

# THE ROLE OF TEAM COLLABORATION AND SUPERVISION ON AUDITOR PERFORMANCE: WORK MOTIVATION AS MEDIATION

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## ABSTRACT

*Every organization is definitely demanded for good performance, including the Supreme Audit Institution, which is required to provide good performance in the audit sector as expected by stakeholders. The main task of this institution is to examine the management and accountability of state finances and generally this is done in a team or project based form. Good performance must be able to be obtained under conditions of limited budget, work implementation time and number of auditors. This study is different from previous studies because it involves the effect of variable team collaboration, supervision and motivation on auditor performance and is carried out at institutions / organizations engaged in the audit sector. The purpose of this study therefore is to evaluate the relationship between variables affecting the auditor performance in a team/project-based organization, including team collaboration, supervision, and work motivation. Data were collected from 361 auditors as respondents at Supreme Audit Institution in Indonesia. The analysis using Structural Equation Modeling (SEM) showed these variables significantly influence auditor performance, except supervision.*

**Keywords:** Team Collaboration, Supervision, Work Motivation, Auditor Performance.

## INTRODUCTION

Performance is generally defined as a person's ability to carry out a job. Employee performance is the work achieved by a person in carrying out the tasks assigned to him to achieve the work targets that have been previously set. Employee performance is one of the determining factors for the success of an organization in working effectively and efficiently in order to achieve its goals, mission and mission. For this reason, the performance of employees must receive the attention of organizational leaders, because decreased performance of employees can affect the overall performance of the organization. Armstrong & Taylor (2017) defines performance as behavior/activities carried out in order to achieve a result. Performance is the comparison between work results and the set standards (Gary Dessler, 2013). Performance is the final result of a certain task carried out by the employee, which is the responsibility of the employee and will be evaluated. In other words, work performance is the result of certain work with a certain quality in a certain time (Poláčková, 2016). According to Armstrong & Baron (1998), the factors that affect performance are as follows:

1. Personal factors, which are related to intelligence, expertise, motivation, commitment, etc.
2. Leadership factors, which are related to how the support and direction given by the boss / leader / head of the work group.
3. Team factors (group/co-worker factors), which are related to the quality of support provided by colleagues.
4. System factors, which relate to existing systems or work methods including facilities provided by

the organization.

5. Contextual/situational factors, which relate to internal and external pressures and changes in the environment.

Supreme Audit Institution as one of the state institutions in Indonesia is also inseparable from the obligation to always improve its performance. Limited budget, time and human resources require that audit work be carried out effectively and efficiently. Given that audit work is always carried out in a team, teamwork effectiveness is very much needed. Likewise, the role of supervision, both internal and external, of the team. Various efforts have been made by this institution, among others, by increasing the skills of individual auditors, increasing welfare and meeting work needs as well as implementing work methods, among others, through tiered supervision with the “*three lines of defense*”, however, in reality there are still some performance problems. From the things described above, it can be seen that team collaboration, supervision and work motivation are 3 factors from several factors that can affect auditor performance.

Team collaboration or also known as teamwork is the mental and emotional involvement of individuals in group situations that encourage them to carry out various responsibilities and contribute to achieving group goals effectively and efficiently. Marks et al. (2011) explain that what is meant by team work is a team that physically and mentally together achieve the team's goals. Team collaboration is a group of individuals who are interdependent with each other in completing their tasks, have the same goals and responsibilities, and interact with other groups in the organization. Ooko (2013) defines teamwork as a group of individuals who work together in order to achieve a goal. Sanyal & Hisam (2018) defines teamwork as the authority given by a group to its members in making more efficient decisions, helping to improve employee skills and perspectives through automatic exchange of opinions, feedback, experiences, and positive points of view between team members. , and this process creates a constant development regarding the organization's service and employee performance.

Supervision is making direct and periodic observations by superiors on the work performed by subordinates for later guidance and if a problem is found, direct instructions or assistance are given to solve it. Bernard (in Lee & Kusumah, 2020) defines supervision as the ability of superiors to influence subordinates' habits in carrying out certain actions or jobs to achieve organizational goals. A supervisor must be able to prepare himself and his subordinates to anticipate and cope with unavoidable technological and psychological changes. A supervisor who can encourage development and effective change will provide added value to the organization (Leonard & Trusty, 2015). An effective supervisory relationship requires capable superiors who not only demonstrate technical expertise but also have the ability and responsibility to guide subordinates (Omisore, 2014). The success of supervision is strongly influenced by the quality of human resources (supervisory) which includes: high knowledge, positive attitude and high skills in the application of technology, creativity and innovation related to effective internal control activities. Empirical success in supervision is strongly influenced by attitudes. independence, professional skills, and work experience (Arsana et al., 2018).

Motivation is an activity that affects people's behavior according to our desire to behave and act. In the company, with the help of the right management style, this is (Poláčková, 2016). According to Ghaffari et al. (2017) motivation is very important for any organization because motivated employees are creative personnel, who contribute to the organization in achieving its organizational goals. So this is considered as the main target in every organizational plan. Nurun Md Nabi et al. (2017) state that work motivation is a process that begins with psychological needs and activates behavior to achieve predetermined goals.

Most of the previous studies examined the effect of team collaboration, supervision and work motivation on employee performance separately. This study tries to combine the three to determine their effect on employee performance or in this case, the auditor performance. This research was conducted in the following stages: The importance of this study emanated from its aims which are to

1. Review the antecedents of auditor performance
2. Assess factors that influence the auditor performance
3. Explore the relationship of each factor to the auditor performance
4. Examine the findings to some theoretical underpinnings to facilitate strategic managerial approach to fostering it in the organization.

In this context, the study is structured as: Section one is introduction. Section two presents the review of related latest literatures as the main references of each variable. While section three explains the research model for hypotheses and data collection process. Section four analyses data and discusses the research findings to examine hypotheses. Conclusion, limitations and suggestions for future researches are taken place in last section.

## **LITERATURE REVIEW**

### **Auditor Performance**

Fadeel (in Lee & Kusumah 2020) explains that employee performance shows how the organization achieves its goals. It is further explained that the overall results of an organization result in a reconciliation of factors, such as capital, labor, and knowledge. Poláčková (2016) defines performance as the final result of certain tasks carried out by employees, which are the responsibility of employees and will be evaluated. In other words, work performance is the result of certain work with a certain quality in a certain time.

Mathis et al., (2019) argue that performance is what employees do or don't do. He stated that there are several employee performance indicators which can be described as follows.

1. Work quality. Quality is a requirement for the company so that the company can survive in various forms of competition. The ideal work results also illustrate the quality of the product and service managers in the company.
2. Quantity of work. Describes the fulfillment of predetermined targets so that it shows the organization's ability to manage its resources to achieve its goals.
3. Working time. Describes the working time that is considered the most efficient and effective at all levels of management. Working time is the basis for employees to complete the work for which they are responsible.

Auditor Performance is the achievement of work results on the implementation of audit tasks that have been completed by the auditor within a certain period of time, in accordance with the responsibilities assigned to him and is one of the benchmarks used to determine whether a job performed has been carried out well or vice versa. It can be measured through selected indicators that focus on quality of work, quantity of work and working time.

### **Team Collaboration**

New American Webster's Dictionary says that teamwork is not different from collaboration. Therefore, the words teamwork and collaboration are used interchangeably. Marks et al. (2001) explain that what is meant by team work is a team that physically and

mentally together achieve the team's goals. Team collaboration is a group of individuals who are interdependent with each other in completing their tasks, have the same goals and responsibilities, and interact with other groups in the organization. Ooko (2013) states that teamwork is defined as a group of individuals who work together in order to achieve a goal. Cooperation carried out by a team is more effective than working individually. According to Sanyal & Hisam, (2018) teamwork is described as the authority given by a group to its members in making more efficient decisions, helping to improve employee skills and perspectives through automatic exchange of opinions, feedback, experiences, and positive perspectives between team members, and this process creates a constant development regarding the organization's service and employee performance. Therefore, organizations must improve the concept of teamwork among their employees to increase productivity and creativity in order to gain competitive advantage and improve the performance of each employee. In addition, the core value of teamwork is a reduction in workload which helps employees to perform better without any work pressure because tasks are evenly distributed among all team members. Borril & West (2016), state that the effectiveness of a team can be assessed from 4 indicators: clarity and commitment to team objectives, decision making and communication, focus on quality and support for innovation.

Team collaboration is the mental and emotional involvement of individuals in group situations that encourage them to carry out various responsibilities and contribute to the achievement of group goals effectively and efficiently. From several indicators used by experts or previous research, team collaboration indicators were determined : clarity and commitment to team objectives, decision making and communication, focus on quality and support for innovation.

## **Supervision**

Bernard (in Lee & Kusumah, 2020) defines supervision as the ability of a superior to influence the habits of subordinates in carrying out certain actions or jobs. It is the art of influencing others to achieve organizational goals. Furthermore, Bernard stated that the quality of supervision shows the level of effectiveness of the superior influencing the habit of carrying out and completing work. Occupying a position with a supervisory function requires individuals who accept supervisory responsibilities and have good knowledge of the work involved. Omisore (2014) states that in certain situations, supervision and a harmonious relationship between supervisors and subordinates consistently increases employee productivity; and thus, positively affects the organization. Leonard & Trusty (2015), Bernard & Goodyear (2014) and Arsana et al. (2018) states that a supervisor must be able to prepare himself and his subordinates to anticipate and cope with unavoidable technological and psychological changes. The success of supervision is strongly influenced by the quality of human resources (supervisory) which includes: high knowledge, positive attitude and high skills in the application of technology, creativity and innovation related to effective internal control activities. A supervisor who can encourage development and effective change will add value to the organization. (Dwirandra & Agustini, (2017) stated that the role of supervision includes job inspection, providing advice and guidance as feedback for subordinates, and providing mental support for subordinates. Supervision is included in the standard of field work which emphasizes that work must be well planned, and if an assistant is used, it must be properly supervised. Effective supervisors can help create a work environment that can lead to high levels of job satisfaction for employees or staff. Putri & Badera (2019) stated that supervisors can motivate their subordinates and influence their subordinates to have commitment high performance can result in a good audit performance and produce relevant, competent, material and sufficient audit results is a reflection of good

audit performance.

From some of the opinions above, it can be defined that supervision is making direct and periodic observations by superiors on the work performed by subordinates for later guidance and if problems are found, direct instructions or assistance are given to solve them. Measured supervision through 4 indicators: support, education, administrative / managerial aspects and guardianship.

## Work Motivation

Ali et al. (2016) states that the word motivation comes from a word in Latin “*movere*” which means to move. According to Armstrong & Taylor (2014) motivation is a reason to do something. It also has to do with the strength and direction of behavior and the factors that influence people to behave in certain ways. Poláčková, (2016). Motivation is an activity that influences people's behavior according to our desire to behave and act. In companies, with the help of a proper management style, it can be used by managers to influence and encourage employees to higher performance through fulfilling their needs and wants and by developing their skills and knowledge. With the achievement of higher performance, it is hoped that an increase in the performance and competitiveness of the company will be achieved. According to Ghaffari et al. (2017) motivation is very important for any organization because motivated employees are creative personnel, who contribute to the organization in achieving its organizational goals. So this is considered as the main target in every organizational plan. Nurun Md Nabi et al. (2017) state that work motivation is a process that begins with psychological needs and activates behavior to achieve predetermined goals. Motivation is a human psychological characteristic that contributes to a person's level of commitment.

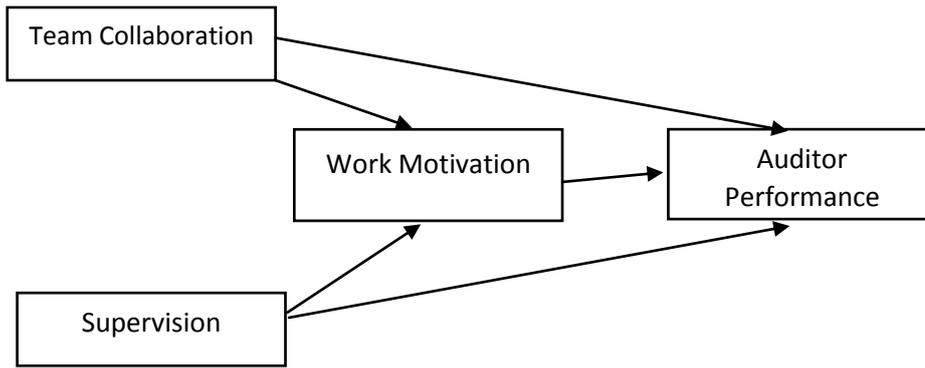
Some theories about motivation include:

1. Maslow's Hierarchy of Needs Theory: Human behavior is directed by its goals and it is through motivation that one's behavior is directed to achieve goals. According to Maslow's Hierarchy, needs are categorized into 5 types / levels from lower to higher order needs. Individuals must fulfill a lower order of needs before they approach higher levels.
2. Theory X and McGregor's Theory Y: (a) Theory X assumes that workers have little ambition; dislikes work, avoids responsibility and requires close supervision (b). Theory Y assumes that workers can exercise self-direction, want responsibility and like to work.
3. Herzberg's motivation hygiene theory: Job satisfaction and dissatisfaction are created by different job factors. They are. (a) Motivator: Achievements, Recognition, Work itself, Responsibilities, Progress, Growth etc. (b). Hygiene factors: Supervision, company policies, relationships with superiors, working conditions, salary status, security, relationships with colleagues, subordinates, etc.
4. The theory of 3 needs by McClelland's everyone has one of three motivators, namely the need for achievement, affiliation, or power. The three of them are not innate but the result of development through culture and life experiences.

Herzberg (in Tannady et al., 2019) states that motivation has 2 dimensions (the motivators and hygiene) with 4 indicators, namely challenges in completing difficult work, recognition of performance results, pride in job status, job security factors.

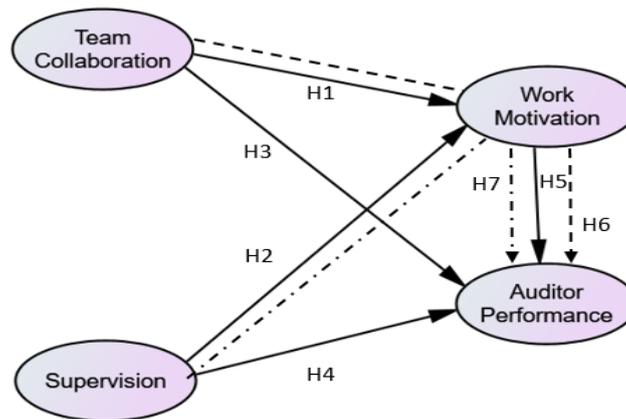
## Research Model

This research was carried out in Supreme Audit Institution, the institution in Indonesia that has task to audit/examine the management and accountability of state finances. It evaluates three variables, including team collaboration, supervision, and work motivation, and explains the relationship between variables and auditor performance (Figure 1).



**FIGURE 1  
RESEARCH MODEL**

From the research model, a theoretical framework (Figure 2) that shows the relationship between indicators that support variables (X) between variables and auditor performance (Y) was formed.

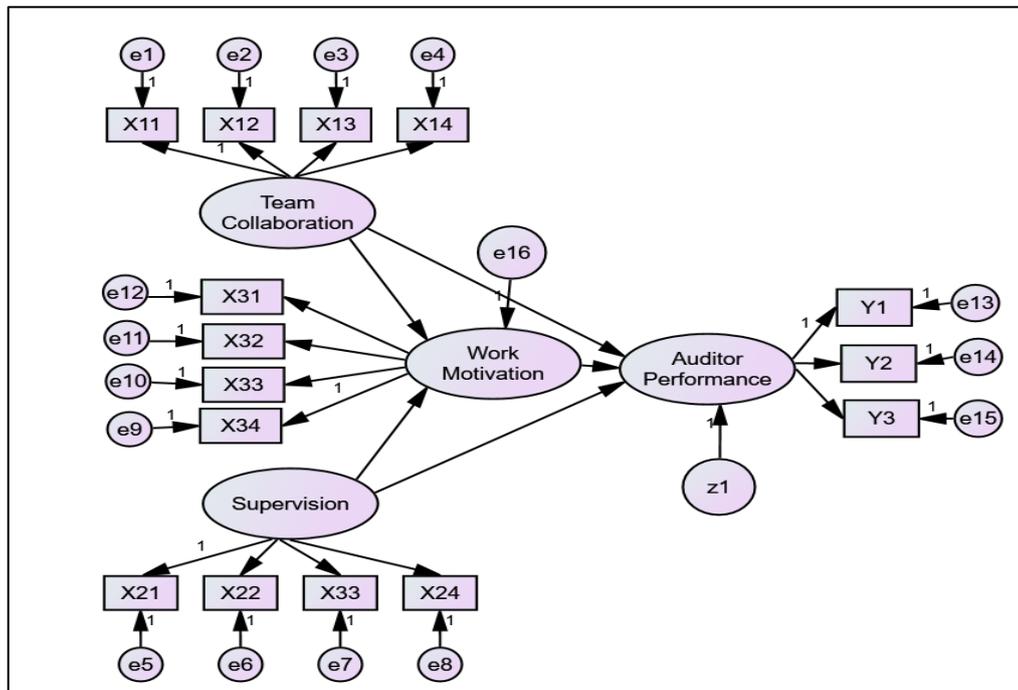


**FIGURE 2  
THEORETICAL FRAMEWORK**

- H<sub>1</sub> Team Collaboration has a significant effect on work motivation*
- H<sub>2</sub> Supervision has a significant effect on work motivation*
- H<sub>3</sub> Team Collaboration has a significant effect on auditor performance*
- H<sub>4</sub> Supervision has a significant effect on auditor performance*
- H<sub>5</sub> Work Motivation has a significant effect on auditor performance*
- H<sub>6</sub> Team Collaboration has a significant effect on auditor performance through work motivation*
- H<sub>7</sub> Supervision has a significant effect on auditor performance through work motivation*

This was a quantitative research which collected primary data through interviews and questionnaires from 361 auditors. Secondary data were obtained from the literature on theories relevant to the study. Respondents were selected using stratified random sampling

techniques considering the heterogeneity of the population. There was one endogenous variable in the formulation of the problem, which is auditor performance (Y), and three exogenous variables including team collaboration (X<sub>1</sub>), supervision (X<sub>2</sub>), and work motivation (X<sub>3</sub>). The relationship between variables was determined using the Structural Equation Modeling (SEM) analysis model with the Partial Least Square (PLS) approach (Figure 3).



**FIGURE 3**  
**SEM MODEL**

Table 1 INDICATOR OF RESEARCH VARIABLES			
No.	Variable	Indicator	Code
1	Auditor performance	Quantity of Works	Y1
		Quality of Works	Y2
		Timeliness	Y3
2	Team Collaboration	Clarity and Comitmen to Team Objectives	X11
		Decision Making and Communication	X12
		Focus on Quality	X13
		Support for Innovation	X14
3	Supervision	Support	X21
		Education	X22
		Administration/Management	X23
		Guardian	X24
4	Work Motivation	Challange	X31
		Recognition	X32
		Pride	X33
		Work certainty	X34

Each research variable was formed from several indicators (Table 1). Each indicator was formulated into questions in the questionnaires tested for validity and reliability. There are 30 questions from 3 indicators to collect data of auditor performance, 16 questions from 4 indicators of team collaboration, 15 questions from 4 indicators of supervision and 18

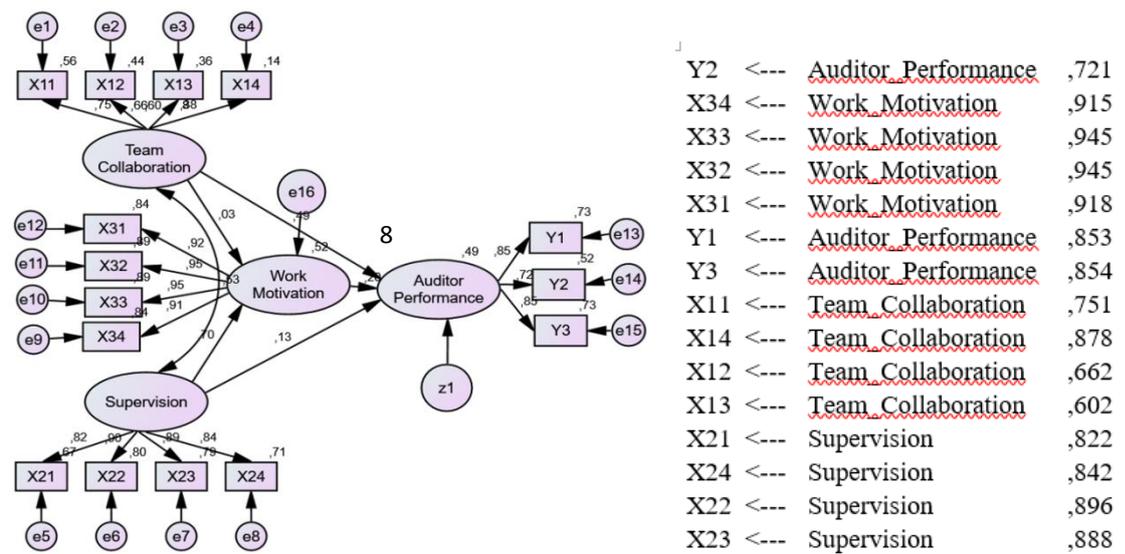
questions from 4 indicators of work motivation. A validity test using the Pearson Product Moment correlation technique was conducted to ensure each question on the questionnaire would be able to reveal the condition of a variable to be measured. The reliability test using the Cronbach Alpha coefficient was carried out to measure the consistency of each question on the questionnaire repeatedly which criteria Cornbach Alpha > 0.6.

There were three stages in the Partial Least Square (PLS) analysis, including inner model analysis, outer model analysis, and hypothesis testing. The inner model analysis was carried out to ensure the research model is accurate, shown through the coefficient of determination (R2), predictive relevance (Q2), and goodness of fit index (GoF) (Table 2). Outer model analysis ensured the research model was feasible and reliable for use as a measurement tool, through the validity of convergent, discriminant, and unidimensionality. Hypothesis testing was conducted to assess and examine the significance of each hypothesis in the structural path of the research model.

Goodness of Fit Indeks	Cut off Value	Test Result	Fit/Not
Chi-Square	< 79.680	69.210	Fit
Probability	≥ 0.05	0,059	Fit
CMIN/DF	≤ 2.00	1.153	Fit
AGFI	≥ 0.90	0.928	Fit
GFI	≥ 0.90	0.942	Fit
TLI	≥ 0.95	0.998	Fit
CFI	≥ 0.95	0.991	Fit
RMSEA	≤ 0.08	0.021	Fit

**Data Analysis and Findings**

The collected data is processed to test the model and hypothesis, as shown in Figures 3 and Table 3 compares the value of each correlation in the expected model (direct and indirect effect).



**FIGURE 3  
MODEL TESTING RESULTS**

		<b>Est</b>	<b>SE</b>	<b>CR</b>	<b>P</b>
H1	Work_Motivation <---Team_Collaboration	0.269	0.083	3.241	***
H2	Work_Motivation<---Supervision	0.198	0.097	2.041	0.027
H3	Auditor_Performance <---Team_Collaboration	0.602	0.09	6.719	***
H4	Auditor_Performance <---Supervision	0.138	0.087	1.589	0.112
H5	Auditor_Performance<---Work_Motivation	0.177	0.054	3.274	0.004
H6	Auditor_Performance<---Work_Motivation<<--- Team<---Collaboration	0.047		2.303	
H7	Auditor_Performance<---Work_Motivation <---Supervision	0.017		1.732	

Note: \* SobeTest

### **The Effect of Team Collaboration on Work Motivation**

The test results show that Team Collaboration has an original sample estimate score of 0.269 with a t-statistic value of 3.241, which is greater than 1.960 for a significance of less than 5%. This means the first hypothesis (H<sub>1</sub>) is accepted, which is the Team Collaboration has an effect of 0.269 on Work Motivation. This is in line with the results of research by Hanaysha & Hussain, (2018) which show that team work has a significant positive effect on employee motivation. Likewise research by Luthfi & Diana Sulianti Tobing (2014); Sanyal & Hisam (2018) and Fahmi et al. (2019) which all show that there is a positive relationship between teamwork and one's motivation in work or achievement.

### **The Effect of Supervision on Work Motivation**

The test results show that Supervision has an original sample estimate score of 0.198 with a t-statistic (CR) value of 2.041, which is greater than 1.960 for a significance of less than 5%. This means the second hypothesis (H<sub>1</sub>) is accepted, which is the Supervision has an effect of 0.198 on Work Motivation. This result is in accordance with the results of research by Kok et al., (2018) which obtained evidence that supportive supervision is an important element in increasing the motivation of staff. Likewise, the research results of Huang et al., (2019) and Lee & Kusumah, (2020) show that there is a direct effect of the path coefficient between supervision and work motivation where supervision has a positive direct relationship to work motivation.

### **The Effect of Team Collaboration on Auditor Performance**

The test results show that Team Collaboration has an original sample estimate score of 0.602 with a t-statistic (CR) value of 6.719, which is greater than 1.960 for a significance of less than 5%. This means the third hypothesis (H<sub>3</sub>) is accepted, which is the Team Collaboration has an effect of 0.602 on Auditor Performance. This is in line with the results of research by Assbeihat (2016) which show a positive relationship between team collaboration and performance. The goals of the team will only be achieved if all members follow collaborative practices. Likewise, the research results of Phina et al. (2018), Sanyal & Hisam (2018) and Aydintan & Abdulle (2019) which show that teamwork has a positive and significant effect on employee performance.

### **The Effect of Supervision on Auditor Performance**

The test results show that Supervision has an original sample estimate score of 0.138 with a t-statistic (CR) value of 1.589, which is lower than 1.960 for a significance of less than

5%. This means the fourth hypothesis ( $H_4$ ) is rejected, which is the Supervision does not have effect on Auditor Performance. These results do not confirm the research results of Putri & Badera (2019), Akbar (2019), Kok et al. (2018), Rustianawati et al. (2017), Dwirandra & Agustini (2017) which show that supervision has a significant effect, both partially and simultaneously, on the work quality (performance) of a staff/auditor.

### **The Effect of Work Motivation on Auditor Performance**

The test results show that Work Motivation has an original sample estimate score of 0.177 with a t-statistic (CR) value of 3.274, which is greater than 1.960 for a significance of less than 5%. This means the fifth hypothesis ( $H_5$ ) is accepted, which is the Work Motivation has an effect of 0.177 on Auditor Performance. These results are in line with the research results of Ghaffari et al. (2017) which show that motivation has a positive effect on performance. Likewise, the research results of Olusadum & Anulika (2018) show that there is a significant relationship between staff motivation and staff performance. If the motivation of the staff is not managed properly, the organization must be prepared to face their negative behavior. This result is also in line with the research results of Ali et al (2016), Gideon & Elizabeth (2019) and Shin et al. (2019) which show that motivation has an important role in the performance of employees where employees will be able to achieve their best performance if the factors -the motivational factor has been clearly communicated/offered to them.

### **The Effect of Team Collaboration on Auditor Performance through Work Motivation**

The test results show that Team Collaboration and Work Motivation has an original sample estimate score of 0.047 with a t-statistic value of 2.303, which is greater than 1.960 for a significance of less than 5%. This means the sixth hypothesis ( $H_6$ ) is accepted, which is the Team Collaboration has an effect on Auditor Performance through Work Motivation. This is in line with the results of research by Fahmi et al. (2019) which shows that there is a positive relationship between teamwork and achievement motivation and performance. Likewise, the research results of Luthfi & Diana Sulianti Tobing (2014) and Kirana, (2019), which show that teamwork affects employee motivation and performance in a positive direction, and work motivation affects employee productivity/performance in a positive direction.

### **The Effect of Supervision on Auditor Performance through Work Motivation**

The test results show that Supervision and Work Motivation has an original sample estimate score of 0.017 with a t-statistic value of 1.732, which is lower than 1.960 for a significance of less than 5%. This means the last hypothesis ( $H_7$ ) is rejected, which is the Supervision does not have an effect on Auditor Performance through Work Motivation. These results do not confirm the research results of Lee & Kusumah (2020), Putri & Badera (2019), Kok et al. (2018) Rustianawati et al. (2017), Dwirandra & Agustini (2017) which show that supervision has a significant effect, both partially and simultaneously, on the work quality (performance) of a staff / auditor through work motivation.

## **DISCUSSION, CONCLUSIONS AND IMPLICATIONS**

Team collaboration has a positive and significant effect on work motivation and performance auditors, thus this needs to be the attention of the institution. Effective team

development must continue to be a concern, including factors that influence the effectiveness of the team itself. Training in order to increase team effectiveness also needs to be carried out for auditors.

Work motivation has a positive and significant effect on performance auditors. Thus, this needs to be the attention of the institution. Fulfillment of the factors that influence auditor motivation must be prioritized and continuously improved so that in the end it will affect the performance of auditors and the performance of the institution.

It turns out that supervision does not have a significant effect on the performance auditors. Related to this, the institution needs to conduct an evaluation so that the supervision activities that have been carried out so far with the aim of improving performance can actually be achieved. It is necessary to evaluate and change/improve both the mechanism of the form, the type of activity, and the level of supervision.

The research has some limitations. Initially, there are only three variables to evaluate the auditor performance. Its finding shows that only two variables, team collaboration and work motivation, that influence to auditor performance. Nevertheless, supervision does not as an influence factor to auditor performance. To have more accurate findings, future researches can develop with other variables. Another limitation is that this study is only related to the role of the auditor in a team and the role of external parties related to supervision. Subsequent research can be carried out by including variables that assume the ability of the auditors themselves (personal factor), such as intellectual intelligence or adversity intelligence (adversity quotient).

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