Jurnal Ekonomi, Manajemen, dan Bisnis
2026, Vol. 4, No. 3, pp. 854-867
E-ISSN: 3031-7150

The Influence of Motivation, Work Environment, and Organizational Culture on Auditor Performance at the Regional Inspectorate of Palu City

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Abstract: Auditor performance plays a crucial role in supporting accountability and transparency in local government administration. Therefore, understanding the factors influencing auditor performance is crucial, particularly work motivation, work environment, and organizational culture. This study aims to analyze the influence of work motivation, work environment, and organizational culture on auditor performance at the Palu City Regional Inspectorate. The study employed a quantitative approach with an associative research design. The study population comprised all active auditors at the Palu City Regional Inspectorate, and the sampling technique employed was saturated sampling, resulting in 32 auditors as respondents. Data were collected through questionnaires and analyzed using multiple linear regression. The results showed that work motivation had a negative and significant effect on auditor performance, while work environment and organizational culture had a positive and significant effect on auditor performance. Furthermore, work motivation, work environment, and organizational culture simultaneously had a significant effect on auditor performance. These findings suggest that improving auditor performance can be achieved through strengthening organizational culture, creating a conducive work environment, and evaluating motivational practices implemented within the organization.

Article history:
Received: 07 July 2026
Revised: 08 July 2026
Accepted: 19 July 2026
Published: 20 July 2026

Keyword:
Auditor Performance, Work Motivation, Work Environment, Organization Culture, Regional Inspectorate

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How to cite: Fatikawati, S., Jurana, J., Karim, F., & Widyakusuma, A. (2026). The Influence of Motivation, Work Environment, and Organizational Culture on Auditor Performance at the Regional Inspectorate of Palu City. *Jurnal Ekonomi, Manajemen, dan Bisnis*, *4*(3), 854–867. https://doi.org/10.70716/emis.v4i3.716

INTRODUCTION

Good governance is a fundamental requirement in modern government administration, especially amidst ongoing bureaucratic reforms in Indonesian. A key pillar in achieving good governance is the existence of an effective and reliable internal oversight system. As an internal *government monitoring agency (APIP)*, the Regional Inspectorate plays an important role in ensuring local government operations are efficient, accountable and compliant with the law. In Palu City, the Regional Inspectorate bears considerable responsibility as a front line to oversee financial management and regional development programs, especially during the recovery period after the 2018 earthquake and tsunami, which demanded a high level of transparency in the use of rehabilitation and reconstruction funds. Therefore, the performance of the Palu City Regional Inspectorate auditors is an important thing to study in depth, because the quality of their audit findings has a direct impact on accountability for regional financial management and public trust in the Palu City government. These auditors face a variety of challenges, including heavy workloads, personnel shortages, inadequate incentives relative to their responsibilities, and pressure from various parties that could jeopardize audit objectivity. Furthermore, the work environment lacking adequate facilities and the dynamics of the organization's work relations also pose challenges to the exercise of oversight functions. This condition indicates that

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the effectiveness of the auditor is impacted by many internal and external circumstances, requiring additional research.

In this study, motivation refers to a series of drives originating from intrinsic or from extrinsic sources that encourage auditors to work optimally. For auditors at the Palu City Regional Inspectorate, strong motivation is expected to encourage the production of high quality and timely audit reports and comply with established standards. There are two categories for Physical and non-physical aspects of work environment. While a non-physical work environment consists of staff interaction, leadership style, and general organizational atmosphere, a physical work environment includes room conditions, lighting, ventilation, and the availability of adequate work equipment. A conducive work environment has been shown to improve auditors' concentration, morale and productivity. The organizational culture describes the system of values, norms, fundamental assumptions and habits that are embedded and inherited within the Palu City Regional Inspectorate. A culture that emphasizes integrity, professionalism, collaboration and innovation is believed to foster auditor behavior that focuses on quality and compliance with government audit standards, as mandated by the Indonesian *Government's Internal Audit Standards (SAIPI).*

Researchers have previously studied auditor performance extensively from the perspective of motivation, work environment, and corporate culture. Robbins et al., (2025) emphasize that work motivation plays an important role in improving performance by encouraging individuals to work optimally, responsibly, and with a results-oriented mindset. Likewise, Ida Andriyani, (2021) found that intrinsic motivation has a greater impact on auditors' performance than external motivation, particularly among public sector auditors facing moral responsibility pressures. Nur & Said, (2020) shows that non-physical workplaces in particular the quality of employment relationships and organizational support have a positive impact on the quality of audit results. Next, Johari & Mahfud, (2020) determine that motivation, work environment and organizational culture collectively participate significantly in the performance of auditors in several Inspectorates in Central Sulawesi. Research by Hidayatullah & Siti, (2021) also confirms that organizational culture can have a work motivation effect on auditor performance, making organizational values a key factor in shaping the auditor's work behavior. Meanwhile, Tandilangi & Rura (2022) it was found that The work motivation effect on auditor performance can be reduced when workload is excessive and lacks support in the form of additional personnel or competency development.

Based on these conditions, this research gap lies in three. First, the direction of The impact of motivation at work on performance is debated Robbins et al, (2025) and Andriyani, (2021) find a positive influence, whereas Tandilangi & Rura (2022) indicates that such influence can be weakened, even reversed, when auditors face excessive workloads without adequate organizational support. Second, previous research, for example Johari & Mahfud, (2020) at the Inspectorate in South Sulawesi, Nur & Said, (2020) in the South Sulawesi Provincial Inspectorate, BPKP auditors generally carry out it in different agencies and regions from the Palu City Regional Inspectorate, so the results cannot necessarily be generalized to a specific local context. Third, research has not been found that specifically tests work motivation, work environment and organizational culture simultaneously at the Palu City Regional Inspectorate, an APIP agency with relatively distinctive characteristics because it operates during the recovery period after the 2018 earthquake and tsunami disaster, so that the demands accountability and work pressure of the auditor is potentially different from other areas. The inconsistency of the findings confirms that the relationship work motivation, work environment, organizational culture and auditor performance are contextual, so more specific research is needed on the Palu City Regional Inspectorate so that the results are more relevant to field conditions. The selection of the Palu City Regional Inspectorate as a research object is based on its strategic role as a APIP which is responsible for overseeing the implementation of regional government in order to realize accountable, transparent and deviation free governance.

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The novelty of this research lies in three main aspects. First, this research integrates work motivation, work environment and organizational culture in one research model which simultaneously tests its influence on the performance of APIP auditors at the Palu City Regional Inspectorate. Secondly, the study takes on a context that is still rarely studied, namely APIP auditors in post disaster areas who have supervisory responsibility for rehabilitation and reconstruction funds, thus providing a more contextual picture. Third, this study uses census techniques on the entire auditor population, so the results are expected to better represent real conditions in the field and minimize sampling bias.

The aim of this study is to look at how work motivation, work environment, organizational culture affect auditor performance at the Palu City Regional Inspectorate. Therefore, it is believed that this study would contribute empirically to the subject of human resource management, particularly in the public sector. In practical terms, this research contributes to the importance of work motivation, work environment and organizational culture in improving auditor performance at the Palu City regional inspectorate.

Based on this description this research aims to test and analyze how work motivation, work environment and organizational culture are in the performance of auditors at the Palu City Regional Inspectorate both partially and simultaneously and strengthen organizational culture, as well as increase auditor motivation to support the realization of good governance *(good governance)*. Academically, this study may serve as a guide for more research regarding factors that influence auditor performance in the public sector.

Attribution theory explains how people understand and interpret the reasons for their actions, whether behavior is carried by external or internal forces. Heider, (1958) The creators of this idea say that both external and internal elements, including the workplace and the surrounding environment, impact individual behavior. These elements include talent, motivation, and attitude (Andriyani, 2021). The use of attribution theory explains how work environment and organizational culture as external factors and work motivation as internal factors shape and influence the performance of auditors at the Palu City Regional Inspectorate.

As stated by Mangkunegara, (2023) Performance is the amount and quality of work an employee completes while performing their duties in accordance with the obligations they have been delegated. Meanwhile, Andriyani (2021) asserts that a person's skills, drive, and opportunities in the workplace all influence their performance. The working mechanism of auditor performance can be explained through the interaction between individual abilities, motivation and work environment conditions. Auditors with high abilities and motivation will produce optimal performance, especially if supported by a positive work environment and a strong organizational culture. Conversely, if one of these factors is not met, the auditor's performance tends to decrease. It is evident that the auditor's performance in carrying out the task is influenced by internal factors such as motivation, independence and expertise as well as external elements, such as organizational culture and work environment. (Robbins et al., 2025).

As stated by Gurning et al., (2021) Work motivation is a source of inspiration that awakens the passion of one's work so that they can collaborate, work efficiently, and be incorporated into all initiatives to achieve satisfaction. Work motivation mechanisms show that highly motivated individuals will try harder, have high commitment, and try to achieve the best work results. In the context of auditors, work motivation encourages auditors to complete audit tasks more thoroughly, responsibly and in accordance with relevant norms. On the other hand, low motivation can cause auditors to work less optimally, resulting in reduced quality performance. Work motivation encourages auditors to perform their audit duties with greater diligence and a sense of responsibility, in accordance with applicable standards. Because Work motivation is a major factor influencing individual behavior in achieving organizational goals, highly motivated auditors tend to show better performance (Nia et al., 2022).

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According Sedarmayanti, (2020) The whole range of equipment and supplies used, the environment in which a person works, the techniques used, and the arrangements made for individual and group work constitute the working environment. The working mechanism of the work environment shows that comfortable and conducive working conditions will increase morale, efficiency and effectiveness in completing tasks. Employee comfort and job satisfaction can be improved in a positive work environment, ultimately affecting performance. In the context of the auditor at the Palu City Regional Inspectorate, a positive workplace, with adequate facilities, friendly working relationships and effective communication will help the auditor carry out audit tasks optimally. On the other hand, a hostile workplace can hinder the auditor's performance and increase the potential for errors in the job. Studies show that physical and non-physical aspects of the workplace affect employee performance, especially in government agencies (Juliawati et al., 2025). Auditors at the Palu City Regional Inspectorate will carry out their audit duties optimally if the work environment supports which is characterized by adequate facilities, harmonious working relationships and effective communication. Conversely, an unsupportive work environment can hinder performance and increase the likelihood of errors.

Robbins et al., (2025) One definition of organizational culture is a framework of general organizational meaning that differentiates it from other organizations. Meanwhile, Mangkunegara, (2023) explains that a company's culture is a collection of fundamental beliefs that a group develops or creates as a means of solving problems with internal integration and external adaptation that has been worked on and passed on to new members. The working mechanisms of organizational culture show that organizational standards and values will shape individual behavior at work. A strong and positive organizational culture will encourage discipline, cooperation and commitment to the organization, thereby improving individual performance. In the context of auditors at the Palu City Regional Inspectorate, an organizational culture that supports professionalism, integrity and responsibility will improve auditor performance standards. On the other hand, a poor company culture can result in low performance and work commitment. These patterns are effectively utilized and taught to new members. Individual workplace behavior is influenced by a strong and positive work culture that fosters discipline, cooperation, and commitment to the organization (Gurning et al., 2021). In the environment of the Palu City Regional Inspectorate, an organizational culture that fosters professionalism, integrity and responsibility, will improve auditor performance and increase work commitment. On the other hand, a poor company culture can result in poor performance and low work commitment.

Based on theoretical and motivational studies, it researches and previous research on auditor performance at the Palu City Regional Inspectorate. Independent factors include Work motivation, work environment, and company culture, meanwhile, the dependent variable is the auditor's performance.

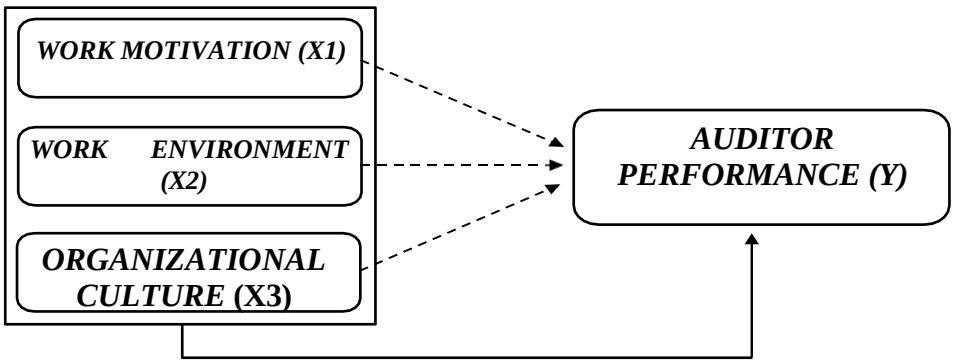

Figure 1. Conceptual Framework

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A hypothesis is a temporary solution to a research problem that must be validated through empirical testing. Hypotheses are formulated Based on related ideas, field phenomena, and previous research findings that support correlations between variables. In order to ensure the impact of company culture, work environment and motivation on auditor performance at the Palu City Regional Inspectorate.

According Gaffar, (2022) motivation consists of internal and external drives that encourage a person to do certain things to achieve a goal. In public sector organizations, work motivation determines the auditor's enthusiasm, sense of responsibility, and commitment to carrying out supervisory tasks. Auditors with high work motivation tend to work more efficiently and rigorously, and show greater responsibility regarding their audit tasks. Given that the duties of the regional inspectorate demand rigour, integrity and the ability to detect irregularities, the motivation for the auditors' work is of paramount importance. During the audit process, motivated auditors strive to produce high-quality audit reports, complete tasks on schedule, and maintain professionalism. Theoretically, motivation influences the perseverance, intensity, and direction of the individual in his or her work; consequently, it serves as an important factor determining the auditor's effectiveness and productivity in performing his or her supervisory functions. Based on this explanation, the hypothesis proposed is:

H1: Work motivation has a positive and significant effect on auditor performance at the Palu City Regional Inspectorate.

According Rana & Atta, (2025) the work environment includes everything that surrounds individuals that can influence how they do their work, both physically and non-physically. In public sector organizations, the auditors' work environment is critical, as it affects their comfort, focus, and effectiveness in carrying out supervisory tasks. Unfavourable working conditions can hinder auditors' performance, whereas a positive environment fosters a pleasant workplace where auditors can realize their full potential. Auditors in regional inspectorates face a complex, demanding task high level of precision. Therefore, factors such as adequate workspace, a clear work system and harmonised working relationships are essential to support the execution of audit tasks. A favorable work environment can also reduce work-related stress and increase the auditor's focus during the examination. Theoretically, auditor morale, productivity, and quality of work results improve in a welcoming and encouraging work atmosphere. Based on this explanation, the hypothesis proposed is:

H2: The work environment has a positive and significant influence on the performance of auditors at the Palu City Regional Inspectorate.

According Salih & Hla, (2021) The set of values, standards, and ways of life held by members of an organization is known as organizational culture. These values influence the way they think and act in the workplace. The work behaviour of auditors in public sector entities is significantly influenced by organizational culture. This culture includes elements such as discipline, responsibility, and integrity in the performance of supervisory duties. A strong organizational culture aligns individual goals with organizational goals. Auditors in regional inspectorates are guided by organizational culture to carry out their audit duties in accordance with professional norms and ethics. A culture that fosters professionalism, transparency and accountability encourages auditors to work optimally and achieve high performance. Conversely, a weak organizational culture can lead to low commitment and performance by auditors. Theoretically, organizational culture influences performance by establishing work values and standards that serve as guides to behavior. This increases loyalty, team collaboration, and the auditor's sense of responsibility in completing their tasks. Based on this explanation, the hypothesis proposed is:

H3: Organizational culture has a positive and significant influence on auditor performance at the Palu City Regional Inspectorate.

Regitavagayo, (2025) states that numerous internal and external variables affect the auditor's performance. Internal factors, especially work motivation and external factors, namely the work

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environment and organizational culture, each play a role in shaping the auditor's work behavior. These three factors interact to determine the auditor's performance level. Auditors who are highly motivated and supported by a pleasant work environment and a positive company culture will be able to maximize their performance in the workplace. Conversely, if any of these factors are inadequate, the auditor's performance may decline. Therefore, to understand how these variables collectively affect auditors' performance, they need to be examined simultaneously. Based on this explanation, the hypothesis proposed is:

H4: Work motivation, work environment and organizational culture simultaneously influence the performance of auditors at the Palu City Regional Inspectorate.

RESEARCH METHOD

Research Design

This research uses a quantitative approach because the aim is to find out how work motivation, work environment and organizational culture influence auditor performance. This quantitative approach makes use of statistical methods for analysing numerical data. The study data were collected from respondents' answers, measured using the Likert scale.

Associative research designs were used in this study. The purpose of this design is to determine how independent variables such as work motivation, work environment, and culture organization, relates to and influences dependent variables, namely the performance of auditors at the Palu City Regional Inspectorate. Survey methods are utilized to gather responder data.

Research Variables and Operational Definition

Operationalization of variables is the translation of the concept of research variables into measurable forms through certain indicators. The operational definition aims to provide clear boundaries regarding the way each variable is measured so that it can be measured empirically through research instruments (Sugiyono, 2019).

Auditor performance is measured through indicators, specifically the number and quality of the job, punctuality, work effectiveness and responsibility. Work motivation is measured through indicators of encouragement to achieve, recognition and appreciation for work results, responsibility for work, opportunities for self development, and satisfaction at work. The work environment is measured through indicators of the physical condition of the workplace, availability of work facilities, relationships between employees, superiors and maritime relationships, and work security and comfort. Organizational culture is measured through indicators of work discipline, teamwork, commitment to the organization, orientation to results, and compliance with organizational rules.

Population and Sample

This study involved all auditors working at the Palu City Regional Inspectorate. Given the relatively limited number of auditors, each member of the population of 32 was included as a research respondent. The census method is expected to provide a more accurate picture of auditors within the scope of the study.

Data Collection

Research Data is collected using three methods documentation, observation, and survey. The main tool used to collect key data on work motivation, work environment, organisational culture and auditor performance was the questionnaire, using a five-point Likert scale. Observations are made to directly assess the conditions of the auditor's work environment and activities, while documentation is used to obtain secondary data, such as organizational profiles, organizational structures and other supporting information.

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Data Analysis

Data were analyzed by *program Social Sciences Statistical Package (SPSS)*. The phases consist of multiple linear analyses, descriptive statistical analyses and tests of Conventional assumptions, including multicollinearity, heteroscedasticity and normality testing. The research model is stated as follows: *Y is equal to* $\alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + e$ is the auditor's performance, where (X_1) is motivation, (X_2) is the work environment, and (X_3) is the organizational culture. The adjusted R-Square Determination Coefficient was used to assess how well the model explained the auditor's performance differences, the t-test was used to test partial effects, and the F-test was used to test simultaneous effects.

RESULTS AND DISCUSSION

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviaion
Motivation	32	8	23	4.41pm	4,500
Work Environment	32	11	23	5.72pm	4,175
Organizational Culture	32	12	23	6.69 p.m	3,412
Auditor Performance	32	10	23	7.44pm	4,257
Valid N (Listwise)	32				

Source: The author's own work, 2026

Table 1 is a statistical test which shows that the total research data (N) is 32 respondents, according to the descriptive statistical analysis's conclusions in the table above. The Working Motivation Range is 8 to 23, with an average of 16.41 and a standard deviation of 4,500. The Working Environment score ranged from 11 to 23, with an average of 17.72 and a standard deviation of 4.175. The Organizational Culture score ranged from 12 to 23, with an average of 18.69 and a standard deviation of 3.412. compared to other variables.

Table 2. Respondent Characteristics Test Results

Criterion	Information	N	%
Gender	Man	13	40,6
	Female	19	59,4
Last Education	S1	20	62,5
	S2	12	37,5
Long working	0-10	14	43,8
	11-20	15	46,9
	21-26	3	9,4

Source: The author's own work, 2026

Table 2 presents the demographic characteristics of the respondents. A total of 32 auditors from the Palu City Inspectorate participated in the study. Based on gender, the respondents comprised 13 males (40.6%) and 19 females (59.4%). Regarding educational attainment, 20 respondents (62.5%) held a bachelor's degree (S1), while 12 respondents (37.5%) held a master's degree (S2). In terms of years of service, 14 respondents (43.8%) had 0–10 years of experience, 15 respondents (46.9%) had 11–20 years of experience, and 3 respondents (9.4%) had 21–26 years of experience.

Table 3. Validity Test Results

Variable	Instruments	Value R Calculate	R Table Value	Results
Motivation (X_1)	M1	0.618	0.349	Valid
	M2	0.633	0.349	Valid
	M3	0.802	0.349	Valid
	M4	0.649	0.349	Valid

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	M5	0.671	0.349	Valid
Work Environment (X_2)	L1	0.745	0.349	Valid
	L2	0.604	0.349	Valid
	L3	0.766	0.349	Valid
	L4	0.614	0.349	Valid
	L5	0.800	0.349	Valid
Organizational Culture (X_3)	B1	0.752	0.349	Valid
	B2	0.694	0.349	Valid
	B3	0.603	0.349	Valid
	B4	0.595	0.349	Valid
	B5	0.685	0.349	Valid
Auditor Performance (Y)	K1	0.879	0.349	Valid
	K2	0.717	0.349	Valid
	K3	0.794	0.349	Valid
	K4	0.776	0.349	Valid
	K5	0.749	0.349	Valid

Source: The author's own work, 2026

Table 3 presents the results of the validity test conducted to assess the validity of the questionnaire items. The validity test was performed by comparing the calculated r-values with the critical r-value (r-table) at a significance level of 0.05 and a degree of freedom (df) of n − 2. With a sample size of 32 respondents, the degree of freedom was 30, resulting in a critical r-value of 0.349. As shown in Table 3, all calculated r-values for the motivation, work environment, organizational culture, and auditor performance variables exceeded the critical r-value of 0.349. Therefore, all questionnaire items were considered valid and suitable for use in this study.

Table 4. Reability Test Results

Variable	Cronbach's Alpha Value (5%)	R Alpha Value	Description
Motivation (X1)	0.702	0.60	Reliable
Work Environment (X2)	0.724	0.60	Reliable
Organizational Culture (X3)	0.603	0.60	Reliable
Auditor Performance (Y)	0.816	0.60	Reliable

Source: The author's own work, 2026

Table 4 is a Reliable test, the aim being to determine the consistency of the measuring instrument in measuring a variable. Cronbach's Alpha scores were 0.702 for the motivational variable, 0.724 for the work environment, 0.603 for organizational culture, and 0.816 for auditor performance. These values exceed the minimum limit of 0.60, indicating that the instrument is reliable. From the results of the reliability test it can be concluded that all questionnaire items are reliable because the value of Cronbach's alpha exceeds the value of R alpha.

Test Classic Assumptions

The traditional assumption test is performed before performing multiple linear regression analysis. To prevent unexpected results, traditional assumption tests attempt to ensure that the regression model meets the baseline assumptions. The traditional assumption tests of this study included tests of heteroscedasticity, multicollinearity and normality.

Table 5. Normality Test Results

Variable	N	Ks Statistics	Sig. (2-tail)	Criteria	Information
Remnant	32	0.121	0.200	Sig. > 0.05	Normally distributed data

Source: The author's own work, 2026

Table 5 presents the results of the normality test. The test was conducted to determine whether the regression residuals were normally distributed. A significance value (p-value) greater than 0.05

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indicates that the residuals follow a normal distribution. As shown in Table 5, the normality test produced a significance value of 0.200, which exceeds the threshold of 0.05. Therefore, the residuals are normally distributed, indicating that the normality assumption of the regression model has been satisfied.

Table 6. Multicollinearity Test Results

Model	Collinearity Statistics		Information
	Tolerance	VIF	
Motivation (X1)	0.717	1,394	Multicollinearity Does Not Occur
Work Environment (X2)	0.473	2,116	Multicollinearity Does Not Occur
Organizational Culture (X3)	0.601	1,665	Multicollinearity Does Not Occur

Source: The author's own work, 2026

Table 6 presents the results of the multicollinearity test. This test was conducted to determine whether the independent variables in the regression model were highly correlated. Multicollinearity was assessed by examining the tolerance and Variance Inflation Factor (VIF) values. A tolerance value greater than 0.10 and a VIF value less than 10 indicate the absence of multicollinearity, whereas a tolerance value below 0.10 and a VIF value greater than 10 indicate the presence of multicollinearity. As shown in Table 6, all independent variables had tolerance values greater than 0.10 and VIF values below 10. Therefore, it can be concluded that no multicollinearity was detected in the regression model.

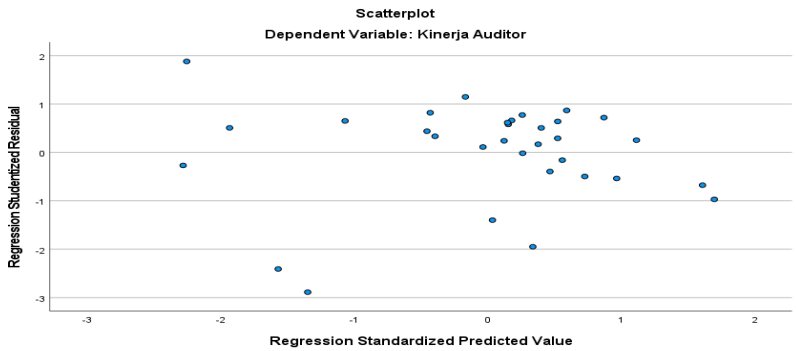

Figure 2. Heteroscedasticity Test Results

Figure 7 is a heteroscedasticity test aimed at ascertaining whether the residue variance in the regression model shows inequality. The patchy pattern of scatterplots can be seen in the findings of the heteroscedasticity test. This concludes that this regression model does not have heteroscedasticity problems.

Table 7. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	BETA		
(Constant)	4,263	1,974		2,159	.040
M	-,410	.064	-,579	-6,419	< 001
Lk	.424	.115	.416	3,695	< 001
Bo	.770	,129	.617	5,951	< 001

Source: The author's own work, 2026

Table 7 is the Multiple Linear Regression test showing that the multiple linear regression equation in this research is as follows: $Y = a + b1X1 + b2X2 + b3X3 + e$. Thus, the following regression equation is obtained: $Y = 4.263 - 0.410\ X1 + 0.424\ X2 + 0.770\ X3 + e$. According to Imam Ghozali, (2021) Numerous linear regression analysis can be used to investigate the relationship between a single dependent variable and numerous independent factors.

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Table 8. Determination Coefficient Test Results (Adjusted R Square)

Model	R	R square	Adjusted R Square	std. Error of the estimate
1	.905[a]	.819	,799	1,906

Source: The author's own work, 2026

Table 9. Hypothesis F Test Results

Model	Sum Of Squares	Df	Mean Square	F	Sig.
Regression	460. 105	3	153,368	42,196	< 001[b]
Remnant	101,770	28	3,635		
Total	561,875	31			

Source: The author's own work, 2026

Table 10. T Hypothesis Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	BETA		
(Constant)	4,263	1,974		2,159	.040
M	-,410	.064	-,579	-6,419	< 001
Lk	.424	.115	.416	3,695	< 001
Bo	.770	,129	.617	5,951	< 001

Source: The author's own work, 2026

Table 8 is a test of the Adjusted R Square Determination Coefficient showing that the Adjusted R Square value is 0.799, or 79.9%. This indicates that the variables motivation, work environment, and organizational culture explains 79.9% of auditors' performance variations, while the remaining 20.1% is influenced by factors outside the study.

Table 9 is test F showing a significance value of 0.001<0.05, showing that motivation, work environment and organizational culture simultaneously have a significant influence on auditor performance at the Palu City Regional Inspectorate. Therefore, the fourth hypothesis is accepted.

Table 10 is a T test showing that motivation has a negative and significant effect on auditor performance (β = -0.410; sig. < 0.001), while the work environment (β = 0.424; sig. <0.001) and organizational culture (β = 0.770; sig. < 0.001) have a positive and significant effect on auditor performance. Based on the coefficient values obtained, organizational culture is the most dominant variable in influencing auditor performance at the Palu City Regional Inspectorate.

The Influence of Motivation on Auditor Performance

Based on the results of the t test in Table 10, motivation (X_1) had a negative and significant impact on the Palu City Regional Inspectorate auditors' performance; hence, the first hypothesis (H1), which claims that motivation has a positive and significant impact, was rejected.

These findings show that the higher the motivation felt by the auditor, which is not necessarily followed by an increase in performance, even tends to reduce the auditor's performance. This condition can be explained through the motivation indicators used in the research, namely that the auditor feels less motivated to complete the audit task, feels that his work does not really affect the results of the organization, and often feels less enthusiastic about carrying out the audit task. Even though auditors have the desire to improve work results and still try to complete work when faced with difficulties, this encouragement has not been able to produce optimal performance. This shows that the motivation that auditors have is more a demand for completing work than a positive encouragement that can increase work productivity. Under certain conditions, high motivation can actually turn into psychological pressure when auditors face large job targets, high complexity of audit tasks, and great responsibility for accountability in regional financial management.

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Empirical conditions within the Palu City Regional Inspectorate also strengthen this finding. As the Government Internal Oversight Service (APIP) responsible for overseeing the management of post-disaster rehabilitation and reconstruction funds, auditors are faced with a high volume of assignments while the number of personnel is relatively limited. This condition causes a high work drive not to be balanced with adequate resource capacity, so that the motivation that should encourage productivity actually turns into a psychological burden due to the demand to complete more work in a limited time. In addition, reward and career development systems in local government bureaucratic environments are generally uniform and do not fully link individual performance achievements with compensation or promotion. As a result, the auditor's motivation comes more from administrative demands than from the intrinsic drive to achieve. The characteristics of public sector organizations with limited flexibility in the provision of performance-based incentives compared to the private sector also explain why the motivational and performance relationship in this study is inconsistent with the linear-positive assumptions in classical motivation theory.

The study's findings are consistent with the research carried out by Pransiska, (2024) which found that high work pressure can lead to decreased employee performance even when individuals have a strong work drive. Next, research by Yudiningtyas & Winarko, (2024) also shows that motivation is not always the dominant factor in improving performance if it is not supported by a conducive organizational environment. Thus, the Palu City Regional Inspectorate needs to pay attention to the suitability between the motivation system, workload and organizational support so that auditor motivation can be implemented effectively in improving performance.

The Influence of the Work Environment on Auditor Performance

Referring to the t test results in Table 10, the work environment (X_2) was proven to have a positive and significant effect on the auditor's performance at the Palu City Regional Inspectorate, so the second hypothesis (H2) was accepted.

The results of this investigation align with those that show that the workplace has a beneficial influence on performance. Research by Jaya et al., (2022) auditors at the South Sumatra Province Regional Inspectorate demonstrated that the workplace considerably influenced the auditor's performance. These results suggest that auditors working in a supportive environment tend to perform better than auditors working in a less conducive environment. Further, various studies in the public sector have also found that workplace standards, both physical and non-physical, play a key role in increasing employee productivity and effectiveness.

The Influence of Organizational Culture on Auditor Performance

Referring to the t test results in Table 10, organizational culture (X_3) was proven to have a positive and significant effect on auditor performance at the Palu City Regional Inspectorate with the highest regression coefficient among the three variables, so that the third hypothesis (H3) was accepted and organizational culture became the most dominant factor in this research.

Moreover, the results of this study are consistent with several previous investigations that found that organizational culture improved the performance of auditors and public sector employees. Research by Hidayatullah, Siti, (2021) shows that a strong organizational culture can improve auditor performance in several Inspectorates in Central Sulawesi. These results suggest that auditors who work in organizations with clear and consistently applied scores tend to have higher performance levels. Next, research by, Basri & Rilfan,(2025) also shows that company culture has a beneficial and important impact on auditor performance, especially when supported by a high level of integrity. Research by Jayadi & Liana, (2022) also confirms that organizational culture is a significant factor that consistently influences auditor performance in various types of organizations.

The Influence of Motivation, Work Environment and Organizational Culture on Auditor Performance

The fourth hypothesis (H4) is accepted as the results of evaluating the F Test hypothesis in Table 9 demonstrate that organizational culture, work environment, and motivation all significantly affect

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auditor performance at the Palu City Regional Inspectorate. This finding suggests that a variety of factors interact to impact an auditor's performance rather than just one. factors that mutually support the implementation of audit tasks.

The high Adjusted R Square value of 0.799 in Table 8 confirms the capacity of the research model to account for differences in auditor performance, while the remaining 20.1% is likely to be influenced by other variables outside the model, such as competence, independence, professionalism, leadership, organizational commitment, work experience and workload.

These findings indicate that auditor performance is the outcome of the exchange of various interrelated factors, both internal and external. Motivation functions as an internal factor that gives the auditor encouragement to work and complete his responsibilities, while the work environment and organizational culture act as external factors that provide support so that the auditor can work optimally. When auditors have the drive to work, supported by a comfortable work environment and a strong organizational culture, the auditor's ability to produce quality performance will increase.

Although the results showed that motivation partially negatively affects auditor performance, when combined with work environment and organizational culture, these three variables simultaneously still have a significant influence on auditor performance. This indicates that the negative influence of motivation can be minimized if the organization is able to provide a supportive work environment and a strong organizational culture. Thus, the work environment and organizational culture act as factors that can strengthen the effectiveness of managing human resources in the organization.

Based on the finding that the most dominant organizational culture improves auditor performance followed by the work environment while motivation has a negative influence, the Palu City Regional Inspectorate is advised to strengthen organizational culture by upholding codes of ethics and integrity values through SAIPI socialization, senior/junior mentoring programs, as well as experience sharing forums, improving the work environment both physical and non-physical, managing motivation so that it is not counterproductive by reorganizing the workload, linking achievements to career development or performance benefits, as well as providing stress management and psychological well-being programs, as well as implementing regular monitoring and evaluation of HR policies, reward systems, workloads and work culture development.

CONCLUSION

Considering the research findings about how motivation, workplace conditions and organizational culture influence the performance of the Palu City Regional Inspectorate auditor, the conclusion is that motivation has a negative and substantial impact on the auditor's performance, so the first theory is refuted. The second hypothesis was accepted because auditors' performance is strongly influenced by the workplace. The third hypothesis is accepted because organizational culture also significantly and profitably influences auditor performance. Additionally, the fourth Hypothesis was accepted because motivation, workplace, and corporate culture all have a major impact on the auditor's performance at once. Findings also indicate that the factor that most impacts auditors' performance is corporate culture. The three variables could account for 79.9% of the variation in auditors' performance, Considering the value of Adjusted R Square of 0.799; factors not covered by the study model impacted the remaining variance.

The study has a number of restrictions that must be taken into account while interpreting the findings. Initially, the study's respondent count was relatively limited namely only 32 auditors who made up the entire population of active auditors at the Palu City Regional Inspectorate. This small sample size has the potential to affect the stability of statistical estimates and limit the generalization power of findings in a wider population. Second, the scope of the research only includes one agency, namely the Palu City Regional Inspectorate, so that the organization characteristics, work culture and post-disaster conditions specific to this agency also limit the representation of results on Regional

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Inspectorates in other areas that have different institutional contexts. Third, this study uses a cross-sectional approach that collects data at a certain point in time, so that it cannot capture the dynamics of changes in motivation, work environment, organizational culture and auditor performance over time, nor establish definite links between variables in terms of causes and effects. Thus, the results of this research need to be interpreted carefully and cannot be widely extrapolated to the whole population of Regional Inspectorate auditors in Indonesia. Subsequent studies are suggested to broaden the sample's span and the study area, and to consider longitudinal design in order to obtain a more a thorough understanding of the connection between these variables.

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