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## The Effect of Auditor Experience, Commitment, and Competence on Audit Quality: A Moderating Role of Reward

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### **Abstract**

*This study aims to examine the effect of auditor experience, commitment and competence as well as reward in the moderation interaction relationship on audit quality. This study was carried out within the scope of the Supreme Audit Agency (BPK) of South Sulawesi Province. A probability sampling methodology combined with a questionnaire is the data collection method employed. The sample consisted of 28 South Sulawesi Sub-Auditorates I, 27 South Sulawesi Sub-Auditorates II and 30 South Sulawesi Sub-Auditorates III. 65 data were successfully collected and processed. The data were analyzed using moderation regression analysis. The study's conclusions demonstrate that, in addition to auditor experience, commitment, competence, and rewards all significantly affect audit quality. Additionally, the effect of auditor experience on audit quality is moderated. Meanwhile, rewards cannot moderate the effect of commitment and competence on audit quality.*

**Keywords:** Auditor experience, commitment, competence, reward, audit quality.

### **1. Introduction**

A person's ability, experience, and commitment to a given field of endeavor are frequently what define his or her production and success in that profession. Organizational commitment refers to an individual's ability to determine participation in the workplace. Part of the organization (Modway, Porter & Steer in Trianingsih, 2004). Therefore, organizational commitment stimulates employees' sense of belonging to the organization.

In an audit of financial statements, accountants must collaborate and build professional relationships not only with management, but also with oversight and audit committees, internal auditors, and shareholders. During an audit, auditors must interact or communicate frequently with management to obtain the necessary evidence, and often auditors request confidential information from the company. The auditor's approach is to recognize the need for an objective assessment of the circumstances and evidence obtained during the audit. Accountants use this action to guarantee third parties that the annual financial statements of the audited company are trustworthy and that management has carried out its responsibilities correctly.

The level of the auditor's performance can be influenced by the auditor's experience in completing audit assignments. According to Christiawan (2002) The two factors that define the quality of an audit are independence and competence. So it can be said that in addition to competence and independence,

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auditor experience can also affect audit quality. Auditors' experience is experience in auditing financial statements seen from the duration of time he has worked, the number of assignments made or the types of companies he has handled. Experience also has an impact on every decision they make in carrying out an audit, so it is hoped that every decision taken is the right and accurate decision. This suggests that an auditor's performance in terms of the final audit quality will improve with the length of service. In addition to organizational commitment, job happiness appears to be impacted by the professional orientation that precedes the development of professional commitment. According to Triningsih (2004), professionals find it more comfortable to associate with their professional organizations when doing their duties and to adhere to professional norms, standards, and codes of ethics when resolving issues.

Competence can be acquired through education and experience and is the ability to ensure that the quality of audit services provided meets a high level of professionalism. During an audit, you must conduct yourself as an accounting and auditing professional.

Government auditors are auditors who come from government inspection agencies, tasked with examining financial statements and auditing the performance of government agencies. The Financial and Development Supervisory Agency (BPKP), the Supreme Audit Agency (BPK), and the Inspectorate General in each government department are the organizations in charge of auditing in Indonesia (Rahayu and Suhayati, 2010). According to the Audit Board of the Republic of Indonesia in the State Financial Audit Standards (SPKN), "An examiner is a person who carries out the task of examining the management and responsibility of state finances for and on behalf of the Supreme Audit Agency (BPK)". Therefore, the highest institution responsible for external government audits is the Financial Audit Agency (BPK). Article 23, paragraph 5 of the 1945 Constitution states: "To examine the responsibility for state finances, an Audit Board of the Republic of Indonesia is held whose regulations are stipulated by law." The Audit Board of the Republic of Indonesia (BPK) is an embodiment of this paragraph. The House of Representatives (DPR) was informed of the examination's findings (Haryono Yusuf, 2001).

It is anticipated that the study's findings will provide information on how auditor experience, engagement and competence affect audit quality when performing financial statement audits. In addition, it is a reference to the audit literature used by auditors. In addition, this study is expected to broaden and extend the knowledge regarding auditor experience, participation, competence and its impact on audit quality when conducting financial statement audits.

## **2. Literature Review**

### **2.1 Motivation Theory**

Human motivation can be understood as an internal driving force that shapes an individual's behavior. Thus, work motivation will affect audit quality. Motivation is the encouragement for someone to take action that results in a particular behavior that moves them closer to their goals. The fundamental concept of motivation is that performance is typically described as a function of ability multiplied by motivation. Ability and individual motivation make up this principle. According to this principle, there is no task that cannot be carried out properly without the support of the ability to carry it out. The capacity to perform tasks associated with objectives is an innate talent. However, ability is not sufficient to guarantee the best performance (audit quality), individuals must have the desire (motivation) to achieve the best performance. There are several theories of motivation, including:

## **2.2 Classical Motivation Theory**

Employee motivation can only be satisfied by meeting their biological requirements, according to Maslow (1943, 1954). Needs that are biological are those that are required for human survival. The Theory of Human Science by Elton Mayo (1880–1949), which discusses biological and psychological requirements in the form of material and non-material wants, is also continued in this theory. Maslow's hierarchy of needs theory is predicated on the notion that people are social beings with an inbuilt need for more. This yearning doesn't go away until the very end of life. Unmet needs stop being a source of motivation for offenders. Only unfulfilled wants turn into sources of drive.

## **2.3 McClelland's Achievement Motivation Theory**

According to the theory of achievement motivation proposed by David McClelland (1988), employees possess latent energy. Because it is founded on motivation and motivational ideals related to fundamental needs, success expectations, and goals, employees exploit this potential energy. Three wants—the need for achievement, the need for relatedness, and the need for power—are categorized by Clelland as having the potential to drive a person's job needs.

## **2.4 Expectancy Theory**

Expectancy theory states that motivation is the dominant factor for explaining individual behavior in organizations (Campbell, 1976), that is, individuals have the motivation to do something if individuals expect to get the desired rewards from the work done. The premise of expectancy theory is that the individual is a rational person. Individuals think about what must be done to obtain certain rewards and think about how much these rewards have meaning for individuals before individuals do something work. There are 4 (four) basic assumptions in this theory (Campbell, 1976):

1. The combination of individual and environmental drives will determine behavior.
2. Individuals decide their behavior in the organization.
3. Individuals have different needs and goals.
4. The individual decides whether a particular behavior will result in a cooled reward or not.

According to Vroom's expectancy theory (1964), people take actions to maximize their expected level of satisfaction with results. According to expectation theory, a person's motivation in a particular circumstance depends on two things: "Effort - "outcome expectations" refers to (1) expectations about how hard work will relate to a specific result (such the amount of money awarded for a certain performance level, for example) and (2) the outcome's value (attractiveness). These two criteria encourage people to decide how much work they think will result in the intended consequence.

From the concept of expectancy theory, the impact of financial incentives on effort is twofold. First of all, it is about financial compensation. There are several reasons why money is valuable. When Vroom first started out, he believed that money was valuable because it could be used to help people achieve their goals, including acquiring material belongings. Furthermore, the symbolic value of money is linked to its perceived association with status, prestige, and other factors (Furnham & Argyle, 1998; Zelizer, 1994). If the expected reward is more than zero, financial incentives are worth more than rewards and might even be worth more than unconditional incentives.

Second, because of the strong relationship between effort, performance, and reward, expectations are higher in the presence of financial incentives than in the absence of rewards

or contingent incentives (Jorgenson, Dunnette, & Pritchard, 1973; Locke & Latham, 1990; Pritchard, Leonard, Von Bergen) and Kirk, 1976). Because it is founded on motivation and motivational ideals related to fundamental needs, success expectations, and goals, employees exploit this potential energy. Three wants—the need for achievement, the need for relatedness, and the need for power—are categorized by Clelland as having the potential to drive a person's job needs.

## 2.5 Auditor Experience

Ashton (1991) and Mayangsari (2003) indicate in the psychological literature that specific education and length of work experience are important factors in increasing competence. Ashton also explained that experience is not the only measure of competence; people usually have many other factors besides experience, so other considerations must be taken into account when making the right decision. This view was supported by Schmidt et al. (1988) Alim, et al. (2007) support this by providing empirical evidence that work experience and performance have a relationship that is moderated by career length and job complexity.

Johnstone (2002) and Sari (2011) found in their research that experienced auditors perform better because they are able to draw from a larger knowledge base and are better able to organize their knowledge. These benefits are useful for skill development. There is a wide range of experiences that people can have that impact how well they perform at work. An auditor's work experience refers to the length and duration of the audit or auditing activity performed by the auditor.

## 2.6 Commitment

Explanation of the Statement of Professional Standards for Public Accountants (SPAP) in (SA Selection 210, PSA No.4) explains that audits must be carried out by an auditor who has expertise and technical training and adequate experience in the field of auditing. Commitment is a set of mutually reinforcing attitudes and behaviors. Loyal workers demonstrate positive attitudes and behaviors toward the company, have a strong desire to defend the company always, work to enhance performance, and hold firm beliefs that support the company in achieving its objectives (Trisnarningsih 2007: 10).

## 2.7 Competence

The ability to carry out a task, role, or activity; the ability to combine information, skills, attitudes, and personal values; and the ability to acquire knowledge and skills via practical experience and learning are the three main components of competence, according to Wiramurti (2010). Competence is the capacity to carry out a task or job in accordance with the skills and work knowledge needed for the position. Therefore, competence emphasizes the most important professional knowledge and skills in a certain field.

Based on the construct put forward by De Angelo (1981), auditor competence is proxied in two respects, namely knowledge and experience. Competency characteristics according to Lyle and Spencer quoted by Syaiful F Prihadi (2004:92) that there are characteristics of competence are as follows:

- 1) Motives. Motives are ideas that someone has in their mind and a persistent desire that will spur them to action.
- 2) Characteristics (Traits). Physical attributes and dependable reactions to circumstances or knowledge are examples of characteristics.
- 3) Knowledge. Knowledge is information possessed by a person in certain content areas.
- 4) Skills (Skills). The capacity to carry out mental or physical tasks is called skill.

## **2.8 Audit Quality**

The ability of a particular auditor to carry out the task professionally is known as auditor quality. According to Alim et al. (2007), De Angelo (1981) defined audit quality as the likelihood that the auditor will identify and reveal errors in the client's accounting system. While they require more skills than the average auditor, auditors who have multiple clients in the same environment have a deeper understanding of the unique audit risks presented by their industry.

This additional expertise will generate a positive return in a free audit. So the researchers have a hypothesis that auditors with high concentration in certain industries will provide higher quality (Wooten, 2003 in Praptitorini and Januarti, 2007). Auditors with high levels of expertise tend to perform audits more accurately and fully complete each step of the audit process, which is skeptical given the lack of audit evidence discovered during the audit to ensure good audit quality. Moreover, audit quality is defined by De Angelo (1981) in Kusharyanti (2003) as the auditor's ability (probability) to identify and reveal irregularities in the client's accounting system.

As to Efendy (2010), a high-quality audit may be identified by its accuracy of audit findings, skepticism, suggestion value, report clarity, audit benefits, and follow-up on audit outcomes. The ability of an auditor to identify errors and irregularities and to report any information they have learned from audited financial statement audits affects the accuracy of audit findings. The quality of the audited report is influenced by the skeptical attitude held by the auditor (Widagdo, 2002).

Skepticism is an attitude that includes skepticism, alertness to situations where misstatement due to fraud or error may occur, and critical evaluation of audit evidence.

When carrying out audit assignments, The auditor must not regard management as dishonest but also must not regard management as a person whose honesty is beyond doubt. Good audit quality is reflected in the recommendation accountants make to their clients. Recommendations are recommendations provided by auditors based on their findings to help the audit entity correct the cause of errors or deviations. The auditee anticipates receiving recommendations for their company as well as unsolicited advice as part of the audit services, in addition to the auditor's opinion on financial statements. The auditors have organized their recommendations and audit reports in a methodical manner to ensure that the auditees can comprehend them.

## **2.9 Rewards**

Purwati (2007) explains that there are two kinds of awards that can be used, namely:

- 1) Intrinsic rewards are rewards that arise as a result of feelings of ability, accomplishment, self-fulfillment and pride in working and
- 2) Extrinsic reward is an award that has a certain form and is used as a motivational booster controlled by the company. Bolstering the extrinsic reward programs that businesses frequently use, like average wage systems, promotions, pay increases, bonuses, planning for group bonuses, skill-based salary payments, overall pay increases, and benefit offerings.

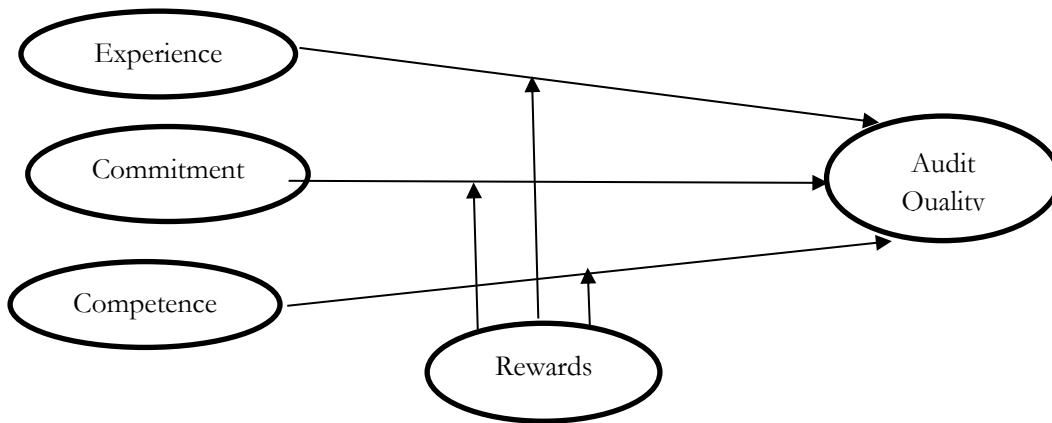
## **3. Hypotheses Development**

The hypotheses for positing relationships between the constructs in the framework are presented in the following subsections, which draw on evidence from empirical research and the theory of conservation of resources.

### 3.1 Auditor Experience Influences Audit Quality

Expectancy theory states that motivation is the dominant factor for explaining individual behavior in organizations (Campbell, 1976), that is, individuals have the motivation to do something if individuals expect to get the desired rewards from the work done. Rezky Wulan Ramadhanty (2013) His research entitled about Experience, Independence, Professionalism, and Ambiguity in Role Affect Auditor Performance. Audit performance is positively and significantly impacted by experience, according to Rezki's research findings. However, according to Haris's (2015) research findings, auditor performance was unaffected by experience. Based on theory and several studies, the research hypothesis is:

**H1.** *Auditor's experience influences audit quality.*



**Figure 1.** Research Model.

### 3.2 Commitment Affects Audit Quality

Yola Mentari Putri (2015) Her research entitled "The Influence of Organizational Commitment, Professionalism, and Ethical Behavior on Auditor Performance in the Yogyakarta Regional Public Accounting Firm". Where the results of the research conducted by Yola (2015) state that there is a positive and significant influence on the implementation of Organizational Commitment on Auditor Performance. While Endah Wulandari and Heru Kurnianto Tjahjono (2011) research entitled "The Influence of Competence, Independence and Organizational Commitment on Auditor Performance at BPKP DIY Representatives" Where the results of the research conducted by Endah and Heru stated that commitment affects auditor performance. According to David McClelland's theory of achievement motivation, workers possess potential energy reserves. Because it is motivated by essential requirements, success expectations, and incentive values associated with goals, employees will use this potential energy. Based on the theory and several studies, the research hypothesis:

**H2.** *Commitment affects audit quality.*

### 3.3 Competence Affects Audit Quality

Endah Wulandari and Heru Kurnianto Tjahjono (2011) Their research entitled "The Influence of Competence, Independence and Organizational Commitment on Auditor Performance at BPKP DIY Representatives. v Thus, work motivation will affect audit quality. Motivation is the encouragement for someone to take action that results in a particular behavior that moves them closer to their goals. Motivation's primary tenet is that ability multiplied by motivation is



often used to characterize performance. Ability and individual motivation make up this principle. AH Maslow (1943, 1954), Workers' motivation is limited to satiating their biological needs. However, the requirements necessary to ensure one's survival are the biological needs themselves. This theory also builds upon Elton Mayo's Human Science Theory (1880, 1949), which holds that a person's needs and satisfactions are multiple and include both material and non-material biological and psychological needs. 1949), which asserts that a person's needs and satisfactions are multiple, namely biological and psychological needs in the form of material and non-material, is the research hypothesis, which is based on theory and multiple studies. 1949), which asserts that a person's needs and satisfactions are multiple, namely biological and psychological needs in the form of material and non-material, is the research hypothesis, which is based on theory and multiple studies. Based on theory and several studies, the research hypothesis is:

**H3.** *Competence affects audit quality*

### **3.4 Rewards Moderate the Relationship of Auditor Experience, Commitment, Competence to Audit Quality**

According to David McClelland's theory of achievement motivation, workers possess potential energy reserves. Because this potential energy is motivated by rewards associated with objectives, necessities, and success expectations, employees will use it. Then, motivation can be understood as an internal human driving force that shapes an individual's behavior. Thus, work motivation will affect audit quality. Motivation is the encouragement for someone to take action that results in a particular behavior that moves them closer to their goals. Motivation's primary tenet is that ability multiplied by motivation is often used to characterize performance. Ability is the degree of ability and individual motivation. According to AH Maslow (1943, 1954), employees' motivation can only be satisfied by meeting their biological needs. However, the requirements necessary to ensure one's survival are the biological needs themselves. This theory also builds upon Elton Mayo's Human Science Theory (1880, 1949), which holds that a person's needs and satisfactions are multiple and include both material and non-material biological and psychological needs.

Based on some of the theories above, the research hypothesis is:

**H4.** *Reward moderates the relationship of experience, organizational commitment, competence to audit quality*

## **4. Research Methodology**

By testing the hypothesis, researchers in this study explain the relationship between variables. The outcome of experience, commitment, and competence on audit quality with rewards as a moderator at BPK RI South Sulawesi Representative is the main focus of this study. This study is being conducted in a field setting. Data for this study were gathered using a cross-sectional study design. Sekaran (2009: 177) defines a cross-sectional study as one in which data is gathered once, possibly on a daily, weekly, or even monthly basis, to address research questions; no effort is made to investigate individuals or phenomena in greater detail. A Likert scale is used in this study as the measurement tool.

### **4.1 Sample and Sampling Technique**

The BPK RI auditor from the Representative of South Sulawesi Province serves as the study's population. Examiners: 28 South Sulawesi I Sub-Auditorates, 27 South Sulawesi Sub-

Auditorates II, and 30 South Sulawesi III Sub-Auditorates. The division of examiners is based on the entity's working area. According to the database of the Human Resources Sub-Section of BPK RI Representatives of South Sulawesi Province, there were 85 BPK RI Representatives of South Sulawesi Province auditors in total who made up the study's population.

The probability sampling technique, specifically the type of Simple Random Sampling, was used to select the study's sample. A sample chosen for probability sampling is one that offers each component or member of the population chosen for sample equal chances or opportunities. In the meantime, simple random sampling involves selecting samples at random from every member of the population, regardless of the strata that currently make up the population. Statistics professionals' empirical experience leads them to believe that data sets containing more than 30 values are normally distributed. However, the researchers attempted to distribute the questionnaires in 85 copies in order to account for the possibility that they would not be returned or completed.

Data was gathered using the questionnaire method, which involves distributing a list of structured questions that relate to the research variables in order to gather data or information for the problem's analysis. Direct mail questionnaires were sent to the organization that was the subject of study. The quantity of samples—at least thirty copies—and the number of questionnaires that the researcher supplied the match.

This study employed a statistical analysis method with SPSS 22.0 for data analysis. Multiple linear regression analysis, also known as multiple regression analysis, and moderated regression analysis were the data analysis techniques employed in this study. The purpose of this study is to show how various independent variables affect the dependent variable.

## 4.2 Measures

The quality of the data used in the test has a significant impact on how committed one is to measuring and testing a questionnaire or hypothesis. If the instruments used to gather the data do not have a high degree of validity and reliability, research data will not be used appropriately. As a result, validity and reliability of the questionnaire must first be evaluated.

A questionnaire's validity as a research tool is evaluated using the validity test. When a questionnaire's questions can provide information that the questionnaire will use to measure it, it is considered valid (Sunyoto, 2011: 72). The test was conducted using the Pearson product moment correlation method, and the outcomes were compared with the  $r$  table. The statement is deemed valid if the correlation value exceeds the  $r$ -table. The statement is deemed invalid and needs to be eliminated from the test if the correlation value is less than the value in the  $r$  table.

A tool for measuring a questionnaire's reliability is its ability to serve as an indicator of the variable under study (Sunyoto, 2011:67). If a respondent consistently provides consistent answers to the questionnaire's questions, the questions are considered reliable. Using SPSS 20.0 software, the measurement reliability test for this study was conducted using Cronbach's alpha. Reliability is defined as having a Cronbach's alpha coefficient greater than the  $r$  table value. Additionally, some contend that if the Cronbach alpha is greater than 0.60, it is dependable (Sunyoto, 2011:68). A Cronbach's alpha value approaching 1 signifies a higher level of internal consistency reliability.

## 4.3 Classic Assumption Test

Regression models need to satisfy a number of requirements known as classical assumptions. The goal of the traditional assumption test is to prevent biased gains. The conventional



assumption tests that were used in this study were the multicollinearity, heteroscedasticity, and normality tests. To determine if the data was regularly distributed, the normality test was run. The goal of the multicollinearity test is to determine whether the test sample data is multicollinearity-free if the tolerance value is less than 0.1 or the VIF value is greater than 10. Heteroscedasticity in a model can be inferred from its scatterplot model's pattern, even though the heteroscedasticity test is carried out by examining scatterplots.

## 5 Outcome and Discussion

### 5.1 Data Description

The object in the research is BPK RI Representative of South Sulawesi Province. The unit of analysis in this study is the auditor consisting of 28 South Sulawesi Sub-Auditorates I, 27 South Sulawesi Sub-Auditorates II and 30 South Sulawesi Sub-Auditorates III.

Since the sample is saturated, it includes every member of the population. By distributing questionnaires to every population, the census method was used to carry out the sampling technique. A total of 65 respondents out of 85 auditors made up the sample.

### 5.2 Validity and Reliability Testing

A questionnaire is the instrument used in this study to collect data from participants. Every instrument measures using an ordinal scale (likert). Prior to undergoing additional processing, the collected data will undergo validity and reliability tests to guarantee its quality.

A questionnaire's validity as a research tool is evaluated using the validity test. When a questionnaire's questions can provide information that the questionnaire will use to measure it, it is considered valid (Sunyoto, 2011: 72). The value of the  $r$  table can be obtained by taking the formula Degree of freedom =  $nk$ , where  $n$  is the number of respondents and  $k$  is the number of variables. The statement is deemed valid if the correlation value exceeds the  $r$ -table. The statement is deemed invalid and needs to be eliminated from the test if the correlation value is less than the value in the  $r$  table.

The results of validity testing for this research data can be seen in the following table:

**Table 1:** Experience Validity Testing Results

| Variable        | Items | r-count | r-table | Information |
|-----------------|-------|---------|---------|-------------|
| Experience(X1)  | X1.1  | 0.858   | 0.205   | Valid       |
|                 | X1.2  | 0.891   | 0.205   | Valid       |
|                 | X1.3  | 0.784   | 0.205   | Valid       |
|                 | X1.4  | 0.836   | 0.205   | Valid       |
|                 | X1.5  | 0.812   | 0.205   | Valid       |
|                 | X1.6  | 0.679   | 0.205   | Valid       |
|                 | X1.7  | 0.722   | 0.205   | Valid       |
|                 | X1.8  | 0.625   | 0.205   | Valid       |
| Commitment (X2) | X2.1  | 0.816   | 0.205   | Valid       |
|                 | X2.2  | 0.751   | 0.205   | Valid       |
|                 | X2.3  | 0.802   | 0.205   | Valid       |
|                 | X2.4  | 0.814   | 0.205   | Valid       |
|                 | X2.5  | 0.729   | 0.205   | Valid       |
|                 | X2.6  | 0.683   | 0.205   | Valid       |
|                 | X2.7  | 0.885   | 0.205   | Valid       |
|                 | X2.8  | 0.714   | 0.205   | Valid       |
|                 | X2.9  | 0.747   | 0.205   | Valid       |
|                 | X2.10 | 0.563   | 0.205   | Valid       |
|                 | X2.11 | 0.597   | 0.205   | Valid       |

| Variable          | Items | r-count | r-table | Information |
|-------------------|-------|---------|---------|-------------|
|                   | X2.12 | 0.742   | 0.205   | Valid       |
|                   | X2.13 | 0.735   | 0.205   | Valid       |
|                   | X2.14 | 0.693   | 0.205   | Valid       |
|                   | X2.15 | 0.724   | 0.205   | Valid       |
|                   | X2.16 | 0.790   | 0.205   | Valid       |
|                   | X2.17 | 0.745   | 0.205   | Valid       |
| Competence(X3)    | X2.18 | 0.848   | 0.205   | Valid       |
|                   | X3.1  | 0.739   | 0.205   | Valid       |
|                   | X3.2  | 0.451   | 0.205   | Valid       |
|                   | X3.3  | 0.816   | 0.205   | Valid       |
|                   | X3.4  | 0.850   | 0.205   | Valid       |
|                   | X3.5  | 0.779   | 0.205   | Valid       |
|                   | X3.6  | 0.717   | 0.205   | Valid       |
|                   | X3.7  | 0.807   | 0.205   | Valid       |
|                   | X3.8  | 0.862   | 0.205   | Valid       |
|                   | X3.9  | 0.821   | 0.205   | Valid       |
| Rewards (M)       | X3.10 | 0.877   | 0.205   | Valid       |
|                   | M. 1  | 0.793   | 0.205   | Valid       |
|                   | M. 2  | 0.819   | 0.205   | Valid       |
|                   | M. 3  | 0.685   | 0.205   | Valid       |
|                   | M. 4  | 0.883   | 0.205   | Valid       |
| Audit Quality (Y) | M. 5  | 0.781   | 0.205   | Valid       |
|                   | Y. 1  | 0.550   | 0.205   | Valid       |
|                   | Y.2   | 0.711   | 0.205   | Valid       |
|                   | Y.3   | 0.822   | 0.205   | Valid       |
|                   | Y.4   | 0.859   | 0.205   | Valid       |
|                   | Y.5   | 0.728   | 0.205   | Valid       |
|                   | Y.6   | 0.822   | 0.205   | Valid       |
|                   | Y.7   | 0.453   | 0.205   | Valid       |
|                   | Y. 8  | 0.683   | 0.205   | Valid       |
|                   | Y.9   | 0.655   | 0.205   | Valid       |
|                   | Y.10  | 0.837   | 0.205   | Valid       |

**Source:** Processed Data, 2023.

Table 1. above demonstrates that the outcomes of evaluating the legitimacy of the variable auditor experience, commitment, competence, reward, and audit quality obtained r-count values that are greater than r-table values. Since every tested item has All of the statement items on the instrument can be considered authentic if the r-count number is higher than the r-table value of 0.205.

Conversely, the reliability test evaluates the consistency of the measurement results when the same symptoms are measured twice or more using the same measuring equipment. Using SPSS 22.0 software, the measurement reliability test for this study was carried out with Cronbach's alpha. A Cronbach's alpha coefficient larger than the r table value is considered reliable. Moreover, some argue that anything is reliable if the Cronbach alpha is higher than 0.60 (Sunyoto, 2011:68).

**Table 2:** Reliability Test Results.

| Variable          | Alpha Coefficient Standard | Cronbach's Alpha | Information |
|-------------------|----------------------------|------------------|-------------|
| Experience(X1)    | 0.60                       | 0.898            | Reliable    |
| Commitment (X2)   | 0.60                       | 0.952            | Reliable    |
| Competency(X3)    | 0.60                       | 0.923            | Reliable    |
| Rewards (M)       | 0.60                       | 0.851            | Reliable    |
| Audit Quality (Y) | 0.60                       | 0.886            | Reliable    |

**Source:** Processed Data, 2023.

All of the variables in Table 2 above have Cronbach's alpha values greater than the normal alpha coefficient value of 0.60. This indicates that the study's instrument is trustworthy (reliable).

### 5.3 Classic Assumption Test

The goal of the traditional assumption test is to prevent biased gains. The tests for heteroscedasticity, multicollinearity, and normality make up the traditional assumption test. This is the traditional assumption test.

The One Sample Kolmogorov Smirnov test (Ghozali, 2002) or the Normal PP Plot chart of regression standardized residuals (graphic method) are two ways to perform the normality test. The other method involves examining the distribution of data on diagonal sources. Decisions are made using probability (Asymptotic Significance), specifically:

- a. The distribution and the regression model are normal if the probability is greater than 0.05.
- b. The distribution and the regression model are not normally distributed if the probability is less than 0.05.

**Table 3:** Normality Test Results.

| <b>One-Sample Kolmogorov-Smirnov Test</b> |                |                             |
|---|----------------|-----------------------------|
|   |                | Unstandardized<br>Residuals |
| N   |                | 65                          |
| Normal Parameters, b                      | Means          | .0000000                    |
|   | std. Deviation | .26944023                   |
| Most Extreme Differences                  | absolute       | .090                        |
|   | Positive       | .090                        |
|   | Negative       | -.060                       |
| Test Statistics                           |                | .090                        |
| asymp. Sig. (2-tailed)                    |                | .200c,d                     |

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

**Source:** Processed Data, 2023.

This study used the Kolmogorov Smirnov test to test for statistical normalcy. The Sig Kolmogorov Smirnov value of 0.200 was obtained based on the normalcy test results, which are displayed in the above table. This value satisfies the requirements of the normality test, which state that data is presumed to be normally distributed if the test results show a value of Sig > 0.05.

To determine if the independent variables in the regression model are correlated, a multicollinearity test is utilized. A multicollinearity test can be carried out by looking at the Variance Inflation Factor (VIF) and the tolerance value. If the tolerance value or the VIF value is less than or equal to 10, then multicollinearity is free. The following table displays the Multicollinearity test results:

**Table 4:** Multicollinearity Test Results.

|       |            | Coefficients <sup>a</sup> |       |
|-------|------------|---------------------------|-------|
|       |            | Collinearity Statistics   |       |
| Model |            | tolerance                 | VIF   |
| 1     | (Constant) |                           |       |
|       | Experience | .322                      | 3.106 |
|       | Commitment | .882                      | 1,134 |
|       | Competence | .428                      | 2,337 |
|       | Rewards    | .488                      | 2048  |

a. Dependent Variable: Audit\_Quality.

Source: Processed Data, 2023.

The above table makes it clear that the tolerance value is less than 0.1 and the VIF value is less than 10. Therefore, not all of the independent variables in this study exhibit multicollinearity.

The heteroscedasticity test findings demonstrate that the variance of the variables varies among observations. A homoscedastic model or one without heteroscedasticity is an excellent regression model.

**Figure 2:** Heteroscedasticity Test Scatterplot.

Split-plots Using graphical analysis, one can determine whether a model exhibits heteroscedasticity by looking at its scatterplot image pattern. In other words, there is no obvious pattern in the distribution of these points. The scatterplot results from this study, as displayed in the above figure, show that the points are distributed both above and below the y-axis value 0 (zero). According to this finding, heteroscedasticity does not exist.

#### 5.4 Hypothesis Testing the Result

Multiple Regression Analysis is the analytical technique utilized in this study to test the hypothesis. The following table displays the multiple regression test results.

**Table 5:** Regression Test Results.

| Model |            | Coefficients <sup>a</sup>   |            | t     | Sig.  |                           |
|-------|------------|-----------------------------|------------|-------|-------|---------------------------|
|       |            | Unstandardized Coefficients |            |       |       | Standardized Coefficients |
|       |            | B                           | std. Error | Betas |       |                           |
| 1     | (Constant) | .613                        | .302       |       | 2028  | .047                      |
|       | Experience | .320                        | .092       | .360  | 3,469 | .001                      |
|       | Commitment | .106                        | .053       | .142  | 1996  | .050                      |
|       | Competence | .463                        | .096       | .490  | 4,811 | .000                      |

a. Dependent Variable: Audit\_Quality

Source: Processed Data, 2023.

The regression test findings above can be used to create the following mathematical equation:

$$Y = 0.613 + 0.320X_1 + 0.106X_2 + 0.463X_3$$

The above equation demonstrates that all variables have positive constant coefficient values. This implies that the variable for audit quality is directly correlated with the influence of experience, commitment, and competence.

**Table 6:** R-Square Results.

| Summary modelb |       |          |                   |                            |
|----------------|-------|----------|-------------------|----------------------------|
| Model          | R     | R Square | Adjusted R Square | std. Error of the Estimate |
| 1              | .852a | .726     | .712              | .27599                     |

a. Predictors: (Constant), Competence, Commitment, Experience

b. Dependent Variable: Audit\_Quality

**Source:** Processed Data, 2023.

However, the test results above indicate that the R square, or coefficient of determination, is 72.6%, or 0.726. These findings show that experience, commitment, and competence have a 72.6% impact on the variable audit quality. Other factors not included in the study's the influence of independent variables on the remaining 27.4%.

**Table 7:** F Test Results.

| ANOVAa |            |                |    |            |        |       |
|--------|------------|----------------|----|------------|--------|-------|
|        | Model      | Sum of Squares | df | MeanSquare | F      | Sig.  |
| 1      | Regression | 12,288         | 3  | 4,096      | 53,776 | .000b |
|        | residual   | 4,646          | 61 | .076       |        |       |
|        | Total      | 16,934         | 64 |            |        |       |

a. Dependent Variable: Audit\_Quality

b. Predictors: (Constant), Competence, Commitment, Experience

**Source:** Processed Data, 2023.

Table 6.12 displays the F statistical test results, which have a value of 53.776 and a significance level of 0.000. The dependent variable is affected by the independent factors in concert, it can be concluded.

### Regression Analysis with Reward Moderation Variables

**Table 8:** 13 R-Square Results.

| Summary modelb |       |          |                   |                            |
|----------------|-------|----------|-------------------|----------------------------|
| Model          | R     | R Square | Adjusted R Square | std. Error of the Estimate |
| 1              | .796a | .634     | .609              | .32156                     |

a. Predictors: (Constant), X3.M, X2.M, Reward, X1.M

b. Dependent Variable: Audit\_Quality

**Source:** Processed Data, 2023.

According to the test findings above, the R squared coefficient of determination (after interacting with the moderating variable) displays a value of 0.634, or 63.4%. These findings show that experience, commitment, and competence interact with the reward moderation

variable to influence the variable audit quality by 63.4%. Other factors not included in the study's independent variables have an impact on the remaining 36.6%.

The following table displays the test results for the monitoring and control moderation variable (Z) using the Moderated Regression Analysis (MRA):

**Table 9:** Coefficient of Determination after being Moderated.

|       |            | Coefficients <sup>a</sup> |            |              | t      | Sig. |
|-------|------------|---------------------------|------------|--------------|--------|------|
| Model |            | Unstandardized            |            | Standardized |        |      |
|       |            | B                         | std. Error | Betas        |        |      |
| 1     | (Constant) | 3,082                     | .300       |              | 10.276 | .000 |
|       | Rewards    | -.325                     | .176       | -.429        | -1,846 | .070 |
|       | X1.M       | .027                      | .030       | .228         | .885   | .380 |
|       | X2.M       | .017                      | .015       | .137         | 1,092  | .279 |
|       | X3.M       | .106                      | .032       | .859         | 3,297  | .002 |

a. Dependent Variable: Audit\_Quality

Source: Processed Data, 2023.

The experience variable has a probability value of 0.380 above the conventional significance criterion of 0.05, according to Table 8 after it interacts with reward (moderation). The interaction between positive rewards and experiences has a coefficient of 0.027. These findings suggest that the impact of experience on audit quality has not been mitigated by compensation.

The commitment variable has a probability value of 0.279 above the conventional significance level of 0.05, even though it interacts with reward (moderation). The commitment and positive reward interaction coefficient is 0.017. These results imply that reward has not lessened the effect of commitment on audit quality.

Lastly, the probability value of the competency variable interacting with compensation (adjustment) is 0.002, which is less than the conventional significance value of 0.05. Positive rewards and competence have an interaction coefficient of 0.106. These results imply that compensation moderates the effect of competence on audit quality.

## 6 Discussion

This discussion section describes the results of testing hypotheses 1 through 4. The discussion includes the underlying theory, the rationale for the results of the previous hypothesis testing, and its relationship to previous research on audit quality.

The suggested hypothesis was found to be accepted after the first hypothesis was tested. Once the impact of audit expertise on audit quality has been established, it was discovered that the path coefficient is 0.320. At 3.469, the t value was found, and the significance value was 0.001, which is less than 0.05. It is therefore possible to demonstrate the hypothesis that experience affects audit quality. The quality of the audit increases with the auditor's auditing experience. Naturally, this viewpoint also has an impact on how well the auditor performs quality audits to guarantee that audit protocols are followed.

According to Campbell (1976) in Expectancy theory which states that motivation is the dominant factor for explaining individual behavior in organizations. Individuals have the motivation to do something if the individual expects to get the desired reward from the work



done. Which may indicate that one's experience can result in job expectations. If within the scope of the auditor, that is, it can produce a quality audit of the audit assignments carried out.

Johnstone (2002) and Sari (2011) found in their research that experienced auditors perform better because they are able to draw from a larger knowledge base and are better able to organize their knowledge. There is a wide range of experiences that people can have that impact how well they perform at work. An auditor's work experience refers to the length and duration of the audit or auditing activity performed by the auditor.

An accountant's experience is his experience in auditing financial statements, taking into account the length of time he has worked, the number of tasks he has performed or the types of companies he has run. Also, experience will influence every decision you make during an audit, so you want to make sure every decision you make is the right one. According to this, an auditor's quality and the quality of the audit they produce are positively correlated with their length of service.

The second hypothesis' findings were acknowledged. We discovered that the path coefficient value was 0.106 when we examined the effect of engagement on audit quality. The significance value was 0.050, or the same as the standard significance value of 0.05, and the t value was found to be 1.996. As a result, the theory regarding how engagement affects audit quality can be validated. The quality of the audit will consequently increase with increased dedication to the task.

According to Trianingsih (2004), organizational commitment, which is the presence of a professional orientation that supports the emergence of professional commitment, also seems to influence job satisfaction. Professionals are comfortable interacting with professional organizations in the performance of their duties and are willing to adhere to professional standards, regulations and codes of ethics when dealing with the issues they face.

According to David McClelland's motivation theory achievements, employees possess potential energy reserves. Because it is based on motivation and motivational values related to fundamental needs, success expectations, and goals, employees use this potential energy. Therefore, it can be claimed that an organization or person's commitment can serve as inspiration for an auditor working on an audit.

An explanation of the Statement of Professional Standards for Public Accountants (SPAP) in (SA Selection 210, PSA No.4) explains that audits must be carried out by an auditor who has expertise and technical training and adequate experience in the field of auditing. A behavior and attitude that support one another is called commitment. Workers who are dedicated to the company will behave and exhibit positively toward their employer; they will also have the will to keep up the fight for the company, strive for better performance, and hold firm convictions to support the achievement of company objectives. (Trisnarningsih 2007:10).

That it is accepted is the third hypothesis. We discovered that the path coefficient was 0.463 when we examined the effect of engagement on audit quality. The t value was 4.881 and the significance value was 0.000, which was less than 0.05. As a result, it is possible to demonstrate how competence influences audit quality. The quality of the audit that is released increases with the task's individual competence.

According to Aditya Weeramurthy (2011), relevant competencies include the following: the ability to do a task, role, or task; the capacity to integrate one's own knowledge, skills, attitudes, and values; and the capacity to grow one's own knowledge and skills via experience and

learning. Another definition of competence is the capacity to carry out an activity or function in accordance with the job-specific knowledge and abilities.

Performance is frequently defined as the product of ability time motivation, according to motivation theory, which views ability and intrinsic motivation as the fundamental drivers of motivation. According to Maslow (1943, 1954), only biological needs and satisfaction can satisfy an employee's motivation. Needs that are biological are those that are required for human survival.

According to the fourth hypothesis, experience, participation, and competence all have an influence on the relationship between audit quality and compensation. According to the test results, there is a 0.380 probability that the auditor experience variable will interact with compensation (adjustment) at a standard significance level of 0.05. This indicates that experience has a greater influence on audit quality than compensation does. Although the probability value of the availability variable's interaction with compensation (arbitrage) is 0.279 higher than the conventional significance level of 0.05, it indicates that the compensation did not mitigate the impact of engagement on audit quality. The probability value of the interaction between the adjustment and the proficiency variable is 0.002, which is less than the standard significance value of 0.05. Additionally, at 0.106, the ability interaction coefficient interacts with positive reward.

According to Purwati (2007), there are two types of rewards that can be used, namely intrinsic rewards, which are awards that arise as a result of feelings of ability, achievement, self-fulfillment and pride at work; and extrinsic rewards, which are rewards that have a certain form and are used as motivational boosters controlled by the company. Enhance the forms of extrinsic rewards that companies typically implement, such as promotion or average salary systems, salary increases and bonuses, group bonus plans, merit-based pay, general salary increases, and benefit programs.

According to David McClelland's theory of achievement motivation, workers possess latent energy. Because it is based on motivation and motivational values related to fundamental needs, success expectations, and goals, employees use this potential energy. Consequently, motivation can be defined as an internal driving force that shapes an individual's behavior. Thus, work motivation affects audit quality. Motivation is an incentive to action that leads to specific actions that achieve a goal.

While Campbell (1976) in the theory of expectations (Expectancy theory) states that motivation is the dominant factor to explain individual behavior in organizations. Reward encourages someone to produce good work. In audit assignments, the auditor with the abilities he has and the resulting audit quality expects an award to be given even though this reward actually depends on the superior or the organization.

Expectancy theory differentiates rewards into intrinsic and extrinsic. Intrinsic rewards are rewards that are created internally and are the result of doing certain tasks, while extrinsic rewards are the result of a certain performance. The expectancy theory which states that an individual will try to maximize the desired expectancy and minimize the unwanted expectancy. Individuals have the motivation to do something if the individual expects to get the desired reward from the work done.

The study's findings suggest that the degree to which auditor competency raises audit quality is significantly influenced by remuneration. The theories of accomplishment motivation and

expectation, which maintain that people try to optimize their goals and expectations at work in order to influence their behavior while performing their jobs, support this. Competence and independence are the two factors that determine an audit's quality, according to Kristiavan (2002). Competence is the capacity to guarantee that the quality of audit services rendered satisfies a high standard of professionalism. It can be obtained via education and experience.

### **6.1 Limitations and Implication**

This study was also conducted with some limitations. A related limitation is that the sample of this study is limited to BPK RI representatives from South Sulawesi province. If research is conducted in other areas, different results may be obtained. Additionally, the study variables for the audit quality study were limited to three independent variables and one moderator, so it's probable that the results provided don't fully represent the signs that help auditors, particularly external auditors, perform their audit functions. The government may be affected by the study's findings, especially the Financial Audit Office (FAA), which is primarily in charge of conducting external government audits. It outlines the elements found in this research that is thought to contribute positively to raising the standard of the financial statement audit work that is conducted. This is crucial because knowing these elements can support the advancement of sound governance. It is anticipated that the study's findings will shed light on how an auditor's experience, dedication, and skill level affect the quality of their financial statement audits. It can also be used as a reference for audit literature used by auditors.

## **7 Conclusion**

Based on the results of hypothesis testing, discussions of the impact of experience, commitment and competence on audit quality, and the use of compensation as a moderating variable, the following conclusions can be drawn.

1. The quality of audits is significantly impacted by experience. There is a positive correlation between the two, as indicated by the positive regression coefficient. This implies that the audit quality will increase with the auditor's experience.
2. The quality of the audit is significantly impacted by commitment. There is a positive correlation between the two, as indicated by the positive regression coefficient. This implies that the audit quality will increase with increased commitment.
3. The quality of the audit is significantly impacted by competence. There is a positive correlation between the two, as indicated by the positive regression coefficient. This implies that the quality of the audit that is produced increases and the auditor's level of competence.
4. The impact of competency on audit quality can be strongly strengthened and moderated by reward. Rewards, however, have not been able to counteract the impact of dedication and experience on the final audit quality.

The government, in particular the Financial Services Authority (FAA), which is the main organization in charge of external government audits, may be impacted by the study's findings. It lists the components of this study that are believed to have a favorable impact on improving the caliber of financial statement audit work that is performed. This is crucial because knowing these elements can support the advancement of sound governance. It is anticipated that the study's findings will shed light on how an auditor's experience, dedication, and skill level affect the quality of their financial statement audits. It can also serve as a reference for auditors' use of audit literature.

## Declaration of competing interest

We have reviewed every item on your "Disclosure of potential conflicts of interest" list, and we can attest that there isn't one.

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