

## THE EFFECT OF INDEPENDENCE, PROFESSIONALISM, AND COMPETENCE ON AUDITOR PERFORMANCE WITH JOB SATISFACTION AS MODERATING VARIABLE

Arlan Tahir  
arlantahir04@gmail.com

Kartini  
hanifakartini@fe.unhas.ac.id

Aini Indrijawati  
Department of accounting, Hasanuddin University, Makassar, Indonesia  
ainiindrijawati@gmail.com

### ABSTRACT

This study aims to analyze the effect of independence, professionalism, and competence on auditor performance with job satisfaction as a moderating variable at KAP in South, North, Southeast and Central Sulawesi. The sample of this research is 109 auditors. by using the Purposive Sampling technique as a method of determining the sample. The method of data collection is a questionnaire. Moderated Regression Analysis (MRA) is used as a data analysis technique in this study.

The results of hypothesis testing indicate that: 1) independence has an effect on audit performance; 2) professionalism has an effect on audit performance; 3) competence has an effect on audit performance; 4) Job satisfaction does not moderate and weaken the relationship of independence to audit performance; 5) job satisfaction does not moderate and strengthen the relationship of professionalism to audit performance. This can be interpreted that the higher job satisfaction does not affect professionalism in influencing audit performance; and 6) job satisfaction does not moderate and strengthen the relationship of competence to audit performance.

**Keywords:** independence, professionalism, job satisfaction audit performance competence

### INTRODUCTIONS

The development of the modern business world has explained that the need for audits is higher, this is because company information is increasingly transparent where ownership of business companies consisting of shares and investments can be owned by various stakeholders. Separate principal (owner) and agent (management) require that the financial statements prepared and presented by management to owners are checked for validity and fairness in accordance with applicable rules and regulations.

Stakeholders put considerable trust in the results of the auditor's work in auditing financial statements (Agoes, 2017). audited entities with higher auditor performance have more accrual stability coefficients and produce more reliable financial reports (Affes and Smii, 2016).

auditor is a public accountant who carries out objective examination assignments on the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all material respects, the financial position and results. Mulyadi's company (2010).

The Public Accountant profession around the world is a profession that faces a very high risk. Almost all public accountants are aware that they must provide professional services in accordance with professional standards of public accountants, comply with the code of ethics for public accountants and have quality control standards. The great trust of stakeholders given by public accountants requires public accountants to pay attention to the performance of the auditors they produce. Audits are used to provide the assurance needed for stakeholders when relying on audited financial statements. More precisely, the role of audit is to reduce information asymmetry in accounting numbers, and to minimize residual losses due to opportunism of managers in financial reporting (Adeyemi and Fagbemi, 2010).

Auditor performance as an evaluation of the work done by superiors, co-workers, self, and direct subordinates. Improving auditor performance is an important aspect, because the success of an agency or company can be achieved with the efforts and quality of its resources (Kalbers and Forgarty (1995) in Laksmi (2010).

One of the factors that affect the performance of auditors is independence, which can be interpreted as a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means there is honesty in the auditor in considering facts and there is an impartial objective consideration in the auditor in formulating and expressing his opinion (Tjun et al., 2012). So that auditors who have low independence can be influenced by other parties. Several previous studies have tested the effect of independence on auditor performance conducted by (Arumsari and Budiarta., 2016; Hendrawan and Budiarta., 2018; Kurniawan et al., 2017; Putri and Suputra., 2013; and Sunu., 2013) the results show significant positive effect, but according to research by Pratiwi and Dwirandra.

Another factor that affects the performance of auditors is professionalism. Professionalism according to Ares and Loebbecke (2008) is a form of responsibility that is owned more than just fulfilling the responsibilities assigned to him and more than just fulfilling community regulations and laws. So that auditors with low professionalism will have the potential to prioritize client interests.

Research result (Arumsari and Budiarta., 2016; Kurniawan et al, 2017; Putrid and Suputra, 2013; Insani et al, 2017; Susila and Astika, 2018; Garusu et al, 2020; Wulandari and Suputra, 2018; Saraswati and Badera 2018; Prabhawa et al, 2014; Masrurroh et al., 2019) Professionalism has a significant positive effect on auditor performance. however, on the other hand, the research conducted by Khasanah and Restu (2020) found that professionalism did not have a significant positive effect on auditor performance.

In addition to the Independence and Professionalism Factors that affect the Auditor's Performance, there are Competency Factors that can affect the auditor's performance. Competence according to Ahmad (2011) is the ability of the auditor to apply the knowledge and experience he has in conducting audits so that the auditor can audit carefully, carefully, intuitively, and objectively. Therefore, it is understood that the audit should be carried out by someone who has sufficient technical skills and training as an auditor. Auditors who are highly educated will have a broader view of various matters and have more knowledge about the field they are involved in, so that they can find out various problems in greater depth. In addition, with a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments. The results of the study (Sunu, 2013; Neghe et al, 2018; Putra and Sintaasih, 2018) that competence has a significant positive effect on auditor performance. however, on the other hand, the research conducted by Snow et al (2014) found that competence had no effect on auditor performance. In addition to the attitude of independence, auditor professionalism and competence, there is a moderating variable, namely job satisfaction which can strengthen or weaken the influence of independence, professionalism, and competence on auditor performance. on the other hand, the research conducted by Snow et al (2014) found that competence had no effect on auditor performance. In addition to the attitude of independence, auditor professionalism and competence, there is a moderating variable, namely job satisfaction which can strengthen or weaken the influence of independence, professionalism, and competence on auditor performance.

In addition to the factors of independence, professionalism and competence that can affect the performance of the auditor, namely job satisfaction. Job satisfaction should be demanded to be owned by a Public Accountant. It is said so because the job satisfaction of accountants sometimes affects the results of the auditor's performance appraisal. When someone is satisfied with the work they are engaged in, then a sense of pleasure will come, regardless of feeling depressed, so that they will feel safe and comfortable in their work environment. Robins (2008) in Sarita (2013) defines job satisfaction as a person's positive sense of the characteristics being evaluated. Therefore, if an auditor has good job satisfaction, he will be able to work better so as to produce good auditor performance as well. Research results (Insani et al, 2017; Neghe et al, Based on the problems described above, the research questions are as follows: 1) Does independence affect auditor performance? 2) Does professionalism affect the performance of auditors?; 3) Does Competence

affect the performance of auditors?; 4) Does job satisfaction moderate the independence of auditor performance?; 5) Does job satisfaction moderate professionalism on auditor performance?; 6) Does job satisfaction moderate competence on auditor performance? The purpose of this research is to test and analyze: 1) The effect of independence on auditor performance; 2) The effect of professionalism on auditor performance; 3) The influence of competence on auditor performance; 4) The effect of job satisfaction moderates the effect of independence on auditor performance; 5) The effect of job satisfaction moderates the effect of professionalism on auditor performance; 6) The effect of job satisfaction moderates the effect of competence on auditor performance.

Attribution theory is a theory that explains a person's behavior. Attribution theory studies the process of how a person interprets an event, reason, or cause of his behavior (Lubis, 2011). This theory was developed by Heider (1958) who argues that a person's behavior is determined by a combination of internal forces (internal forces), namely factors that come from within a person such as ability, knowledge or effort, and external forces (external forces). factors that come from outside such as difficulties in work or luck, opportunities and the environment. Behavioral causes in social perception are known as dispositional attribution and situational attribution or internal and external causes (Robbins and Judge, 2011). Dispositional attribution or internal causes refers to aspects of individual behavior, something that exists within a person such as personal traits, self-perception, motivational abilities. Situational attribution or external causes refer to the environment that influences behavior such as social conditions, social values, community views. Attribution theory develops the concept of different ways of human judgment, depending on the meanings associated with certain behaviors.

Discrepancy theory was pioneered by Porter in 1974 (in Kinanti, 2012), which measures a person's job satisfaction by calculating the difference between what should be and what is felt. If what is obtained is greater than what is desired, then people will be more satisfied even though there is discrepancy, but it is a positive discrepancy. On the other hand, the farther the perceived reality is below the minimum standard, it becomes negative discrepancy. Then the greater a person's dissatisfaction with his job.

The research conceptual framework used in this study are:

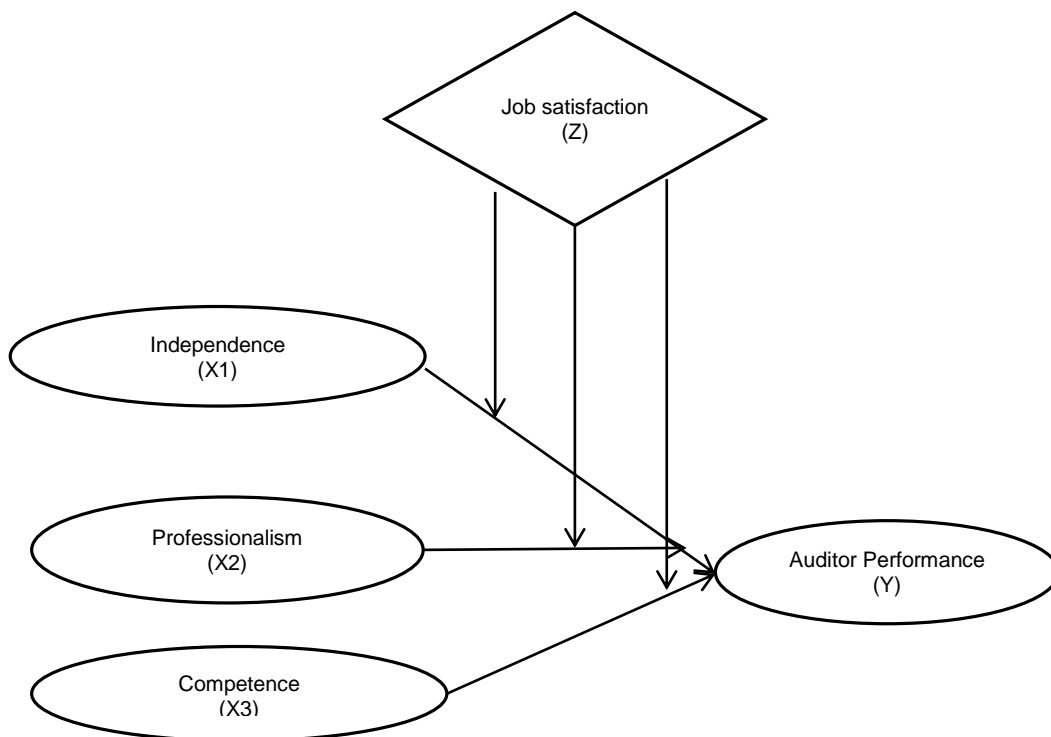


Figure 3.1 Framework for Thinking

Independence is a reflection of the attitude of an auditor not to choose any party in conducting an audit. Independence is the mental attitude of an auditor where he is required to be honest and impartial throughout the audit and in positioning himself with his auditee. Thus, if a public accountant has and applies an attitude of independence in carrying out his duties, it can generate trust from the public as users of public accounting services and can produce transparent and quality audit reports, therefore, independence greatly affects the performance of public accountants Halim (2015). Research results (Arumsari and Budiarta., 2016; Hendrawan and Budiarta., 2018; Kurniawan et al., 2017); Putri and Suputra (2013) and Sunu (2013) stated that independence had a significant positive effect on Auditor Performance. auditors with high independence have an effect on auditor performance than auditors with low independence. However, the results of research conducted by Pratiwi and Dwirandra. (2018) states that independence has no effect on auditor performance, this is because auditors are not free to report facts because there is still influence from outside parties such as client companies. Based on several studies that have been carried out by previous studies and theories, the proposed hypothesis is as follows: auditors with high independence have an effect on auditor performance than auditors with low independence. However, the results of research conducted by Pratiwi and Dwirandra. (2018) states that independence has no effect on auditor performance, this is because auditors are not free to report facts because there is still influence from outside parties such as client companies. Based on several studies that have been carried out by previous studies and theories, the proposed hypothesis is as follows: auditors with high independence have an effect on auditor performance than auditors with low independence. However, the results of research conducted by Pratiwi and Dwirandra. (2018) states that independence has no effect on auditor performance, this is because auditors are not free to report facts because there is still influence from outside parties such as client companies. Based on several studies that have been carried out by previous studies and theories, the proposed hypothesis is as follows: This is because the auditor is not free to report facts because there is still influence from outside parties such as client companies. Based on several studies that have been carried out by previous studies and theories, the proposed hypothesis is as follows: This is because the auditor is not free to report facts because there is still influence from outside parties such as client companies. Based on several studies that have been carried out by previous studies and theories, the proposed hypothesis is as follows:

H1: Auditor independence has a significant positive effect on auditor performance.

Professionalism is important and must be applied by every public accountant in carrying out his professional work in order to produce good performance. This will have an impact on the views of the public or users in trusting financial statements, if the auditor does not have a professional attitude, the resulting report will no longer be trusted and affect the auditor's performance. Research result (Arumsari and Budiarta., 2016; Kurniawan et al, 2017; Putrid and Suputra, 2013; Insani et al, 2017; Susila and Astika, 2018; Garusu et al, 2020; Wulandari and Suputra, 2018; Saraswati and Badera 2018; Prabhawa et al, 2014; Masrurroh et al., 2019) Professionalism has a significant positive effect on auditor performance. however, on the other hand, the research conducted by Khasanah and Restu (2020) found that professionalism did not have a significant positive effect on auditor performance. Based on the theory and several studies that have been carried out by previous studies, and then the proposed hypothesis is as follows:

H2 : Professionalism has a significant positive effect on auditor performance.

Auditor competencies are expected to apply their knowledge and experience in conducting audits so that auditors can conduct audits carefully, carefully, intuitively, and objectively. Therefore, it is understood that the audit should be carried out by someone who has sufficient technical skills and training as an auditor. Auditors who are highly educated will have a broader view of various matters and have more knowledge about the field they are involved in, so that they can find out various problems in greater depth. In addition, with a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments. The results of the study (Sunu, 2013; Neghe et al, 2018; Putra and Sintaasih, 2018) that competence has a significant positive effect on auditor performance. however, on the other hand, the research conducted by Snow et al (2014) found that competence had no effect on auditor performance. Based on several studies that have been carried out by previous studies, and theories, the proposed hypothesis is as follows:

H3 : Competence has a significant positive effect on auditor performance

Job satisfaction according to Handoko (2007) states is an individual's emotional state, where the situation is pleasant or unpleasant according to the side and view of the employee himself. If someone is satisfied with

the work he is doing, then a sense of pleasure will come, regardless of feeling depressed, so that it will create a sense of security and comfort to always work in his work environment (Hashanah et al., 2015). When an auditor is satisfied in auditing, an auditor will automatically be independent. This is in line with the discrepancy theory, namely if what is obtained is greater than what is desired, then people will be more satisfied even though there is a gap from other parties when the auditor gives a statement of opinion in the audited company's financial statements without any intervention from other parties, the auditor is judged good at doing his job. Based on the theory, the proposed hypothesis is as follows:

H4 : Job satisfaction moderates the effect of independence on auditor performance.

Auditor job satisfaction as a satisfactory result that has been achieved, in carrying out the work assigned to him is based on skills, experience and sincerity of time as measured by the quality of the work produced (Badjuri, 2011). Discrepancy theory is that if what is obtained is greater than what is desired, then people will be more satisfied even though there is a gap with other parties. Therefore, the auditor must professionally evaluate an audited financial report in order to truly provide a quality audit opinion statement and obtain an assessment of job satisfaction for the public. This is explained in the research Masrurroh et al (2019) found that job satisfaction moderated the positive effect of professionalism on auditor performance. Based on several studies that have been carried out by previous studies, and theories, the proposed hypothesis is as follows:

H5 : Job satisfaction moderates the effect of professionalism on auditor performance

A person's job satisfaction sometimes also affects the resulting auditor's performance appraisal. The higher the level of satisfaction of the auditor at work, it can have an impact on increasing the performance of the auditor (Luthans 2002). The more satisfied the auditor is in auditing, the higher the competence in auditing will be.

Based on the theory, the proposed hypothesis is as follows:

H6 : Job satisfaction moderates the effect of competence on auditor performance.

## RESEARCH METHODS

This study was designed to test hypotheses related to the relationship between variables. The relationship between these variables shows a causal relationship between the variables in the Hasnidar (2018) model. Hartono (2004) such a model is also called the causal model. The unit of analysis in this study is the individual auditor of independent public accountants in South, North, Southeast and Central Sulawesi.

This research was conducted at the Public Accounting Firm in the Provinces of South, North, Southeast and Central Sulawesi. registered with the Indonesian Institute of Certified Public Accountants in 2020. The list of members is obtained through the website [www.iapi.or.id](http://www.iapi.or.id). Registered Public Accounting Firms can be seen in the following table:

| No | Name of KAP South Sulawesi                              | Senior Auditor (Sample) | Junior Auditor | Number of Auditors |
|----|---|-------------------------|----------------|--------------------|
| 1  | KAP Ardania Abbas                                       | 12                      | 2              | 14                 |
| 2  | KAP Benny, Tony, Frans & Daniel (Branch)                | 11                      | 1              | 13                 |
| 3  | KAP Dra. Ellya Noorliswati & Partners (Branch)          | 10                      | 2              | 12                 |
| 4  | KAP Drs. Harly Weku & Priscillia (Center)               | 13                      | 1              | 14                 |
| 5  | KAP Drs. Thomas, Blasius, Widartoyo & Partners (Branch) | 9                       | -              | 9                  |
| 6  | KAP Usman & Partners (Branch)                           | 6                       | -              | 6                  |
| 7  | KAP Yakub Ratan And Partners                            | 15                      | 2              | 17                 |
| 8  | KAP Yaniswar And Partners (Branch)                      | 10                      | 3              | 13                 |
|    | <b>Name of KAP North Sulawesi</b>                       |                         |                |                    |
| 9  | KAP Drs. Ariesman Auly                                  | 9                       | 2              | 11                 |
| 10 | KAP Drs. Harry Weku & Priscilia                         | 9                       | 1              | 10                 |
| 11 | KAP Dra. J. Sondakh & Dra. G. Nangoi                    | 10                      | 2              | 12                 |
|    | <b>Name of KAP Southeast Sulawesi</b>                   |                         |                |                    |
| 12 | KAP Dian Mayafaty Rauf                                  | 9                       | -              | 9                  |
|    | <b>Name of KAP Central Sulawesi</b>                     |                         |                |                    |
| 13 | KAP Drs. Supriadi Laupe                                 | 10                      | 1              | 11                 |
|    | <b>Total number</b>                                     | <b>133</b>              | <b>17</b>      | <b>150</b>         |

Source: Data processed, 2020

The object of this research is auditors who work at KAPs in South, North, Southeast and Central Sulawesi. In this study, the dependent variable (Y) used is the auditor's performance, the independent variable (X) consists of independence, professionalism, and competence.

and the moderating variable (Z) used is job satisfaction.

Performance auditor (Y) is an auditor who carries out an objective examination assignment on the financial statements of a company or organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, all material matters, financial position and results. Mulyadi and Kanaka (1998). This variable is measured by referring to Hariyanti's research (2018) the indicators are the quality, quantity and timeliness of auditors at work.

Auditor independence is defined as the use of an unusual perspective in conducting audit tests, evaluating the results of these tests, and reporting audit findings. Independence means a mental attitude that is free from influence, not controlled by other parties, not dependent on others. Independence also means there is honesty in the auditor in considering facts and there is an impartial objective consideration in the auditor in formulating and expressing his opinion (Arens, 2000). The independent variable refers to the research developed by Muhammad Faizal (2019) whose indicators are program preparation, work implementation and auditor reporting.

Professionalism (X2) is defined as professional ability and behavior. Capability is defined as knowledge, experience, adaptability, technical ability, and technological ability, and allows the professional behavior of auditors to include additional factors such as transparency and responsibility, these are very important to ensure public trust (Baotham 2007). The Professionalism variable refers to the research developed by Marliah (2016) with the indicators being devotion to the profession, social obligations, independence, belief in professional regulations and professional relations.

Competence (X3) is defined as the auditor's ability to apply his knowledge and experience in conducting audits so that the auditor can audit carefully, carefully, intuitively, and objectively. The competency variable refers to the research developed by Faizal (2019) with the indicators being knowledge, experience, and ability.

Job satisfaction (Z) is defined as an individual's emotional state, where the situation is pleasant or unpleasant according to the side and views of the employee himself (Nasyiah and Payamta 2002). Job satisfaction is able to increase providing comfort in carrying out the work at hand. With good job satisfaction, the auditor will do a good job. Job satisfaction is measured referring to the research developed by Trisnaningsih (2003) with the indicators being a pleasant state at work and an uncomfortable state at work.

The population in this study are all auditors who are still active. as long as this research was conducted at Public Accounting Firms in South, North, Southeast and Central Sulawesi Provinces registered with IAPI (Indonesian Public Accountants Association) with a population of 150 people.

The sampling technique in this study used the purposive sampling method. With the following sampling criteria: 1) Senior auditors, namely supervisors, managers, and partners who work at KAPs in South, North, Southeast and Central Sulawesi; 2) Auditor education held at least Strata one (S1); 3) Experienced in auditing regional finances and company finances. Based on these criteria, it is expected that 109 samples will be obtained. The approach used in this study is a quantitative (Positive) approach.

The method of data collection in this study is to use primary data by means of a survey obtained through the distribution of questionnaires containing statements relating to the variables studied. The questionnaires were submitted online via google forms to the public accounting firms of South, North, Southeast and Central Sulawesi which became the research population. Respondents are given a grace period of one week for filling out if there are respondents who have not returned it will be given an additional 2 days. If the additional 2 days have not met the data management requirements, the questionnaire is categorized as not returned and the respondent is considered not included in the sample.

The questionnaire is a list of written questions that have been previously formulated which respondents will answer (Sekaran, 2016). The questionnaire in this study used an interval measuring scale. Measurements using an interval scale reflect the Likert scale. The Likert scale is one part of the attitude scale which is based on the sum of the attitudes of the respondents in responding to statements related to indicators of a concept or variable being measured. To measure respondents' opinions, a five-point scale is used, with a

value of 5 Strongly Agree (SS), 4 Agree (S), 3 Disagree (KS), 2 Disagree (TS), and 1 Strongly Disagree (STS). (Sekaran, 2016).

The analytical model used to test the hypothesis is to use Moderated Regressio Analysis (MRA). This regression analysis was carried out in two stages of testing. The first stage is multiple regression which is carried out without any moderating variables. The second stage is regression which is carried out with the interaction between the moderating variable and the independent variable. The model developed for this analysis is as follows:

### 1. The first stage

$$Y = a_0 + a_1X_1 + a_2X_2 + a_3X_3 + e \quad \dots (1)$$

Information:

- Y : Auditor performance
- a<sub>0</sub> : Constant
- a<sub>1</sub> - a<sub>3</sub> : Coefficient of regression direction
- X<sub>1</sub> : Independence
- X<sub>2</sub> : Professionalism
- X<sub>3</sub> : Competence
- e : nuisance variable (error)

### 2. Second stage

$$Y = o + 1X_1.Z_1 + 2X_2.Z_1 + 3X_3.Z_1 + e \quad \dots(2)$$

Information:

- Y : Auditor performance
- o : Constant
- 3 - 3 : Coefficient of regression direction
- X<sub>1</sub> .Z<sub>1</sub> : Interaction between independence and job satisfaction
- X<sub>2</sub> .Z<sub>2</sub> : Interaction between Professionalism and job satisfaction
- X<sub>3</sub> .Z<sub>1</sub> : interaction between competence and job satisfaction
- e : nuisance variable (error)

## RESULTS AND DISCUSSION

The results of the validity and reliability tests in this study can be seen in the table, namely:

Table 5.6 Validity Test Results

| Variable                | Indicator | Items  | r-count | r-table | Information |
|-------------------------|-----------|--------|---------|---------|-------------|
| Independence<br>(X1)    | X1.1      | IDP1   | 0.555   | 0.186   | Valid       |
|                         |           | IDP2   | 0.650   | 0.186   | Valid       |
|                         |           | IDP3   | 0.689   | 0.186   | Valid       |
|                         | X1.2      | IDP4   | 0.583   | 0.186   | Valid       |
|                         |           | IDP5   | 0.549   | 0.186   | Valid       |
|                         |           | IDP6   | 0.409   | 0.186   | Valid       |
|                         | X1.3      | IDP7   | 0.570   | 0.186   | Valid       |
|                         |           | IDP8   | 0.613   | 0.186   | Valid       |
|                         |           | IDP9   | 0.663   | 0.186   | Valid       |
| Professionalism<br>(X2) | X2.1      | PROF1  | 0.419   | 0.186   | Valid       |
|                         |           | PROF2  | 0.594   | 0.186   | Valid       |
|                         |           | PROF3  | 0.521   | 0.186   | Valid       |
|                         | X2.2      | PROF4  | 0.565   | 0.186   | Valid       |
|                         |           | PROF5  | 0.582   | 0.186   | Valid       |
|                         |           | PROF6  | 0.573   | 0.186   | Valid       |
|                         | X2.3      | PROF7  | 0.549   | 0.186   | Valid       |
|                         |           | PROF8  | 0.456   | 0.186   | Valid       |
|                         | X2.4      | PROF9  | 0.626   | 0.186   | Valid       |
|                         |           | PROF10 | 0.510   | 0.186   | Valid       |
|                         |           | PROF11 | 0.550   | 0.186   | Valid       |
|                         |           | PROF12 | 0.514   | 0.186   | Valid       |
|                         | X2.5      | PROF13 | 0.604   | 0.186   | Valid       |
|                         |           | PROF14 | 0.518   | 0.186   | Valid       |

|                            |      |      |       |       |       |
|----------------------------|------|------|-------|-------|-------|
| Competence<br>(X3)         | X3.1 | KP1  | 0.672 | 0.186 | Valid |
|                            |      | KP2  | 0.494 | 0.186 | Valid |
|                            |      | KP3  | 0.583 | 0.186 | Valid |
|                            |      | KP4  | 0.591 | 0.186 | Valid |
|                            |      | KP5  | 0.465 | 0.186 | Valid |
|                            | X3.2 | KP6  | 0.611 | 0.186 | Valid |
|                            |      | KP7  | 0.520 | 0.186 | Valid |
|                            |      | KP8  | 0.553 | 0.186 | Valid |
|                            | X3.3 | KP9  | 0.538 | 0.186 | Valid |
|                            |      | KP10 | 0.634 | 0.186 | Valid |
| Job satisfaction<br>(Z)    | Z1.1 | KK1  | 0.754 | 0.186 | Valid |
|                            |      | KK2  | 0.844 | 0.186 | Valid |
|                            | Z1.2 | KK3  | 0.813 | 0.186 | Valid |
|                            |      | KK4  | 0.799 | 0.186 | Valid |
| Auditor Performance<br>(Y) | Y1.1 | KA1  | 0.637 | 0.186 | Valid |
|                            |      | KA2  | 0.355 | 0.186 | Valid |
|                            |      | KA3  | 0.554 | 0.186 | Valid |
|                            |      | KA4  | 0.544 | 0.186 | Valid |
|                            | Y1.2 | KA5  | 0.633 | 0.186 | Valid |
|                            |      | KA6  | 0.691 | 0.186 | Valid |
|                            |      | KA7  | 0.698 | 0.186 | Valid |
|                            | Y1.3 | KA8  | 0.654 | 0.186 | Valid |
|                            |      | KA9  | 0.643 | 0.186 | Valid |
|                            |      | KA10 | 0.659 | 0.186 | Valid |

Source: Data processed, 2021

Based on the table, it can be explained that the research instrument is the type of independence statement (X1), Professionalism (X2), Competence (X3); Auditor Performance (Y); Job Satisfaction (Z) the calculated r value is greater than the r table value, then the data is declared valid.

Table 5.7 Reliability Test Results

| Variable                | Standard<br>Alpha Coefficient | Cronbach's<br>Alpha | Information |
|-------------------------|-------------------------------|---------------------|-------------|
| Independence (X1)       | 0.60                          | 0.762               | Reliable    |
| Professionalism (X2)    | 0.60                          | 0.811               | Reliable    |
| Competence (X3)         | 0.60                          | 0.761               | Reliable    |
| Job Satisfaction (Z)    | 0.60                          | 0.804               | Reliable    |
| Auditor Performance (Y) | 0.60                          | 0.801               | Reliable    |

Source: Data processed, 2021

Table 5.7 above shows that the value of Cronbach's alpha for all variables is greater than the standard value of the alpha coefficient of 0.60. This means that the instrument used in this study is reliable (reliable).

Table 5.8 Variable Descriptive Statistics

| Variable                | Minimum | Maximum | Average | Std.<br>Deviation |
|-------------------------|---------|---------|---------|-------------------|
| Independence (X1)       | 1       | 5       | 4.06    | 0.45              |
| Professionalism (X2)    | 1       | 5       | 4.06    | 0.71              |
| Competence (X3)         | 1       | 5       | 3.98    | 0.52              |
| Job Satisfaction (Z)    | 1       | 5       | 4.33    | 0.29              |
| Auditor Performance (Y) | 1       | 5       | 4.17    | 0.53              |

Source: Data processed, 2021

Based on the table above, independence has a minimum value of 1 and a maximum value of 5. This means that the smallest value of the respondent's answer is Strongly Disagree (STS) and the largest value and the respondent's answer is Strongly Agree (SS). The average value and respondents' answers for the independent variable are 4.06 with a deviation value (standard deviation) of 0.45. The standard deviation value which is smaller than the mean value on the independence variable indicates that the mean value is a good representation of the overall data in the study.

Professionalism has a minimum value of 1 and a maximum value of 5, this means, the smallest value of the respondent's answer is Strongly Disagree (STS) and the largest value of the respondent's answer is Strongly



Agree (SS). The average value and respondents' answers for the professionalism variable are 4.06 with a deviation value (standard deviation) of 0.71. The standard deviation value which is smaller than the mean value on the professionalism variable indicates that the mean value is a good representation of the overall data in the study.

Competence has a minimum value of 1 and a maximum value of 5, this means that the smallest value of the respondent's answer is Strongly Disagree (STS) and the largest value of the respondent's answer is Strongly Agree (SS). The average value of the respondents' answers for the competency variable is 3.98 with a deviation value (standard deviation) of 0.52. The standard deviation value which is smaller than the mean value on the competency variable indicates that the mean value is a good representation of the overall data in the study.

Job satisfaction has a minimum value of 1 and a maximum value of 5, this means that the smallest value of the respondent's answer is Strongly Disagree (STS) and the largest value of the respondent's answer is Strongly Agree (SS). The average value of the respondents' answers for the job satisfaction variable is 4.33 with a deviation value (standard deviation) of 0.29. The standard deviation value which is smaller than the mean value on the job satisfaction variable indicates that the mean value is a good representation of the overall data in the study.

Auditor performance has a minimum value of 1 and a maximum value of 5, this means, the smallest value of the respondent's answer is Strongly Disagree (TS) and the largest value of the respondent's answer is Strongly Agree (SS). The average value of the respondents' answers for the auditor's performance variable is 4.17 with a deviation value (standard deviation) of 0.53. The standard deviation value which is smaller than the mean value on the auditor's performance variable indicates that the mean value is a good representation of the overall data in the study.

In this study, statistical normality was tested using the Kolmogorov Smirnov test. The results of the normality test as presented in (Appendix 5), obtained the Sig Kolmogorov Smimov value of 0.731. This value has met the requirements of the normality test, that is, if the test results obtained a Sig value > 0.05, then the assumption of normality is met.

Heteroscedasticity test shows that the variance of the variables is not the same for all observations. The regression model, which is either homoscedastic or not heteroscedasticity occurs. Analysis of the scatterplot graph to predict the presence or absence of heteroscedasticity in a model can be seen and the pattern of the scatterplot image of the model. The results of the scatterplots graph in this study as presented in (Appendix 5) show that the points spread above and below the number 0 (noI) on the y-axis, or in other words, the distribution of the points does not form a certain pattern. This result means that there is no heteroscedasticity.

Table 5.14 Multicollinearity Assumption Test Results

| Independent Variable | VIF   | Information           |
|----------------------|-------|-----------------------|
| Independence (X1)    | 1.564 | Non Multicollinearity |
| Professionalism (X2) | 1,795 | Non Multicollinearity |
| Competence (X3)      | 2,003 | Non Multicollinearity |

Source: Data processed, 2021

Based on the results of the regression test above, the following mathematical equations can be arranged:

$$Y = 2.683 + 0.223X1 + 0.281X2 + 0.374X3 + e... (1)$$

The table above shows that the VIE value of all independent variables and interaction variables is below 10, so that all of these variables do not contain multicollinearity (non-multicollinearity) in this study.

Table 5.15 Regression Test Results without Moderating Variables

| Independent Variable | Coefficient | t     | Sig.  | Information |
|----------------------|-------------|-------|-------|-------------|
| Constant             | 2,683       |       |       |             |
| Independence (X1)    | 0.223       | 2.618 | 0.010 | Significant |
| Professionalism (X2) | 0.281       | 4,841 | 0.000 | Significant |
| Competence (X3)      | 0.374       | 4.509 | 0.000 | Significant |

= 5% 0.05  
r square = 0.647

Source: Data processed, 2021

The table above shows that the variables of independence, professionalism, and competence show a significant positive effect on auditor performance. This can be seen from the probability value which is smaller than 0.05, where the probability value for independence is 0.010, professionalism is 0.000, and competence is 0.000. These results indicate that all independent variables have a significant positive effect on the dependent variable.

The value of the coefficient of determination R square in the test results above shows a value of 0.647 or 64.7%. These results indicate that the auditor's performance variable is influenced by 64.7% by independence (X1), professionalism (X2), and competence (X3). The remaining 35.3% is influenced by other variables outside of the independent variables studied in this study.

Table 5.16 Regression Test Results with Moderating Variable Z

| Independent Variable | Coefficient | t      | Sig.  | Information     |
|----------------------|-------------|--------|-------|-----------------|
| Constant             | 13,474      |        |       |                 |
| X1.Z1                | -0.016      | -0.729 | 0.467 | Not significant |
| X2.Z1                | 0.014       | 0.946  | 0.346 | Not significant |
| X3.Z1                | 0.011       | 0.508  | 0.612 | Not significant |

= 5% 0.05  
r square = 0.710

Source: Data processed, 2021

Based on the results of the regression test after interacting with the job satisfaction variable (Z), then the mathematical equation can be arranged as follows:

$$Y = 13.474 - 0.016X1.Z1 + 0.014X2.Z1 + 0.011X3.Z1 + e \dots (2)$$

The value of the coefficient of determination R square in the test results above shows a value of 0.710 or 71%. These results indicate that the auditor's performance variable is influenced by 71% by independence (X1), professionalism (X2), and competence (X3) after interacting with the job satisfaction variable (Z). The remaining 39% is influenced by other variables outside of the independent variables studied in this study.

From the table above, it is known that after the independence variable interacts with job satisfaction (moderation) it has a probability value of 0.467 above the standard value of 0.05 significance. This shows that job satisfaction cannot moderate the effect of independence on auditor performance. The coefficient for the interaction of the independent variable and job satisfaction is negative -0.016, which means that the independence variable weakens the influence of independence on auditor performance.

The interaction of the professionalism variable with job satisfaction (moderation) has a probability value of 0.346 above the standard value of 0.05 significance. This shows that job satisfaction cannot moderate the effect of professionalism on auditor performance. The coefficient for the interaction of professionalism and job satisfaction variables is positive 0.014, which means that the job satisfaction variable strengthens the effect of professionalism on auditor performance.

In addition, after the competence variable interacts with job satisfaction (moderation) it has a probability value of 0.612 above the standard value of 0.05 significance. This shows that job satisfaction cannot moderate the effect of competence on auditor performance. The coefficient for the interaction of competence and job satisfaction variables is positive 0.011, which means that the job satisfaction variable strengthens the influence of competence on auditor performance.

First Hypothesis (H1) Based on the test results described on page 57, it shows that the proposed hypothesis is accepted. This means that the more independent / independent auditors at KAP (Public Accounting Firms) in carrying out audit assignments will have a good impact on the resulting auditor performance.. **These results are in accordance with the Dispositional attribution theory or internal causes referring to aspects of individual behavior, something that exists within a person such as personal traits, self-perception, motivational abilities. If an auditor is independent in completing work as an auditor, the resulting performance will be better. The results of this study are in line with research (Arumsari and Budiarta., 2016; Hendrawan and Budiarta., 2018; Kurniawan et al., 2017; Putri and Suputra., 2013; and Sunu., 2013) the results show that independence has a significant positive effect on auditor performance.**

Second Hypothesis (H2) Based on the test results described on page 57, it shows that the proposed hypothesis is accepted. The meaning is that the more professional the auditor at KAP (Public Accounting Firm) in carrying out audit assignments will have a good impact on the resulting auditor performance. This is in accordance with attribution theory which states that individual behavior in a person will affect the results achieved. In this case, auditors who are professional in carrying out their functions/work will have an impact on the results of work/performance performed. The results of this study are in line with research (Arumsari and Budiarta., 2016; Kurniawan et al, 2017; Putrid and Suputra, 2013; Insani et al, 2017; Susila and Astika, 2018; Garusu et al, 2020; Wulandari and Suputra, 2018; Saraswati and Badera 2018; Prabhawa et al, 2014; Masrurroh et al., 2019) Professionalism has a significant positive effect on auditor performance.

Third Hypothesis (H3) Based on the test results described on page 57, it shows that the proposed hypothesis is accepted. This means that the more competent the auditor at KAP (Public Accounting Firm) in carrying out audit assignments will have a good impact on the resulting auditor's performance. These results are in line with the theory of attribution or internal causes referring to aspects of individual behavior, something that exists within a person such as personal traits, self-perception, motivational abilities. The audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. Highly educated auditors will have a broader view of various matters and more knowledge about the field they are involved in. so that they can understand the various problems in greater depth. In addition, with a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments. The results of this study are in line with research (Sunu, 2013; Neghe et al, 2018; Putra and Sintaasih, 2018) that competence has a significant positive effect on auditor performance.

Fourth Hypothesis (H4) **Based on the test results described on page 59, it shows that the proposed hypothesis is rejected. It means that job satisfaction moderates the relationship between independence and the performance of auditors, but it has not been proven. An auditor, both satisfied and dissatisfied with his work, is still required to behave independently, because independence is an absolute requirement that an auditor must have. This is inversely proportional to the discrepancy theory, namely, what should be with the perceived reality. The further the perceived reality is below the minimum standard; it becomes negative discrepancy. Then the greater a person's dissatisfaction with his job. The attitude of independence possessed by an auditor, is not able to provide satisfaction with the resulting performance. This is due to the intervention of the company or person who gives greater satisfaction than what he does as an auditor. This result is not in line with the research**Utomo (2020) which states that job satisfaction moderates the effect of independence on auditor performance.

Fifth Hypothesis (H5) Based on the test results described on page 59, it shows that the proposed hypothesis is rejected. This means that job satisfaction moderates the relationship between professionalism and the performance of auditors, but it has not been proven. The professionalism of the auditors, although supported by job satisfaction, has not been able to provide a significant relationship to the performance of auditors made by auditors at KAP (Public Accounting Firms) located in South, North, Southeast and Central Sulawesi. This is inversely proportional to the discrepancy theory, namely, what should be with the perceived reality. The further the perceived reality is below the minimum standard; it becomes negative discrepancy. Then the greater a person's dissatisfaction with his job. The professionalism of an auditor in carrying out his duties for the audit, was not able to provide satisfaction with the resulting performance. This means that a professional audit is still affected by how much income / income is received, so that it can become unprofessional if it produces an audit that is not in accordance with what is actually. This result is not in line with the researchMasrurroh, et., al (2019) which states that job satisfaction moderates professionalism on auditor performance.

Sixth Hypothesis (H6) Based on the test results described on page 59, the test described on page 58 shows that the proposed hypothesis is rejected. This means that job satisfaction moderates the relationship between competence and auditor performance, but it has not been proven. The competence possessed by the auditor, although supported by job satisfaction, has not been able to provide a significant relationship to the performance of the auditor. This theory is not compatible withdiscrepancy theory that is, what should be with the perceived reality. The further the perceived reality is below the minimum standard, it becomes negative discrepancy. Then the greater a person's dissatisfaction with his job. The audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor. Auditors who are

highly educated will have a broader view of various matters and more knowledge about the field they are involved in, so that they can find out various problems in greater depth. In addition, with a fairly broad knowledge, auditors will find it easier to follow increasingly complex developments.

## CONCLUSION

Based on the results of hypothesis testing from the discussion on the effect of independence, professionalism, and competence on auditor performance moderated by job satisfaction, it can be concluded that independence has a significant positive effect on auditor performance, meaning that the better the independence of the public accounting firm will result in better auditor performance generated by the auditor.

1. Professionalism has a significant positive effect on auditor performance, meaning that the more professional/experienced an auditor is, the more auditors' performance can be increased. Professionalism is an attitude that must be possessed in various fields in every profession, especially the profession as an auditor because the auditor is a very important profession to determine the decision-making process. Competence has a significant positive effect on auditor performance, meaning that the higher the competence possessed by an auditor in carrying out audit assignments will have a good impact on the resulting auditor's performance. Job satisfaction does not moderate and weaken the relationship of independence to auditor performance. It can be interpreted that high job satisfaction does not affect the influence of independence on auditor performance. Job satisfaction does not moderate and strengthen the relationship between professionalism and auditor performance. This can be interpreted that the higher job satisfaction does not affect professionalism in influencing the performance of the auditor. Job satisfaction does not moderate and strengthen the relationship of competence to auditor performance. It can be interpreted that, the higher the competence possessed by the auditor, the higher the influence of competence on the performance of the auditor. Job satisfaction does not moderate and strengthen the relationship of competence to auditor performance. It can be interpreted that, the higher the competence possessed by the auditor, the higher the influence of competence on the performance of the auditor. Job satisfaction does not moderate and strengthen the relationship of competence to auditor performance. It can be interpreted that, the higher the competence possessed by the auditor, the higher the influence of competence on the performance of the auditor.

Based on the conclusions of the study, the authors recommend several suggestions to the next researcher, namely 1) Add or consider other variables that affect auditor performance and have not been studied in this study; 2) The next researcher can expand the research sample so that the resulting questionnaire results are more diverse to obtain a comparison of research results.

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