



## The Influence Of Independence, Auditor Experience, Professionalism, Auditor Motivation, And Competence On Auditor Performance In Accounting Firm In Bali

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### ABSTRACT

A financial report is said to be reliable if the financial report has been examined by an independent third party. The party that examines the financial statements of a company is called an independent auditor. This research was conducted with the aim of knowing the effects of independence, auditor experience, professionalism, auditor motivation, and competence on auditor performance at KAP in Bali Province. The population in this study were 108 auditors at 18 KAPs in Bali. The sample in this study were 67 respondents, however, the final sample that filled out the questionnaire was 61 respondents. The analysis technique used in this study is multiple linear regression analysis. The results of this study indicate that independence, professionalism, and competence have a positive effect on the performance of auditors at KAPs in the Province of Bali. Meanwhile, auditor experience and auditor motivation have no effect on auditor performance at KAP in Bali Province.

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### 1. INTRODUCTION

In the era of globalization moment this, business have prospect growing very rapidly. In each company, moment arrange report finance with destination provide information regarding the position financial, performance, as well change position useful finances for a number big party interested to company for take decision economy. Something report finance said could trusted if report finance the has conducted party inspection independent third. The party that did inspection report finance in one company called with independent auditors. Independent auditors is a based profession trust Public because hope that the auditors will operate his job with uphold tall attitudes that are professionalism, honesty, independence, competence, as well experience you have. One indicator internal auditor success operate profession could reflected from performance that has conducted as well as audit quality that has been produced (Rahayu and Badera, 2017).

Auditor performance is ability from an internal auditor produce findings or results from activity inspection on management and responsibility answer finances done in one

team. With there is an auditor, then company will the more many get convenience in operate activity operation company, like add credibility report finances, so report the could trusted for interest party outside entity like holder stocks, creditors, and the government (Suryandari and Yuesti, 2017).

According to Kirana and Suprasto (2019), independence is something standards set by the Association Indonesian Accounting (IAI) which explains that all related matters with assignment. Auditors don't only obliged maintain independent mental attitude, but also avoid possible situation resulted Public doubt its independence. Research conducted by Hariyanti (2018), Dewi and Suardikha (2019), Pradana, et al. (2019), Devi and Putra (2019), and Angela and Budiwitjaksono (2021) found that variable independence take effect positive to auditors performance. The more increasing owned independence an independent auditor, then auditor's performance will be the more ok. Temporary that, Wiradinata, et al. (2021) found that variable auditor independence effect negative to auditors performance.

In accordance with standard general in Standard Professional Public Accountant (SPAP) that the auditor is required for have experience enough work in the profession he occupied, as well demanded for Fulfill qualification technical and experienced in audited industries. Because that's experience is the process of understanding that is measured with time (Christiyanto, 2014). Research results Anggreni and Rasmini (2017) as well Abjan et al. (2021) found that auditor's experience matters positive on auditor performance. Temporary there, Fuad and Trisnawati (2015), Hariyanti (2018), Putri (2020), Wiradinata, et al. (2021) found that auditor's experience matters negative to auditor performance, where how old someone work as an auditor does influence auditors performance.

Professionalism is one mandatory conditions fulfilled and owned by an auditor where Thing this will impact to attitude as well as firmness within operate profession as an independent auditor. If professionalism the more good, then performance will also be carried out the more good (Wulandari and Suputra, 2018). The results of research by Satwika and Ramantha (2015), Anggreni and Rasmini (2017), Wulandari and Suputra (2018), Devi and Putra (2019), Putri (2020), Wiradinata, et al. (2021), as well as Angela and Budiwitjaksono (2021) who show that influential auditor professionalism positive to auditor performance, Whereas Fuad and Trisnawati (2015) show that variable professionalism no take effect to auditors performance.

Motivation is attitudes and values are very influential individual for reach purpose (Valentina, et al., 2017). Motivation can too interpreted as source power that can control behavior human. A motivated auditor will make an effort for reach the desired goal achieved. Auditors should too responsible answer to audit results with Fulfill auditing standards with oriented to interest public. The results of research conducted by Putri (2020) stated that auditor motivation is not take effect to auditors performance. Temporary Meanwhile, Fuad and Trisnawati (2015), Hariyanti (2018), Dewi and Suardikha (2019), and Angela and Budiwitjaksono (2021) state that that influential auditor motivation positive to auditors performance .

Competence could interpreted as the professional expertise and skills possessed by the auditor in operate his job for audit something report finance. Report audited by a professional and competent auditor of course will Becomes report that can trusted by users report finance the as well as expected could free of material and appropriate misstatements with standard applicable accounting common in Indonesia. According to results study Hariyanti (2018) and Abjan, et al. (2018) shows that competence take effect positive to auditors performance. Temporary that, Wiradinata, et al. (2021) show that variable competence no take effect to auditors performance.

Phenomena case negligence or errors that occur in the auditor result appearance question about trust public to auditor performance concomitantly with walk time and amount seizing case attention public. For example, there is a number of case about

performance audit one some of which are related about standard accountancy with performance accountant impacted public negative for office accountant Public (KAP) is one of them about new case occur namely OJK (Financial Services Authority) determines PT Garuda Indonesia declared To do error related case presentation report financial statements as of December 31, 2018. Examination the encountered two issues important concerns auditing standards and systems control KAP quality. Ministry of Finance find has occur violation on Auditing Standards (SA)–Standards Professional Public Accountants (SPAP) SA 315, SA 500, and SA 560 conducted by Auditors from KAP who influence opinions Independent Auditor Report (LAI). SA 315 is governing auditing standards about identification and assessment risk error presentation of material through understanding on entities and their environment, while SA 500 governs about audit evidence and SA 560 regulates how the auditor considers incident then in the audit. Previously, the Ministry of Finance has state that report Garuda Indonesia's finances yet in accordance standard accounting, over he did inspection to office accountant public office (KAP) Tanubrata Sutanto Fahmi Bambang & Rekan (Member of BDO International). Additionally, command written to KAP Tanubrata, Sutanto, Fahmi, Bambang & Rekan (Member of BDO International Limited) for To do repair policies and procedures control quality on violation OJK regulation Number 13/POJK.03/2017 jo. Standard SPA control quality (SPM 1) no later than 3 months after stipulated letter order from OJK. Deputy commissioner connection society and management strategic, Anto Prabowo, said that OJK also imposes penalty administrative form fine of IDR 100 million to PT Garuda Indonesia (Persero), Tbk on violation OJK regulation Number 29/POJK.04/2016 concerning report annual issuer or company public. Not only company, sanctions fines were also imposed on each member Directors of PT Garuda Indonesia (Persero), Tbk of IDR 100 million on violation regulation bapepam number VIII.G.11 concerning not quite enough answer directors on report finance. Study this aim for knowing how influence independence, auditor experience, professionalism, auditor motivation, and competence to auditor performance at the Public Accounting Firm in the Province of Bali.

## 2. RESEARCH METHOD

Research location this conducted at a registered Public Accounting Firm (KAP) in Bali Province in Institute Indonesian Public Accountant (IAPI) in 2022 entirely located in Bali Province. The type of data used in study this are qualitative and quantitative data. Source of data used are primary and secondary data. Population in study this totaling 18 KAPs in Bali Province with a total sample of 67 respondents who have selected use purposive sampling method. Criteria determination sample could seen in Table 1 as following:

Table 1. Criteria Sample Determination

No	Information	Amount
1	Auditors who work at Public Accounting Firms that are members of the IAPI <i>Directory</i> in 2022 .	108
2	Auditors who do not have work experience minimum 1 year.	(41)
Total Qualified Auditors		67
Sample Criteria		

Source: Primary data, processed (2022)

The research method used is documentation and questionnaires. The analytical technique used among them analysis statistics descriptive, instrument test research (validity test and reliability), analysis multiple linear regression, assumption test classic (normality test, multicollinearity test, heteroscedasticity test), F test, coefficient test

determination ( $R^2$ ), and t test. Multiple linear regression models presented in the equation following this:

$$KA = \alpha + \beta_1 IND + \beta_2 PA + \beta_3 PF + \beta_4 MA + \beta_5 KP + e \dots \dots \dots (1)$$

### 3. RESULTS AND DISCUSSIONS

The Analysis results multiple linear regression could seen in Table 2 as following

Table 2. Analysis Multiple Linear Regression

Model		Coefficients <sup>a</sup>		Standardized Coefficients	Q	Sig.
		Unstandardized Coefficients	std. Error			
1	(Constant)	1,150	1,253		.918	.363
	Independence	.216	.093	.272	2,336	.023
	Auditor Experience	.135	.122	.126	1,104	.274
	Professionalism	.279	.116	.294	2,412	.019
	Auditor Motivation	.006	.124	.005	.050	.960
	Competence	.253	.115	.282	2,198	.032

Source: Primary data processed (2022)

Based on Table 2, obtained equality multiple linear regression namely:

$$KA = 1.150 + 0.216IND + 0.135PA + 0.279PF + 0.006MA + 0.253KP \quad (2)$$

Equality on could interpreted that score constant obtained of 1.150 means if fifth variable independent, ie independence, auditor experience, professionalism, auditor motivation, and competence accountancy considered constant (value 0), then variable dependent, ie auditor performance of 1.150. Coefficient value regression for variable independence (IND) was obtained of 0.216 with significance  $0.023 < 0.05$  means if independence increases by one unit, then auditor performance will increase by 0.216 units, with assumption variable other constant.

Coefficient value regression for variable auditor experience (PA) of 0.135 with level significance  $0.274 > 0.05$ . This means that auditor experience is not take effect to increase nor decline auditors performance. Coefficient value regression for variable professionalism (PF) of 0.279 with level significance  $0.019 < 0.05$ . This means that if professionalism goes up one by one, then auditor performance will increase by 0.279 units, with assumption variable other constant.

Coefficient value regression for variable auditor motivation (MA) of 0.006 with level significance  $0.960 > 0.05$ . This means that auditor motivation is not take effect to increase nor decline auditors performance. Coefficient value regression for variable competence of 0.253 with level significance  $0.032 < 0.05$ . This means that if competence increases one-unit, then auditor performance will increase by 0.253 units, with assumption variable other constant.

Table 3. Normality Test Results

N	Test Statistics	Asymp. Sig. (2-tailed)
61	.080	.200 <sup>c,d</sup>

Source: Primary data processed (2022)

Table 3 presents normality test results obtained the Kolmogorov-Smirnov (KS) value is of 0.080 and level significance of  $0.200 > 0.05$ , so could concluded that the residual data is in the regression model has distributed normally.

Table 4. Multicollinearity Test Results

Variable	tolerance	VIF
Independence	.235	4,263
Auditor Experience	.245	4,074
Professionalism	.213	4,689
Auditor Motivation	.350	2,860
Competence	.193	5.181

Source: Primary data processed (2022)

Table 4 presents obtained multicollinearity test results all tolerance values variable independent  $> 0.10$  and VIF value  $< 10$ , so could concluded that the regression model created no there is symptom multicollinearity.

Table 5. Heteroscedasticity Test Results

Variable	Significance
Independence	.475
Auditor Experience	.162
Professionalism	.636
Auditor Motivation	.614
Competence	.425

Source: Primary data processed (2022)

Table 5 presents heteroscedasticity test results that can be concluded that no there is influence variable independent to the absolute residual indicated by the value significance from every the variables tested more big of 0.05, so the model is created no contain symptom heteroscedasticity and feasible used.

Table 6. F test results

Model	ANOVA <sup>a</sup>				
	Sum of Squares	df	MeanSquare	F	Sig.
1 Regression	651,519	5	130,304	51,961	.000 <sup>b</sup>
residual	137,924	55	2,508		
Total	789,443	60			

Source: Primary data processed (2022)

Table 6 presents obtained F test results calculated F value of 51.961 with significance of  $0.000 < 0.05$  which indicates that independence, auditor experience, professionalism, auditor motivation, and competence in a manner simultaneous take effect to KAP auditor performance in Bali Province, so the model is feasible used for the next test (fit model with data).

Table 7. Coefficient Test Determination (R<sup>2</sup>)

Model	Summary Model <sup>b</sup>			
	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.908 <sup>a</sup>	.825	.809	1,584

Source: Primary data processed (2022)

Based on Table 7, obtained adjusted R square (R<sup>2</sup>) value of 0.809 or 80.9%. This show that auditor's performance already capable explained by independence, auditor experience, professionalism, auditor motivation, and competence by 80.9%; whereas the rest 19.1 % is explained by other factors outside the research model.

### 3.1 Discussion

#### a. Influence independence to auditors performance

The results of the t test in Table 2 show variable independence have t count of 2.336 with level significance  $0.023 < 0.05$  which means that independence in a manner Partial take effect positive to auditor performance, so that H1 accepted. This means the

more tall independence an auditor, then auditor performance at KAP in Bali Province is also increasing increase. On the contrary, more and more low auditor independence, then auditor performance is increasing decreased.

Independence for a accountant public is no easy influenced by factors whatever because a accountant public To do his job for interest general. If an auditor who has attitude independent, then will give appropriate assessment with based on facts on the report finances that have checked without exists burden from party anywhere (Novyanti, 2022). Attitude auditors independent will attempted compiling an audit program without mix hand party anywhere, carry out an audit with cooperate with party managerial without restricted all activity inspection, as well report audits accordingly with existing facts.

Research results this in line with research conducted by Hariyanti (2018), Devi and Putra (2019), Dewi and Suardikha (2019), Pradana, et al. (2019), and Angela and Budiwitjaksono (2021) show that independence have influence in a manner positive to auditors performance.

b. Influence auditor's experience of auditors performance

The results of the t test in Table 2 show variable auditor experience has t count of 1.104 with level significance  $0.274 > 0.05$  which means that independence in a manner Partial no take effect to auditor performance, so that H 2 rejected. This means old or nope auditor experience is not influence auditor performance at KAP in Bali Province. Auditor experience is not take effect to auditor's performance is due because well senior auditors already experienced as well as junior auditors who have worked for a long time relatively short no will produce good performance if no have capabilities an auditor. Although the auditor has experience a lot of work, if the auditor is no obey code prevailing ethics, then experience the no will influence auditors performance.

Research results this in line with research conducted by Sintyawati, et al . (2021), Sahana, et al. (2020), and Fuad and Trisnawati (2015) who obtained results that auditor experience is not take effect to auditors performance.

c. Influence professionalism to auditors performance

The results of the t test in Table 2 show variable professionalism have t count of 2.412 with level significance  $0.019 < 0.05$  which means that professionalism in a manner Partial take effect positive to auditor performance, so H3 is accepted. This means the more tall professionalism an auditor, then auditor's performance will be increase. In contrast, auditors who do not professional tend have poor performance. Audit performance carried out by professional auditors will have good quality. Auditors will demanded accountability for results work the audit. In case this is what it is reason that attitude professionalism an auditor should guarded. A professional auditor will avoid interest outside interest his job. Attitude professionalism possessed by the auditor will give ability for produce excellent performance (Angela and Budiwitjaksono, 2021). Audit performance that has attitude professional will more trusted by the public as a accountant public.

According to research conducted by Satwika and Ramantha (2015), Anggreni and Rasmini (2017), Wulandari and Suputra (2018), Devi and Putra (2019), Putri (2020), Wiradinata, et al. (2021), as well as Angela and Budiwitjaksono (2021) who stated that influential auditor professionalism in a manner positive to auditors performance.

d. Influence auditor's motivation towards auditors performance

The results of the t test in Table 2 show variable auditor motivation has t count of 0.050 with level significance  $0.960 > 0.05$  which means that auditor motivation Partial no take effect to auditor performance, so that H4 rejected. This means tall low motivation an auditor does influence the auditor's performance. There are results no take effect Among auditor motivation with auditor's performance is due because motivation just no enough make auditor performance increases. Auditors who have motivation low can just produce good performance because demands work and presence competition inter- auditors for

produce good performance, so like or no with his job, the auditor will permanent give performance best not to replaced with other auditors.

Research results this in line with research conducted by Wijaya and Wahyono (2018), Putri (2020), Azhar (2013), and Fauziana (2018) who obtained results that auditor motivation is not take effect to auditors performance.

e. Influence competence to auditors performance

The results of the t test in Table 2 show variable competence have t count of 2.198 with level significance  $0.032 < 0.05$  which means that competence in a manner Partial take effect positive to auditor performance, so that H5 is accepted. This means the more tall auditor competence, then performance will too increase. In contrast, auditors with low competence will give poor performance. Competence is something the ability possessed by an auditor to apply the knowledge you have in carry out the audit, so that the auditor can carry out audits thorough, careful and objective (Widanaputra, 2016). So that the auditors can detect with fast as well as appropriate there is fraud or no, then needed attitude competence from auditors. Ability an auditor in the field of auditing is very important because support resulting audit results. If the auditor does not have sufficient ability related to auditing, then resulting audit results could doubt result, so influence perceived auditor performance bad.

In research conducted by Hariyanti (2018) and Abjan, et al. (2021) show that competence take effect positive on auditor performance. This caused that the more competent ability possessed by the auditor, then the more good resulting auditor performance.

#### 4. CONCLUSION

Based on results analysis and discussion that has been exposed before, then could concluded that variable independence take effect positive to auditor performance at KAP in Bali Province. Attitude auditors independent will attempted compiling an audit program without mix hand party anywhere, carry out an audit with cooperate with party managerial without restricted all activity inspection, as well report audits accordingly with existing facts. Variable auditor experience is not take effect to auditor performance at KAP in Bali Province. Auditor experience is not take effect to auditor's performance is due because well senior auditors already experienced as well as junior auditors who have worked for a long time relatively short no will produce good performance if no have capabilities an auditor. There is influence positive Among professionalism with auditor performance at KAP in Bali Province. A professional auditor will avoid interest outside interest his job. Attitude professionalism possessed by the auditor will give ability for produce very good performance. Research results this obtain that auditor motivation is not take effect to auditor performance at KAP in Bali Province. This because though high auditor motivation, if no offset with knowledge related to a good and correct audit in accordance the applicable standard, then motivation the no enough. Finally, obtained results positive Among competence and performance of auditors at KAP in Bali Province. Auditors can detect with fast as well as appropriate there is fraud or no, then needed attitude competence from auditors. Possible suggestions given related study this that is study next expected could add variable other free if possible could influence auditor performance, for example variable ethics auditor profession, integrity, or satisfaction auditors work. Study the next is also expected could add amount respondents used for give results more research comprehensive.

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