



Analysis Of Factors Affecting Auditor Performance At The Public Accounting Office Of Medan City

Fani Adelia¹, Shita Tiara²

^{1,2}Accounting Study Program, Faculty of Economics, Universitas Muslim Nusantara Al-Washliyah, Jl. Garu II No. 93, Medan, 20147, Indonesia

Email: ¹fanidelia01@gmail.com, ²shitatiara201@gmail

ARTICLE INFO

ABSTRACT

Article history:

Received: Jun 30, 2022

Revised: Jul 20, 2022

Accepted: Jul 29, 2022

Keywords:

Work Experience

Gender

Job Satisfaction

Work Discipline

Independence

Audit Fee

Auditor Performance

This study aims to determine the effect of work experience, gender, job satisfaction, work discipline, independence and audit fees on the performance of auditors at the Medan City Public Accounting Firm. The results of the multiple linear regression test obtained the equation $Y = -15.856 + (-0.386)X_1 + 0.041X_2 + 0.646X_3 + 0.413X_4 + 0.482X_5 + 0.539X_6 + e$, where only the variables of job satisfaction, work discipline, independence and audit fees have significant effect on the auditor performance variable, while the work experience and gender variables do not have a significant effect on the auditor performance variable. To determine whether or not the hypothesis is accepted in this study, the t test (partial) and the F test (simultaneous) are used. For the results of the t-test (partial) on the work experience variable, the value of $t_{count} > t_{table}$ is $-1.447 < 2.03$, on the gender variable, the value of $t_{count} > t_{table}$ is $0.066 < 2.03$, on the job satisfaction variable, the value of t_{count} is obtained $> t_{table}$ which is $2.184 > 2.03$, on the work discipline variable, the value of $t_{count} > t_{table}$ is $2.259 > 2.03$, on the independence variable, the value of $t_{count} > t_{table}$ is $3.044 > 2.03$, and on the audit fee variable, the value is obtained $t_{count} > t_{table}$ that is $2,589 > 2.03$. Thus, H1 and H2 were rejected because $t_{count} < t_{table}$, while H3, H4, H5 and H6 were accepted because $t_{count} > t_{table}$. Then for the results of the F test (simultaneous) the value of $F_{count} > F_{table}$ is $18.114 > 2.86$. Thus H7 is accepted because $F_{count} > F_{table}$. Therefore, it can be concluded that only job satisfaction, work discipline, independence and audit fees partially have a significant and positive effect on the performance of auditors at the Medan City Public Accounting Firm. While work experience and gender partially have no significant and negative effect on the performance of auditors at the Medan City Public Accounting Firm. But all independent variables, namely work experience, gender, job satisfaction, work discipline, independence and audit fees simultaneously have a significant and positive effect on the performance of auditors at the Medan City Public Accounting Firm.

Copyright © 2022 Jurnal Mantik.
All rights reserved.

1. Introduction

(Law No. 3 of 1982) A company is a place where the production of goods and services takes place, in another definition a company is an institution or organization that provides goods and services for sale to the public with the achievement of profit or profit. A good company is a company that has good financial reports so that the profits or profits of the company can be seen clearly and in detail.

(Suteja & Purwiyanto, 2018)) Financial statements are records of financial information from an accounting period. Financial statements can be used to describe the company's performance, especially in the financial sector. In the financial statements there is a presentation of useful information to assist the company in managing its finances in the specified period where this is very useful for company management and internal parties to assess the performance of the company in order to make the right decisions, as well as external parties where the company's financial statements can be used as an assessment material for the company. In order to get good and correct results of financial statements, companies really need good auditor



performance, an auditor must be able to provide assurance that the audits they produce are of quality so that the reports are also of quality. To provide quality results and foster self-confidence, an auditor must collect more evidence because the more evidence they collect, the higher the confidence achieved by an auditor. auditor performance is the result of work in the implementation of audit activities on the financial statements of organizations or companies (Wardoyo & Seruni, 2011).

An auditor in carrying out his audit duties must adhere to audit standards that have been established and generally accepted by the Indonesian Institute of Certified Public Accountants (IAPI), which consist of general standards, fieldwork standards and reporting standards. The general standard is the ability and quality that must be possessed by every auditor to educate the auditor to have the expertise and technical training to fulfill the implementation of audit procedures, while the fieldwork and reporting standards require an auditor to collect data and other activities carried out during the audit process (Nurdianti, 2016).

To produce good financial reports and create good auditor performance according to the criteria, there are several factors that must be considered when someone applies for a job to become an auditor such as work experience, gender, job satisfaction, work discipline, independence, and audit fees. Work experience is one of the main factors that are important for an auditor where sufficient and good work experience will make an auditor who has good performance and also proves that the auditor has good quality in the work he is engaged in. Work experience is a learning process and the additional development of the potential to behave well from formal and non-formal education or commonly interpreted as a process that leads a person to a higher pattern of behavior, so work experience is very important. but not closing the possibility to become an auditor without having work experience this is because many young people who have just graduated from college are still fresh graduates who apply for jobs at KAP to become an auditor and are accepted (Rahman, 2011).

(Sari et al., 2016), Gender is a biological difference between women and men, Gender also determines the performance of an auditor this is used as a reference when working on financial statements where in the examination women are much more thorough and more detailed, women also have very sharp memory so that they can remember things that happened during the collection of evidence during the examination, but in terms of auditing it is much easier this is because men are not easily influenced and are much more assertive than women who tend to pity others easily where this is will make an auditor not independent in work. Public Accounting Firms must get job satisfaction from each of their auditors, this is because if the auditors do not have satisfaction, comfort and they are not appreciated in their work, the auditors are not enthusiastic and do not focus on the work. an auditor must also provide satisfaction to clients with their work, because the better the work results, the more clients who use their services, and this also reflects the independent auditor's attitude. In addition, discipline in work is also due to a separate assessment for auditors of work discipline will produce a good personality, discipline can also determine whether the auditor is in accordance with the conditions in certain regulations (Saqathi, 2019).

An auditor must have an independent nature, namely the nature of being impartial to anyone and in any case, because the independent nature will help an auditor not to be easily tempted by the fees that will be given by the client, many clients use their assets and positions so that they rely more on trust. an auditor, therefore the auditor must be honest in every examination of financial statements in order to realize an independent attitude that does not side with anyone. And the last factor is the audit fee audit fee is the amount of fees received by the auditor from him for the work they have done, the fees received by an audit also determine the quality of the audit, because in general companies will not pay high auditors and choose quality that is high. high if the company's condition is not good. However, the low quality of audits conducted at public accounting firms has become the center of attention among companies and the public in recent years (Muslim et al., 2020).

A case related to audit fees occurred in 2013 by an auditor where the Indonesian Institute of Certified Public Accountants (IAPI) asked the KPU to increase the audit fee for public accountants to audit campaign funds, this This is because the KPU is still using the 2009 audit fee standard. IAPI board member M. Achsin believes that a low audit fee will reduce the independence of audit quality. Manipulation of campaign finance reports and audit results may not be presented with the actual situation. (source: kompas.com). Furthermore, those that are contrary to regulations or code of ethics are stated by Sudirman as State Loss Audit Consultant, an auditor (2017). The involvement of an investigative auditor in the alleged corruption case of the former Director of Operations (Dirops) of Bank Sumut in 2013. The capacity of Tarmizi Achmad's auditor named Hernold Ferry Makawimbang did not come from accounting education or public accounting so that he made



a mistake in calculating state losses related to the procurement of official operations at Bank Sumatra Utara. As a result of this non-compliance, it can have an impact on decreasing audit quality which can reduce public confidence in the accounting profession, reducing the responsibility of accountants for the results of the audits they do (SA Section 220 no. 03). According to the results of Octaviana Arisinta's research (2013) that competence and independence have a significant effect on audit quality. Finally, there is a case of suspension of licenses for public accountants and public accounting firms in Indonesia conducted by the Ministry of Finance. One of the cases is a public accounting firm in Medan City, based on the Decree of the Minister of Finance Number: 411/KM.1/2016. (source: coursehero.com).

The case that occurred in the city of Medan in 2020 was the Ordinary KAP Sitepu which received a freeze and revoked the permit for the Ordinary KAP Sitepu. In addition, Sitepu Ordinary KAP has not fully complied with the Auditing Standards and Public Accountant Standards in carrying out the audit of PT Jui Shin Indonesia for the 2016 financial year. fairness of the balance. (source: cnbnindonesia). Based on the description above, the authors are interested in conducting research with the title "Factors Affecting Auditors at the Medan City Public Accounting Firm".

2. Methods

2.1 Research Design

Based on the type of data this research includes quantitative research. The research method is a method based on the philosophy of provitism which is used to examine certain samples and populations, using quantitative/statistical data analysis in data collection which aims to test the established hypotheses (Sugiyono:14). According to Sugiyono (2018:2), he explained that the research method is basically a scientific way to obtain data with certain goals and uses.

2.2 Population and Sample

According to Sugiyono (2019:126) population is an area of generalization that stands for objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions. Where the population in this study were 5 Public Accounting Firms (KAP) in Medan City from 23 Public Accounting Firms in Medan City. Thing This is because 18 other Public Accounting Firms are not willing to do research because KAP does not accept research from students. This rule is applied by the leadership so that the auditor does not dare to accept the questionnaire. The following are the names of KAPs who are willing and unwilling to conduct research. The sample used in this study was taken by the saturated sampling method, namely sampling where all members or elements of the population are used as opportunities. So the number of samples in this study were 5 Public Accounting Firms (KAP) Medan City with a total of 44 auditors.

2.3 Data Analysis Technique

Data analysis is an activity after data from all respondents or other data sources are collected. Data analysis activities are grouping data based on variables and types of respondents, nebtabulating data based on variables from all respondents, presenting data on the variables studied, performing calculations to answer the problem formulation, and testing hypotheses that have been proposed. has been proposed. (Sugiyono,2019:206) The data collection technique uses the method of observation, questionnaires and literature study. The data used in this study are primary data obtained directly by conducting direct research on 5 KAPs in the city of Medan who are willing to conduct research. The data analysis technique used is Multiple Linear Regression Test. The research data was processed using the Statistical Package for Social Science (SPSS 25).

2.4 Conceptual Framework

This study will affect partially or simultaneously with the third variable, namely Work Experience, Gender, Work View, Work Discipline, Independence and Audit Fee on Auditor Performance variable at KAP Medan City

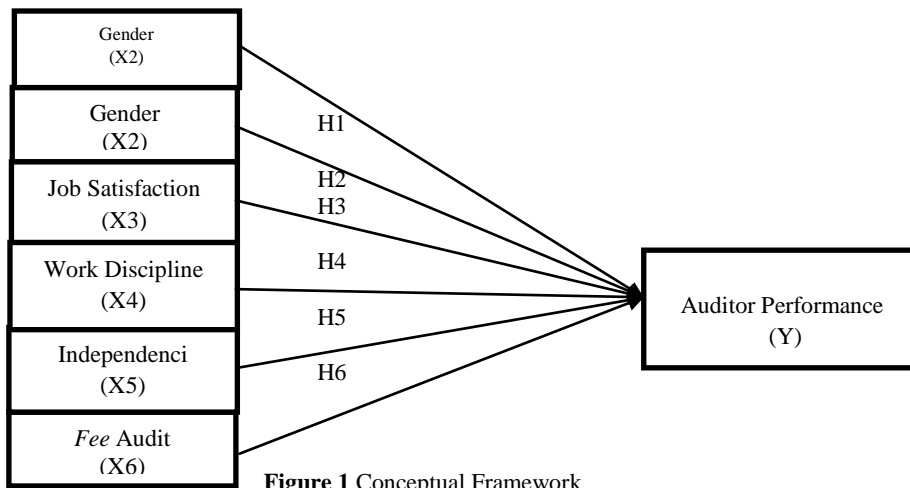


Figure 1 Conceptual Framework

2.6 Hypothesis

- H1: Work experience has a positive effect on auditor performance at KAP Medan City
- H2: Gender does not have a positive effect on auditor performance at KAP Medan City
- H3: positive effect on auditor performance at KAP Medan City
- H4: Work Discipline has a positive effect on auditor performance at KAP Medan City
- H5: Independence has a positive effect on auditor performance at KAP Medan City
- H6: Audit fee has a positive effect on auditor performance at KAP Medan City
- H7: There is a positive effect of work experience. Gender, Work Objectives, Work Discipline, Independence, and Audit Fees on Auditor Performance at KAP Medan City

3. Results And Discussion

3.1 Research result

a. Characteristics of Respondents

The data collection technique used is by distributing questionnaires, where the population of this study are all auditors in the city of Medan. There were 44 questionnaires distributed to respondents. The number of questionnaires collected is 44 questionnaires. All questionnaires collected met the requirements for processing.

b. Characteristics of Respondents by Gender

Characteristics of respondents by gender can be seen from the table presented below:

Table 1.
Respondents by Gender

No.	Jenis Kelamin	Jumlah Responden (orang)	Persentase (%)
1.	Laki-laki	32 Orang	72,7
2.	Perempuan	12 Orang	27,3
	JUMLAH	44 Orang	100

(Source: from 5 Public Accounting Firms in Medan City 2022)

From table 3. it can be seen that presenting data on the characteristics of respondents based on gender based on dominance by male respondents, namely 32 people or about 72.2% and for respondents 12 people or about 27.3%.

c. Characteristics of Respondents Based on Age

The characteristics of respondents based on age can be seen from the table presented below:



Table 2
Respondents by Age

No.	Usia Responden (Tahun)	Jumlah Responden (orang)	Persentase (%34,0)
1.	23-25 Tahun	15 Orang	34,0
2.	26-36 Tahun	17 Orang	38,7
3.	36-60 Tahun	12 Orang	27,3
JUMLAH		44 Orang	100

(Source: from 5 Public Accounting Firms in Medan City)

From table 3.2, it can be seen that the presentation of data on the characteristics of respondents based on age in this study consisted of variations in the age of respondents, namely 15 respondents aged 23 to 25 years and a total percentage of 34.0%, 17 respondents aged between 26 years and 36 years and a total of 34.0%. the percentage of 38.7%, 12 respondents aged more than 36 to 60 years with a percentage of 27.3%.

d. Descriptive Statistics Test Results

Variable descriptive statistical measurements were carried out to provide an overview of the actual range, average (mean) and standard deviation of each variable, namely customer perspective (X1), internal business process perspective (X2), learning and growth perspective respectively. (X3) and financial performance (Y) as follows:

Table 3
Descriptive Statistics Test Results

	Descriptive Statistics				
	N	Min	Max	Mean	Std. Deviation
Pengalaman Kerja(X1)	44	23	43	33.48	5.069
Jenis Kelamin (X2)	44	4	10	7.52	1.849
Kepuasan Kerja (X3)	44	20	43	32.30	5.458
Disiplin Kerja (X4)	44	20	43	32.82	4.994
Independensi (X5)	44	21	40	28.82	4.824
Fee Audit (X6)	44	27	43	34.05	4.456
Kinerja Auditor (Y)	44	24	43	33.30	5.597
Valid N (Listwise)	44				

Source: Data Processing Using SPSS 25.0 (2022)

Based on table 3.4 above, the following explanation can be explained:

- Work Experience has a minimum score of 23 and a maximum value of 43 with an average total answer of 33.48 and a standard deviation of 5,069.
- Gender has a minimum score of 4 and a maximum value of 10 with an average total answer of 33.48 and a standard deviation of 1.849.
- Life has a minimum score of 20 and a maximum value of 43 with an average total answer of 32.30 and a standard deviation of 5,458.
- Work Discipline has a minimum score of 20 and a maximum value of 43 with an average total answer of 32.82 and a standard deviation of 4,994.
- Independence has a minimum score of 21 and a maximum value of 40 with an average total answer of 28.82 and a standard deviation of 4.824
- FeeAudit has a minimum score of 27 and a maximum value of 43 with an average total answer of 34.05 and a standard deviation of 4.456
- Auditor performance has a minimum score of 24 and a maximum value of 43 with an average total answer of 33.30 and a standard deviation of 5.597

3.2 Research Instrument Test Results

a. Validity Test Results

The results of the SPSS 25 program validity test by comparing the person correlation (product moment correlation) with the rtable value using a 95% confidence level, = 5%, and n = 37, the results obtained for an rtable of 0.325. The statement is said to be valid if rcount rtable. For more details, the results of the validity test can be seen in the following table:

Table 4
Validity Test Results

Variabel	Indikator	No Pernyataan	r_{Hitung}	R_{Tabel}	Keterangan
Pengalaman Kerja (X1)	Lama waktu/ masa kerja	Pernyataan 1	0,714	0,2973	Valid
		Pernyataan 2	0,704	0,2973	Valid
		Pernyataan 3	0,428	0,2973	Valid
		Pernyataan 4	0,746	0,2973	Valid
		Pernyataan 5	0,639	0,2973	Valid
		Pernyataan 6	0,604	0,2973	Valid
Jenia Kelamin (X2)	Penguasaan terhadap pekerjaan dan peralatan	Pernyataan 7	0,383	0,2973	Valid
		Pernyataan 8	0,661	0,2973	Valid
		Pernyataan 9	0,302	0,2973	Valid
Kepuasan Kerja (X3)	Kepuasan dengan Gaji	Pernyataan 1	0,848	0,2973	Valid
		Pernyataan 2	0,857	0,2973	Valid
		Pernyataan 3	0,689	0,2973	Valid
Kepuasan Kerja (X3)	Kepuasan dengan Supervisor	Pernyataan 4	0,410	0,2973	Valid
		Pernyataan 5	0,705	0,2973	Valid
		Pernyataan 6	0,680	0,2973	Valid
Kepuasan Kerja (X3)	Kepuasan dengan Pekerjaan itu Sendiri	Pernyataan 7	0,688	0,2973	Valid
		Pernyataan 8	0,563	0,2973	Valid
		Pernyataan 9	0,579	0,2973	Valid
Disiplin Kerja (X4)	Ketepatan waktu datang ke tempat kerja	Pernyataan 1	0,362	0,2973	Valid
		Pernyataan 2	0,519	0,2973	Valid
		Pernyataan 3	0,437	0,2973	Valid
Disiplin Kerja (X4)	Kepatuhan terhadap peraturan yang berlaku	Pernyataan 4	0,411	0,2973	Valid
		Pernyataan 5	0,639	0,2973	Valid
		Pernyataan 6	0,502	0,2973	Valid
Disiplin Kerja (X4)	Tanggung jawab dalam mengerjakan tugas	Pernyataan 7	0,509	0,2973	Valid
		Pernyataan 8	0,448	0,2973	Valid
		Pernyataan 9	0,597	0,2973	Valid
Independensi (X5)	Independensi Investigatif	Pernyataan 1	0,535	0,2973	Valid
		Pernyataan 2	0,405	0,2973	Valid
		Pernyataan 3	0,572	0,2973	Valid
Independensi (X5)	Independensi Pelaporan	Pernyataan 4	0,400	0,2973	Valid
		Pernyataan 5	0,472	0,2973	Valid
		Pernyataan 6	0,518	0,2973	Valid
FeeAudit (X6)	Kompleksitas jasa yang diberikan	Pernyataan 7	0,673	0,2973	Valid
		Pernyataan 8	0,571	0,2973	Valid
		Pernyataan 9	0,782	0,2973	Valid
FeeAudit (X6)	Tingkat keahlian auditor dalam industri klien	Pernyataan 1	0,632	0,2973	Valid
		Pernyataan 2	0,398	0,2973	Valid
		Pernyataan 3	0,602	0,2973	Valid
FeeAudit (X6)	Struktur biaya KAP	Pernyataan 4	0,676	0,2973	Valid
		Pernyataan 5	0,510	0,2973	Valid
		Pernyataan 6	0,542	0,2973	Valid
Kinerja Auditor (Y)	Kualitas kerja	Pernyataan 7	0,390	0,2973	Valid
		Pernyataan 8	0,611	0,2973	Valid
		Pernyataan 9	0,365	0,2973	Valid
Kinerja Auditor (Y)	Kuantitas kerja	Pernyataan 1	0,836	0,2973	Valid
		Pernyataan 2	0,368	0,2973	Valid
		Pernyataan 3	0,673	0,2973	Valid
Kinerja Auditor (Y)	Ketepatan waktu	Pernyataan 4	0,649	0,2973	Valid
		Pernyataan 5	0,673	0,2973	Valid
		Pernyataan 6	0,354	0,2973	Valid
Kinerja Auditor (Y)	Ketepatan waktu	Pernyataan 7	0,677	0,2973	Valid
		Pernyataan 8	0,648	0,2973	Valid
		Pernyataan 9	0,530	0,2973	Valid

Source: Data Processing Using SPSS 25.0 (2022)

Based on table 3.5 above, it can be seen that the statements in the questionnaire are declared valid because the value of $r_{count} > r_{table}$.

b. Reliability Test Results



Liability test is a tool to measure a questionnaire which is an indicator of a variable. A questionnaire can be said to be reliable or reliable, if a person's answer to the statement is consistent or stable over time.

Table 5
Instrument Reliability Test Variables

Variabel	Cronbach' Alpha	Keterangan
Pengalaman Kerja	0.735	Reliabel
Jenis Kelamin	0.625	Reliabel
Kepuasan Kerja	0.753	Reliabel
Disiplin Kerja	0.606	Reliabel
Independensi	0.710	Reliabel
FeeAduit	0.652	Reliabel
Kinerja Auditor	0.784	Reliabel

Source: Data Processing Using SPSS 25.0 (2022)

From Table 4.6 above, it shows that the instruments of these two studies have met the requirements of good reliability, in other words, these other instruments are reliable or reliable research, the research level instrument is sufficient because > 0.6 .

c. Classic Assumption Test Results

Prior to testing, the classical test was first carried out, this test was carried out to detect the fulfillment of the assumptions in the multiple linear regression model and to interpret the data to make it more relevant in analyzing. Classical assumption tests include:

d. Normality Test Results

According to Ghozali (2016: 30) Normality Test is a test carried out with the aim of assessing the distribution of data in a group of data or variables, whether the distribution of the data is normally distributed or not. Using the help of a multivariate analysis application with the IBM SPSS 25 program, the analysis results will provide an overview in tabular form. The normality test in this study used the one sample Kolmogorovskmirmov test with a significant level = 0.05. The results of the normality test in this study are:

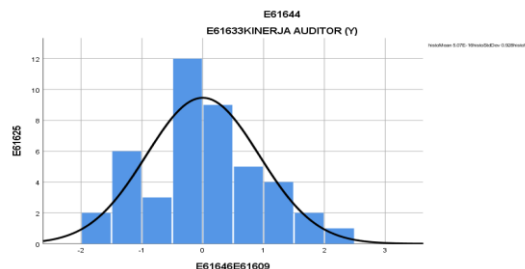


Figure 1 Histogram Diagram

Based on Figure 3.1 above, it can be ascertained that the data used shows that the histogram graph of a normal distribution pattern, this can be seen from the data pattern that forms a bell and is in the middle so that it can be ascertained that the data is normal.

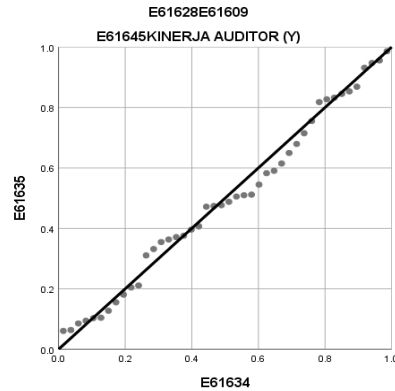


Figure 2 Normal P-Plot Grafik Graph

In the P-Plot graph above, the data spreads around the diagonal line and follows the direction of the diagonal line, so the regression model fulfills the assumption of normality. The graph shows that the distribution pattern tends to be normal, the data shows the points spread around the diagonal line and follow the direction of the diagonal line, so the regression model fulfills the assumption of normality.

b. Multicollinearity Test Results

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. The requirement that must be met in the regression model is the absence of multicollinearity, by looking at the tolerance and Variance Inflation Factor (VIF) values in the regression model.

Table 6
Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	Vif
1 (Constant)		
Pengalaman Kerja(X1)	.852	1.174
Jenis Kelamin (X2)	.896	1.116
Kepuasan Kerja (X3)	.973	1.028
Disiplin Kerja (X4)	.844	1.185
Independensi (X5)	.779	1.284
Fee Audit (X6)	.857	1.166

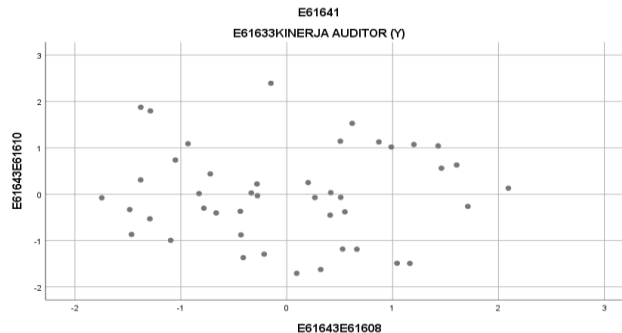
Source: Data processing using SPSS 25.0 (2022)

In table 3.8 from the results of the multicollinearity test, it can be stated that the customer perspective, internal process perspective, learning and growth perspective, and financial performance have a tolerance > 0.10 and a VIF value < 10, so it can be concluded that the regression model does not have multicollinearity symptoms.

c. Heteroscedasticity Test Results

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residuals of one completion to another observation, it can be called homoscedasticity and if it is different it is called heteroscedasticity.





Picture 3 Grafik Scatterplot

Figure 3.3 above shows that the points contained in the scatterplot regression model are spread above and below the number 0 or the Y axis so that it does not form a clear and irregular pattern, so it can be concluded that the regression model does not have heteroscedasticity symptoms.

d. Multiple Linear Regression Test Results

To determine the effect of Work Experience, Gender, Work Activities, Work Discipline, Auditor Performance Audit Fee at a Public Accounting Firm in Medan City, multiple linear regression analysis was used, where the independent variables in this study were Work Experience (X1), Gender (X2) Work objectives (X3) Work Discipline (X4) Independence (X5) FeeAudit (X6) The variable determined in this study is Auditor Performance (Y). The following is the result of multiple linear regression test through SPSS version 25 program.

Table 7
Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig
	B	Std. Error	Beta		
(Constant)	-15.856	13.135		-1.207	.235
Pengalaman Kerja (X1)	-.386	.267	-.182	-1.447	.156
Jenis Kelamin (X2)	.041	.613	.008	.066	.948
Kepuasan Kerja (X3)	.646	.296	.257	2.184	.035
Disiplin Kerja (X4)	.413	.183	.285	2.259	.030
Independensi (X5)	.482	.158	.400	3.044	.004
Fee Audit (X6)	.539	.208	.324	2.589	.014

Source: Data processing using SPSS 25.0 (2022)

Based on Table 3.8 obtained from multiple linear regression test with the following equation:

$$Y = a + b1X1 + b2X2 + b3X3 + b4X4 + b5X5 + b6X6 + e$$

$$Y = -15.856 + (-0.386)X1 + 0.041X2 + 0.646X3 + 0.413X4 + 0.482X5 + 0.539X6 + e$$

The regression equation above can be explained as follows:

- The feasible constant is -15,856, this indicates that if the variables of Work Experience, Gender, Life, Work Discipline, Independence and Audit Fee are considered 0 then the Auditor Performance value is -15,856.
- The coefficient of Work Experience variable is -0.386, meaning that if there is an increase in the value of Work Experience by 1 point, it will increase Auditor Performance by -0.386.
- The Gender Coefficient is 0.041, meaning that if there is an increase in the value of the Gender variable by 1 point, it will increase the Auditor's Performance by 0.041.
- Work increase variable coefficient is 0.646, meaning that if there is a decrease in work value by 1 point, it will reduce Auditor Performance by 0.646.
- The coefficient of the Work Discipline variable is 0.413, meaning that if there is a decrease in the value of the Work Discipline variable by 1 point, it will reduce the Auditor Performance by 0.413.
- The coefficient of the independence variable is 0.482, which means that if there is a decrease in the value of independence by 1 point, it will reduce the auditor's performance by 0.482.



- g. The coefficient of the FeeAudit variable is 0.539, meaning that if there is a decrease in the value of the FeeAudit variable by 1 point, it will reduce the Auditor's Performance by 0.539.

3.3 Simultaneous Test Results (F-Test)

According to Ghozali (2018), the simultaneous effect test is used to determine whether the independent variables simultaneously or simultaneously affect the dependent variable. Simultaneous effect test (F Test) is known as Simultaneous Test or Model Test/Anova Test. The F statistical test in the analysis of this research data uses a confidence standard of 0.05

Table 9
Simultaneous Test Results (F-Test)

Anova ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig
1	Regression	675.520	6	112.587	6.216	.000 ^b
	Residual	670.207	37	18.114		
	Total	1345.727	43			

The results of the f test obtained f count of 6216 with a significance value of $0.000 < 0.05$ so it can be concluded that H0 is accepted and the value of f count $>$ f table is $18.114 > 2.86$ which means there is a simultaneous influence of Work Experience, Gender, Job Satisfaction, Work Discipline, Independence, Audit Fee on Auditor Performance.

3.4 Coefficient of Determination Test Results

According to Ghozali (2018), the coefficient of determination (R2) essentially measures how far the model's ability to explain the variation of the dependent variable is. The R² value shows how much influence the independent variable (X) has, namely Work Experience, Gender, Job Satisfaction, Work Discipline, Independence, FeeAudit on the dependent variable (Y), namely Auditor Performance. The results of the calculation of the coefficient of determination in this study can be seen in the following table:

Table 10
Coefficient of Determination Test Results (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.709 ^a	.502	.421	4.256

Daro 10 table above can be seen that the correlation coefficient or $r_{xy} = 0.709$, meaning that the influence of work experience, gender, work, work discipline, independence and audit fees on auditor performance at the Medan City Public Accounting Firm is strong as can be seen from the following table this:

Table 11
Correlation Coefficient Interpretation

Interval Koefisien	Tingkat Hubungan
0,00 – 0,199	Sangat rendah
0,20 – 0,399	Rendah
0,40 – 0,599	Sedang
0,60 – 0,799	Kuat
0,80 – 1,000	Sangat kuat

And based on the table above, the R2 value is 0.502. This means that the variation of the Auditor Performance variable at the Public Accounting Firm in Medan City is influenced by the transformational leadership style that is equal to 50.2%. that is equal to 49.8% influenced by other factors not examined in this.

3.5 Discussion of Research Results

a. The Effect of Work Experience on Auditor Performance

Based on a partial test of Work Experience on Performance Auditors using the SPSS program, the t count is -1.447 while the t table is 2.03 with a significance value of 0.156. Because the value of t count is smaller than table and the significance is $<$ 0.05, the H1 lock can be rejected. This shows that there is no effect of Work Experience on Auditor Performance. This is because there are still many junior auditors in Medan City KAP who do not have the experience to be able to complete audits and make good use of their assignments. Although the junior auditor still has a lot to learn from a more experienced senior auditor, it is



something that cannot be avoided and becomes an obligation during audit assignments. The results of this study are not in line with research conducted by Yusri (2020) Factors Affecting Audit Quality in Makassar City Public Accounting Firms that work experience does not have a significant effect on auditor performance.

b. The Effect of Gender on Auditor Performance

Based on the partial test of the effect of gender on the performance auditor using the SPSS program, the t-count is 0.066 while the t-table is 2.03 with a significance value of 0.948. Because the value of t count is smaller than t table and the significance is < 0.05 , the H2 lock can be rejected. This shows that there is no Effect of Gender on Auditor Performance. This is due to the fact that in Medan City KAP, gender is not a reference to become an auditor. The results of this study with the results of research conducted by Gusti (2019) Determinants of Government Auditor Professionalism, stated that gender had a negative effect on auditor performance. So it can be seen that gender does not affect both male and female, although there are more male auditors than female auditors.

c. Effect of Objectives on Auditor Performance

Based on the partial effect on Auditor Performance using the SPSS program, the t-count is -2.184 while the t-table is 2.03 with a significance value of 0.035. Because the value of t-count is smaller than t-table and the significance is < 0.05 , then the accepted H3 can be taken. This shows that it has an effect and is significant on Auditor Performance. This shows that it has a positive and significant effect on Auditor Performance. Based on this, it can be seen that the relationship between work objectives and auditor performance is positive and significant, which means that the higher the work, the higher the auditor's performance.

Work objectives are one of the things that leaders must pay attention to for their subordinates because with the satisfaction of the auditors, the audit results are good for their work. So that in carrying out a good job that is an audit assignment, the auditor must be responsible for it in carrying out the work and as much as possible maximizing the results of work that can provide good results for the client. The results of this study are in line with research conducted by Ilhamsyah (2018) The Effect of Competence, Professionalism, and Auditor Work Experience on Internal Audit Quality in Banking which states that work objectives have a positive effect on Auditor Performance. This shows that work affects the auditor in carrying out audit assignments so as to produce a good audit report.

d. The Effect of Work Discipline on Auditor Performance

Based on a partial test of the effect of Work Discipline on Auditor Performance using the SPSS program, the t count is 2.259 while the t table is 2.03 with a significance value of 0.030. Because the value of t arithmetic is smaller than t table and the significance is < 0.05 , it can be taken H4 which is accepted. This shows that it has an effect and is significant on Auditor Performance. This shows that it has a positive and significant effect on Auditor Performance. Based on this, it can be seen that the relationship between Work Discipline and Auditor Performance is positive and significant, which means that the higher the Work Discipline, the higher the Auditor Performance. Work Discipline must be applied so that all work can be carried out properly and regularly, Work Discipline that is carried out can also make the leader feel happy.

The results of this study are in line with research conducted by Taufik (2015) The Effect of Professionalism, Independence, Organizational Commitment, and Work Culture on Internal Auditor Performance at Provincial Bpkp which states that Work Discipline has a positive effect on Auditor Performance. This shows that Work Discipline affects the auditor in carrying out audit assignments so as to produce a good audit report.

e. Influence of Independence on Auditor Performance

Based on a partial test of the effect of independence on auditor performance using the SPSS program, the t-count is 3.04 while the t-table is 2.03 with a significance value of 0.004. Because the value of t arithmetic is smaller than t table and the significance is < 0.05 , then H5 can be taken. This shows that it has an effect and is significant on Auditor Performance. This shows that it has a positive and significant effect on Auditor Performance. Based on this, it can be seen that the relationship between independence and auditor performance is positive and significant, which means that the higher the independence, the higher the auditor's performance. Independence must be possessed by every auditor, an independent attitude can make a person more authoritative and firm in making decisions, this is due to an auditor who is required not to side with anyone who maintains the KAP where he works.

The results of the study are in line with research conducted by Taufik (2015) The Effect of Professionalism, Independence, Organizational Commitment, and Work Culture on the Performance of

Internal Auditors at the Provincial Bpkp which states that Independence has a positive effect on Auditor Performance. This shows that independence affects the auditor in carrying out audit assignments so as to produce a good audit report.

4. Conclusion

Based on the results of research and discussion that has been done, it can be said several things as follows: Work Experience has no effect on Auditor Performance. It can be seen that the existence of Management Pressure cannot affect the Auditor's Performance. Gender has no effect on Auditor Performance. It can be seen that the existence of Locus Of Control cannot affect the Auditor's Performance. the nature of work has a positive and significant effect on auditor performance. It can be seen that the existence of an auditor that affects the performance of an auditor where an auditor must have good behavior from superiors so that the work becomes better. Work Discipline has a positive and significant effect on auditor performance. It can be seen that the existence of an auditor must have discipline in order to increase the effectiveness of the work. Independence has a positive and significant effect on auditor performance. It can be seen that the main factor that an auditor must have is the independent nature, this can make an auditor more authoritative and firm in his stance. Fee Audit has a positive and significant impact on auditor performance. It can be seen that the existence of an audit fee determined by what an auditor has done in auditing can affect the auditor's performance for the better. Perkebunan Nusantara III (Persero) Medan simultaneously has a positive and significant influence. The value of the coefficient of determination (R²) obtained a value of 0.889 which means that the variables of Customer Perspective, Internal Business Process Perspective and Learning Perspective and have an effect on Financial Performance at PT. Perkebunan Nusantara III (Persero) Medan.

References

- Putri, Sakinah, dkk. (2022). "Faktor-faktor Yang Mempengaruhi Kinerja Auditor Pada Kantor Akuntan Publik Di Medan." 02, (01), 40-44
- Yusri, (2020). Faktor-Faktor Yang Mempengaruhi Kualitas Audit Di Kantor Akuntan Publik Kota Makassar.
- Sugiyono, (2018). Metode Penelitian Pendidikan Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta
- Sugiyono, (2019). Metode Penelitian Pendidikan Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta
- Muslim, M., Rahim, S., Pelu, M. F. A. R., & Pratiwi, A. (2020). Kualitas Audit: Ditinjau dari Fee Audit, Risiko Audit dan Skeptisme Profesional Auditor sebagai Variabel Moderating. *Ekuitas: Jurnal Pendidikan Ekonomi*, 8(1), 9–19.
- Nurdianti, Y. (2016). *PENGARUH KOMPETENSI DAN INDEPENDENSI TERHADAP KUALITAS AUDIT (Studi Auditor Pada 7 Kantor Akuntan Publik Di Kota Bandung)*. Fakultas Ekonomi Unpas Bandung.
- Rahman, A. (2011). *Complete Career Guide*. VisiMedia.
- Saqathi, U. S. (2019). *PERANAN AUDIT INTERNAL TERHADAP KINERJA PERUSAHAAN PADA PT. GARINDO SEJAHTERA ABADI MEDAN*. UNIVERSITAS DHARMAWANGSA.
- Sari, I. P., Desmiyawati, D., & Susilatri, S. (2016). *Pengaruh gender, tekanan ketaatan, kompleksitas tugas, pengalaman auditor, pengetahuan auditor dan kompleksitas dokumen audit terhadap audit judgement (studi empiris pada Badan Pemeriksa Keuangan RI Pusat)*. Riau University.
- Suteja, Y., & Purwiyanto, A. I. S. (2018). Nitrate and phosphate from rivers as mitigation of eutrophication in Bena bay, Bali-Indonesia. *IOP Conference Series: Earth and Environmental Science*, 162(1), 12021.
- Wardoyo, T. S., & Seruni, P. A. (2011). Pengaruh pengalaman dan pertimbangan profesional auditor terhadap kualitas bahan bukti audit yang dikumpulkan. *Akurat Jurnal Ilmiah Akuntansi*, 6, 1–23.

