Abstract—Based on Socialization Theory, the present research proposes model of mentoring function and government internal auditors performance. This research aims to analyze and to investigate influence mentoring function on government internal auditors performance with quality of supervisor-auditor relationship as a mediator. This research was a survey on 41 government internal auditors in Daerah Istimewa Yogyakarta (DIY), Indonesia. The questionnaire used had passed through successfully the validity and reliability tests. The hypothesis testing was done using regression analysis, before which the classical assumption test was done and it was stated as passing successfully. The result of analysis showed that quality of supervisor-auditor relationship played a mediating role between mentoring function and government internal auditors performance. The paper includes implications for developing effective mentoring programs for government internal auditors performance.

Keywords—mentoring function, government internal auditors performance, quality of supervisor-auditor relationship.

I. Introduction

Badan Pemeriksa Keuangan dan Pembangunan (BPKP) is a government internal auditors which is responsible directly to the President of Indonesia [1]. BPKP activities divide into four groups: (1) audits, (2) consultation, assistanty, and evaluation, (3) helping of corruption, collusion, and nepotism eradication [2].

The phenomenon that is now showing, corruption frequently occurs recently. The level of corruption in Indonesia is still high. This is shown indicates that BPKP as an governmental internal auditors has not supported completely the President’s accountability. Government internal auditors performance is still low for that research is needed to provide empirical evidence about the efforts to improve the government internal auditors performance.

Improving the government internal auditors performance can be done with effective mentoring program ([3]; [4]; [5]). Mentoring is an important program in an effort to increase the professionalism and productivity of the organization, both in the public and private sector. The program will bring up a mentoring relationship between a supervisor with the auditors. Quality of supervisor-auditor relationship will be very beneficial to both the auditor and the organization itself. These relationships can help to improve the skills of auditors in auditing techniques and clarify the auditor's own career [6].

Many studies on mentoring theme have been conducted. Association between mentoring and role stress [7]. Kaplan [8] compared mentoring with peer. The mentoring diversity relationship in an organization [9]. The mentee’s trust in mentor and its effect on mentoring relationship has been studied by [10]. Reinstein [6] and [11] studied the benefit of mentoring. Still a little of research linking mentoring function and quality of supervisor-auditor relationships.

Miller [4] raised a rarely studied model, by exploring the indirect effect of mentoring on the quality of supervisor-auditor relationship, through organizational justice. This study is based on [4] study. Miller’s [4] study is interesting because the study with mentoring theme related to the quality of supervisor-auditor relationship is still rare, most mentoring studies are related to outcome mentoring, such as job satisfaction or turnover intentions.

Considering the thought, this study to analyze and to investigate the quality of supervisor-auditor relationship as the mediator between mentoring function and government internal auditors performance. This research was a survey on government internal auditors in Daerah Istimewa Yogyakarta (DIY), Indonesia.
II. Theoretical Background and Hypotheses

A. Socialization Theory.

The theory of socialization within the organization is achieved through learning and understanding of the 4 components [4], namely (1) the tasks and how to fix the problem, (2) learning how to behave when interacting with others, (3) the ability adapt to the norms and values, as well as the ability to work in groups, (4) the ability to adapt to the organization as a whole. Mentoring is the socialization of the individual against the 4 components. The relationship between group and the individual is assumed to change in systematic ways over time and both parties are viewed as active social influence agents [12]. Socialization theory is used as a basis to explain the effect of mentoring function on quality of supervisor-auditor relationship and government internal auditors performance.

B. Mentoring Function.

Mentoring is an activity supervision, control or restraint is implemented by a mentor or supervisor to his subordinates. Mentoring can be divided into formal and informal mentoring. Formal programs tend to compare between group and the individual is assumed to change in activities, and how to act in order to develop the auditor's assessment should be conducted in order to develop auditor. Third, the performance of the auditor's assessment also aimed to obtain information on the performance level of the auditor relationship. If the relationship is going well, then the relationship will be qualified.

D. Government Internal Auditors Performance

Performance is a function of ability, motivation and opportunity [14]. Auditor Functional Development Center [2] provide guidance in assessing the performance of government internal auditors. First, the auditor during the performance appraisal assignment should be conducted in an objective, open, honest. Second, the performance of the auditor's assessment should be conducted in order to develop auditor. Third, the performance of the auditor's assessment also aimed to obtain information on the performance level of the auditor relationship to make a decision to change or promotions that will be taken against the auditors.

E. Research Model

This study is based on [4]. Mentoring functions will impact directly on the government internal auditors performance, but it is also possible these effects are mediated by quality of supervisor-auditor relationship. If the function of mentoring can be effective, it can be estimated that the supervisor-auditors relationship will be qualified, which in turn will improve the government internal auditors performance. The development of the model results presented in figure 1 below:

![Fig. 1. Research Model](image)

F. Hypotheses

The function of mentoring affects the quality of supervisor-auditor relationship. Fagenson [11] found evidence that the interaction between protege and its supervisor affects the relationship between them. Siegel [15] found that mentoring affects the quality of supervisor-auditor relationship. Similarly, Wang [16] and [17] stated that mentoring function affect the quality of supervisor-auditor relationship. Considering the elaboration, the following hypotheses can be developed:

H1: The mentoring function affects directly the quality of supervisor-auditors relationship.

Ragins [9] said that the quality of auditor-supervisor relationships can help supervisors and auditors to build capacity. A similar sentiment was expressed by [10] that the auditor-supervisor relationships bring consequences possibilities. Audit supervision in accordance with a code of ethics and auditing standards, to improve the quality of the audit assignment [2]. Based on these descriptions, the hypothesis is formulated as follows:

H2: The quality of supervisor-auditor affects directly the government internal auditors performance.

The supervisor and the auditor, when they can run their own function, will improve their performance. Reinstein [6], [3], and [15] supports this statement. It also holds true in [13]. Based on the previous studies, the hypothesis is formulated as follows:

H3: The mentoring function affects directly the government internal auditors performance.

The mentoring function likely affect the government internal auditors performance. It means that when the mentoring function perform as expected, it will affect auditor performance, if related to the quality of supervisor-auditors relationship. It indicates that when the mentoring function improves, the quality of supervisor-auditor relationship will also improve, thereby improving the quality of supervisor-auditor relationship improving the auditors performance. Considering this, the hypotheses proposed are:
H4: The mentoring function affects the government internal auditors performance with quality of supervisor-auditor relationship as a mediating variable.

III. Research Method

A. Validity and Reliability Test
The sample of research was the government internal auditors in DIY area’s BPKP individually as the analysis unit, consisting of 41 persons. The respondent’s respond was obtained by distributing the questionnaire directly to the respondents. The result of validity test on the three variable instruments: MF, SA, and AP, could be concluded as valid for all, because the correlation between each indicator and the total construct score showed the significant result. The instrument reliability was measured using Cronbach Alpha. The result of reliability test provided Cronbach Alpha > 0.60, the instrument was stated as reliable.

B. Classical Assumption Test
The test results showed no violations of classical assumptions consisting of multicolinearity, autocorrelation, heteroskedasticity, and normality.

C. Operational Definition of Research Variables
1). Quality of Supervisor-Auditor Relationship
The quality of supervisor-auditor relationship is defined as the quality of relationship between the supervisor who can perform mentoring function to auditor. This variable was measured using the questionnaire that had been used by [4], [18], [19], [20]. The questionnaire development also took into account the Standard Public Accountant Professional [21].

2). Mentoring Function
Mentoring function is defined as the process of establishment and maintaining the relationship between supervisor and accountant. This variable was measured using the questionnaire developed by [7], and [4].

3). Government Internal Auditors performance
Auditors performance in this research is the compliance with basic competency in having attitude and behaving that will ensure that the auditor has capability of performing every assignment assumes. This variable was measured using the questionnaire developed by taking into account the Standard Auditor Competency of BPKP [2].

D. Technique of Analyzing Data
The data of research would be analyzed using several analysis instruments: (1) Statistic descriptive to describe the data distribution in each variable, (2) Classical assumption test including: multicolinearity, autocorrelation, heteroskedasticity, and normality, and (3) a multiple linear regression and path analysis to test the hypothesis developed previously.

This study uses 2 regression equation, namely:
Equation 1 to test H1:
\[ SA = \alpha + \beta_1FM + e \] .......................... (1)
Equation 2 to test H2 and H3:
\[ AP = \alpha + \beta_1FM + \beta_2SA + e \] .......................... (2)
Where:
MF=Mentoring Function, SA=Quality of Supervisor-auditor relationship, AP=Government Internal Auditors Performance.

IV. Result and Discussion

A. Descriptive Statistics
The result of statistic descriptive analysis on each variable employed in this research is presented in table 1:

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Min</th>
<th>Max</th>
<th>Mean</th>
<th>SD</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM</td>
<td>41</td>
<td>3</td>
<td>5</td>
<td>4</td>
<td>0.44</td>
</tr>
<tr>
<td>SA</td>
<td>41</td>
<td>2</td>
<td>5</td>
<td>3</td>
<td>0.54</td>
</tr>
<tr>
<td>AP</td>
<td>41</td>
<td>2</td>
<td>5</td>
<td>4</td>
<td>0.48</td>
</tr>
</tbody>
</table>

MF=Mentoring Function, SA=Quality of Supervisor-auditor relationship, AP=Quality of Internal Auditors, 1=strongly disagree, 5=strongly agree.

B. Results of Regression Analysis
The result of the first regression analysis could be seen completely in table 2.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Coef.</th>
<th>SE</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constanta</td>
<td>32,517</td>
<td>6,205</td>
<td>0,000</td>
<td></td>
</tr>
<tr>
<td>FM</td>
<td>0,618</td>
<td>0,144</td>
<td>4,301</td>
<td>0,000</td>
</tr>
<tr>
<td>( F = )</td>
<td>18,496</td>
<td>0,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>( P = )</td>
<td>0,304</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Adj. R²  | 0,504 |

The result of the first regression analysis showed that mentoring function (MF) affected significantly the quality of supervisor-auditor relationship (SA). H1 was supported by the data. With supports H1 means the process of establishing and maintaining the relationship between the supervisor and the auditor goes well, and the condition can improve quality auditor-supervisor relationships. Thus it can be said that the function of mentoring can work well. These results are also consistent with research [11], [15], [16] and [17].

The result of the second regression analysis could be seen completely in table 3.

<table>
<thead>
<tr>
<th>Variable</th>
<th>Coef.</th>
<th>SE</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constanta</td>
<td>38,100</td>
<td>6,205</td>
<td>0,000</td>
<td></td>
</tr>
<tr>
<td>FM</td>
<td>-0,086</td>
<td>0,205</td>
<td>-0,420</td>
<td>0,677</td>
</tr>
<tr>
<td>SA</td>
<td>0,495</td>
<td>0,188</td>
<td>2,637</td>
<td>0,012</td>
</tr>
<tr>
<td>( F = )</td>
<td>4,330</td>
<td>0,020</td>
<td></td>
<td></td>
</tr>
<tr>
<td>( P = )</td>
<td>0,012</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Adj. R²  | 0,143 |
The result of the second regression analysis showed that quality of supervisor-auditor relationship (SA) affected significantly the government internal auditors performance (AP). H2 was supported by the data. Supports H2 means the process of establishing and maintaining the relationship between the supervisor and the auditor goes well, and the condition can improve auditors performance. These results are also consistent with research [9], [10], and [2].

The result of the second regression analysis also showed that mentoring function (MF) no significantly affected the government internal auditors performance (AP). H3 was not supported by the data. Thus it can be said that the mentoring function can work well, but can not improve the government internal auditors performance. These results are not consistent with research [6], [3], [15] and [13].

Path analysis has produced a direct effect -0.086. Mediating influence is shown by the indirect effect calculated by 0.618 * 0.495 = 0.305. Sobel test was used to determine the significance of mediation effects. Sobel tests coefficients calculated by calculating the indirect effect (Sp2p3). Results obtained Sp2p3 = 0.018. Based on the results Sp2p3 then calculated t statistic = (P2p3)/Sp2p3 = 0.305/0.018 = 16.94. Statistical t value is greater than t table with a significance level of 0.05 (1.96), then the mediation is concluded significant coefficient.

H4 supported by the data. This means that the mentoring function (FM) effect on the governance internal auditors performance through quality of relationship supervisor-auditor (SA). Thus the quality of supervisor-auditor relationship role as mediating variable between mentoring functions and government internal auditors performance. These results indicate that the quality of auditor-supervisor relationships play an important role in improving the government internal auditors performance.

These results support the theory of socialization, that mentoring is socialization among individuals as well as the ability to work in groups.

V. Conclusion

A. Conclusion

The results provide empirical evidence that quality of supervisor-auditor relationship played a mediating role between mentoring function and government internal auditors performance.

B. Implication

The results of this study support the theory of socialization. The results so have implications that supervisors in BPKP DIY that mentoring programs should be maintained. Mentoring to the internal auditor, can directly improve the quality of supervisor-auditor relationships.

C. Limitation

Several limitations of this study are:

a. Limitations of the survey method using questionnaires as a data collection tool. The problem that may arise is the perception of bias by the respondents in filling out the questionnaire, due to an oversight of the research.

b. This study used a relatively small sample size, so it can only use analysis tools such as path analysis.

REFERENCES