

Fraud Detection Responsibilities on Government Auditors

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Abstract

This study aims to find empirical evidence regarding the effect of goal orientation, self-efficacy, professional commitment and audit procedure on fraud detection responsibilities. Respondents in this study were the Supreme Audit Agency of the Republic of Indonesia (BPK RI) auditors using simple random sampling technique. Data was collected by using a survey method by distributing online questionnaires which were delivered directly to the respondents. Data analysis was performed by path analysis using the SmartPLS analysis tool. The result of this study indicates that goal orientation has a positive effect on fraud detection responsibility. Self-efficacy has positive effect fraud detection responsibility. Professional commitment has no effect on fraud detection responsibility. Audit procedure has positive effect on fraud detection responsibilities. The results of this study can be used to optimize auditor perception of fraud detection responsibility.

Keywords

audit procedures; fraud detection responsibility; goal orientation; professional commitment; self-efficacy



I. Introduction

According to the Association of Certified Fraud Examination (ACFE), fraud is an abuse of authority for personal gain through abuse of organizational resources. In the Report to The Nation published by ACFE in 2022, Indonesia ranks fourth in the highest number of frauds in the Asia Pacific region in the cases by country category. ACFE Indonesia stated that various cases of fraud that often occur in Indonesia are the biggest contributor to state losses. Based on the Summary of Semester Examination Results (IHPS) II of 2021 published by BPK RI, the value of state losses that occurred until 2021 was IDR 4.25 trillion. The value of state losses does not include state losses that have not been determined (still in the form of information or in process). Therefore, this fraud case must be detected and stopped. However, a bribery scandal involving several BPK RI auditors in West Java had occurred in 2022. The BPK RI auditors were asked to condition the audit of the 2021 Bogor Regency Government Financial Statements in order to obtain an Unqualified Opinion. This action means that the auditor tries not to reveal material misstatements or fraud that has occurred. In fact, the demands and expectations of the public on the role of BPK RI in securing state finances are very large. BPK RI auditors are expected to be able and responsible in uncovering fraud. Based on previous research, there are several factors that influence the fraud detection responsibility of an auditor, including goal orientation, self-efficacy, professional commitment and audit procedure. Goal question is a construct that explains how a person responds, reacts and interprets situations to achieve a goal (VandeWalle, 1999). In the context of auditing, gquestion orientationbecome a matter that motivates auditors in audit judgment (Iskandar et al, 2012; Mohd-Sanusi and Mohd-Iskandar, 2007; Nasution and stermark, 2012; Sanusi et al, 2018). Audit judgmentis a judgment that affects the documentation of evidence and decisions made by the auditor.

According to Rustiarini et al (2020), other factors that influence fraud detection responsibility is self-efficacy. Self-efficacy is a person's belief in his ability to complete certain tasks (Rustiarini et al., 2020). Self-efficacy represents an individual's belief that he or she is capable of succeeding at work (Sanusi et al, 2018; Slatten, 2014; Svanberg et al, 2019).

Besides self-efficacy, professional commitment is also considered to affect fraud detection responsibility. Professional commitment refers to an individual's feelings about the organization as a psychological bond that an employee has with an organization and has been found to be related to its goals and values (Mowday et al., 2001). Professional commitment directing auditors to always uphold and hold fast to professional and ethical values (Meyer et al., 1993), particularly in audit tasks.

In addition, the relationship tested in this study is the relationship between audit procedures and fraud detection responsibility. Audit procedures are the accumulation and evaluation of evidence about information to determine and report on the degree of conformity between the information received and established criteria (Arens and Loebbecke, 2000). According to Pratiwi and Rohman (2021), the auditor has a responsibility to design audit procedures related to proving the existence of material misstatements or fraud.

This study confirms the findings of Rustiarini et al (2020) who researched the influence of goal orientation, self-efficacy and professional commitment with fraud detection responsibility for a sample of 86 auditors who work in Public Accounting Firms (KAP) in Bali Province, Indonesia. This study will re-examine the variables that influence fraud detection responsibility according to research conducted by Rustiarini et al (2020) that is goal orientation, self-efficacy and professional commitment and took a different sample, namely the government's external auditor at BPK RI in Jakarta. In addition to that, this study adds a test of the effect of audit procedures on variables fraud detection responsibility.

II. Review of Literature

2.1 Literature Review

a. Social Cognitive Theory

According to Bandura (1986), This theory focuses on how and why individuals tend to imitate what is seen through the media. Social cognitive theory emphasizes the process of considering the origin of the individual's thoughts about the lessons that can be taken by being part of the community, how this cognitive process motivates him to do something he sees, attitudes about the actions he sees and actions to be taken after being motivated by the actions he sees. In the case of an audit, the auditor's belief that he is capable of performing a task requires him to be confident that he has the cognitive ability to perform the task. This belief in cognitive abilities is known as self-efficacy.

b. Agency Theory

Agency theory developed by Jensen and Meckling in 1976. Agency theory explains the existence of a conflict of interest between management who acts as an agent with the owner or other entities involved (e.g., creditors and investors) who act as principals. In agency theory, the relationship between the agent and the principal gives rise to information asymmetry or can be called an information imbalance. In the scope of state finances, the principal role lies with the community, while the government, which in practice is a public official of the State Civil Apparatus (ASN) acts as an agent. (Maria &

Halim, 2021). In relation to the unequal ownership of information, the government as the principal sometimes takes advantage of the information asymmetry to commit fraud for its own sake. In contrast to the government's desire, the public wants state finances to be used by the government for the welfare of the community. In this conflict of interest, the role of the auditor appears to resolve the conflict of interest as an independent party. Auditors are obliged to ensure that information submitted by the government to the public does not contain material misstatements and contains elements of manipulation.

2.2. Framework for Thinking and Hypotheses

This study uses fraud detection responsibility as the dependent variable, while the independent variables used consist of goal orientation, self-efficacy, professional commitment, and audit procedure. The framework of this research is described as follows:

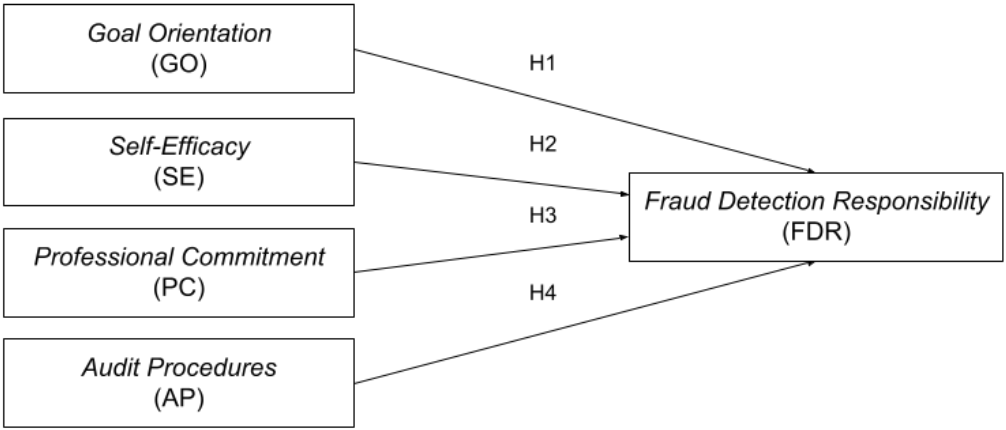


Figure 1. Framework

Based on this framework, the research hypothesis consists of:

a. The Effect of Goal Orientation on Fraud Detection Responsibility

The concept of goal orientation seeks to explain how a person responds to a goal (VandeWalle, 1999). One of the objectives of the audit assignment is the disclosure of fraud. This goal can ultimately motivate an auditor to detect fraud (Rustiarini et al., 2020). A high goal orientation will make the auditor accept responsibility for detecting fraud. The auditor considers the task to increase knowledge and skills related to strategies and techniques to detect fraud. This is in accordance with the results of previous research conducted by Sanusi et al (2018) shows that goal orientation has a positive effect on audit judgment. This shows that the higher the goal orientation of an auditor, the higher the audit judgment. Based on this, the hypothesis proposed in this study is as follows:

H1: Goal orientation has a positive effect on fraud detection responsibility

b. Effect of Self-Efficacy on Fraud Detection Responsibility

Self-efficacy shows a self-regulatory mechanism that encourages individuals to be motivated and act because of the belief in their ability to get through certain situations (Sanusi et al., 2018). Individuals with *self-efficacy* high-level people perceive complex tasks as challenges that do not need to be avoided (Bandura, 1997). Auditors with high self-efficacy will not have difficulty in audit assignments when looking for accurate audit evidence in a limited time (McCracken et al., 2008). Self-efficacy helps auditors

produce an objective audit opinion(Svanberg et al, 2019)and audit assessment(Iskandar et al., 2012;Sanusi et al, 2018). The auditor will try various efforts to complete his audit task(Iskandar and Sanusi, 2011). This is in line with previous research conductedRustiarini et al (2020)andSvanberg et al (2019)which mentions that*self-efficacy* positive effect on fraud detection responsibility. Therefore, the suggested hypothesis to be studied in accordance with previous research is as follows:

H2: Self-efficacypositive effect onfraud detection responsibility

c. Effect of Professional Commitment on Fraud Detection Responsibility

Professional commitment refers to a person's psychological attachment to the values and goals of the organization, of which he is a part of the organization(Mowday et al, 2001).*Professional commitment*A high level will make an auditor more responsible for detecting fraud. This is because the auditor will feel that the success of the organization where he works is a success for him as well. Conversely, if the organization where he works has a bad image, the auditor considers himself to have a bad image as well. This is in line with the results of previous research conducted byLord and DeZoort (2001)which shows that *professional commitment*positive effect on the auditor's decision.Therefore, the suggested hypothesis to be studied in accordance with previous research is as follows:

H3: Professional commitmentpositive effect onfraud detection responsibility

d. Effect of Audit Procedures on Fraud Detection Responsibility

In agency theory, the auditor is an independent party assigned by the principal to ensure that the information submitted by the agent to the principal does not contain material misstatement and manipulation of information. Audit procedures serve as a guide for the auditor to assess the suitability of the information received with the established criteria(Arens and Lobbecke, 2000). The preparation of audit procedures that address these objectives is the responsibility of the auditor(Pratiwi and Rohman, 2021). By designing good procedures, the auditor's chances of detecting fraud will be greater. In these conditions, the auditor's intention in designing good procedures will make the auditor feel responsible for detecting fraudulent fraud. Therefore, the hypotheses proposed in this study are:

H4: Audit procedurespositive effect on fraud detection responsibility

III. Research Method

3.1. Population, Sample and Data Analysis Techniques

The population of the object of this research is the government auditors who work at BPK RI. Samples were taken using a simple random sampling technique where the sampling was taken without taking into account the sample criteria. The total sample used is 107 auditors. The data collection method was carried out using a survey method by providing online questionnaires containing questions to the auditors by using google forms media. The data analysis approach used in this research is Partial Least Square (PLS) using SmartPLS.

3.2. Variable Measurement

The variables in this study were measured through the adaptation of research instruments in the form of questions that had been used before previous studies. The research instrument used a Likert scale of 1 to 5, where 1 for "strongly disagree", 2 for "disagree", 3 for "neutral", 4 for "agree", and 5 for "strongly agree".

Fraud detection responsibility in this study measured using research instruments that have been developed by Rustiarini et al (2020) adapted from (DeZoort & Harrison, 2018) consisting of six questions. Question orientation in this study measured using an adaptation of research instruments that have been developed by Sanusi et al (2018) which is also used by Rustiarini et al. (2020) consisting of eight questions. Self-efficacy in this study measured using an adaptation of research instruments that have been developed by Sanusi et al (2018) which is also used by Rustiarini et al. (2020) consisting of seven questions. Professional commitment in this study measured using research instruments that have been developed by Rustiarini et al (2020) adapted from Shafer et al (2016) consisting of four questions. Audit procedures in this study measured using research instruments as many as five questions adapted from research Alleyne and Howard (2005).

IV. Result and Discussion

4.1. Descriptive statistics

Most of the respondents in this study were male (66.36%) and were in the age group of 31 to 40 years (69.16%). In addition, most of the respondents have a Strata-1 education (65.42%), have work experience as auditors between 11 to 20 years (71.90%) and have the position of Junior Examiner (47.66%). The details of the demographic data are shown in Table 1 below:

Table 1. Respondent Demographics

Parameter	Information	Frequency	%
Gender	Man	71	66.36%
	Woman	36	33.64%
	Total	107	100.00%
Age	up to 30 years	3	2.80%
	31 to 40 years	74	69.16%
	41 to 50 years	23	21.50%
	> 50 Years	7	6.54%
	Total	107	100.00%
Last education	S1	70	65.42%
	S2	37	34.58%
	Total	107	100.00%
Work experience	up to 10 years	17	15.89%
	11 to 20 years	78	72.90%
	21 to 30 years	10	9.35%
	> 30 Years	2	1.87%
	Total	107	100.00%
Inspector Position	First Examiner	46	42.99%
	Young Examiner	51	47.66%
	Intermediate Examiner	10	9.35%
	Total	107	100.00%

Source: Processed primary data, 2022

Based on descriptive statistics of research variables, the average value of the fraud detection responsibility, self-efficacy, and audit procedures variables is between 4 to 5 which indicates that the respondents answered agree or strongly agree. On the other

variables, the average value of the goal orientation and professional commitment variables is between 3 to 4 which indicates that the respondents answered neutrally or agreed. The details of the descriptive statistics are shown in Table 2 below:

Table 2. Research Variable Statistics

Variable	Number of Questions	N	Min	Max	mean	Standard Deviation
<i>Fraud Detection Responsibility(FDR)</i>	6	107	1	5	4.00	0.75
<i>Goal Orientation(GO)</i>	8	107	1	5	3.96	0.75
<i>Self-Efficacy(SE)</i>	7	107	2	5	4.26	0.58
<i>Professional Commitment(PC)</i>	4	107	1	5	3.83	0.83
<i>Audit Procedures(AP)</i>	5	107	3	5	4.47	0.52

Source: Processed primary data, 2022

4.2. Outer Model Evaluation

In the PLS approach, the evaluation of the outer model is carried out using convergent validity, discriminant validity, and reliability(Ghozali, 2021). Convergent validity testing is carried out, among others, with the loading factor of each variable indicator and average variance extracted (AVE). Based on the test results, the loading factor value of each indicator has met the criteria (> 0.6), which is between 0.675 to 0.938. In addition, the AVE value of each variable has also met the criteria (> 0.5), which is between 0.504 to 0.861. In discriminant validity testing, the square root of AVE (\sqrt{AVE}) must be greater than the correlation of the latent construct. Based on the model testing through the Fornell-Lacker test, these parameters have been met. In addition, testing the reliability of variables through Cronbach's Alpha and composite reliability parameters also shows that the variables have met the criteria (> 0.6 and > 0.7).

Table 3. AVE Value, Cronbach's Alpha and Composite Reliability

Variable	AVE	Cronbach's Alpha	Composite Reliability
AP	0.743	0.913	0.935
FDR	0.530	0.827	0.870
GO	0.504	0.859	0.890
PC	0.621	0.899	0.919
SE	0.861	0.946	0.961

Source: Processed primary data, 2022

Table 4. Fornell-Lacker Test Results

	AP	FDR	GO	PC	SE
AP	0.862				
FDR	0.479	0.728			
GO	0.303	0.556	0.710		
PC	0.313	0.502	0.641	0.788	
SE	0.455	0.570	0.571	0.465	0.928

Source: Processed primary data, 2022

4.3 Inner Model Evaluation

The test results show that the adjusted R² value of the model is 0.45, meaning that the variation of the FDR construct can be explained by variations of other constructs of 45.00%. In addition, Q² shows a value of 0.216, which means the model has predictive relevance (> 0). The results of hypothesis testing indicate that goal orientation, self-efficacy, audit procedures have a positive effect on fraud detection responsibility which is shown in Table 5 below:

Table 5. Hypothesis Testing Results

Causality Relationship	Hypothesis	Expectation	Original Sample(O)	P Value	
GO→FDR	H1	+	0.240	0.010	*
SE→FDR	H2	+	0.250	0.007	*
PC→FDR	H3	+	0.156	0.091	
AP→FDR	H4	+	0.244	0.001	*

*) Significance at 5% level

Source: Processed primary data, 2022

4.4 Discussion

Based on test results H1, goal orientation has a positive influence on fraud detection responsibility. The test results show that the higher the goal orientation of an auditor, the higher the fraud detection responsibility. (VandeWalle, 1999) explains that the goal (goal) is a standard of performance that a person wants to achieve. Thus, someone who has a high goal orientation strives to achieve the goals he has set. As explained by Rustiarini et al (2020), the task of disclosing fraud is not an easy task. The auditor may face difficulties in his assignment. However, auditors with high goal orientation will respond to the assignment as challenging (VandeWalle, 1999). Auditors will be motivated to improve their competence in order to fulfill their responsibilities, including through formal education, training, and using their experience. The results of this study are not consistent with the results of the study Rustiarini et al (2020), but supports the findings Sanusi et al, (2018). In carrying out the audit, the BPK RI auditors are guided by the State Auditing Standards (SPKN). In SPKN, auditors are required to use their professional skepticism to identify and assess the risk of fraud and disclose early indications of fraud that have an impact on opinion. Furthermore, the auditor must follow up the initial indication of fraud with a follow-up audit. Thus, disclosure of fraud is one of the goal orientations for BPK auditors because it has been stipulated in the standard.

H2 test results confirm the findings (Rustiarini et al., 2020) that self-efficacy has a positive effect on *fraud detection responsibility*. According to him, *self-efficacy* A high level will make the auditors become enthusiastic in completing their duties. The auditor will use a series of efforts to achieve the audit objectives, so that the auditor can be more objective in providing audit judgments and opinions as well as revealing audit findings.

Consistent with findings Rustiarini et al (2020), the results of the H3 test indicate that professional commitment has no effect on *fraud detection responsibility*. *Professional commitment* can be interpreted as a person's level of involvement in his profession, including acceptance of the goals and values in it, so that he is willing to do something for his profession and is committed to staying in his profession. (Hall et al., 2005). As research results (Alleyne & Howard, 2005), the expectation gap between auditors and management may occur where external auditors assume that fraud detection is the responsibility of management, while management thinks otherwise. The auditor's assumption causes the responsibility for disclosing fraud to not become focal behavior. Hall et al (2005) describes

focal behavior as the actions of a person who is bound by a commitment to his profession in a minimum standard. If the individual is willing to do something for his profession outside the focal behavior, then the action is discretionary behavior. An accountant may be able to meet professional standards, but not be willing to assume other behavioral roles. Most of the respondents in this study are BPK RI auditors who work in audit units that are not devoted to uncovering fraud, such as in the investigative audit unit. Most of the assignments carried out by respondents were audits of financial statements whose main purpose was not to uncover fraud. This condition is suspected to be the cause of the rejection of H3.

The results of the H4 test show that *audit procedures* positive effect on fraud detection responsibility. These findings indicate that the better a good audit procedure and there is a method in order to uncover fraud in it, the higher the auditor's responsibility to uncover the fraud that occurred. The test results do not support the findings Alleyne & Howard (2005) and Pratiwi and Rohman, (2021). In the BPK RI audit, SPKN stated that the auditor must design and implement sufficient and appropriate audit procedures, among others, to obtain evidence of identified fraud. In addition, the element of supervision in the audit also encourages the auditor to be more accountable for the results of the implementation of audit procedures.

V. Conclusion

The results of this study indicate that the factors of goal orientation, self-efficacy, and audit procedures contribute positively to the fraud detection responsibility of auditors. In addition, the professional commitment factor shows no significant effect on fraud detection responsibility. The results of this study contribute to practitioners in developing knowledge related to fraud detection responsibility and can be used for government audit institutions to increase the perception of auditor responsibility in disclosing fraud which in turn can improve audit quality.

The limitations of the study include: first, this study did not use an interview procedure to confirm the results of this study. Second, most of the respondents in this study are BPK RI auditors whose work units are not devoted to conducting investigative audits in order to reveal fraud.

Suggestions for the next research is to increase the research sample with investigative auditor respondents. In addition, the next research can compare the perception of fraud detection responsibility of investigative auditors with non-investigative auditors. Investigative auditors are auditors who are specifically tasked with disclosing fraud, as opposed to, for example, auditors of financial statements whose primary objective is not to uncover fraud. Expectation gaps may exist in both types of auditors.

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