a vision and mission that make sense, cause pride, generate respect and trust.
- b. Inspirational: communicating high expectations, using symbols to focus effort, expressing important goals in a simple way.
- c. Intellectual stimulation: improves intelligence, rationality, and problem solving meticulously.
- d. Individual attention: give personal attention, conduct training and consultation to each subordinate individually.

According to Metcalfe (2000) transactional leaders must have clear information about what their subordinates need and want and must provide constructive feedback to keep subordinates on their job. In transactional relationships, leaders promise and reward their well-performing subordinates, and threaten and discipline their underperforming subordinates. Furthermore, Bass (1990) and Yukl (1998) argue that the relationship of transactional leaders with employees is reflected in three things:

- a. the leader knows what the employee wants and explains what they will get if their work is in line with expectations;
- b. the leader exchanges efforts made by the employee in return; and
- c. the leader responsive to the personal interests of the employee as long as the interest is proportional to the value of work that has been done employees.

Bass (1990) suggests that transactional leadership characteristics consist of two aspects:

- a. Contingent rewards: award exchange contracts for business, awards promised for good performance, recognize achievements.
- b. Exception management: view and search for deviations from rules or standards, take remedial action.

With regard to the influence of transformational leadership styles on employee behavior, Podsakoff, et al. (1996) suggests that the transformational leadership style is a determining factor that influences employee attitudes, perceptions, and behaviors in which there is increased trust in leaders, motivation, job satisfaction and is able to reduce the number of conflicts that often occur within a company. According to Bycio, et al. (1995) and Koh, et al. (1995), transactional leadership is a leadership style in which a leader focuses his attention on interpersonal transactions between a leader and an employee involving an exchange relationship. Such exchanges are based on agreements on target classification, work standards, work assignments, and rewards.

Judge and Locke (1993) assert that leadership style is one of the determinants of employee performance. Good or bad performance of employees can be caused by dissatisfaction with the working conditions because employees feel the leader does not give trust to employees, there is no involvement of employees in decision making, leaders are not objective and dishonest to employees. Basically, leadership is a leader's ability to influence employees in a company, so they are motivated to achieve company goals. In assessing leadership styles that leaders employ, employees engage in cognitive processes to receive and interpret the leader.

The performance of the auditor is the level of work of the auditor in achieving the given job requirements. Performance appraisal of the auditor is usually based on job descriptions that have been drawn up by public accounting firm. Thus, the good and bad performance of an auditor is seen from his ability in performing audit tasks in accordance with the work he is responsible for, as stated in the job description. Doing work according to the tasks in this job description is called in-role behavior (Dyne et al., 1994).

Organ (1988) defines an extra-role as a behavior or attitude that benefits a company that can not be grown on the basis of formal role obligations or with a form of contract or recompensation. In a positive climate of public accounting firm, the auditor feels more eager to do his or her audit work than is required in the job description, and will always support the public accounting firm objectives if they are treated by superiors in a sportive manner and with full awareness and believe that they are treated fairly by public accounting firm.

Five aspects of the extra-role performance, namely:

- a. prioritize the interests of others, for example by helping co-workers in a project;
- b. work closely, including using existing working time without wasting time;

- c. civic virtue, for example always looking for new information;
- d. sportsmanship, including working without complaining; and
- e. trying to avoid problems by checking first, not easily influenced when provoked.

The issue of trust becomes a very important thing because it affects the performance of employees. In employment superiors should gain the trust of their employees. Without trust as the essence of any relationship between people, a superior will not be able to complete the tasks assigned to him well. To gain the trust of his employees a superior should be competent to his work, reliable by his employees, open and caring for his employees (Nyhan, 2000). Belief in a low superior has an effect on employee performance.

Muhammad (2004) states that the relationship of superiors and subordinates is the heart of effective management. The relationship between superiors and subordinates can be successful if there is trust and openness between superiors and subordinates. Trust to superiors means that employees feel that superiors are trustworthy and deemed to be beneficial to employees (Regiana et al., 2007).

The reason for the impact of transformational leadership on the auditor's desire to perform well, when compared with transactional leadership, transformational leadership will be more related to the auditor's performance rating. Transformational and transactional factors will relate in different ways to various aspects of auditor satisfaction with public accounting firm performance measurement systems.

The transformational leader seeks to build the inspiration and confidence of his subordinates, because a good leader must be able to connect directly to his employees. Leaders should treat all their employees fairly, not taking advantage by deceiving their subordinates, and have high integrity so that subordinates will have confidence in their leaders. Eventually the existence of effort and performance beyond what the employer has set will be reflected in a higher performance evaluation given to subordinates who consider their leaders transformational.

Bass (1985) argues that transformational leaders can use their three components (charisma, individual attention, and intellectual stimulation) to change employee motivation and improve unit performance more than expected. Leaders who behave like transformational leaders are more likely to be seen by their peers and employees as satisfying and effective leaders. Based on the above description hypothesized in the following alternative form:

H1: Transformational leadership style has a positive effect on trust in superiors.

Transactional leadership is one leadership style that essentially emphasizes transactions between leaders and subordinates. Transactional leadership allows leaders to motivate and influence subordinates by exchanging rewards with specific performance. That is, in a subordinate transaction is promised to be rewarded if subordinates are able to complete the task in accordance with the agreements that have been made together. This reason prompted Bass (1990) to define transactional leadership as a form of relationship that exchanges certain jobs or tasks if subordinates are able to complete the task well. Thus, transactional leadership emphasizes the process of economically valuable exchange relationships to meet biological and psychological needs in accordance with the contracts they have agreed upon.

In transactional leadership is also inseparable by the existence of a leader of public accounting firm in charge of clarifying the work targets and related rewards to the auditors. Through the leadership of public accounting firm, transactional leaders increase the effort and performance to achieve the goals. According to Bass (1985), a number of steps in the transactional process, namely: the transactional leader introduces what the subordinate wants from his job and tries to think what the subordinate will earn if his work is in accordance with the transaction. The leader promises rewards for the effort achieved, and

the leader responds to the personal interests of the subordinate if the leader is satisfied with his performance. Based on the above description hypothesized in the following alternative form:

H2: Transactional leadership style has a positive effect on trust in superiors.

When a superior treats the employee well, then the employee will surely respond with good treatment as well. The existence of trust to superiors will bring implications for public accounting firm and is believed will bring positive influence on various behavior of auditor work especially in job description. An auditor who has a high quality of interaction with superiors can do other than their usual job, whereas auditors who have low quality interaction with their superiors are more likely to show the routine work of a working group.

In a positive of public accounting firm, the auditor feels more willing to do his work than what is required in the job description, and will always support the public accounting firm objectives if they are treated by the superiors in a sportive manner and with full awareness and believe that they are treated fairly by public accounting firm. Based on the above description hypothesized in the following alternative form:

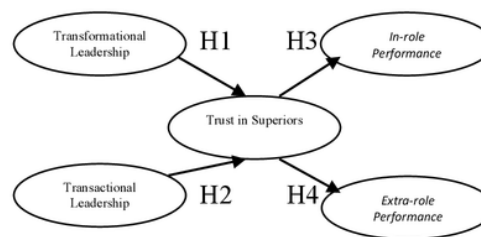
H3: Trust in superiors has a positive effect on in-role performance.

Company experts expressed the importance of extra-role for the success of a company, because basically the company can not anticipate all the behaviors within the company only by relying on a formally stated work description. Thus, the practical importance of the extra-role is in its ability to improve the efficiency, effectiveness, and creativity of the company through its contribution to resource transformation, innovation and adaptability.

The role of leaders in improving the performance of auditors is critical, leaders of public accounting firm seek to encourage their auditors to always come up with actions aimed at protecting the public accounting firm and its assets and always raising constructive suggestions aimed at improving the public accounting firm. Based on the above description hypothesized in the following alternative form:

H4: Trust in superiors has a positive effect on extra-role performance.

Figure 1. Framework for Thinking



RESEARCH METHOD

The population in this study is the auditor who works in public accounting firm as a Java. Sampling technique in this research use purposive sampling with criterion: auditor who work as junior auditor and have work experience at least one year.

The independent variables in this study are transformational and transactional leadership styles. The dependent variable of this research is employee performance

measured by in-role and extra-role performance, whereas trust in superiors is an intervening variable. This study uses four types of questionnaires, namely: (1) transparent leadership style questionnaire, (2) questionnaire of trust in superiors, (3) in-role performance questionnaire, and (4) extra-role performance questionnaire. All work elements in the form of 50 items of questions measured by Likert scale: 1 is the lowest scale, meaning the statements are given strongly disagree, 2 disagree, 3 hesitate, 4 agree, and 5 is the highest scale means the statement given strongly agree.

The first questionnaire about the transformational and transactional leadership styles is used to find out the auditor's perceptions of the leadership style of leaders relating to transformational leadership or transactional leadership. The second questionnaire to measure trust in superior used to know how much the superiors acted fair to his auditor. The third questionnaire is an in-role performance questionnaire used to determine the performance of auditors in completing job descriptions. The fourth questionnaire is an extra-role performance questionnaire that is used to look at the relationships between individuals in the public accounting firm.

RESULTS AND DISCUSSION

Descriptive analysis was performed for each research variable, is transformational leadership style (TF), transactional leadership style (TS), trust in superiors (T), in-role performance (IR), and extra-role performance (ER). The output of descriptive analysis can be seen as follows:

Table 1. Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
TF	96	2.7	4.0	3.142	.3153
TS	96	3.3	4.5	3.890	.3283
T	96	3.0	4.5	3.841	.4393
IR	96	2.2	4.2	3.327	.4791
ER	96	3.8	5.0	4.079	.3684

Source: SPSS Output (2017)

In table 1 it can be seen that the mean score answers all respondents ranged from 3.142 to 4.079, with standard deviations ranging from 0.3153 to 0.4791. The magnitude of this mean is obtained from the total score divided by the number of respondents. Standard deviation is the difference or deviation of all scores with the average value of each variable. From table 1 it can be seen that all research variables have heterogeneous data, except for transformational leadership style variables and extra-role performance that have homogeneous data.

Multiple regression analysis in this study is useful to find the influence of transformational and transactional leadership style, trust in superiors, and auditor performance. The results of multiple regression calculation of research variables of leadership style and trust in superiors are presented in table 2 below:

Table 2. Summary Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.197(a)	.394	.126	.442

a Predictors: (Constant), TF, TS

Source: SPSS Output (2017)

Table 2 describes the magnitude of the coefficient of determination is 0.394 contains the sense that the influence of leadership style on the change of trust in superiors is 39.4%

while 60.6% is influenced by other variables. Thus, trust in superiors is influenced more by other variables are not influenced by the style of leadership transformational or transactional.

Table 3. ANOVA (b)

²
a Predictors: (Constant), TF, TS
b Dependent Variable: T
Source: SPSS Output (2017)

² Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.299	2	.150	.566	.042(a)
Residual	7.420	93	.195		
Total	7.720	95			

Table 3 explains whether the variation of leadership style variables can explain the variation of trust in superiors variables by using the value of F. The magnitude of F arithmetic is 0.566 while the significance significance is 0.042. The significance of ANOVA table 0.042 is smaller than 0.05 thus Ho is rejected and Ha accepted. This means that the transformational and transactional leadership style variables can predict the trust in superiors variables.

²
Table 4. Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.685	1.034	.174	2.597	.013
TF	.243	.223	.075	1.091	.082
TS	.101	.214		.472	.040

a Dependent Variable: T
Source: SPSS Output (2017)

The coefficients table 4 column B in constant is 2.685 while the transformational leadership style is 0.243 and transactional leadership style is 0.101. Table 4 also provides information about the significance of the regression coefficients. This can be done by looking at the magnitude of the t test and its significance. Table 4 shows the transformational leadership style variables coefficient t = 1.091 while the magnitude of 0.082 is greater than 0.05. This means that the influence of transformational leadership styles on trust in superiors is insignificant, or there is no effect of a transformational leadership style on trust in superiors.

The coefficient of t test of transactional leadership style is 0.472 while the significance significance is 0.040 smaller than 0.05. This means the effect of the transactional leadership style on trust in superiors is significant, or there is an effect of transactional leadership style on trust in superiors.

The results of multiple regression calculations on research variables of trust in superiors and in-role performance are presented in table 5 below:

Table 5. Summary Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.033(a)	.145	.250	.4849

a Predictors: (Constant), T

Source: SPSS Output (2017)

Table 5 above describes the magnitude of the percentage of trust in superiors influence on in-role performance. The coefficient of determination is 0.145 contains the understanding that the effect of trust in superiors on the change of in-role performance is 14.5% while 85.5% is influenced by other variables. Thus means in-role performance is greater influenced by other variables are not influenced by the trust in superiors.

Table 6. ANOVA (b)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.010	1	.010	.042	.039(a)
Residual	9.171	94	.235		
Total	9.180	95			

a Predictors: (Constant), T

b Dependent Variable: IR

Source: SPSS Output (2017)

The magnitude of F arithmetic is 0.042 while the significance of 0.039. The significance of ANOVA table 0.039 is smaller than 0.05 thus Ho is rejected and Ha accepted. This can be interpreted that the trust in superiors variables can predict the variable in-role performance.

Table 7. Coefficients (a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.464	.675	-.033	5.134	.000
T	-.036	.175		-.205	.039

a Dependent Variable: IR

Source: SPSS Output (2017)

Table coefficients 7 above column B in constant is 3.464 whereas trust in superiors is -0.036. In the table 7 shows the trust in superiors variable coefficient of test t = -0.205 while the magnitude of significance 0.039 is smaller than 0.05. This means the influence of trust in superiors on the in-role performance is significant, or there is influence of trust in superiors against the in-role performance.

The results of multiple regression calculations on research variables of trust in superiors and extra-role performance are presented in table 8 below:

Table 8. Summary Model

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.017(a)	.466	.625	.373

a Predictors: (Constant), T

Source: SPSS Output (2017)

Table 8 above illustrates the magnitude of the percentage of trust in superiors influence on extra-role performance. The large coefficient of determination is 0.466 contains the understanding that the influence of trust in superiors to changes in extra-role performance 53.4% influenced by other variables.

Table 9. ANOVA (b)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.002	1	.002	.011	.016(a)
	Residual	5.428	94	.139		
	Total	5.30	95			

a Predictors: (Constant), T

b Dependent Variable: ER

Source: SPSS Output (2017)

The magnitude of F arithmetic is 0.011 while the significance of 0.016. The significance of ANOVA 0.016 tables is smaller than 0.05 thus the trust in superiors variables can predict the extra-role performance variables.

Table 10. Coefficients (a)

	Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta	B	Std. Error
1	(Constant)	4.134	.519	.017	7.963	.000
	T	.014	.134		.106	.016

a Dependent Variable: ER

Source: SPSS Output (2017)

The table of coefficients 10 above column B in constant is 4.134 while trust in superiors is 0.014. In the table shows the trust in superiors variables on the test coefficient top t = 0.106 while the magnitude of 0.016 significance is smaller than 0.05. This means the influence of trust in superiors against the extra-role performance is significant, or there is a trust in superiors influence on the extra-role performance.

Based on the results of descriptive analysis shows that leadership style has tendency towards transactional leadership. This can be seen from the mean score of the larger transactional leadership style of the transformational leadership style. Transformational leadership styles are more likely to be individuals or individuals, whereas transactional leadership styles are more likely to be task-oriented. Descriptive findings show that the auditor's performance is quite good. This can be seen from the mean score of in-role and extra-role performance that is almost all around four.

Theoretically it is said that the more transactional style of leadership in a public accounting firm, then the auditor's performance will also be better. The above descriptive findings support the theory. This can be seen from the perception that views the leadership style in the public accounting firm studied tend to be transactional and was followed by a good performance as well.

Based on multiple regression analysis, then obtained the result of hypothesis testing as follows:

- Transformational leadership style has no effect on trust in superiors. The findings of this study do not accept the first hypothesis that there is a positive influence between the perception of transformational leadership style to trust in superiors.
- Transactional leadership style effect on trust in superiors. The findings of this study accept the second hypothesis that there is a positive influence between the perception of transactional leadership style on trust in superiors.
- Trust in superiors negative influences in-role performance. However, the findings of this study do not accept the third hypothesis that there is a positive influence between the perceptions of trust in superiors against in-role performance.

- d. Trust in superiors has an effect on extra-role performance. The findings of this study accept the fourth hypothesis that there is a positive influence between the perceptions of trust in superiors to the extra-role performance.

CONCLUSION

This research was conducted to see how the perception of transformational and transactional leadership style on auditor performance with trust in superiors as intervening variable. This is based on the theoretical thinking that the success of public accounting firm is highly dependent on the performance of its auditor and how much support a superior in the public accounting firm. Public accounting firm that has a suitable leadership style and with a high level of auditor performance will be able to do anything for the growth of the public accounting firm.

In this study, a public accounting firm leaders has received attention from auditors. Leaders have stimulated auditor performance improvements so that auditors voluntarily provide the best performance even beyond their responsibilities devoted to public accounting firm progress.

The interaction of superiors and subordinates tends to be formal, hence a superiors will use his power in influencing his auditor. The existence of a high level of negotiation of the role so that the interaction of superiors and subordinates is limited by the role played, leaders who often talk with employees about the effectiveness of tasks, and leaders who help employees by providing different tasks are factors that have occurred in the public accounting firm studied. Overall, it can be concluded that transactional leadership style has more influence on auditor performance. This statement is supported by the positive influence of the hypotheses in this study.

This research is inseparable from the limitations. Some limitations that can be found include:

- a. This research is only conducted on public accounting firm as Java. This resulted in the results of this study can not be generalized.
- b. The research captures perception in only one moment of time only, so the results of this study can not reveal the trend of the measured variable.
- c. The possibility of different understanding of the indicators of variables caused by differences in the level of education respondents.
- d. Entirely adapted measuring instruments developed in developed countries may be less suited to social and cultural conditions in developing countries, in particular Indonesia.

Based on the findings of research results and discussion of research results, some suggestions can be put forward, among others:

- a. Leaders of public accounting firm should evaluate the current leadership. It is strongly recommended that the leadership in the investigated public accounting firm leads to a transformational style, since this style is considered the most capable to stimulate high employee performance in the public accounting firm.
- b. The problems that often arise in the process of changing this leadership style is the understanding of leadership that may not be right on the difference of transformational leadership style and transactional, and its impact to the performance auditor. If so, it is strongly recommended that leaders first understand both these styles of leadership and their dimensions. For that it may be necessary to do some kind of training or workshop by involving people who are competent in this field.

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