



Examiner Performance Influenced by Core Self-Evaluation: Examining the Moderating Role of Information Technology

Ulfa Rabiyah^{1*} | Kartini Hanafi² | Andi Kusumawati³ | Aini Indrijawati⁴

1. Corresponding Author, Departement, of Accounting Hasanuddin University, Makassar, Indonesia. Email: ulfarabiyahamkop@gmail.com
2. Department of Accounting, Hasanuddin University, Makassar, Indonesia. Email: hanafikartini@fe.unhas.ac.id
3. Department of Accounting, University Hasanuddin, Makassar, Indonesia. Email: andikusumawati@fe.unhas.ac.id
4. Department of Accounting, University Hasanuddin, Makassar, Indonesia. Email: ainiindri@fe.unhas.ac.id

ARTICLE INFO

Article type:
Research Article

Article History:

Received 10 July 2023
Revised 20 November 2023
Accepted 15 January 2024
Published Online 18 September 2024

Keywords:

locus of control,
emotional stability,
self-esteem,
self-efficacy,
Information Technology.

ABSTRACT

This study aims to understand the role of core self-evaluation in examiner performance, as well as provide an illustration of how information technology moderates the effect of core self-evaluation on examiner performance. This study seeks to fill the lack of empirical evidence about the role of personality models; personality models are needed to improve individual performance. The conceptual framework model is developed using attribution theory and the *Technology Acceptance Model (TAM)* model as the grand theory. Two hundred sixty-five questionnaires were distributed to tax examiners in five provinces on the island of Sulawesi; the data were collected using Google Forms. In the hypothesis analysis, the researcher uses SEM-Amos to describe the effect of the independent variables on the dependent variable. The results of this study indicate that *locus of control*, *emotional stability*, *self-esteem*, and *self-efficacy* influence the examiner performance. Likewise, information technology can moderate the effect of *locus of control*, *emotional stability*, *self-esteem*, and *self-efficacy* on examiner performance. Presumably, the findings of this study can be used by tax service offices to improve the performance of their examiner by utilizing information technology to meet budget realization targets. Academics, too, can support new knowledge as well as theory development.

Cite this article: Rabiyah, U.; Hanafi, K.; Kusumawati, A. & Indrijawati, A. (2024). Examiner Performance Influenced by Core Self-Evaluation: Examining the Moderating Role of Information Technology. *Interdisciplinary Journal of Management Studies (IJMS)*, 17 (4), 1125-1140. DOI: <http://doi.org/10.22059/ijms.2024.361620.675992>



© Ulfa Rabiyah, Kartini Hanafi, Andi Kusumawati, Aini Indrijawati
DOI: <http://doi.org/10.22059/ijms.2024.361620.675992>

Publisher: University of Tehran Press.

Introduction

Taxes are Indonesia's primary source of income for various community and government needs. Statistical data published by the Ministry of Finance of the Republic of Indonesia state that the contribution of taxes in the structure of the State Revenue and Expenditure Budget (APBN ~*Ind.*) is quite significant. Meanwhile, tax revenues in Indonesia are still low compared to other countries, including ASEAN. This can be seen from Indonesia's tax ratio. In 2021, Indonesia's tax ratio will be 8.33 percent, and in 2022 it increased to 9.11 percent. The trend of increasing taxation is expected to continue in 2023, so that tax revenues in 2023 are targeted at IDR 1,510,001.2 billion (Ministry of Finance, 2022). The tax ratio for the majority of ASEAN countries is above 12 percent. The tax ratio of developed countries, for example Western Europe, even reaches 41 percent in 2021 (five countries with the highest tax ratios in the world: France, 47.2 percent; Denmark, 47.1 percent; Belgium, 45.2 percent; Sweden, 43.4 percent; and Italy, 43.1 percent) (OECD, 2022).

Tax is one of the primary sources of state revenue used for national development; thus, research in taxation is critical. Although tax revenues have consistently been below expectations over the past five years, they have increased to nearly 70% of domestic revenues. One attempt to anticipate the possibility of taxpayer fraud is through tax audits (Ilyas & Wicaksono, 2015) The phenomenon shows that the performance of tax examiners at each Tax Service Office (KPP ~*Ind.*) in the Sulawesi region is varied; of the 25 Tax Service Offices, only ten offices have achieved 100% audit completion. The remaining 15 offices have not yet reached 100% audit completion. Since tax is the primary source of state revenue, the government's expectations regarding the role of tax will not be fulfilled if the performance of tax auditors in carrying out audits is below standard. The researcher is interested in determining the factors that can improve the performance of tax auditors by examining the significance of the role played by auditors.

This research focuses on psychological factors, which include personality and job satisfaction. Core Self-Evaluation (CSE) has four key characteristics of concern: (a) locus of control, (b) emotional stability, (c) self-esteem, and (d) self-efficacy. Results from previous research show that there are still several differences in research findings. Locus of control and self-efficacy significantly influence organizational performance and commitment (Yoon et al., 2020), while emotional stability does not significantly affect performance. Research by Au (2015) found that locus of control and self-efficacy affect performance, so if locus of control and self-efficacy increase, performance will also increase. Sari et al. (2016) also found the same results in their research: self-esteem had a positive and significant effect on performance. However, Budiman (2016) found that locus of control did not affect performance. Judge and Bono's (2001) research found a significant simultaneous influence of self-esteem on performance.

It contrasts the results obtained by Frinelya et al. (2015), who stated that self-esteem does not affect performance because they have a low working period and do not have experience in the same field. Ezra's (2017) research shows that self-esteem does not influence performance. Current advances in information technology significantly contribute to society's welfare as a whole, and this is the basis for applying information technology variables. The Directorate General of Taxes (DJP ~*Ind.*) has also used information technology, namely the *Approweb* application, to make carrying out audits easier. Based on the Circular Letter of the Directorate General of Taxes SE-01/PJ/2012, entitled *Completing the Approweb Application as a Means of Creating and Updating Taxpayer Profiles*, the web-based profile application (the *Approweb*) must be used in the environment to facilitate monitoring and enhancement of prospective taxpayers. Considering all these things, this research aims to fill the gap in previous research by examining the influence of locus of control, emotional stability, self-esteem, and self-efficacy on examiner performance, as well as the moderating role information technology in this influence.

Based on the discussion above, this research seeks to enlighten current knowledge based on several theoretical foundations. This research produces a detailed theoretical and practical understanding of the influence of core self-evaluation, including four essential traits, i.e., locus of control, emotional stability, self-esteem, and self-efficacy on the performance of tax examiners in Sulawesi, Indonesia. The examiner performance measurement in this research is based on the performance measurement aspects outlined in the audit regulations (SE-11/PJ/2017) concerning Plans, Strategies, and Examiner Performance Measurement. It is the difference between this research and previous ones. Using the Technology Acceptance Model (TAM), one of the theories adapted from the Theory of Reasoned Action (TRA), this

research investigates information technology as a moderating factor whose usefulness and convenience support increased performance. Using a moderating variable, namely information technology, this research builds on previous research by Chang et al. (2012) which found that most previous studies have not yet examined moderation mechanisms, resulting in a significant gap in the Core Self-Evaluation literature. Therefore, this research aims to investigate the influence of locus of control, emotional stability, self-esteem, and self-efficacy on the performance of tax examiners in Sulawesi, Indonesia, as well as the role of information technology in strengthening this influence.

Theoretical Framework of the Research

Attribution Theory

Attribution theory is about determining the causes and thought processes in the way individuals behave. Luthans (2006) argued that this theory addresses how someone explains the reasons for the behavior of others or themselves, and such reasons can come from internal factors such as character and attitudes, or external pressures from certain situations or circumstances that will influence individual behavior. Just as in attribution theory, a person's reasons for the events they experience can help them understand how those events affected them.

Basically, attribution theory states that when individuals observe someone's behavior, they try to determine whether the behavior is caused internally or externally (Purnaditya & Rohman, 2015).

Internally-caused behaviour is under the individual's control in a conscious state, such as personality traits, consciousness, and abilities. In contrast, externally-caused behavior is influenced from outside, meaning that individuals will be forced to behave due to the situation or environment, such as social influence from other people.

This theory also shows that the causes of success or failure in implementing previous tasks affect expected performance in the future. This theory assesses the attribution of tax auditor behavior concerning their personality traits, such as --in this case-- the locus of control, emotional stability, self-esteem, and self-efficacy.

Technology Acceptance Model (TAM)

Increasing attention has been directed toward adopting information technology, considering the increasing competition and rapid exchange of information. Technology involvement influences work performance and increases productivity (Lai, 2017; Taherdoost, 2018). Figure 1 below is the *Technology Acceptance Model (TAM)* introduced by Davis (1989).

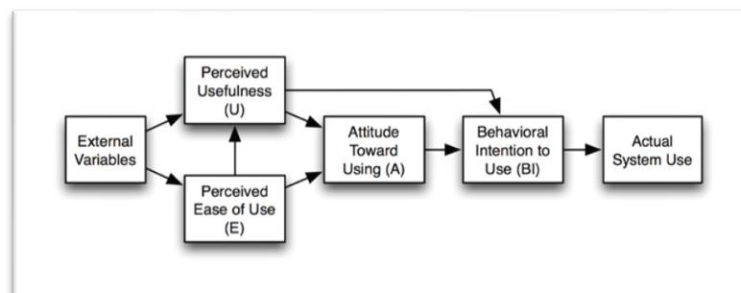


Fig. 1. TAM Model (Davis, 1989).

Figure 1 shows that *Technology Acceptance Model (TAM)* is an adaptation of the *Theory of Reasoned Action (TRA)* and is explicitly adapted to model user acceptance of Information Systems (IS) by clarifying the creation of computer acceptance which is also equipped to define user behavior at various end goals.

Technology Acceptance Model (TAM) assumes that when users use the new information system, their experience is then influenced by two factors, as follows:

Perception of Ease of Use

When applied to a library information system, it means that the user believes that it is easy to use, so that it does not require much effort and will be free from difficulties. It includes the ease of using the

information system according to the user's wishes. Davis' research results show that the perception of ease of use can explain users' reasons for using the system and can explain whether users can accept the new system.

Perception of Usefulness

It means users believe that using the library information system will improve their performance. It illustrates the benefits of the system from its users related to various aspects. Thus, this perception of usefulness forms a belief in using the information system. The assumption is that users will utilize it if they believe the system is functional, while they will refrain from using it if they do not perceive it as functional.

Core Self-Evaluations

Core Self-Evaluation is a model of individual personality that influences a person's motivation and performance, which shows its influence on individual behavior in the workplace. Individuals with positive core self-evaluation will perform better due to their more ambitious goals, commitment, and persistence to achieve them. The core self-evaluation personality model is essential to study to understand and predict one's work attitudes and behavior (Judge & Bono, 2001). Core Self-Evaluation shows that individuals have different views about whether they like or dislike themselves and consider themselves capable and effective (Robbins & Judge, 2018). Individuals with high core self-evaluation will more effectively overcome obstacles by using better problem-solving strategies to minimize stress. Individuals with this personality trait will be more motivated to do their jobs. These individuals will do their jobs better due to increased confidence in their abilities. They can also understand and predict a person's work attitudes and behavior.

Information Technology (IT)

Information technology refers to computers and other electronic devices that store, retrieve, transmit, and manipulate data (Romney & Steinbart, 2016). Information Technology (IT) is the technology used to process data, which will then produce information used in decision-making. TAM has proven to be a helpful model in helping understand that users will accept useful technology by providing specific benefits to improve their performance (Amadu et al., 2018; Dumpit & Fernandez, 2017).

Conceptual Framework and Hypothesis Development

Locus of control on examiner performance moderated by information technology

The attribution theory, related to the locus of control, explains a person's behavior towards events around them and determines the reasons for this behavior. This theory is intended to analyze a person's success and failure based on internal and external factors at the locus of control. Locus of control is a person's perspective on an event, whether they can control the events that happen to them. Previous research by Kreitner and Kinicki (2014) shows that the results achieved by individuals with an internal locus of control come from their activities. Locus of control is crucial in improving performance (Gurendrawati et al., 2014). Appiah and Addai (2014) stated that employees with a high internal locus of control will have a higher contextual performance assessment than those with a lower one. A good locus of control personality will improve individual performance in completing their work.

The Technology Acceptance Model (TAM) is used to apply a technology context, an information system that facilitates a person's or organization's performance and makes it easier to complete work. Tarek and Basuony (2017) concluded that information technology can increase auditor productivity in each stage of audit tasks. Moreover, information technology in inspections simplifies the completion of inspection tasks. The ease and usefulness of using information technology will encourage the creation of a high locus of control, thereby influencing performance improvement. Thus, there is a relationship between the use of information technology and performance. Using information technology in public sector organizations will increase time efficiency in obtaining information, decision-making, and work effectiveness (Moon et al., 2014). Therefore, the first hypotheses of the present study are as follows:

Hypothesis 1a: Locus of control positively and significantly affects examiner performance.

Hypothesis 1b: Information technology moderates the effect of locus of control on examiner performance.

Emotional stability on examiner performance moderated by information technology

Attribution theory, concerning emotional stability, basically explains behavior caused by internal factors, i.e., behavior that is believed to be under control or originating from within the individual themselves; individuals who are not easily anxious, tense, or frustrated. Individuals with stable emotions have personalities that include being able to handle stress well, not easily disappointed, stay calm in stressful situations, and not easily depressed (Purnomo & Lestari, 2010). Oriarewo et al. (2018) show that good employee performance is a product of emotional stability. This study also suggests that enhancing emotional stability will improve organizational employee performance. Emotions such as frustration, interest, and trust are neither instantaneous nor do they last as long as moods. Emotions are brief synchronized changes in body and mind that affect employee performance. Oriarewo et al. (2018) stated that organizations must be determined to monitor a culture that builds the emotional stability of their employees. Emotional stability is one of the characteristics of emotional maturity, defined as a stable emotional condition (Andryani & Purwanti, 2021).

Therefore, the second hypotheses of this study are proposed as follows:

Hypothesis 2a: Emotional stability positively and significantly affects examiner performance.

Hypothesis 2b: Information technology moderates the effect of emotional stability on examiner performance.

Self-esteem on examiner performance moderated by information technology

Attribution theory, concerning self-esteem, explains how humans judge people differently, depending on what meaning is attached to a particular behavior, which can be caused by internal factors, namely the individual's personality. When someone believes that success is due to their inner abilities, they can take pride in their achievements. In other words, the better the self-esteem an employee has, the more their performance will improve; conversely, the worse their self-esteem is, the lower their performance will be. Kreitner and Kinicki (2014) confirmed that feelings of self-esteem are, in fact, formed by our circumstances and how other people treat us. Self-esteem is related to a rational assessment of oneself and is the most essential element underlying a positive self-concept (Zeigler-Hill et al., 2013).

Self-esteem is an attitude, an evaluative component towards oneself, and a practical assessment of self-concept, based on self-acceptance and feelings of worth. These feelings develop and are processed as a consequence of awareness of abilities and reciprocity from external society. Self-esteem consists of beliefs about an individual's ability to think and face the fundamental challenges of life, as well as their confidence to be happy, feel worthy, and, of course, to be validated by society and the environment.

Therefore, the third hypotheses of this study are proposed as follows:

Hypothesis 3a: Self-esteem positively and significantly affects examiner performance.

Hypothesis 3b: Information technology moderates the effect of self-esteem on examiner performance.

Self-efficacy on examiner performance moderated by information technology

Attribution theory, concerning self-efficacy based on internal factors such as ability or effort, explains that individuals with high confidence in the ability to act, intending to do it, and trying to complete their actions, are assumed to possess traits that allow their future actions to be predicted. Research by Ardanti and Rahardja (2017) found that self-efficacy positively impacts performance. It is because self-efficacy is each individual's belief in carrying out the tasks given. However, according to Sihombing et al. (2018), self-efficacy does not have a significant influence at *PT. PLN* of South Manado Area. It shows that using information technology affects (strengthens) the relationship between self-efficacy and employee performance. Research by Gonzales and Gidumal (2017) states that information technology plays a crucial role in performance, and self-efficacy positively influences the performance of employees who rely on information technology to complete employee tasks. Moderate use of information technology can positively moderate the effects of workplace ostracism

and self-efficacy toward employee performance (strengthening that relationship). In other words, performance will increase if individuals use IT with confidence.

Therefore, the fourth hypotheses of the present study are proposed as follows:

Hypothesis 4a: Self-efficacy positively and significantly affects examiner performance.

Hypothesis 4b: Information technology moderates the effect of self-efficacy on examiner performance.

Based on the theoretical foundations and the identification of the main variables of the research and the mentioned hypotheses, the proposed conceptual model of the research is designed and formulated as follows (Figure 2).

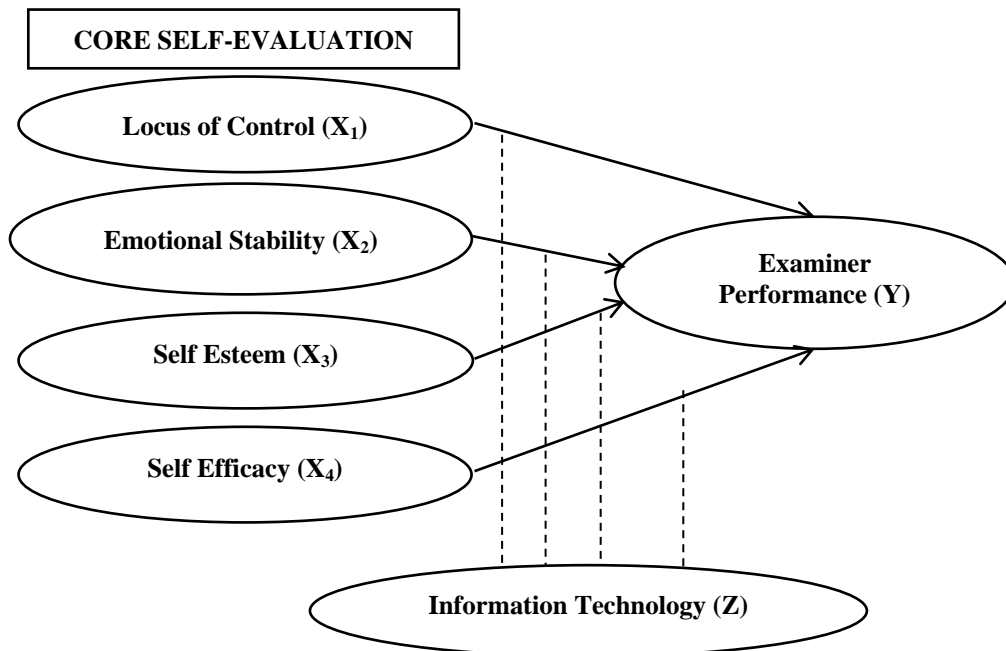


Fig. 2. The Conceptual Model

Research Methodology

Method, Sample, and Data

This study is quantitative research. According to Sekaran (2017), quantitative research is a scientific method in which data are numbers that can be processed and analyzed using mathematical or statistical calculations. This research describes the influence of locus of control, emotional stability, self-esteem, and self-efficacy on examiner performance, and information technology moderates this influence. The population is defined as a group of people or entities that researchers want to study (Sekaran & Bougie, 2016). In this research, the population is tax examiners registered at the Tax Service Office in Sulawesi, Indonesia. The sampling technique is the process of selecting several samples from the sample population and understanding their properties or characteristics, which can generalize the features or parts of a population (Sekaran & Bougie, 2016). This research uses non-probability sampling with saturated sampling (census) for the sampling technique. The samples used in this research were 265 tax auditors at each tax service office throughout Sulawesi. The sample size was determined using Hair et al. (2020), since the population size was unknown. They suggested that the minimum sample size was between five to ten times the number of indicator variables. The formula for total statements in the research (51) multiplied by five was used to assess the adequacy of the sample size, resulting in a sample size of 255 respondents (tax examiners) with a 5% margin of error (10% error rate and 95% correctness rate). The field observation found 265 respondents that filled out the questionnaire. At the time of the distribution of questionnaires, there was a transfer of examiners in the Sulawesi area, so there were an additional 10 examiners who filled out the questionnaire for this research.

This research uses the questionnaire method. Questionnaires are distributed online by entering the official website of each tax service office. The confidentiality and anonymity of respondents are

guaranteed to reduce the possibility of standard method variance. For this purpose, an online questionnaire is used so that no specific specifications can reveal the identity of the person or company included. As a pre-test, 40 respondents from the statistical sample are asked to fill out a questionnaire to determine possible ambiguity in answers regarding questionnaire items; the results are quite satisfactory. All respondents answer entirely. The analysis method uses *Structural Equation Modeling* (SEM) according to the theory of Hair et al. (2020), which states guidelines for determining sample size in SEM analysis: the sample size of 225 – 450 is for the maximum likelihood (ML) estimation technique.

Table 1 shows the characteristics of the representatives of the firms participating in the survey to obtain an appropriate overview of the research findings, gender, age, education, and years of service.

Table 1. Demographic Characteristics (n = 265)

No.	Characteristic	Criteria	Frequency	Percentage (%)
1.	Sex	Male	193	72.8%
		Female	72	27.2%
		Total	265	100%
2.	Age	21 - 30 years old	15	5.6%
		32 - 40 years old	76	28.7%
		41 - 50 years old	158	59.6%
		>50 years old	82	30.9%
		Total	265	100%
3.	Education	Associate's (diploma) Degree	10	3.7%
		Bachelor's (applied science) Degree	2	0.7%
		Bachelor's (undergraduate) Degree	236	89%
		Master's (graduate) Degree	17	6.4%
		Total	265	100%
4.	Work Period	3 - 7 years	25	9.4%
		7 - 12 years	192	72.4%
		12 - 17 years	167	63%
		Total	265	100%
5.	Tax Service Office (KPP)	Regional Office of Sulawesi (South, West, and Southeast)	32	12.1%
		KPP Madya Makassar	29	10.9%
		KPP Makassar Utara	13	4.9%
		KPP Makassar Selatan	14	5.2%
		KPP Makassar Barat	14	5.2%
		KPP Maros	7	2.6%
		KPP Parepare	7	2.6%
		KPP Palopo	7	2.6%
		KPP Watampone	7	2.6%
		KPP Bantaeng	7	2.6%
		KPP Bulukumba	7	2.6%
		KPP Majene	6	2.2%
		KPP Mamuju	6	2.2%
		KPP Kendari	12	4.6%
		KPP Kolaka	7	2.6%
		Regional Office of Sulawesi (North, Central and Gorontalo)	23	8.6%
		KPP Palu	6	2.2%
		KPP Tolitoli	6	2.2%
		KPP Luwuk	7	2.6%
		KPP Poso	7	2.6%
		KPP Kotamobagu	7	2.6%
		KPP Bitung	13	4.9%
		KPP Manado	14	5.2%
KPP Gorontalo	7	2.6%		
	Total	265	100%	

Source: Data by process, 2023.

Measurement

In this study, all scales are entirely adapted from the literature, and a 51-statement questionnaire is prepared to measure the six latent constructs in the conceptual model of Core self-evaluation, which is the personality model developed by Judge & Cable (1997) and includes four variables: locus of control, emotional stability, self-esteem, and self-efficacy. A 5-item statement measures the locus of control, and the locus of control indicator was adopted from research by Robbins and Judge (2008). An 8-item statement measures emotional stability, and the indicator of emotional stability was adopted from research by Judge et al. (2008). A 9-item statement measures self-esteem, and the self-esteem indicator was adopted from research by Judge et al. (2008). A 9-item statement measures self-efficacy, and self-efficacy indicators were adopted from research by Judge et al. (2008). A 9-item statement measures examiner performance, and the measurement of examiner performance is adopted from government regulations regarding examiner performance. Information technology is measured using an 11-item statement, and information technology indicators are adopted from the Technology Acceptance Model (TAM) developed by Davis (1989). All constructs in the model are measured using a 5-point Likert scale, ranging from *Strongly Disagree* to *Strongly Agree*.

Findings

This research will analyze the influence of locus of control, emotional stability, self-esteem, and self-efficacy on examiner performance with information technology as a moderating variable using *Structural Equating Modeling (SEM)* analysis techniques. Latan and Temalagi (2013) state that the SEM analysis stage must undergo at least five steps: model specification, identification, estimation, evaluation, and modification. Each of these stages can be described as follows:

Model specification

This stage forms a model that describes the relationship between one latent variable and other latent variables, as well as the relationship between latent variables and indicator variables, based on a previously proposed solid theory. All Structural Equating Modeling (SEM) components in this research model are shown in Figure 3 as follows:

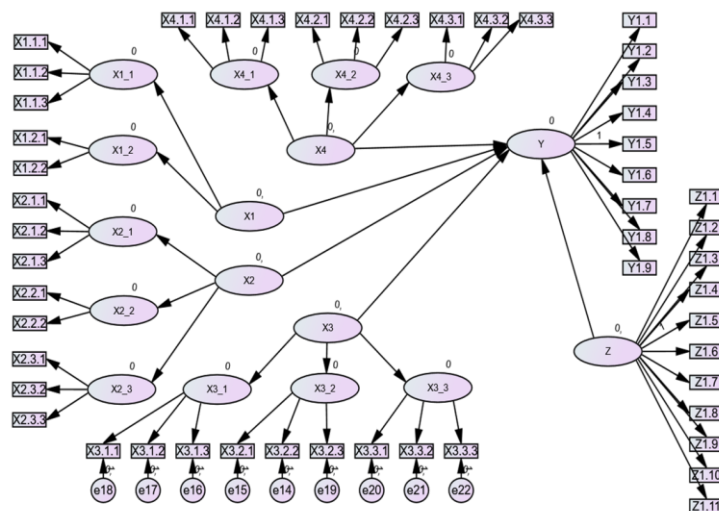


Fig 3. Research Model Specification

Nonetheless, this research aims to identify the moderating variables' effect. Moderating variables can affect the relationship between exogenous and endogenous latent variables. This study uses the moderation variable testing method in the form of a single indicator interaction: the Ping method. Indeed, the full model in this research contains a single indicator as part of moderate structural equation modeling. Merging all *Structural Equating Modeling (SEM)* components into a complete model illustrates the full model in one path diagram shown in Figure 4 as follows:

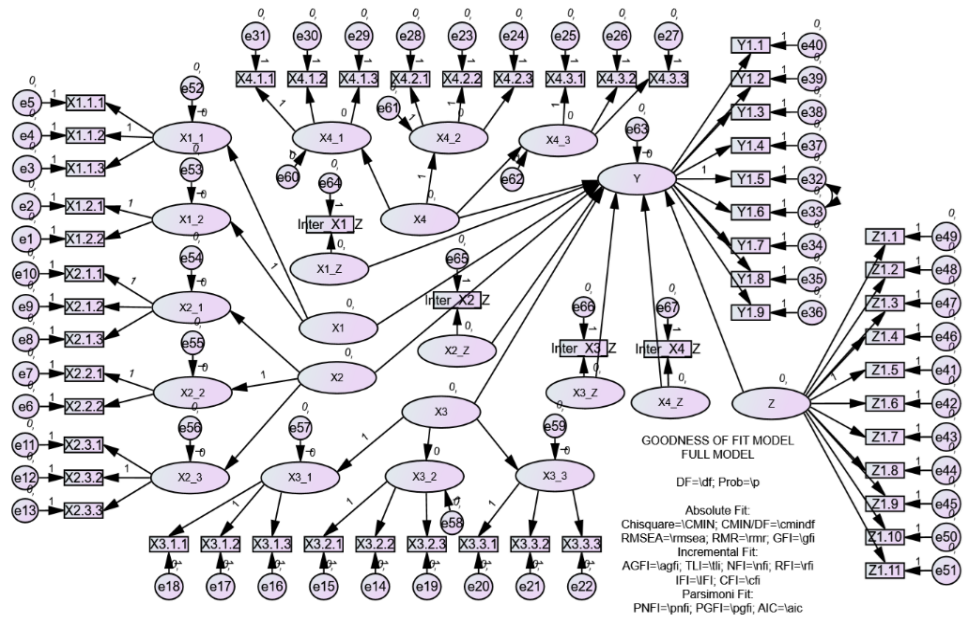


Fig. 4. Full Model Specification

Structural Model

The assessment of structural model fit in SEM analysis involves the significance of the coefficients. The structural model suitability test is carried out by looking at several criteria in Goodness of Fit based on their respective groupings. Hair et al. (1998) grouped Goodness of Fit into three: absolute fit measures, incremental fit measures, and parsimonious fit measures. This research assesses the Goodness of Fit in the structural model using the first two groups, represented by each of the existing fit measures parameters. Meanwhile, parsimonious fit measures are not used since this research does not compare multiple alternative models. The chi-square value and significance level represent the absolute fit measures group, as well as CMIN/DF and RMSEA. The probability and chi-square model values that are not significant (probability > 0.05 and chi-square count < chi-square {0.05, df model}) and the RMSEA value < 0.8 indicate that the SEM model estimated with the analyzed data has a matrix with the same covariance as the population covariance matrix so that it can undoubtedly provide a picture of the actual condition of the population. Meanwhile, the incremental fit measures group is represented by the TLI, NFI, and CFI values.

The goodness of fit criteria for each group can be presented in the following table 2:

Table 2. Criteria of Goodness of Fit Indices Overall Model

Goodness of Fit Index	Cut-Off value
X ² Chi-Square	≤ 1463.41
Probability	≥ 0.05
CMIN/DF	≤ 2.00
RMSEA	≤ 0.08
TLI	≥ 0.95
NFI	≥ 0.90
CFI	≥ 0.95

Source: Processing Secondary Data, 2023

The structural model in this research based on the results of the analysis is as follows:

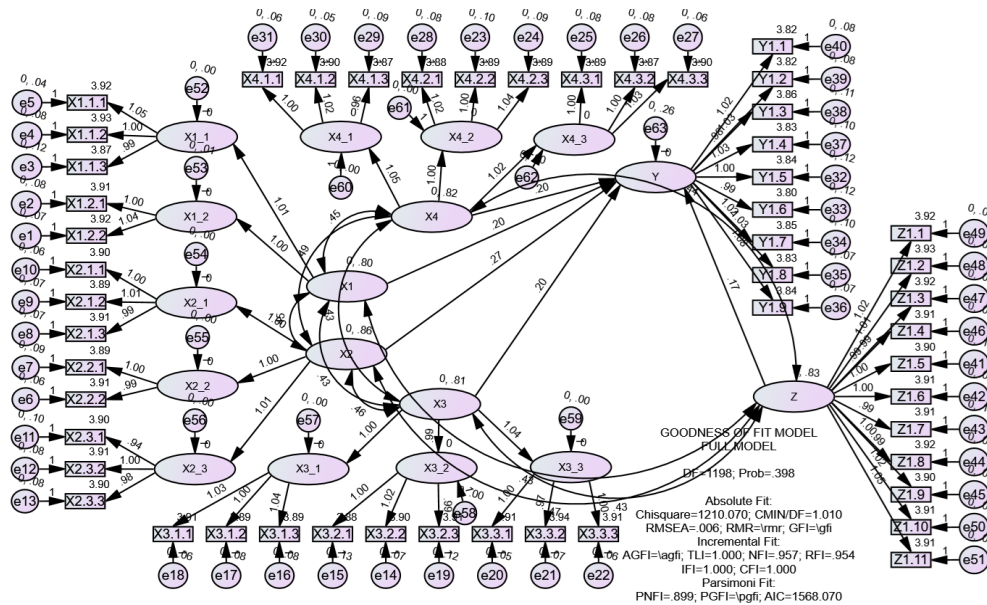


Fig. 5. Estimation Results of Structural Model

The model test estimation results are presented in the figure above, based on the basic structural model previously built according to the conceptual framework. Then, the estimation results from the structural model are evaluated based on the goodness of fit in the table below by presenting the model criteria and critical values that match the data as follows:

Table 3. Evaluation of Criteria of Goodness of Fit Indices Overall Model

Goodness of Fit Index	Cut-Off value	Results of Model	Information
X ² Chi-Square	≤ 1463.41	1210.07	Fit
Probability	≥ 0.05	0.398	Fit
CMIN/DF	≤ 2.00	1.010	Fit
RMSEA	≤ 0.08	0.006	Fit
TLI	≥ 0.95	1.000	Fit
NFI	≥ 0.90	0.957	Fit
CFI	≥ 0.95	1.000	Fit

Source: AMOS Data Processing Results, 2023

The table above shows that from the seven criteria for the goodness of fit indices, it can be seen that all the values from the model results are below and above each predetermined criterion. This shows that all of these criteria are satisfied based on the results of the specified model. So, it can be concluded that the basic model proposed in this research meets the goodness of fit criteria.

SEM Moderation Analysis

This research aims to identify and see the influence of moderating variables. Moderating variables can influence the relationship between exogenous and endogenous latent variables. This research tests moderating variables in single indicator interactions, namely the Ping method, which will then be estimated using the Bayes approach. In the Ping method of Moderate Structural Equation Modeling (MSEM) analysis, the standardized loading factor and error variance values resulting from the previous SEM analysis (Bayes estimation) are used to calculate the interaction parameters λ and \square . Meanwhile, interaction indicators are produced by multiplying the sum of the exogenous variable indicators with the moderating variables in each sample.

In this case, the variable that is considered a moderating variable is information technology. Meanwhile, other variables, such as locus of control, emotional stability, self-esteem, and self-efficacy are independent exogenous variables. Each exogenous variable will interact with the moderating variable to see its influence on the endogenous variable and the role of the moderating variable. The Ping method MSEM analysis will produce structural model parameter coefficients similar to those

from the previous SEM analysis. In the MSEM analysis, the interaction variable parameters will be tested for significance to see whether the variable is a moderating variable.

In this research model, four interaction variables use a single indicator interaction approach. These interactions are built since this research needs to see the role of moderating variables in the relationship between four exogenous and endogenous variables. These interaction variables consist of the interaction variable locus of control with information technology (Mod_X1_Z), the interaction between emotional stability and information technology (Mod_X2_Z), the interaction between self-esteem and information technology (Mod_X3_Z), and the interaction between self-efficacy and information technology (Mod_X4_Z).

The results of each calculation of the interaction parameter λ and the interaction parameter \square for each interaction variable are presented in Table 4 as follows:

Table 4. Calculation Results of Interaction Parameters

Interaction Variable	Interaction λ	Interaction \square
X1-Z	16,192	64,522
X2-Z	19,019	118,326
X3-Z	20,149	144,049
X4-Z	20,198	141,722

Source: Data Process Results, 2023

The next step after determining all the λ and \square interaction parameters is to build interaction variables in the research model and analyze them further, as in the full model as follows:

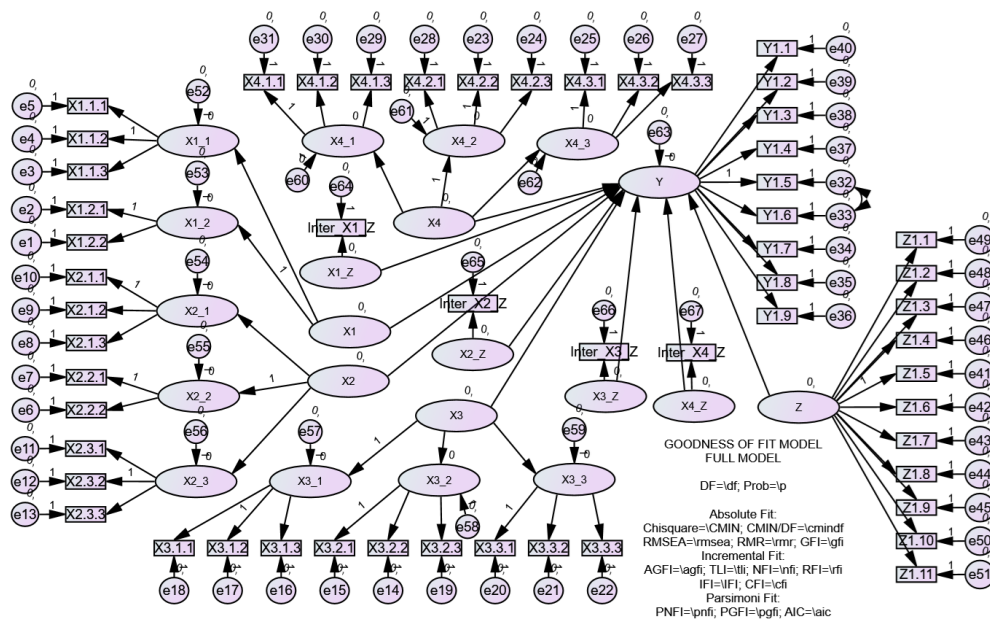


Fig. 6. Full research model with interaction variables

Hypotheses Test

The hypotheses test carried out in this research refers to the analysis results for the Bayes estimation method. This approach is adopted because the data used in this study is not normally distributed, both univariate and multivariate. The hypotheses developed in this submission are as follows:

H0: There is no significant influence between exogenous and endogenous variables

Ha: There is a significant influence between exogenous and endogenous variables

The credible interval lower bound and upper bound values serve as the standard for decision-making to test the developed hypotheses. Ghozali (2014) states that if the interval range of the lower and upper bounds contains 0 (zero), the influence is not statistically significant. Therefore, H0 is accepted if the lower and upper bound interval ranges contain 0 (zero). On the other hand, Ha is

accepted if the range of lower and upper bounds does not contain 0 (zero). The results of the analysis using the Bayes estimation method approach are as follows:

Table 5. Hypotheses Test

Hypothesis		Standardized Estimation	50% Lower bound	50% Upper bound	Result
Locus of Control	→ Examiner Performance	0.177	0.142	0.207	Supported
Emotional Stability	→ Examiner Performance	0.255	0.224	0.297	Supported
Self-Efficacy	→ Examiner Performance	0.187	0.149	0.216	Supported
Self-Esteem	→ Examiner Performance	0.182	0.148	0.216	Supported
Information Technology	→ Examiner Performance	0.111	0.078	0.145	Supported
Moderation X1-Z	→ Examiner Performance	0.001	0.001	0.001	Supported
Moderation X2-Z	→ Examiner Performance	0.001	0.001	0.001	Supported
Moderation X3-Z	→ Examiner Performance	0.001	0.001	0.001	Supported
Moderation X4-Z	→ Examiner Performance	0.001	0.001	0.001	Supported

Estimation uses the Bayes SEM.

Table 5 shows that, in the Bayes approach, the value of the credible interval lower and upper bounds are the primary concern to determine the influence of exogenous variables on endogenous variables. Ghozali (2014) states that if the lower and upper bound interval range contains 0 (zero), the effect is not statistically significant.

The influence analysis using the Bayes approach above shows that the lower and upper bound interval range values do not contain the number 0 (zero). Therefore, these results are not much different from the maximum likelihood approach with the Bayes approach, where the results of all exogenous variables (locus of control, emotional stability, self-efficacy, self-esteem, and information technology) have a positive and significant effect on the endogenous variables (the examiner performance). The influence of locus of control on examiner performance is 0.177, emotional stability on examiner performance is 0.255, self-esteem on examiner performance is 0.187, and self-efficacy on examiner performance is 0.182.

Discussion

Psychological research uses the majority of studies regarding personality models. This research is similar to the one conducted by Yoon et al. (2020), who focused on the influence of core self-evaluation on sales performance. It is the first research that examines the influence of core self-evaluation, including locus of control, emotional stability, self-esteem, and self-efficacy, on the performance of tax examiners in Indonesia. Meanwhile, this research investigates the moderating role of information technology in the relationship between locus of control, emotional stability, self-esteem, and self-efficacy on examiner performance.

Several hypotheses are tested based on previous literature to test the research model. Testing the research hypotheses can determine that the *Locus of Control* variable, with a path coefficient of 0.177, has a positive and significant effect on examiner performance, and this is in line with the findings of D.P.A. Takndare and Yulita (2019), Agustina et al. (2022), and Delgado et al. (2022). The *Emotional Stability* variable, with a path coefficient of 0.255, also positively and significantly affects examiner performance, which is also in line with other studies (Pervez, 2010; Oriarewo et al., 2018; Jinalee & Singh, 2019). The *Self-Esteem* variable, with a path coefficient of 0.187, positively and significantly affects examiner performance, and this is in line with the findings of Brown (2014). The *Self-Efficacy* variable with a path coefficient of 0.182 positively and significantly affects examiner performance, which is also in line with other research studies (Ardanti & Rahardja, 2017; Sihombing et al., 2018).

Besides, other hypothesis tests show that information technology can moderate the influence of locus of control, emotional stability, self-esteem, and self-efficacy on examiner performance, with a path coefficient value of 0.001 and a posterior distribution value in the middle of the polygon graph around 0.0008. These results are in line with the findings of Tarek and Basuony (2017), Moon et al. (2014), Gonzales and Gidumal (2017), and Rantansari (2019). In general, locus of control, emotional stability, self-esteem, and self-efficacy influence examiner performance, and information technology moderates this influence. The theoretical implications of this study's results align with the attribution

theory since the researchers conduct empirical research to determine the factors that influence performance, especially in the individual personality model.

Internal and external attributions have been stated to influence individual performance evaluation. For example, determining a person's self-confidence in doing their jobs and how they can control their emotions in doing their jobs will influence individual attitudes and satisfaction with their jobs. People will behave differently if they perceive their internal attributes to be more important than their external attributes. Basically, the personal characteristics of an employee are one of the determinants of the performance that will be carried out since it is an internal factor that encourages a person to carry out an activity.

In addition, this research is also in line with the TAM Model, which illustrates that information technology makes work easier to complete. It is in line with the TAM model, which has been proven helpful in understanding that users will embrace useful technology by providing specific benefits to improve their performance (Amadu et al., 2018; Dumpit & Fernandez, 2017).

Conclusion

Taxes are Indonesia's primary source of income for various community and government needs. Taxes are one of the primary sources of state revenue used for national development. Therefore, it requires examiners with good performance to collect tax revenue according to what has been budgeted. The experimental findings of this research provide valuable implications for academics and practitioners.

This study proposes a theoretical framework that combines the core personality concepts of self-evaluation, individual performance, and information technology. This study uses information technology to moderate the relationship between core self-evaluation, including locus of control, emotional stability, self-esteem, and self-efficacy, and individual performance, specifically for the examiner. Based on the resource and knowledge view, this research extends the literature by exploring previous research findings.

The researchers collected the data using a quantitative approach by distributing questionnaires to tax examiners. The results from variant-based structural equation modeling confirm that locus of control, emotional stability, self-esteem, and self-efficacy affect examiner performance. In addition, the analysis results support the moderating role of information technology in the relationship between locus of control, emotional stability, self-esteem, self-efficacy, and examiner performance.

Theoretical and Practical Implications

This research can fill existing gaps in the literature and contribute by identifying factors that are significantly related to and influence the improvement of examiner performance, i.e., the core self-evaluation moderated by information technology. This research developed a model of dimensions based on attribution theory and the Technology Acceptance Model (TAM). This research expands previous research by including the variables of *Locus of Control*, *Emotional Stability*, *Self-Esteem*, *Self-Efficacy*, and *Information Technology* on examiner performance. Moreover, there is a novelty in the use of rules.

The findings of the current research will provide several practical implications. The tax auditor is the spearhead of tax examiners, and the Directorate General of Taxes (DJP ~Ind.) is the policymaker for tax examiner. The influence of core self-evaluation (CSE) on examiner performance shows that examiners with strong CSE characteristics will determine better work results and using information technology will make the audit process more manageable. For examiners working in organizations, core self-evaluation (CSE) is considered a *good* trait that provides many favorable work-related outcomes in areas such as earnings (e.g., Judge & Hurst, 2007), performance (e.g., Erez & Judge, 2001). This research can also help the Tax Service Offices (KPP ~Ind.) Representatives of South, West, Central, Southeast, and North Sulawesi, as well as Gorontalo, consider improving the quality of examiners to realize the targeted audit in the future. Furthermore, this research can serve as reference material for further research to contribute to the development of accounting science, especially in tax examination.

Limitations and Future Research

The limitations of this research include the difficulty in obtaining data quickly and precisely due to the

respondents' busyness, which resulted in a long time to collect the questionnaires. The number of research samples is quite limited, at 25.76% of the total number of tax examiners in Indonesia; therefore, the results obtained cannot be generalized to different research sites. Furthermore, controlling respondents through survey methods is challenging, and respondents' answers may introduce bias. Accordingly, further research can increase the number of samples and expand the scope of the study in several provinces or even throughout Indonesia. Future research can test and analyze many other factors that have not yet been included in this research model, such as independence, obedience pressure, ethical perception, and others affecting examiner performance. Consequently, further research can use methods other than surveys or combine them with other approaches.

References

- Agustina, T., Nurhikmah., & Rudiansyah, M. (2022). The Influence of Locus of control, Slef-Efficacy, and Adversity Quotient on Business Performance. *Jurnal Economia*, 18(1), 1-15.
- Amadu, L., Muhammad, S. S., Mohammed, A. S., Owusu, G., & Lukman, S. (2018). Using technology acceptance model to measure the ese of social media for collaborative learning in Ghana. *Journal of Technology and Science Education*, 8(4), 321–336.
- Andryani, I., & Purwanti, M. (2021). Gambaran Kestabilan Emosi dan Perilaku Agresif Siswa Kelas IV-VI Di SDS Islam Plus “X”. Fakultas Psikologi Universitas Katolik Indonesia Atma Jaya. *Jurnal Psikologi Pendidikan*, 14(1), 59–79.
- Ardanti, D. M., & Rahardja, E. (2017). Pengaruh Pelatihan, Efikasi Diri dan Keterikatan Karyawan terhadap Kinerja Karyawan (Studi Pada Patra Semarang Hotel & Convention). *Journal of Management*, 6(3), 1–11.
- AU, Evelyn W. M (2015). Locus of control, self-efficacy, and the mediating effect of outcome control: Predicting course-level and global outcomes in an academic context. *Anxiety, Stress and Coping*, 28(4), 425-444.
- Brown, J. D. (2014). Self-Esteem and Self-Evaluation: Feeling is Believing. *Psychological Perspectives on the Self*, 4, 27–58.
- Budiman, S. P. (2016). *Pengaruh Struktur Audit, Locus Of Control, Dan Komitmen Organisasi Terhadap Kinerja Auditor Pemerintah*.
- Chang, C.-H., Ferris, D. L., Johnson, R. E., Rosen, C. C., & Tan, J. A. (2012). Core Self-Evaluation: A Literature Review and Evaluation. *Journal of Management*, 38(1), 81–128.
- Davis, F. D. (1989). "Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology". *MIS Quarterly*, 13(5), 319–339.
- Dumpit, D. Z., & Fernandez, C. J. (2017). Analysis of the use of Social Media in Higher Education Institutions (HEIs) using the Technology Acceptance Model. *International Journal of Educational Technology in Higher Education*, 14(1), 1–16.
- Erez, A. dan T.A. Judge. 2001. Relationship of core self evaluations to goal setting, motivation, and performance. *Journal of applied psychology*, Vol. 86, No. 6, hlm. 1270-1279.
- Ezra, T. E. (2017). Pengaruh Kepuasan kerja dan Self Esteem Terhadap Kinerja Karyawan Studi Pada PT. Tebar Tandan Tenerah-Sampoerna Agro Tbk Di Kabupaten Landak. *Jurnal Manajemen Update*, 6(4).
- Frinelya, R., Rifa, D., & Herawati. (2015). Pengaruh Beban Kerja, Self Efficacy dan Kepuasan Kerja Terhadap Kinerja Individual Pada Karyawan Bagian Akuntansi (Studi Empiris Pada Bank Konvensional Di Kota Bukittinggi). *Jurnal Psikologi*, 2(11).
- Ghozali (2014). *Aplikasi analisis Multivariate dengan Program SPSS*. Badan Penerbit UNDIP, Semarang.
- Gonzales, S. M., & Gidumal, J. B. (2017). Information Technology and Front Office Employees Performance. *International Journal of Contemporary Management*, 29(8).
- Gurendrawati, E., Murdayanti, Y., & Putri, A. G. (2014). The Impact of Information Technology, Management Accounting System Characteristics, and Locus of Control to the Managerial Performance in the Telecommunication Service Companies. *Integrative Business & Economics Research*, 4(01), 357-366.
- Hair, J. ., Black, W. ., Babin, B. ., & Anderson, R. . (2020). *Multivariate Data Analysis* (7th ed.). Pearson Education Limited.
- Hidayat, H., & Setiawan, I. A. (2018). Pengaruh Self Esteem Dan Self Efficacy Terhadap Kinerja Karyawan (Studi Pada Karyawan PT. Tomo Food Industri, Sumedang). *Sains Manajemen Dan Akuntansi*, viii(2), 65–85.
- Ilyas, W. B., & Wicaksono, P. (2015). *Pemeriksaan Pajak*. Mitra Wacana Media.
- Judge, T. A., & Bono, J. E. (2001). Relationship of Core Self-Evaluations Traits With Job Satisfaction and Job Performance: A Meta-Analysis. *Journal of Applied Psychology*, 86, 80–92.
- Judge, T. A., & Cable, D. M. (1997). Applicant Personality, Organizational Culture, and Organization Attraction. *Personnel Psychology*, 50, 359–393.
- Judge, T. A., & Hurst, C. (2007). Capitalizing on One’s Advantages: Role of Core Self-Evaluations. *Journal of Applied Psychology*, 92(5), 1212–1227.
- Kreitner, R., & Kinicki, A. (2014). *Perilaku Organisasi* (Edisi 9). Salemba Empat.
- Lai, P. C. (2017). The Literature Review of Technology Adoption Models and Theories for The Novelty Technology. *Journal Information System Technology Management.*, 14(1), 21–38.
- Latan, Hengky & Temalagi, S. (2013). Analisis Multivariate Teknik dan Aplikasi Menggunakan Program IBM SPSS 20,0. Bandung: Penerbit Alfabeta.
- Luthans, Fred. 2006. *Perilaku Organisasi Edisi Sepuluh*. Terjemahan: Vivin Andhika. Yogyakarta: Andi.
- Moon, H.-K., Kim, J.-R., Han, S.-K., & Choi, J.-T. (2014). *A Reference Model of Smart Library*. 80–84.
- OECD. (2022). Revenue Statistics in Asia and the Pacific 2022 - Indonesia. OECD.
- Oriarewo, G. O., Agbim, K. C., & Zever, T. A. (2014). Influence of Emotional Intelligence on Entrepreneurial Performance: An Emperical Analysis o the Hospitality Industry Industry in Makurdi, Benue Sate Nigeria. *International Journal of Academic Research in Management (IJARM)*.

- Purnaditya, R. R., & Rohman, A. (2015). "Pengaruh Pemahaman Pajak, Kualitas Pelayanan Dan Sanksi Pajak Terhadap Kepatuhan Pajak". *Jurnal Diponegoro*, 4.
- Purnomo, R., & Lestari, S. (2010). Pengaruh Kepribadian, Self-Efficacy, dan Locus of Control Terhadap Persepsi Kinerja Usaha Skala Kecil dan Menengah. *Jurnal Bisnis Dan Ekonomi (JBE)*, 17(2), 144–160.
- Robbins, Stephen P., & Judge, T. A. (2018). *Perilaku Organisasi. Organizational Behavior* (Buku 1).
- Romney, Marshall B. dan Steinbart, Paul Jhon, (2016), Sistem Informasi Akuntansi, Diterjemahkan oleh Kikin dan Novita, Salemba Empat, Jakarta.
- Sari, L. A., Suhendro, & Wijayanti, A. (2016). Pengaruh Self Esteem Dan Self Efficacy Terhadap Kinerja Pegawai Di Otoritas Jasa Keuangan Solo. In *Seminar Nasional Dan Call Paper Fakultas Ekonomi Uniba Surakarta*.
- Sekaran, U. (2017). *Research Methods for Business*. Salemba Empat.
- Sekaran, U., & Bougie, R. (2016). *Research Methods for Business, A Skill Building Approach* (7th Editio). John Wiley & Sons, Ltd.
- Sihombing, E., Parlindungan, G. M. S., & Uhing., Y. (2018). Pengaruh Karakteristik Individu Karakteristik Pekerjaan dan Self Efficacy Terhadap Kinerja Karyawan Pada PT. PLN (Persero) Rayon Manado Selatan. *Jurnal EMBA*, 6(4), 2858–2867.
- Taherdoost, H. (2018). A Review of Technology Acceptance and Adoption Models and Theories, *Procedia Manufacturing*, 2, 960–967.
- Takndare, D. P. A. & Yulita, I. K (2019). The Influence of Locus of Control, Self- Efficacy and Self-Esteem on the Employees Performance: A Case Study. In D. S. Setiana, A. Setiawan, D. Supriadi, K. H. Najib, T. Ardhan, N. A. Handoyono, I. Widyastuti, & L. Tiasari (Eds.), *International Conference on Technology, Education and Science* (pp. 154–160). Yogyakarta.
- Tarek, M., & Basuony, M. (2017). The Implication of Information Technology on the Audit Profession in Developing Country: Extent of Use and Perceived Importance. *International Journal of Accounting and Information Management.*, 25(2), 237–255.
- Yoon, D. W., Kim, B. Y., & Oh., S. H. (2020). Core Self-Evaluation and Sales Performance of Female Salespeople in Face-to-Face Channel. *Journal of Asian Finance, Economics and Business*, 7(5).
- Zakieh S, Fatemeh A, & Mahmood A L. (2013). The Effect of Labor's Emotional Intelligence on Their Job Satisfaction, Job Performance and Commitment. *Iranian Journal of Management Studies (IJMS)* 6(1), pp: 27-43.