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Determinants of Auditor Performance

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ABSTRACT

Purpose – This research was conducted using a quantitative approach to test the direct influence relationships on factors affecting auditor performance.
Methodology/approach – The sample used in this study consisted of 124 government auditors as respondents from various Districts/Cities in the Province of Jambi. Data were analyzed using the Structural Equation Modeling (SEM) PLS approach with Warp-PLS software, both in the measurement model and structural model.
Findings – The research findings indicate that out of the six direct hypotheses proposed, two hypotheses significantly influence auditor performance, namely, information technology and role clarity. Meanwhile, competence, independence, organizational commitment, and role ambiguity do not have a significant impact on auditor performance.
Novelty/value – This research involves the role of information technology in the inspectorate auditor's process and also includes psychological factors affecting the performance of inspectorate auditors.

INTRODUCTION

The profession of auditors is one that constantly demands dedication and the ability to enhance performance in order to produce high-quality audit products (Amilin, 2017; Chintyaningsih, 2016; Ma'Ayan and Carmeli, 2016; Shbail, 2018). An auditor is required to conduct examinations in accordance with the standards and regulations set by the Indonesian Institute of Certified Public Accountants (IAPI), with the aim of improving auditor performance to deliver outputs aligned with the desired objectives.

The performance of auditors is the result obtained while executing their responsibilities, acting as a standard for evaluating the adequacy of the work conducted. The numerous cases related to audit performance, such as the Enron, Worldcom, Parmalat cases, and others (Andini, et al., 2017; Fanani, et al., 2008; Shbail, 2018), have made auditor performance a primary concern for both clients and the public in evaluating audit results (Chintyaningsih, 2016).

This research focuses on identifying the factors that influence auditor performance. Based on the findings of previous research, diverse results have been obtained. Indicators such as competence, independence, and organizational commitment, both partially and simultaneously, have been proven to influence auditor performance (Alfianto and Suryandari, 2015). On the other hand, information technology also plays a crucial role in supporting audit performance, as it can process data quickly and

prevent errors (human error). According to Ozerbas & Erdogan, as cited in Hidayat (2019), the adoption of technology is expected to be high in all aspects, including the audit process.

Furthermore, the findings conclude that there are other factors influencing auditor performance, such as the presence of role clarity and role ambiguity, as observed by researchers (Angriawan, 2019; Effendy, 2019; Hall, 2008; Kurniawan, 2019; Lynn and Kaley, 2015; Parhusip, et al., 2020; Pratiwi, et al., 2019; Sartika, 2017). Role clarity is the level of understanding an employee has about their role in performing the tasks expected by the company (Teas et al., 1989). Individuals who are certain about their roles in an organization, in line with the responsibilities assigned to them, are more committed to the company they work for (Dasrita et al., 2015). On the other hand, role ambiguity is a condition in which auditors work in a system with unclear task divisions, resulting in suboptimal work outcomes.

Despite many findings indicating positive results, there are also several findings that show negative outcomes, as seen in studies by Beauchamp and Bray (2001), O'Neill, Allen, et al. (2013), and Wiguna (2014). Consequently, it can be concluded that there is still inconsistency in research findings. These diverse findings serve as motivation for the author to re-examine the factors influencing auditor performance. The researcher's focus is on government auditors, setting this study apart from others. The study is conducted with government auditors across all districts and cities in the Jambi Province.

The findings of this research are expected to contribute to the local government in the Jambi Province, particularly for the regional head as well as the relevant agencies and offices (OPD). Additionally, it also contributes to further researchers in developing research models and adding research variables.

LITERATURE REVIEW

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) was developed by Martin Fishbein and Icek Ajzen. Initially, they introduced the Theory of Reasoned Action (TRA) in 1980, and later, TPB was developed as an extension of TRA in the early 1990s. TPB has become one of the widely used theories in social psychology to explain and predict human behavior, including various contexts such as health, education, and organizations. The TPB is a theory that explains the causes of behavioral intention. According to TPB, behavioral intention is determined by three main determinants: attitude, subjective norm, and perceived behavioral control. In the context of audit performance, an auditor's attitude toward their task, perceived support or norms from peers, and their perception of control in conducting the audit can influence how well the auditor delivers quality audit results. Therefore, TPB can aid in understanding and analyzing the psychological and social factors that affect an auditor's performance in carrying out their duties.

Auditor Performances

Auditor performance refers to the ability, effectiveness, and quality of work carried out by an auditor in performing their duties (Louwers et al., 2017). An auditor is a professional responsible for evaluating and examining the financial statements of an entity to ensure that the financial information presented is accurate, reliable, and in accordance with applicable accounting standards (Arens et al., 2012). The performance of an auditor includes their ability to plan and execute audits, analyze data, identify risks, evaluate internal controls, and present findings and recommendations clearly and accurately (Glovers et al., 2018). Auditors are also expected to maintain independence, integrity, and objectivity throughout the audit process. Assessments of auditor performance can be based on various factors, including compliance with audit standards, accuracy of analysis, efficiency in completing tasks, and the ability to contribute added value to clients or audited entities (Whittington and Pany, 2019). The quality of auditor performance is crucial to ensure that the financial information presented reflects the true condition and is reliable for decision-making (Louwers et al., 2017).

Auditor Competency

The competence of an auditor encompasses a range of skills and knowledge required to effectively carry out audit tasks. Competent auditors possess a profound understanding of accounting standards, audit regulations, and audit principles. They also have strong data analysis skills, the ability

to identify risks, and a comprehensive understanding of the entities they audit (Louwers et al., 2017; Arens et al., 2012). Furthermore, auditor competence includes strong interpersonal skills such as effective communication, negotiation, and conflict management, as positive interactions with clients and team members are crucial for audit success (Glovers et al., 2018; Whittington and Pany, 2019). To achieve a high level of competence, auditors need to stay abreast of the latest developments in accounting and audit fields and continually enhance their skills through ongoing education and training (Louwers et al., 2017; Arens et al., 2012). Possessing solid competence enables an auditor to make valuable contributions in ensuring the integrity and quality of the financial reports of an entity.

Auditor Independence

Auditor independence is a crucial principle in the practice of auditing that emphasizes the freedom and impartiality of an auditor when performing their duties. An independent auditor is expected to conduct an objective assessment of the financial statements of an entity without being influenced by external pressures or influences that could compromise their integrity (Louwers et al., 2017; Arens et al., 2012). This independence serves as a fundamental basis to ensure that the audit results reflect the true state of affairs and can be relied upon for decision-making. Various aspects of auditor independence include independence in mental attitude, appearance, as well as financial and personal aspects (Glovers et al., 2018; Whittington and Pany, 2019). Safeguarding auditor independence involves strict monitoring of potential conflicts of interest and implementing measures to avoid or manage these conflicts to prevent any impact on auditor objectivity. By maintaining independence, auditors can instill confidence in stakeholders reliant on audit results that financial statements have been prepared and audited with high levels of integrity and professionalism.

Organizational Commitment

Organizational commitment refers to the degree of engagement and willingness of individuals to contribute to a company's goals, values, and culture. This commitment level plays a crucial role in influencing employee behavior, productivity, and the stability of the workforce, as highlighted by Alfianto and Suryandari (2015). Alfianto and Suryandari (2015) propose that organizational commitment can be evaluated through three primary dimensions: affective commitment, which signifies positive emotions and emotional closeness to the organization; continuance commitment, indicating the inclination to remain with the organization; and normative commitment, involving a sense of moral responsibility toward the company. Ma'Ayan and Carmeli's (2016) research suggests that elements like organizational culture, leadership, and human resource policies can significantly impact the degree of organizational commitment. Elevated organizational commitment often leads to positive outcomes, including heightened employee loyalty, improved workforce retention, and overall enhancement of organizational performance. Therefore, a comprehensive understanding of the factors influencing organizational commitment is essential in human resource management to achieve sustained success in an organization.

Information Technology

Information technology refers to the ability of individuals or organizations to integrate and implement information technology (IT) into their daily activities. This includes the acceptance, use, and adjustment to the developments in information technology to enhance efficiency and effectiveness in achieving business goals or personal activities. According to Rogers in his book titled 'Diffusion of Innovations' (2003), the process of information technology adaptation can be seen as an innovation that undergoes dissemination from the early stages until it is widely accepted by specific groups or communities. Factors such as usefulness, ease of use, perceived benefits, and compatibility with existing values play a crucial role in influencing decisions to adopt information technology. Research by Davis in 1989, as described in his article titled 'Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology,' indicates that perceived usefulness and perceived ease of use are key factors in the acceptance and use of information technology. Furthermore, information technology adaptation is also influenced by organizational factors such as organizational culture, management support, and the available information technology infrastructure (Teo, Lim, & Lai, 1999). Based on these concepts, it can be concluded that information technology adaptation is a process that

involves acceptance, use, and adjustment to the developments in information technology. Psychological, organizational, and social factors play a crucial role in the success of this adaptation.

Role Clarity

Role clarity refers to the extent to which an individual understands the tasks, responsibilities, and expectations associated with their role or position within an organization. Role clarity is a key factor in enhancing individual performance and organizational effectiveness as it helps avoid confusion, conflicts, and uncertainties related to roles and responsibilities. Research by Elbanna & Youssef (2019) discusses the relationship between line managers' role clarity and employees' innovative behavior. The study emphasizes the importance of role clarity in the context of employees' innovative behavior. The findings of this research align with previous studies by Teas & Smith (1994), which indicated that role clarity can influence perceptions of service quality. In the context of this research, role clarity is relevant as it can impact the performance of auditors. An auditor who understands their role and responsibilities clearly is better equipped to perform their tasks effectively. Therefore, ensuring role clarity in the audit workplace is crucial.

Role Ambiguity

Role ambiguity, or the lack of clarity in roles, refers to the degree of uncertainty or confusion individuals experience regarding the tasks, responsibilities, and expectations associated with their role or position within an organization. Role ambiguity can have negative impacts on individual well-being, productivity, and overall organizational performance as it may create confusion and conflicts in task execution. Recent research has explored the role of role ambiguity in various organizational contexts. For instance, a study by DeConinck (2020) examined the impact of role ambiguity on organizational commitment, job satisfaction, and life goals of employees. Therefore, it is crucial for audit organizations to ensure that auditors have a clear understanding of their roles and responsibilities. This can be achieved through effective communication, adequate training, and a deep understanding of the organization's expectations for auditor performance. Additionally, regular monitoring and feedback can help address potential role ambiguity that may arise during the audit process.

Hypotheses Development

Auditor Competency and Auditor Performance

The relationship between auditor competence and auditor performance has a crucial impact on ensuring optimal audit quality. Auditor competence encompasses a profound understanding of audit standards, precise analytical skills, and effective interpersonal abilities. A strong understanding of audit standards and regulations enables auditors to execute tasks in accordance with the applicable guidelines (Louwers et al., 2017). Additionally, analytical and risk evaluation skills play a vital role in ensuring the sustainability and integrity of financial statements (Arens et al., 2012). Interpersonal skills, including communication and conflict management abilities, also play a crucial role in interacting with clients and audit teams (Glovers et al., 2018). By considering these competency aspects, high-performing auditors have the potential to deliver more accurate and relevant audit results. The latest research by Aprimulki et al. (2017) and Istiariani (2018) reaffirms previous research findings by providing evidence that competence influences audit performance. However, on the other hand, Dewi and Budhiarta (2015) present different results from previous research findings, indicating that auditor competence does not affect auditor performance. Based on the variety of these research findings, the researcher hypothesizes the current study as follows:

H1: The competence of auditors influences auditor performance

Auditor Independence and Auditor Performance

The relationship between auditor independence and auditor performance plays a crucial role in ensuring the integrity and quality of audits. Auditors who maintain their independence can provide an objective assessment of the financial statements of an entity without external pressures or influences that could compromise their integrity (Louwers et al., 2017; Arens et al., 2012). Independence, in terms of mental attitude, appearance, and financial and personal aspects, is a key factor in preserving auditor objectivity (Glovers et al., 2018; Whittington and Pany, 2019). Research by Louwers et al. (2017) indicates that auditor independence directly correlates with the quality of audit outcomes. Conversely, if independence is compromised, it has the potential to harm the sustainability and credibility of

financial statements. Therefore, maintaining auditor independence is essential to ensure that financial statements reflect the true state of affairs and can be relied upon for decision-making. The research conducted by (Faiz and Andayani, 2022) and (Wahyudi and Aryati, 2022) states that independence is able to influence the performance of auditors in the government sector. However, the study by Nasution et al. (2022) does not show results indicating that auditor independence is unable to influence auditor performance. With diverse research findings, the researcher hypothesizes that this study is:

H2: The independence of auditors influences auditor performance

Organizational Commitment and Auditor Performance

The significant role of the relationship between organizational commitment and auditor performance is evident in the field of human resource management within the audit organizational environment. The involvement and loyalty of individuals to the goals, values, and culture of the organization, known as organizational commitment, have been proven to have diverse impacts on various aspects of auditor performance. Recent studies conducted by Alfianto and Suryandari (2015) and Ma'Ayan and Carmeli (2016) emphasize that organizational commitment has the potential for positive effects on the innovative behavior of employees and the quality of audit services. In the context of auditor performance, organizational commitment can provide additional motivational impetus for auditors to carry out their tasks with dedication, enhance the quality of audits, and create a positive work atmosphere. This research underscores the importance of understanding and managing organizational commitment as a critical element in improving auditor performance amidst the dynamic work environment (Alfianto & Suryandari, 2015; Ma'Ayan & Carmeli, 2016).

The research findings indicate that organizational commitment has a significant influence on auditor performance both partially and simultaneously (Khairat et al., 2017; Prabayanthi and Widhiyani, 2018; Wulandari and Suputra, 2018). However, on the other hand, the findings of Setyawati (2016) do not show a positive relationship regarding the influence of organizational commitment on government auditor performance, both partially and simultaneously. Given the variety of findings, the researcher aims to re-examine the influence of organizational commitment on auditor performance. Therefore, the research hypothesis is:

H3: Organizational commitment influences auditor performance

Information Technology and Auditor Performance

The relationship between the influence of information technology adaptation and auditor performance is becoming increasingly crucial in this digital era. With the advancements in information technology, auditors need to comprehend and adapt to these developments to enhance efficiency and effectiveness in performing audit tasks. According to recent research by scholars such as Aprimulki et al. (2021) and Istiariani (2022), information technology adaptation can have a positive impact on auditor performance, particularly in improving the speed, accuracy, and relevance in collecting and analyzing audit data. This research highlights that auditor who adeptly adapt to information technology can contribute significantly to the quality of audit outcomes. Information technology can expedite the audit process, reduce the risk of errors, and enhance comprehensive data analysis. Factors such as user-friendliness and trust in information technology also play a crucial role, as emphasized in Davis's (1989) research that underscores perceived usefulness and ease of use as key factors in the acceptance and utilization of information technology. Therefore, in facing the digital transformation era, auditors need to actively adopt and integrate information technology into their audit practices. This is not merely a response to the demands of technological advancements but also an effort to enhance the quality and relevance of audits in an environment that is increasingly complex and rapidly changing. By understanding and effectively implementing information technology, auditors can optimize their performance, deliver better audit results, and meet the expectations of clients and stakeholders relying on financial reports. Thus, the hypothesis built on the statements above is:

H4: Information technology influences auditor performance

Role Clarity and Auditor Performance

The relationship between the influence of role clarity and auditor performance plays a key role in the context of audit practice. Role clarity involves the extent to which an individual understands the tasks, responsibilities, and expectations associated with their role or position within an organization. In

recent research, Alfianto and Suryandari (2015) as well as Ma'Ayan and Carmeli (2016) emphasized that role clarity can have a positive impact on the innovative behavior of employees and the quality of audit services. Role clarity also influences auditor performance, where auditors with a clear understanding of their tasks and responsibilities tend to show better performance. Studies by Teas and Smith (1994) indicate that role clarity can affect perceptions of service quality, and in the context of auditing, this can be translated into audit quality. Therefore, in a dynamic audit environment, role clarity becomes a crucial factor that can help auditors carry out their tasks effectively. With a strong understanding of what is expected of their roles, auditors can enhance focus, efficiency, and accuracy in conducting audits. Thus, it can be concluded that role clarity acts as a driver of positive auditor performance, and through a deep understanding of their roles, auditors can contribute more significantly to the success of audit practice. Therefore, role clarity is an aspect that needs attention in human resource management in the modern audit environment. Based on the above description, the proposed hypothesis is:

H5: Role clarity influences auditor performance

Role Ambiguity and Auditor Performance

The relationship between the influence of role ambiguity and auditor performance is a critical aspect in the context of audit practice. Role ambiguity encompasses the level of uncertainty or confusion individuals experience regarding the tasks, responsibilities, and expectations associated with their role or position within an organization. Recent research, as conducted by DeConinck (2020), highlights the impact of role ambiguity on organizational commitment, job satisfaction, and life goals of employees. These findings indicate that role ambiguity can have a negative impact on individual well-being, productivity, and overall organizational performance. In the context of auditor performance, role ambiguity can create confusion and conflict, hindering the efficient execution of tasks. For example, if an auditor lacks a clear understanding of their tasks and responsibilities, it can affect focus, quality, and the effectiveness of the conducted audit. Studies by Davis (1989) emphasize that perceptions of the usefulness and ease of use of information technology are key factors in the acceptance and use of technology. In this regard, role ambiguity can impede the adaptation of information technology, exacerbating its negative impact on auditor performance.

Therefore, in efforts to enhance auditor performance, it is crucial for audit organizations to reduce the level of role ambiguity through effective communication, adequate training, and clear expectation management. By creating an environment in which auditors have a clear understanding of their roles and responsibilities, organizations can support better auditor performance and achieve audit objectives more efficiently. Based on this understanding, research and management efforts must continue to evolve to address role ambiguity so that auditor performance can be significantly improved. Thus, the final hypothesis in this study is:

H6: Role ambiguity influences auditor performance

METHOD

The research method used in this study employs a quantitative approach by testing the relationship between independent and dependent variables. The research was conducted at government auditors located in all districts/cities in the Jambi Province. The data source utilized is primary data obtained directly from research respondents who filled out questionnaires distributed either directly or indirectly through Google Forms. A total of 200 questionnaires were distributed to the entire population, with 124 returned, serving as the sample for this study.

The obtained data underwent hypothesis testing analysis using the Structural Equation Modeling (SEM) approach with Warp-PLS software. Prior to testing, the data was tabulated and regressed in specified stages (Sholihin and Ratmono, 2021), including both inner and outer model stages. Additionally, the validity and reliability of the data were examined to ensure compliance with the guidelines for using SEM PLS with Warp-PLS software.

Before conducting hypothesis testing in this research, the first step is to perform a measurement model test for validity and reliability. Validity is assessed by testing both convergent and discriminant

validity of each indicator. Convergent validity in this study examines the outer loading values with the rule of thumb being a score >0.7. Similarly, the Average Variance Extracted (AVE) should have a score above >0.7. On the other hand, discriminant validity in this study utilizes cross-loading values, which should be above >0.7, and the square root of AVE with a score above >0.7. In the reliability testing of a construct, the evaluation is not only based on Cronbach's alpha but also on the score of composite reliability.

RESULT AND DISCUSSION

The results of the measurement model testing in this research are outlined as follows: First, the validity stage, which consists of convergent validity and discriminant validity. The results of convergent validity are presented in the following table:

Table 1: Convergent Validity 1

	Outer Loading								
	AC	**AI**	**OC**	**IT**	**RC**	**RA**	**AP**	**Type (a**	**P value**
X1.1	**0.819**	0.021	0.161	-0.084	-0.161	0.399	-0.151	Reflect	<0.001
X1.2	**0.665**	-0.067	0.162	0.272	-0.212	0.338	-0.406	Reflect	<0.001
X1.3	**0.702**	-0.041	0.005	0.26	-0.239	0.284	-0.244	Reflect	<0.001
X1.4	**0.699**	0.173	-0.346	-0.158	0.41	-0.311	0.372	Reflect	<0.001
X1.5	**0.795**	-0.078	-0.193	0.025	-0.182	0.405	-0.381	Reflect	<0.001
X1.6	**0.814**	-0.099	-0.021	-0.465	0.104	0.194	-0.164	Reflect	<0.001
X1.7	**0.72**	-0.15	-0.046	-0.349	0.332	-0.32	0.133	Reflect	<0.001
X1.8	**0.655**	-0.081	0.138	0.277	-0.253	-0.266	0.533	Reflect	<0.001
X1.9	**0.749**	0.167	0.047	0.099	0.275	-0.556	0.085	Reflect	<0.001
X1.10	**0.383**	0.297	0.203	0.446	-0.169	-0.502	0.609	Reflect	<0.001
X2.1	0.148	**0.737**	-0.105	0.365	-0.649	0.135	0.386	Reflect	<0.001
X2.2	0.124	**0.704**	-0.108	0.335	-0.113	0.079	-0.015	Reflect	<0.001
X2.3	0.009	**0.822**	-0.313	0.087	-0.173	0.225	0.242	Reflect	<0.001
X2.4	-0.296	**0.801**	0.05	-0.276	-0.017	0.207	0.082	Reflect	<0.001
X2.5	0.156	**0.858**	-0.133	-0.443	0.255	0.069	-0.005	Reflect	<0.001
X2.6	-0.049	**0.771**	-0.117	-0.232	0.182	-0.218	0.076	Reflect	<0.001
X2.7	0.088	**0.611**	0.452	0.454	-0.134	-0.004	-0.647	Reflect	<0.001
X2.8	-0.154	**0.763**	0.393	-0.096	0.572	-0.518	-0.26	Reflect	<0.001
X3.1	0.035	0.101	**0.71**	-0.473	0.142	0.129	-0.115	Reflect	<0.001
X3.2	0.013	0.187	**0.768**	0.209	0.186	-0.105	-0.477	Reflect	<0.001
X3.3	0.145	0.015	**0.785**	-0.165	-0.127	-0.157	0.088	Reflect	<0.001
X3.4	-0.108	-0.277	**0.698**	0.126	-0.56	0.352	0.417	Reflect	<0.001
X3.5	-0.164	0.107	**0.794**	-0.122	0.276	-0.464	0.235	Reflect	<0.001
X3.6	0.072	-0.148	**0.797**	0.394	0.034	0.295	-0.124	Reflect	<0.001
X4.1	0.254	-0.337	0.223	**0.829**	0.017	0.068	-0.335	Reflect	<0.001
X4.2	0.184	-0.283	-0.025	**0.83**	-0.18	0.16	-0.078	Reflect	<0.001
X4.3	0.145	-0.199	0.091	**0.848**	-0.214	0.052	-0.039	Reflect	<0.001
X4.4	-0.21	-0.087	0.299	**0.753**	-0.234	-0.026	-0.149	Reflect	<0.001
X4.5	0.19	-0.221	0.09	**0.862**	-0.149	0.111	-0.144	Reflect	<0.001
X4.6	0.137	-0.236	0.03	**0.817**	-0.108	0.19	-0.255	Reflect	<0.001
X4.7	-0.061	0.088	-0.252	**0.871**	-0.223	0.197	0.295	Reflect	<0.001

X4.8	0.339	-0.185	-0.11	**0.72**	0.032	-0.181	0.217	Reflect	<0.001
X4.9	-0.161	0.351	-0.078	**0.828**	0.132	-0.317	0.123	Reflect	<0.001
X4.10	-0.118	0.281	-0.14	**0.867**	0.082	-0.084	0.131	Reflect	<0.001
X4.11	0.005	0.116	-0.327	**0.885**	0.121	0.054	0.233	Reflect	<0.001
X4.12	-0.287	0.41	0.157	**0.803**	0.373	-0.416	-0.015	Reflect	<0.001
X4.13	-0.232	-0.043	-0.041	**0.819**	-0.198	0.449	0.085	Reflect	<0.001
X4.14	-0.193	0.347	0.152	**0.74**	0.616	-0.341	-0.096	Reflect	<0.001
X5.1	0.212	-0.262	-0.21	0.127	**0.846**	0.224	-0.04	Reflect	<0.001
X5.2	-0.019	-0.021	0.169	0.114	**0.921**	0.101	-0.326	Reflect	<0.001
X5.3	0.109	0.029	0.142	-0.004	**0.907**	0.04	-0.332	Reflect	<0.001
X5.4	-0.281	0.27	0.065	-0.325	**0.766**	-0.335	0.143	Reflect	<0.001
X5.5	-0.173	0.153	-0.252	-0.019	**0.848**	-0.265	0.476	Reflect	<0.001
X5.6	0.114	-0.138	0.065	0.063	**0.89**	0.183	0.138	Reflect	<0.001
X6.1	0.032	-0.047	0.265	-0.103	-0.015	**0.875**	-0.111	Reflect	<0.001
X6.2	0.154	0.017	0.03	-0.113	0.143	**0.929**	-0.058	Reflect	<0.001
X6.3	-0.251	0.299	-0.046	-0.15	-0.498	**0.245**	-0.13	Reflect	0.002
X6.4	0.056	-0.019	-0.177	-0.049	-0.045	**0.954**	0.062	Reflect	<0.001
X6.5	0.002	-0.037	-0.157	0.072	0.071	**0.947**	0.122	Reflect	<0.001
X6.6	-0.18	0.006	0.075	0.231	-0.024	**0.913**	0.009	Reflect	<0.001
Y.1	-0.088	0.023	0.001	-0.014	-0.355	-0.111	**0.609**	Reflect	<0.001
Y2	0.128	0.051	0.069	0.022	0.228	-0.162	**0.835**	Reflect	<0.001
Y3	0.123	-0.011	-0.036	0.114	-0.155	-0.04	**0.872**	Reflect	<0.001
Y4	0.021	0.001	0.098	0.146	-0.024	0.048	**0.904**	Reflect	<0.001
Y5	-0.069	-0.094	-0.297	-0.09	-0.491	0.253	**0.673**	Reflect	<0.001
Y6	-0.244	0.195	-0.097	-0.368	0.276	0	**0.655**	Reflect	<0.001
Y7	0.038	-0.166	0.216	0.089	0.488	0.036	**0.681**	Reflect	<0.001

Source: Data Processed 2024

Based on the first criterion, which is convergent validity in outer loading, the results indicate that almost all indicators have good values and comply with the rule of thumb. However, there are two indicators that fall below the expected criterion, namely indicators X1.10 and X6.3.

The next stage is to examine the results of the next convergent validity testing, specifically looking at the scores of the Average Variance Extracted (AVE) for each indicator. The AVE scores are provided in the table below:

Table 2: Convergent Validity 2

Average variances extracted						
AC	AI	OC	IT	RC	RA	AP
0.505	0.58	0.577	0.674	0.747	0.722	0.57

Sources: Data Processed 2024

Based on the table above, it is indicated that all indicators comply with the expected criteria. This means that convergent validity, as assessed through two stages, has been fulfilled. Next, we examine the results of discriminant validity testing. Discriminant validity in this study is tested in two stages. The first stage involves testing the square root of AVE.

Table 3: Discriminat Validity 1

sq. rts. of AVEs							
	AC	AI	OC	IT	RC	RA	AP
AC	**0.710**	0.67	0.744	0.741	0.69	0.684	0.656

AI	0.67	**0.762**	0.598	0.643	0.536	0.581	0.585
OC	0.744	0.598	**0.760**	0.747	0.704	0.755	0.694
IT	0.741	0.643	0.747	**0.821**	0.82	0.766	0.735
RC	0.69	0.536	0.704	0.82	**0.864**	0.869	0.765
RA	0.684	0.581	0.755	0.766	0.869	**0.850**	0.724
AP	0.656	0.585	0.694	0.735	0.765	0.724	**0.755**
P values for correlations							
	AC	AI	OC	IT	RC	RA	AP
AC	**1.000**	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001
AI	<0.001	**1.000**	<0.001	<0.001	<0.001	<0.001	<0.001
OC	<0.001	<0.001	**1.000**	<0.001	<0.001	<0.001	<0.001
IT	<0.001	<0.001	<0.001	**1.000**	<0.001	<0.001	<0.001
RC	<0.001	<0.001	<0.001	<0.001	**1.000**	<0.001	<0.001
RA	<0.001	<0.001	<0.001	<0.001	<0.001	**1.000**	<0.001
AP	<0.001	<0.001	<0.001	<0.001	<0.001	<0.001	**1.000**

Sources: Data Processed 2024

Based on the table above, it is demonstrated that all indicators comply with the expected criteria, where the square root values of AVE for all indicators are above >0.7. This indicates that the data has been tested for discriminant validity in the first stage. The next table will present the second stage of discriminant validity by examining the score values in cross-loading.

Table 4: Discriminat Validity 2

Cross Loading							
	AC	AI	OC	IT	RC	RA	AP
X1.1	**0.819**	0.573	0.687	0.619	0.592	0.649	0.552
X1.2	**0.665**	0.437	0.56	0.55	0.475	0.496	0.374
X1.3	**0.702**	0.495	0.538	0.568	0.491	0.493	0.448
X1.4	**0.699**	0.54	0.455	0.539	0.559	0.484	0.595
X1.5	**0.795**	0.49	0.522	0.54	0.483	0.512	0.38
X1.6	**0.814**	0.458	0.55	0.446	0.504	0.516	0.419
X1.7	**0.72**	0.369	0.465	0.425	0.456	0.409	0.427
X1.8	**0.655**	0.45	0.564	0.571	0.491	0.482	0.582
X1.9	**0.749**	0.537	0.535	0.578	0.497	0.463	0.491
X1.10	**0.383**	0.452	0.409	0.478	0.343	0.318	0.471
X2.1	0.593	**0.737**	0.498	0.556	0.407	0.464	0.54
X2.2	0.571	**0.704**	0.508	0.609	0.48	0.496	0.469
X2.3	0.535	**0.822**	0.46	0.56	0.468	0.494	0.551
X2.4	0.394	**0.801**	0.42	0.405	0.358	0.434	0.417
X2.5	0.565	**0.858**	0.451	0.446	0.451	0.473	0.477
X2.6	0.408	**0.771**	0.309	0.357	0.293	0.325	0.38
X2.7	0.521	**0.611**	0.515	0.521	0.363	0.412	0.283
X2.8	0.524	**0.763**	0.523	0.507	0.449	0.448	0.427
X3.1	0.505	0.408	**0.71**	0.41	0.461	0.524	0.445
X3.2	0.617	0.538	**0.768**	0.627	0.559	0.586	0.445
X3.3	0.586	0.486	**0.785**	0.515	0.452	0.516	0.502

X3.4	0.433	0.331	**0.698**	0.5	0.461	0.526	0.552
X3.5	0.555	0.469	**0.794**	0.569	0.532	0.539	0.585
X3.6	0.68	0.482	**0.797**	0.766	0.732	0.741	0.629
X4.1	0.65	0.402	0.675	**0.829**	0.686	0.64	0.529
X4.2	0.614	0.449	0.598	**0.83**	0.675	0.626	0.592
X4.3	0.646	0.502	0.654	**0.848**	0.66	0.613	0.607
X4.4	0.496	0.428	0.579	**0.753**	0.564	0.545	0.502
X4.5	0.669	0.499	0.661	**0.862**	0.689	0.651	0.606
X4.6	0.595	0.449	0.596	**0.817**	0.659	0.62	0.537
X4.7	0.624	0.605	0.619	**0.871**	0.705	0.683	0.699
X4.8	0.608	0.417	0.538	**0.72**	0.6	0.522	0.54
X4.9	0.608	0.647	0.589	**0.828**	0.649	0.593	0.629
X4.10	0.636	0.656	0.624	**0.867**	0.71	0.663	0.663
X4.11	0.664	0.591	0.609	**0.885**	0.761	0.711	0.702
X4.12	0.58	0.644	0.62	**0.803**	0.663	0.598	0.608
X4.13	0.544	0.507	0.63	**0.819**	0.723	0.723	0.634
X4.14	0.565	0.584	0.596	**0.74**	0.663	0.596	0.577
X5.1	0.579	0.341	0.537	0.677	**0.846**	0.727	0.607
X5.2	0.642	0.494	0.685	0.775	**0.921**	0.815	0.641
X5.3	0.673	0.524	0.676	0.751	**0.907**	0.791	0.627
X5.4	0.462	0.435	0.51	0.569	**0.766**	0.652	0.598
X5.5	0.539	0.491	0.523	0.703	**0.848**	0.704	0.765
X5.6	0.667	0.486	0.703	0.76	**0.89**	0.804	0.731
X6.1	0.612	0.489	0.724	0.649	0.727	**0.875**	0.584
X6.2	0.711	0.567	0.735	0.726	0.841	**0.929**	0.694
X6.3	0.069	0.204	0.152	0.092	0.119	**0.245**	0.12
X6.4	0.632	0.529	0.659	0.691	0.812	**0.954**	0.691
X6.5	0.639	0.538	0.675	0.749	0.853	**0.947**	0.716
X6.6	0.589	0.542	0.708	0.75	0.801	**0.913**	0.671
Y.1	0.314	0.317	0.344	0.345	0.348	0.315	**0.609**
Y2	0.644	0.545	0.642	0.689	0.692	0.65	**0.835**
Y3	0.615	0.528	0.604	0.651	0.638	0.595	**0.872**
Y4	0.665	0.588	0.715	0.754	0.749	0.726	**0.904**
Y5	0.255	0.284	0.294	0.325	0.366	0.362	**0.673**
Y6	0.311	0.358	0.353	0.367	0.466	0.446	**0.655**
Y7	0.555	0.397	0.62	0.646	0.704	0.655	**0.681**

Sources: Data Processed 2024

Based on the table above, it is indicated that all indicators comply with the expected criteria for the second stage of discriminant validity. This means that the validity testing, both convergent and discriminant, has met the requirements.

The next stage of measurement model testing is the reliability testing, where this stage examines the score values of Cronbach's Alpha and also the score values of Composite Reliability. The table below presents the reliability testing in the measurement model.

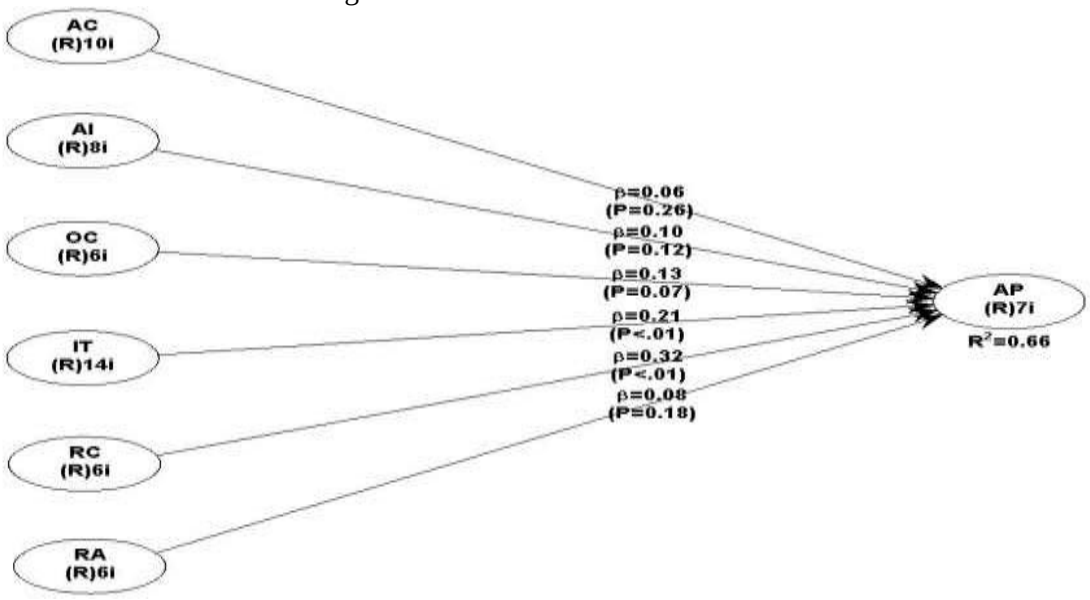
Table 5: Reliability Test

Composite reliability coefficients						
AC	AI	OC	IT	RC	RA	AP
0.908	0.916	0.891	0.966	0.946	0.934	0.901
Cronbach's alpha coefficients						
AC	AI	OC	IT	RC	RA	AP
0.886	0.895	0.853	0.962	0.932	0.902	0.869

Sources: Data Processed 2024

Based on the results in the table above, it is indicated that all tested indicators, including auditor competence, auditor independence, organizational commitment, information technology adaptation, role clarity, role ambiguity, and auditor capability, have met the prerequisites in reliability testing. The conclusion drawn is that the measurement model testing, both in terms of validity and reliability, has been satisfactory.

The next testing is the structural model. The results of testing the data regressed in the Warp PLS software indicate the following outcomes:



Picture 1: Output Model

Based on the results of the structural model testing presented in the above figure, an assessment can be made regarding the hypotheses relationships in this study. Among them are: the relationship of the influence of auditor competence on auditor performance, which shows a path coefficient score of 0.06 with a significance of 0.26, meaning that the relationship between the two variables is not supported and not significant. Furthermore, the relationship of the influence of auditor independence on auditor performance, which shows a path coefficient score of 0.10 with a significance of 0.12, meaning that the relationship between the two variables is also not supported and not significant. Similarly, the relationship of the influence of organizational commitment on auditor performance, which shows a path coefficient score of 0.13 with a significance of 0.07, meaning that the relationship between the two variables is also not supported and not significant.

Meanwhile, the results of the next two relationships show different outcomes. First, the relationship of the influence of information technology adaptation on auditor performance, which shows a path coefficient score of 0.21 with a significance of <0.01, meaning that the relationship between the two variables is supported and significant. Second, the relationship of the influence of role clarity on auditor performance, which shows a path coefficient score of 0.32 with a significance of <0.01, meaning that the relationship between the two variables is supported and significant. However, in the testing of the last variable, the results are consistent with the first, second, and third hypotheses and contradict the fourth and fifth hypotheses. Where the relationship of role ambiguity on auditor performance, which

shows a path coefficient score of 0.08 with a significance of 0.18, means that the relationship between the two variables is not supported and not significant.

Based on the figure shown above and the exposition of the outlined hypotheses, it can be summarized that the First, Second, Third, and Sixth hypotheses are not supported and not significant. However, the Fourth and Fifth hypotheses show supported and significant results.

Discussion

The influence of auditor competence on auditor performance.

Previous empirical research in the fields of accounting and auditing indicates a positive relationship between auditor competence and auditor performance. Auditors with higher levels of competence tend to be more effective in evaluating financial information, identifying risks, and conducting audits of higher quality. This level of competence includes a deep understanding of accounting standards, industry knowledge, and adequate technical audit skills. The relationship reflects that auditors with higher levels of competence are likely to have better performance in evaluating and verifying financial information. Previous studies have shown that the level of competence and technical expertise of auditors can influence audit quality and their performance (Conte, 2018).

The Theory of Planned Behavior (TPB) can strengthen the understanding of the relationship between auditor competence and auditor performance by considering psychological and behavioral factors that can influence auditor actions. TPB states that behavior is influenced by attitudes, subjective norms, and perceived behavioral control. In the context of the relationship between competence and auditor performance, TPB can help understand how auditors' attitudes toward audit tasks, subjective norms in the auditing profession, and individual behavioral control affect their performance. Previous research findings also indicate diverse results, including studies by Alfianto and Suryandari (2015), Aprimulki et al. (2017), Istiariani (2018), and Lestari et al. (2019). However, Dewi and Budhiarta's (2015) research shows contrasting results.

There are several reasons why competence may not always show a significant or consistent influence on audit performance in certain research or practice. Some factors that may influence the relationship between competence and auditor performance involve the complexity of dynamics within and around the auditing profession. The first reason is that competence may not always be relevant or sufficient to explain variations in audit performance due to different contextual factors among organizations or industry sectors. Second, motivational aspects can influence the impact of competence on performance. For example, an auditor may have high competence but be less motivated to deliver optimal performance. Third, organizational structure, management policies, or corporate culture can play a role in moderating the relationship between competence and performance. If the organization does not provide adequate support or incentives, competence may not be reflected in performance. It is important to note that the relationship between competence and audit performance is complex and may vary depending on the context and conditions affecting the audit environment. Further analysis and research in specific contexts may be required to understand the moderating factors of this relationship.

The influence of auditor independence on auditor performance.

Explanation of the relationship between auditor independence and auditor performance suggests that auditor independence, which includes impartiality or freedom from external influences that could affect objectivity, will have a positive impact on auditor performance. Strong independence is expected to enhance the auditor's ability to make objective and critical judgments in conducting audits. The results of this research contradict the concept outlined above. Some research findings indicate that independence can significantly influence auditor performance (Aprimulki et al., 2017; Dewi and Budhiarta, 2015; Faiz and Andayani, 2022; Wahyudi and Aryati, 2022). This means being unbiased towards anyone and not influenced by anything. However, there are also research findings that show disagreement with the results in this study, such as from Nasution et al. (2022), which does not show that independence cannot influence auditor performance.

The variety of research findings needs further examination. Considering that auditor independence should be crucial and can affect their performance, auditor independence refers to their ability to carry out their work without any influence or pressure from the audited party. If an auditor is not independent, it means they may have interests or relationships that could affect their objectivity in

evaluating the financial information of an entity. If independence is compromised, it can detrimentally impact the quality of the audit and the accuracy of the audited financial statements.

The influence of organizational commitment on auditor performance.

Organizational commitment is a manifestation of an organization's determination and dedication to achieving established goals. This commitment can be reflected in various aspects, including human resource management, social responsibility, innovation, and organizational resilience amid changes. According to Robbins and Judge (2017), organizational commitment can be divided into three main dimensions: affective, normative, and continuous, reflecting the level of engagement, obligation, and intention to stay with the organization. In a study by Meyer and Allen (1991), organizational commitment is described as a "psychological condition that connects employees to their organization." According to Liao and Rupp (2005), organizational commitment can promote sustainable management practices, such as employee development, welfare programs, and the promotion of organizational justice.

According to Knechel (2016), organizations that show commitment to auditors will foster a work culture that supports the enhancement of auditor skills and knowledge, creating an environment where they feel valued and supported in carrying out their tasks. Organizational commitment establishes a solid foundation for auditor performance by creating a supportive work environment, placing value on professionalism, and encouraging integrity in audit operations (Kidwell et al., 2019). An organization with a high commitment to auditors demonstrates support for sustainability, professional development, and the well-being of auditors. This commitment can be reflected in adequate resource allocation, opportunities for skill development, and attention to work-life balance. Furthermore, organizational commitment also builds trust, a key element in the relationship between management and auditors (Wright et al., 2019). High levels of trust enable auditors to work more effectively, unencumbered by uncertainty or distrust. Therefore, strong organizational commitment can enhance auditor performance, create conditions supportive of objective decision-making, and improve the reliability of audited financial statements. A balanced and positive relationship between organizational commitment and auditor performance significantly impacts audit quality and financial information integrity. On the other hand, Setyawati's (2016) findings do not show a positive relationship between organizational commitment and government auditor performance, either partially or simultaneously.

Although organizational commitment has significant potential to influence auditor performance, there are factors and dynamics that can reduce its impact. Some studies suggest that organizational commitment may not always directly influence auditor performance, especially if not balanced by other factors. According to Chan and Hwang (2019), there is complexity in the relationship between organizational commitment and auditor performance, influenced by variables such as leadership style, organizational culture, and job pressure. Auditors who may experience high job pressure or lack support in certain aspects may experience limited impact from high organizational commitment. Additionally, Hubbard and Koch (2008) emphasize that individual satisfaction levels and perceptions of organizational justice can also be determining factors in the relationship between organizational commitment and auditor performance. If auditors are dissatisfied or perceive injustice within the organization, high organizational commitment may not be sufficient to stimulate optimal performance. Therefore, although organizational commitment has significant potential, its successful influence on auditor performance also depends on the overall organizational context and the dynamics of relationships with other variables.

The influence of information technology adaptation on auditor performance.

The use of information technology has a significant impact on the performance of auditors, shaping a new paradigm in audit execution and enhancing the efficiency and effectiveness of the audit process. Information technology provides tools and systems that facilitate auditors in accessing, analyzing, and managing data more quickly and accurately. With the advancement of technology, technology-based audits have become a necessity to address the increasingly complex and rapidly changing business environment. Consistent with the findings of this research, the implementation of information technology in auditing enables auditors to conduct more in-depth data analysis, detect anomalies, and identify patterns that are difficult to access manually. According to Vasarhelyi et al.

(2015), advanced analytical technology, such as big data analytics and artificial intelligence, can enhance the auditor's capabilities in auditing voluminous data with high complexity. This assists auditors in identifying business risks and opportunities more effectively.

The influence of role clarity on auditor performance.

Role clarity, or clarity of roles, has a strong correlation with auditor performance as it plays a central role in guiding auditors to understand and execute their tasks effectively. A clear working environment regarding the roles of each individual can create a stable foundation for the execution of tasks and responsibilities. According to Nelson and Olk (2016), role clarity can enhance productivity and individual performance by preventing ambiguity and role conflicts that may hinder efficiency. In the context of auditors, role clarity can refer to a clear understanding of the tasks, responsibilities, and expectations associated with their roles in the audit process. Consistent with the findings of this research, the study by Hammersley and Myers (2013) highlights the importance of role clarity in the context of internal auditing, indicating that auditors with a clear understanding of their roles tend to perform better as they can focus on tasks without confusion. Role clarity can also influence the motivation and commitment of auditors to their work, forming a stable basis for the application of professional standards and audit quality. In situations where the roles of each team member are well understood, collaboration among auditors can be enhanced, optimizing the utilization of their skills and knowledge.

The influence of role ambiguity on auditor performance.

Role ambiguity can have a negative impact on auditor performance as it creates uncertainty and confusion in carrying out their tasks and responsibilities. A unclear work environment regarding the roles of each individual can lead auditors to struggle in understanding what is expected of them, causing uncertainty that can harm the efficiency and effectiveness of the audit. According to Jackson, Wall, Martin, and Davids (2019), role ambiguity can result in job dissatisfaction and confusion, which, in turn, can adversely affect individual performance. Research by Brown, Chua, and Epstein (2018) emphasizes that role ambiguity can hinder auditor performance as it can generate psychological pressure and disrupt focus on tasks that should be performed. Auditors who lack a clear understanding of their roles tend to experience stress and anxiety, which can hinder their ability to make objective decisions. Therefore, role ambiguity can be a serious obstacle in achieving optimal auditor performance. The findings of the researchers mentioned above align with the findings of this study, which show unsupported results. However, there are also other research findings that demonstrate a positive and significant relationship between the influence of role ambiguity on auditor performance, as seen in Yasa's (2017) study.

CONCLUSION

The performance of government auditors refers to the evaluation and execution of auditor tasks within the scope of government institutions. Government auditors are responsible for examining and assessing the effectiveness, efficiency, and accountability of financial and operational management of government agencies. The performance of government auditors is crucial to ensure accountability, transparency, and good governance in the management of public resources.

There are several factors influencing auditor performance. In this study, only two variables, namely Information Technology and Role Clarity, out of six that were strongly suspected to potentially influence the performance of government auditors in the Province of Jambi. The four variables that did not show support include competence, independence, organizational commitment, and role ambiguity. Looking at the R-squared value in this study also indicates the presence of other factors influencing auditor performance.

Advices

To delve deeper into testing the relationship influencing auditor performance, future researchers may consider several recommendations and approaches, including:

1. Additional Variables: Consider incorporating additional variables that may impact auditor performance. This could involve factors such as the work environment, managerial support, or cultural factors within the organization.
2. Use of Diverse Research Methods: Employ diverse research methods, including both qualitative and quantitative methods. Qualitative approaches, such as interviews or case studies, can provide a deeper understanding of auditors' perceptions and experiences regarding factors influencing their performance.
3. Comparative Analysis: Conduct comparative analyses between the government and private sectors. This comparison can offer better insights into how specific factors influence auditor performance in different contexts.
4. Consideration of Contextual Factors: Investigate contextual factors that may moderate the relationship between the tested variables and auditor performance. Contextual factors may include organizational size, industry complexity, or characteristics of government policies.
5. Deeper Understanding of Unsupported Variables: If there are variables that do not support their relationship with auditor performance, researchers can conduct further analyses to understand why these variables are not significant and whether other factors can explain these findings.
6. Longitudinal Studies: Consider conducting longitudinal studies to track changes in auditor performance over time. This can help understand how specific factors contribute to changes in auditor performance over time.
7. Comparison with International Contexts: If feasible, compare research findings with similar studies in international contexts. This can provide a broader overview of the influence of specific factors on auditor performance in different countries.
8. Integration with Theoretical Studies: Utilize recent theories in the fields of accounting, auditing, or management to support the conceptual framework and development of research hypotheses.
9. By considering these recommendations, future research can contribute a more comprehensive and in-depth understanding of the factors influencing auditor performance.

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