

## How Personality Can Improve APIP Supervisory's Performance? Mediation Analysis Using Various Types of Competencies

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### ABSTRACT

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**Objectives:** According to the holistic personality theory, the purpose of this study in general is to investigate the relationship between personality and competence in predicting the performance of the Regional Inspectorate Government Internal Supervisory Apparatus (APIP).

**Methodology:** To investigate the relationship between variables, a survey of 180 respondents was conducted at 11 inspectorates in Bengkulu province. There were 123 auditors and 57 supervisors for local government administration among those who responded. Extroversion, neurotic, conscientiousness, openness, agreeableness, cognitive competence, emotional, social, generic, and supervisory performance are all investigated in this study. The structural equation model and the Sobel test were used to investigate the relationship between these variables. The model was created through an analysis of four new personality types, namely average, calm, selfish, and role models. This study discovered a link between personality and cognitive competence, cognitive competence and generic competence, and generic competence and supervisor performance.

**Finding:** According to the findings, cognitive competence mediates the relationship between personality and generic competence, and generic competence mediates the relationship between cognitive competence and supervisor performance. Furthermore, it was discovered that the role model's personality has a positive effect on employees' cognitive competence.

**Conclusion:** Inspectorate institution should improve its generic competence. The inspectorate must also engage in activities that promote cognitive competence, such as special training. The inspectorate must also plan training to improve employees' lack of personality.

**Keywords:** Cognitive competence; supervisor performance; extraversion personality; openness personality; emotional competence

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## INTRODUCTION

To fill a position, a competency framework is needed that lists any competencies that can be used as indicators to find the right employee. This competency model is available in two formats. The first is empirical, based on the experiences of people who have worked in the profession and are thought to be performing well. However, this is difficult to accomplish because many opinions must be gathered, many of which are contradictory. The alternative is to use theory as a foundation for indicator withdrawal. Even this, however, is problematic because available theory only provides an outline of competence. For example, the KSAO (Knowledge, Skills, Abilities, and Other Characteristics) theory only mentions the existence of "knowledge, skills, abilities, and characteristics" and distinguishes between employees with high and low performance (Wu & Lee, 2007). Competencies are only sketched out to help the various professions that may exist in society. In this way, practitioners can modify any other characteristics or skills required in the workforce. Nonetheless, this will make it difficult for managers to conduct a thorough evaluation of all employees at the same time.

According to the description above, there are issues in designing experience-based competency models, as well as research gaps in the form of the need for a special theory to explain the scope of competence in a way that is practical enough to be applied to a profession or position. The root of the issue is a lack of a clear general competency framework that can be applied to all professions. Furthermore, the fundamental phenomenon that causes this problem is that the issue of competence arises on a practical level. Competency-based selection has long been demonstrated to improve performance (Ryan et al., 2009). During the time of the existence of a competency framework for position selection is currently in high priority, the government is increasingly pushing for good governance. The position of the APIP (Internal Supervisory Apparatus) Government is one of the important positions that require framework competence as the basis for selection.

So far, the Institute of Internal Auditors Research Foundations (IIARF) has developed an international APIP capability evaluation standard known as the Internal Audit Capability Model (IA-CM). BPKP uses the IA-CM (Internal Audit Capability Model) to develop APIP in Indonesia. This framework was chosen because it is widely used around the world. In turn, IA-CM employs its own competency framework, which is comprised of ten competency groups: (1) professional ethics, (2) internal audit management, (3) International Professional Practice Framework (IPPF), (4) governance, risk, and control, (5) business understanding, (6) communication, (7) persuasion and collaboration, (8) critical thinking, (9) internal audit delivery, and (10) improvement and innovation. This framework, on the other hand, is not founded on theoretical thought or specialized research. Furthermore, no attempt was made to link this framework in a relationship between variables that can be empirically tested in relation to various contextual factors. As a result, the APIP capability in Indonesia is rated low on the competency framework. This is not due to an inability to perform their duties, but rather to an incorrect competency framework. Competency theory has evolved into two schools of thought: the schools of social efficiency and the schools of developmental humanism (Jamil, 2015)

According to the social efficiency school, each job has its own competency requirements, and thus, in order to obtain human resources, there must be a competency filter that is specific to a specific job. These particular competencies are known as generic competencies. This school is known as the School of Social Efficiency because the main goal is to produce an efficient social system, such as business organizations with generic

competencies at each position. If everyone has different competencies, the social system is efficient. Social efficiency is prevalent in management, human resources, and psychology. According to the developmental humanism school, every human being has the same set of competencies that must be developed in order to reach their full potential. Human differences are only caused by differences in degrees of competence. The social system becomes efficient when everyone has equal and maximum competence. These same abilities are then referred to as holistic abilities. The most prevalent school of developmental humanism is found in education. Personality is regarded as a form of competence in this field.

Meanwhile, the holistic personality theory (Boyatzis, 2008, 2011) states that personality is the primary source of competence. According to this theory, personality is a source of cognitive, emotional, and social functioning. This is a humanistic theory because it explains that all humans have cognitive, emotional, and social competencies. In terms of theoretical urgency, this theory is still flawed because it does not include generic competencies as manifestations of the compiled holistic competencies. Furthermore, no studies have been conducted to examine the relationship between personality and cognitive, emotional, and social competence. In fact, this theory has served as a framework for several studies that did not directly investigate the relationship (Emmerling et al., 2012; Young & Dulewicz, 2005)

Many personality theories have emerged in the literature, ranging from Friedman and Rosenman's theory of type A and type B, which only divides personality into two types, to personality theory tridimensional, which divides personality into three types (Jopp & South, 2015). The five-factor theory only divides personality into five types: extraversion, openness, agreeableness, conscientiousness, and neuroticism (Jopp & South, 2015) whereas the 16F (Valero et al., 2012) divides personality into 16 types. (Munafò et al., 2003) discovered that 10 personality instruments were used in the study of nature versus nurture, with the majority employing the tridimensional theory or five factor theory (Jopp & South, 2015). The current study will use the five-factor theory as a theory of personality because it is the most commonly used theory to measure personality today.

There are two major theories regarding nurture personalities, namely trait activation theory and socio-analytic theory (Wihler et al., 2017) According to the trait activation theory, personality is activated by context, so a person will exhibit certain personalities in certain contexts. Meanwhile, the socio-analytic theory focuses on competence. According to socio-analytic theory, one's personality is determined by one's social competence. It is clear from the preceding explanation There have been very few studies that investigate the relationship between personality, competence, and performance in the context of auditors. As a result, research into a new competency framework for APIP based on competency theory in the form of a holistic personality theory is required. According to holistic personality theory, there are three basic human competencies: cognitive, emotional, and social competencies. This can assist us in determining the relationship between personality, auditor competence, and performance. Cognitive, emotional, and social competencies are thought to mediate the relationship between Big Five personalities and generic competencies, thereby improving employee performance in this study. The structural equation model (SEM) method was used to analyze these relationships.

## LITERATURE REVIEW

### *Relationship between personality and performance*

Performance is the expected outcome of behavior; however, the definition and measurement of performance varies across literature. The most limited definition defines performance as the objective productivity of employees (Iyer et al., 2005). A slightly broader definition states that performance is "the predictable quantity and quality of each employee" (Ali et al., 2011). Meanwhile, by condensing the aspects of quantity and quality, performance can be defined as "how brilliantly the work is completed in accordance with standard operating procedures" (Rehman, 2009).

Previous research has shown that the big five traits can have an effect on performance but are influenced by the context of each job (Judge & Zapata, 2015). According to the social efficiency school, each job has its own competency requirements, and thus, in order to obtain human resources, there must be a competency filter that is specific to a specific job (Jamil, 2015). These specific competencies are known as generic competencies. As a result, personality has a different impact on generic competencies for each job. This includes work as an internal government auditor. Nonetheless, there is very little literature that discusses how personality influences generic competence and auditor performance. In this study, structural equation analysis was used to investigate the mechanism by which personality generates generic competence and performance.

### *Personality*

Personality is defined as "a consistent pattern of behavior and intrapersonal processes that originate within the individual " (Nunes et al., 2008). This definition of psychology emphasizes the visible aspects that arise from something that exists within the individual and goes through internal processes before manifesting itself as behavior. This definition distinguishes personality based on its manifestations in the real world. Based on this viewpoint, a trait theory emerged, which holds that we can judge a person's personality based on their behavior pattern. According to the Big Five theory, humans have five personality dimensions: neuroticism, openness, extraversion, agreeableness, and conscientiousness. Neurotic people have a low level of emotional stability. Meanwhile, open individuals are open to new experiences, and extraversion individuals are expressive. Agreeableness is defined as a willingness to contribute to the group effort, preferring and enjoying collaboration with others, and being content with being a part of a collaboration. Meanwhile, conscientiousness demonstrates a person who strives for competence, fully concentrates on tasks, has high self-discipline, lives in an orderly manner, always makes plans before acting, and is willing to internalize professional norms (Sundstrom et al., 2016).

### *The Role of Competence in Building the Relationship between Personality and Performance*

Personality is the primary source of competence, according to holistic personality theory (Boyatzis, 2008, 2011). According to this theory, personality is a source of cognitive, emotional, and social competence. Also in line with this theory is that every human being possesses cognitive, emotional, and social competencies. In terms of theoretical urgency, this theory is still not perfect because it does not include generic competence as a manifestation of

the compiled holistic competence. Furthermore, no studies have examined the relationship between personality and cognitive, emotional, and social competencies. This theory has been used as a framework for a number of studies that did not directly investigate the relationship (Emmerling et al., 2012; Young & Dulewicz, 2005).

Cognitive competence is defined as the ability to use one's thinking capacity to solve problems. There are numerous viewpoints on the various types of cognitive competencies. Inquisitiveness, open-mindedness, flexibility, and the ability to deal with complexity are all mentioned by (Lange, 2015). (Awang et al., 2010) using indicators of understanding work responsibilities, understanding tasks with the most up-to-date knowledge, understanding subject problems, and direct job experience in the workplace. However, their research found no link between these indicators and employee performance. Furthermore, cognitive competence is known to have an absorptive nature, which means that the development of knowledge that occurs is cumulative (Johanson & Vahlne, 2009).

Certain personalities, such as neurotics, have a strong influence on a person's cognitive, intrapersonal, and interpersonal domains, with the cognitive domain defined as how a person chooses the mode of discourse, compositional rules, strategies, and task implementation organization (Walther et al., 2015). The research on the impact of the Big Five personality traits on cognitive competence appears to be mixed. Meanwhile, (Sale, 2014) discovered that extraversion and neurotic personality (emotional stability) had no relationship with cognitive competence, but open personality had a positive relationship and agreeableness and conscientiousness had a negative relationship. However, in general, certain personalities from the Big Five typology can influence cognitive competence.

Previous research has also shown that cognitive competence is a predictor of generic competence (Arquero et al., 2017) because it determines the quality of an employee's skills in performing cognitively demanding tasks. An employee with high cognitive competence transfers these skills to his workplace, where they become part of his generic competencies. Cognitive competencies manifest on the job through these generic competencies when employees apply them in jobs that require cognitive tasks such as understanding, application, analysis, and evaluation (Steyn et al., 2016). Employees with high cognitive competence can also put things in their proper place, allowing them to properly position their knowledge and cognitive skills in daily work activities. APIP's work in the Inspectorate institution is analytical and diagnostic, necessitating advanced cognitive abilities. It is possible to state that generic competency elements will necessitate a cognitive component. As a result, cognitive competence must be a requirement for employee selection, because if employees are not selected based on the required competency standards, their understanding, knowledge, and use of tools in their work will be subpar, interfering with their ability to improve their performance (Rachmawati, 2018).

### **Hypothesis 1. Cognitive competence mediates the relationship between personality and auditory perception of general knowledge**

Emotional competence is defined as a person's ability to identify and manage his emotions (Evans et al., 2015). Emotional intelligence is the widely accepted definition of emotional competence (Littlejohn, 2012). However, the notion that emotional competence is synonymous with emotional intelligence is incorrect. According to (Bar-On, 2006) the primary theorist of emotional intelligence, emotional intelligence is oriented toward socio-emotional intelligence rather than just emotional intelligence. This is indicated by the presence of

interpersonal and adaptability dimensions related to interpersonal relationships. The dimensionality most appropriate for describing the concept of emotional competence must return to the definition of a person's ability to recognize and manage his emotions (Evans et al., 2015). Psychiatry uses this definition, which is measured by the Toronto Alexithymia Scale (TAS) (Bradford & Rickwood, 2014). TAS is divided into two dimensions: difficulty in identifying feelings and difficulty in explaining feelings (Bagby et al., 1994). Alexithymia is a psychological disorder characterized by the inability to recognize and verbally describe the emotions of others. Despite its focus on psychological issues, this scale fits the definition of emotional competence and has been used to assess emotional competence in society as a whole (Bradford & Rickwood, 2014).

Using emotional intelligence as a proxy for emotional competence, researchers have discovered a significant relationship with all Big Five personality types (Sale, 2014). Similarly, (O'Boyle et al., 2011) discovered that neurotics have a negative effect on emotional competence while other personalities have a positive effect. Another study by (Byrne et al., 2007) discovered that neuroticism and agreeableness did not correlate with emotional competence, whereas the other three did. According to another study, only openness and agreeableness were related to emotional competence (Stys & Brown, 2004).

Meanwhile, (Stys & Brown, 2004) published a study in which they discovered that extraversion, agreeableness, and conscientiousness were related to emotional competence as measured by the emotional intelligence model. (Stys & Brown, 2004) report another study that found correlations between emotional competence and all personalities except agreeableness. According to (Davis & Humphrey, 2012) the strongest correlation between emotional competence and personality occurs in agreeableness and openness types. (Webb et al., 2013) discovered different results in relation to personality using several emotional competence instruments. The MSCEIT (Mayer-Salovey-Caruso Emotional Intelligence Test) instrument has no correlation with any personality, whereas the SREIS (Self-Rated Emotional Intelligence Scale) correlates with extraversion and openness, and the EQ-i (Bar-On Emotional Quotient Inventory) has a correlation with neurotic, extraversion, and conscientiousness. The differences in the relationships found in the various pieces of literature discussed above are due in part to the use of different instruments as well as theoretical issues regarding whether emotional intelligence is a type of personality or not. The current study employs an instrument that has never previously been used to assess its relationship to the Big Five personality traits. According to the studies presented above, all types of personality have the potential to correlate with emotional competence and lead to generic competence.

According to research, emotional factors are present in the APIP work environment. These factors include burnout, job satisfaction, and ambiguity (al Shbail et al., 2018). As a result, the organization must assist them, such as by providing good working conditions and be able to maintain good relations between employees, in terms of maintaining their emotional stability, which will improve employee performance (Nurhayati et al, 2022; Soelton et al, 2020; Soelton et al, 2021). Indeed, 67% of the abilities considered essential for employee performance are related to emotional competence (Richardson & Norgate, 2015). Cognitive and emotional competence are critical in the service sector for providing services, especially in an emotional context (Delcourt et al., 2017). Certain jobs, such as supervisors, necessitate an emotional component to be successful. As a result, the emotional component is critical for developing generic competencies.

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**Hypothesis 2. Emotional competence mediates the relationship between personality and auditor generic competence.**

According to (Ordun & Beyhan Acar, 2015), social competence is one of the two dimensions of emotional intelligence, with two sub-dimensions: empathy and social skills. Empathy is the awareness of another person's feelings, needs, and concerns, whereas social skills are the ability to provide the expected response from another person. This definition is nested within the larger theory of emotional intelligence, which includes personal competence dimensions.

Certain personality traits, such as neurotic tendencies, are known to have an impact on a person's interpersonal skills (Walther et al., 2015). Introvert and extrovert personality types are distinguished by their social relationships. Interpersonal relationships between two people are frequently determined by personality compatibility, such as the presence of a warm, trusting, reliable, and autonomous personality. Personality continues to have an impact on interpersonal relationships and can even predict a person's attachment styles to others. Another study by (Little et al., 1992), discovered a link between extraversion and agreeableness with social competence (Herzhoff & Tackett, 2012) discovered a link between openness with social competence in early childhood. (Jenkins-Guarnieri et al., 2013) on the other hand, reported research discovered a relationship between extraversion, agreeableness, and neuroticism with social competence.

The concept of generic social competence is raised in jobs with high social involvement to emphasize the importance of aspects of social competence in the work at hand (Barker & Mak, 2013). The supervisor's job necessitates social competence in order to be carried out effectively through interpersonal interactions with those being supervised. As a result, social elements are important for developing generic competencies.

**Hypothesis 3: Social competence acts as a bridge between personality and auditory perception. general knowledge**

According to the literature, generic competencies have a direct impact on supervisory performance (Dharmanegara et al., 2016; Hakim, 2015). This is because competence is a normative variable with a clear goal of achieving performance (Saithong & Ussahawanitchakit, 2016). As a result, competence is an important tool for HR management in developing and meeting organizational expectations. Vroom's expectation theory, which states that a person's individual performance is determined primarily by two factors, namely ability and motivation is the most commonly used theoretical foundation. The concept of ability is then expanded into competence by incorporating knowledge and attitudes (Khan et al., 2015). The contingency theory is another theory that serves as the foundation for the holistic personality theory. According to (Boyatzis, 2006), maximum performance is achieved when a person's capabilities or talents are consistent with the needs that arise from work demands and the organizational environment.

Employees with competence do not always result in increased performance with low job demands, as demonstrated by the research of (Kurniasari et al, 2018), where workers with certain professions, such as competent nurses, do not lead to increased performance unless accompanied by high organizational demands.

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## Hypothesis 4: Generic competence influences auditor performance significantly

### METHOD

#### *Participants and Procedure*

This study included government auditors and supervisors from 11 inspectorates in Bengkulu province (one provincial inspectorate, nine district inspectorates, and one city inspectorate) (N = 180, N female = 101, M age = 42.98, SD age = 7.47). In the case of the performance variable, the respondent did not answer the question himself but instead submitted it to his supervisor or the supervisor directly above the employee. This is done to avoid method bias in general. To that end, each respondent's supervisor data was collected and the supervisor was given a performance questionnaire. A single supervisor may complete several performance questionnaires, one for each employee who reports to him or her. As a result, a separate questionnaire was developed and filled out by the supervisor to assess employee performance.

#### *Measures - Personality Indicator*

The NEO-FF personality instrument developed by (John & Srivastava, 1999) was used which consisted of 44 items. This instrument employs a 1-5 scale to assess the level of agreement with the format of the questionnaire remaining unchanged from the original. This instrument is used in accordance with the selected personality theory and the Big Five personality theory. Neurotic personality items include "moody," extraversion personality items include "like to talk," openness personality items include "good at art, music, and literature," agreeableness items include "tend to find fault with others" (reverse), and conscientiousness items include "make a plan and stick to it." Cronbach's alpha values for each personality were 0.672, 0.637, 0.709, 0.648, and 0.633, respectively.

#### *Cognitive Competency Indicators*

Janjua, (2013) developed the instrument, which consists of eight items. (Janjua, 2013) only listed the different types of cognitive abilities. These cognitive competencies are used as indicators by researchers and are measured on a scale of 1 to 5. The personality questionnaire was standardized using this measurement scale. "Think analytically" is an example of an item. The Cronbach's alpha value is 0.814.

#### *Emotional Competency Indicator*

The emotional competence instrument used a (Bagby et al., 1994) questionnaire with 12 items and two dimensions. This instrument assesses the severity of alexithymia, or a person's inability to explain and feel emotions. Despite being a clinical questionnaire, (Bradford & Rickwood, 2014) demonstrated that it can be used to assess a person's emotional competence. As previously argued, the use of this questionnaire, rather than an emotional intelligence instrument, is better and more in line with the operational definition of emotional competence. The original questionnaire used a measurement scale of 1-5, and this scale is still used in the

current study. "confused with own emotions" is an example item (reverse). Cronbach's alpha for the dimension of understanding emotions is 0.859, while it is 0.648 for explaining emotions.

### ***Social Competency Indicator***

The social competence instrument from (Ordun & Beyhan Acar, 2015) was used, which has 13 items and two dimensions. This instrument is used in the study because it directly measures a person's social competence, as opposed to personal competence. The scale employed is 1-5. "Group capabilities" is an example of an item. Cronbach's alpha for empathy is 0.707 and 0.761 for social skills.

### ***Generic Competency Indicators***

Siriwardane et al., (2014) created an instrument with 20 items and five dimensions. This instrument is used because (Siriwardane et al., 2014) conducted exploratory research that allows for various types of generic competencies, specifically in auditing work. The researcher incorporates the list of competencies discovered by (Siriwardane et al., 2014) as an item in the generic competency questionnaire and assigns a scale of 1-5 to correspond with the other questionnaires created. "Fair value accounting" is an example of an item. Cronbach's alpha for core audit competencies was 0.883, for advanced audit competencies, it was 0.861, for managerial competencies, it was 0.869, for professionalism competencies, it was 0.724, and for business competencies, it was 0.893.

### ***Employee Performance Indicator***

Williams & Anderson, (1991) developed the instrument, which has 25 items and two dimensions. Because it has been used in numerous performance studies, the Williams and Anderson (1991) instrument was chosen. According to Google Scholar, as of this writing, their original paper has been cited 4,950 times by other literature, which generally refers to the use of the instrument they developed. As a result, despite being classic literature, the use of instruments developed by (Williams & Anderson, 1991) is still relevant for use in current research. A scale of 1-5 is used for measurement. "failed to perform basic tasks" is one example (reverse). Cronbach's alpha for task performance is 0.795, while it is 0.852 for organizational citizenship behavior.

## **RESULTS AND DISCUSSION**

Harman's one factor test (Podsakoff & Organ, 1986) was used to assess general method bias. All 121 scale items were subjected to exploratory factor analysis (EFA), which yielded 32 components with eigenvalues greater than one, with the first component explaining 14.28% of the total variance. This demonstrates that the general method bias does not affect the relationship between the research variables.

### ***Correlation Analysis***

Pearson correlations were calculated between study variables. According to the findings, cognitive competence is positively correlated with extraversion, conscientiousness,

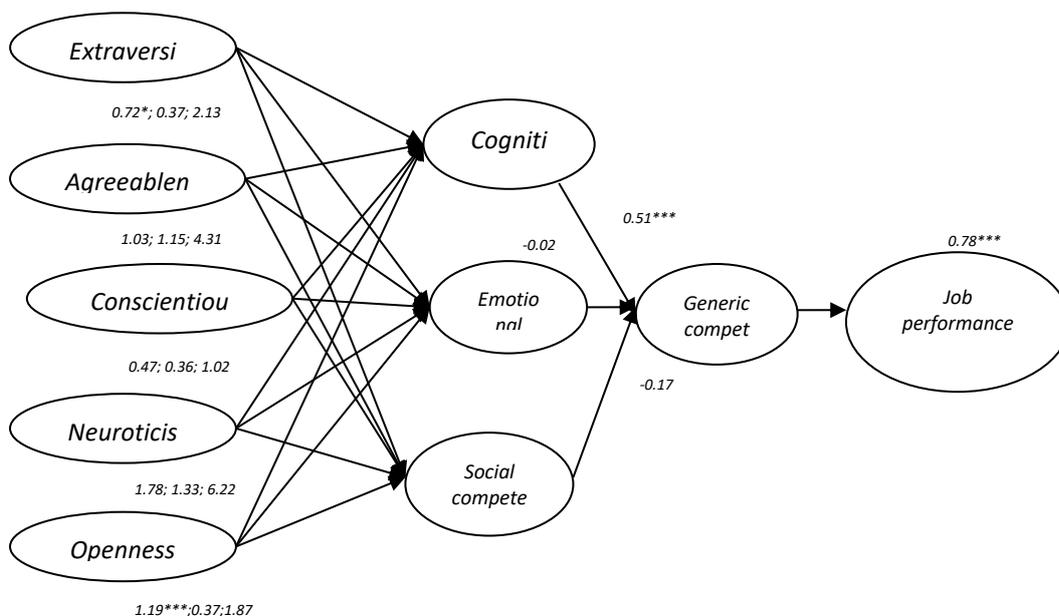
and openness, and negatively correlated with neuroticism, while agreeableness is not. Furthermore, agreeableness and conscientiousness are positively correlated with emotional competence in understanding emotions, while neuroticism is negatively correlated and extraversion and openness are not. In terms of explaining emotions, emotional competence is positively correlated with personality extraversion, agreeableness, conscientiousness, and openness, and negatively correlated with personality neuroticism. Except for the neuroticism personality, social competence in terms of empathy is positively correlated with all personalities.

Meanwhile, almost no generic competency dimension is associated with personality. Similarly, almost no employee performance dimension is linked to personality. However, in general, generic competence is associated with cognitive and social competence, but not with emotional competence. Only generic competencies are significantly related to employee performance.

**Mediation Analysis**

**Direct and indirect effects of personality on generic competencies**

The structural equation analysis is then performed after a confirmatory factor analysis. Cognitive competence, social competence, and emotional competence were studied. The results show that the hypothetical model (Figure 1) reasonably fits the data ( $\chi^2 = 1920$ ,  $2/df = 1.61$ , CFI = 0.807, TLI = 0.793, RMSEA = 0.059). Extraversion and openness personality traits significantly predicted cognitive competence, whereas other personality traits did not affect cognitive competence. No personality type predicts emotional competence. No personality predicts social competence either. Furthermore, only cognitive ability predicts generic ability. However, generic competence has a significant impact on employee performance. The R2 value for generic competence is 0.172, indicating that cognitive, emotional, and social competencies explain 17.2% of the variation in generic competence.



**Figure 1. Standard path coefficient of the hypothesized model**

\* p < .05; \*\* p < .01; \*\*\* p < .001

Source: Data Processing.2022

The Sobel test was used to determine whether or not the mediation relationship caused by the presence of an intermediate variable or intervening variable was significant. The Sobel test looks at the combined effect on the pathway between the dependent variable and the mediator, as well as the pathway between the mediator and the independent variable, making it a more direct test of the mediation hypothesis than other mediating tests like the Baron-Kenny test (Sobel, 1982). Because neither personality was associated with emotional competence or social competence, the mediating relationship between these variables did not need to be investigated, rendering Hypothesis 2 and Hypothesis 3 of the study invalid.

All mediating relationships in Table 2 are significant. Personality extraversion and openness had a significant positive indirect effect on generic competence via cognitive competence. Employee performance is significantly indirectly influenced by cognitive competence. These findings suggest that cognitive competence can fully account for the value of the auditor's generic competence.

**Table 2. Sobel mediation test results**

Independent variable	Mediator variable	Dependent variable	Sobel Test	Sig (p<0.05)
Extraversion Personality	Cognitive Competence	Generic Competence	2.13	Significant (p = 0.033)
Openness Personality	Cognitive Competence	Generic Competence	1.19	Significant (p = 0.016)
Cognitive Competence	Generic Competence	Supervisor Performance	0.50	Significant (p = 0.004)

Source: Data Processing using Sobel Test, 2022

### **Model Specification**

Because emotional and social competencies are not predictors of personality, the question of whether personality does not affect basic competencies arises. Recent developments in personality theory by (Gerlach et al., 2018) provide a new theory in the field of personality. The researchers conducted a cluster analysis based on these five personality dimensions, resulting in four types of human personality. These four personality types are as follows: (1) Average, characterized by low openness scores while other personality values are high. (2) Self-centered, defined as a personality with high extraversion values but low other personality values. (3) Calm (Reserved), a personality with low neurotic, extraversion, and openness values but high agreeableness and conscientiousness. (4) Role models, a personality with low neuroticism values but high other personality values. By adding nine new variables to the current study, this theory can be tested. There are five basic personality modification variables and four composite personality variables among the eight new variables. The average value of each personality variable is used to create composite variables. Furthermore, the personality variables were normalized based on the definition of each composite personality and the average value was used to construct the composite personality variables. For example, the role model personality has low neuroticism while scoring high in all other four dimensions. As a result, before combining the neuroticism value with the other four values to form the role model personality value, the neuroticism value is reversed.

The modified SEM analysis yielded better results on personality variables ( $\chi^2 = 804$ ,  $2/df = 1.60$ , CFI = 0.892, TLI = 0.880, RMSEA = 0.058). Cognitive competence is negatively predicted by calm and egotistical personality and positively predicted by positive role model personality in this model (Figure 2). On average, personality does not affect cognitive

competence. The role model personality alone predicted emotional competence significantly. Average personality, calm personality, and role model personality all positively predicted social competence. Selfishness has no bearing on social competence. The relationship between basic and generic competencies remains unchanged with only cognitive competencies influencing generic competencies and generic competencies influencing employee performance.

The purpose of this study is to look into the role of competence in bridging the gap between personality and performance. According to the findings, cognitive competence mediates the relationship between personality and generic competence which influences performance (Hypothesis 1 and 4 are supported). Cognitive competence demonstrates that extraversion and openness personality traits can improve auditor performance. It is also suggested that from an organizational standpoint, they should develop a special policy to further improve the competence of their employees in order to maximize their performance in increasing the company's success in achieving its goals (Qurotalain et al, 2022).

(Biggar, 2017) defines extraversion as a personality that is easy to socialize and assertive. Extroverted people have both cognitive and affective well-being as a result of these characteristics (Zajenkowski & Matthews, 2019). Extraversion has a strong need for affiliation in order to make friends and thus spends a significant amount of time interacting with others (Wilson et al., 2015) Cognitive competence is required in this activity so that extroverted individuals can make many friends without being labeled as 'stupid' or intellectually limited. As a result, the extraversion personality does necessitate cognitive competence. Extroverted people use cognitive competence to overcome other limitations in their lives by utilizing social networks. These cognitive abilities can then be used to instruct others on how to solve problems, for example. An extrovert requires cognitive competence in order to speak frequently about knowledge and intellectual matters in his social group.

Cognitive competence necessitates the ability to solve problems through the application of one's knowledge and abilities (Im et al., 2015) The openness personality is curious, imaginative, and independent, and it is drawn to new ideas, appreciates art, novelty, and adventure (Porter & Schumann, 2018). Personal openness enjoys imagining and appreciating art, feelings, actions, ideas, and values (Simonton, 2018). Personal openness is associated with creativity and predicts creative achievement, divergent thinking, creative hobbies, personal goals, and thinking styles (Kaufman et al., 2016). Because openness is associated with creativity, and cognitive competence is associated with problem solving that necessitates creative solutions, it stands to reason that the openness personality has a positive effect on cognitive competence.

Unexpectedly, emotional and social competence were not found to be mediators in the relationship between personality and generic competence (Hypotheses 2 and 3 were rejected). The insignificance of emotional competence can be caused by using the alexithymia instrument as an emotional competence instrument. In contrast to the emotional intelligence instrument, this instrument does not overlap with other competencies or personalities. Alexithymia has been shown to predict problems such as living alone, having poor social relationships, eating poorly, and leading a sedentary lifestyle (el Abiddine et al., 2017). These issues make it difficult to conclude that there is a link between emotional competence and an auditor's generic competence.

Meanwhile, it is not surprising that personality has little influence on social competence. Several studies have also found that the Big Five personality traits do not affect social competence. (Stys & Brown, 2004) reported a study that found no relationship between openness personality and emotional competence. Meanwhile, (Herzhoff & Tackett, 2012) discovered that an agreeable personality did not affect social competence.

The model was further developed using (Gerlach et al., 2018)'s four personality theory, which combines five personality dimensions, and has been tested as an extension model in current research. In the respecification model, the components of average personality, calm, egotistical, and role models were included in this study. By including several significant relationships, such as the relationship between the four personality types and cognitive and social competence, this model reaffirms the role of cognitive competence on generic competence and generic competence on supervisor performance.

Although the Big Five personality theory is becoming more widely accepted and applied in the context of competence (Boyatzis, 2008, 2011), empirical efforts to understand the relationship of each personality to specific competencies continue to yield mixed results. One reason for this empirical gap is the lack of a personality theory capable of summarizing all combinations of the Big Five's five components. Simply dividing each component into two values yields two and a half personality types, which equates to up to 32 personality types. This is undoubtedly a laborious task that is difficult to interpret theoretically. (Gerlach et al., 2018) solved this problem by analyzing 1.5 million respondents' data. As a result, only four of the 32 possible combinations are found in abundance in society. Findings from this dissertation's analysis which was conducted after the main analysis show that these four personalities influence generic competencies through improvements in cognitive competencies. This should be the hook for future research into the impact of personality on competence. This study provides clues for future research to produce a more thorough analysis in measuring the four universal personalities by demonstrating that four personalities can influence competence.

## CONCLUSION AND RECOMMENDATION

To the best of our knowledge, this is the first study to look at competence variables as mediators in the relationship between personality, generic competence, and auditor performance. We discovered that generic competencies function as competencies that allow extraversion and openness to influence auditor performance. That is, the increased auditor performance is due to the auditor's high cognitive competence, which stems from extraversion and openness components. A person with a high level of extraversion and openness is ideal for becoming an auditor, in addition to other factors such as the quality of superior-subordinate communication, work enthusiasm, and positive work attitudes (Bulan et al,2022).

This Research findings contribute to the advancement of science in the field of personality and competence. Through a theoretical framework based on holistic personality theory, this research assists in identifying and describing the components of personality and competencies that can affect observed performance. This study confirms, to some extent, the central premise of the holistic personality theory that provides a solid empirical foundation and validates the theory.

This finding suggests that new variables should be investigated for their role in predicting generic competencies. Beliefs about the importance of competence situational and demographic factors (Seniuk Ciceka et al., 2017) are examples of these variables. Second,

another limitation is that data is collected at a single point in time which does not allow for behavior change over time. As a result, the researcher suggests that more research be conducted in this area using a longitudinal design to determine the impact of personality on competence and performance.

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