

Professionalism and Work Experience on Job Satisfaction and Auditor Performance

Badaruddin^{1*} Surianto² Fatmasari³

^{1*} Institut Teknologi dan Bisnis Nobel Indonesia, Makassar City, South Sulawesi, 90221, Indonesia

² Institut Teknologi dan Bisnis Nobel Indonesia, Makassar City, South Sulawesi, 90221, Indonesia

³ Universitas Dipa Makassar, Makassar City, South Sulawesi, 90221, Indonesia

Email

badar@stienobel-indonesia.ac.id *

Received: January, 30, 2022

Revised: March, 22, 2022

Accepted: March, 31, 2022

Abstract

This study aims to determine and analyze the impact of professionalism and work experience on auditors' job satisfaction and its implications for their performance at public accounting firms in Makassar. This research employs a survey method to collect data by distributing questionnaires and reviewing documentation. This study's population consisted of 50 auditors, but only 38 participants were sampled. Utilizing Smart PLS 3.0 Software, multiple linear regression analysis is used to analyze the data. The results indicated that experience and professionalism had a positive and statistically significant effect on auditors' job satisfaction. The variable work experience has a positive and statistically significant effect on auditor performance. In the meantime, professionalism has a negative and significant impact on auditor performance; and there is a positive relationship between job satisfaction and auditor performance.

Keywords: Profesionalisme; Experience; Satisfaction; Auditor Performance.

DOI : <https://doi.org/10.33096/atestasi.v5i1.1196>

p-ISSN : 2621-1963

e-ISSN : 2621-1505

© Copyright: ATESTASI: Jurnal Ilmiah Akuntansi (2022)

This is an Open Access article distributed under the terms of the Creative Commons Attribution 4.0 International License. Site Using OJS 3 PKP Optimized.

Introduction

Auditors are tasked with conducting examinations and rendering opinions on the fairness of audited financial statements and their conformity with generally accepted accounting principles in Indonesia as part of their duties (Rahayu & Badera, 2017). To fulfill their responsibilities, an auditor must have a professional demeanor and superior work skills, and the results can be seen

in their performance. The financial report is a data processing that provides the auditor with the information necessary to determine whether the report is Unqualified (WTP) or Unqualified (WDP).

The performance of a person's work can be observed and evaluated based on the quality, quantity, and timeliness with which his responsibilities are carried out (Mangkunegara, 2005). It is used as one of the criteria to determine whether a job will be good or not. A public accountant who performs audit assignments on financial statements is an auditor. In contrast, employee performance is a crucial aspect of management that helps auditors carry out their responsibilities. Therefore, the performance of auditors and employees is related and essential to the profession. The level of job satisfaction influences an employee's performance (Anggreni & Rasmini, 2017). Job satisfaction is a collection of auditors' feelings of liking or disliking their work or a feeling of displeasure with employees that is distinct from objective thought and behavioral desires. Suppose that job satisfaction is exceptionally high. In this case, the auditor will not feel burdened when performing his duties, and the auditor's performance will increase as his job satisfaction increases.

In Indonesia, multiple incidents have been reported. The audit of PT. Telkom by KAP "Eddy Pianto and Partners" is the first case that is quite intriguing. The SEC (Securities and Exchange Commission) does not recognize PT in this instance. Telkom's audited financial report. The SEC is the United States' capital market authority. KAP "Eddy Pianto & Rekan" was not registered with the SEC; consequently, it was not recognized by the SEC. PT Telkom must conduct a second audit using a different KAP due to these occurrences. In a tax evasion case involving KAP "KPMG Sidharta & Harsono," the client of PT. Easman Christensen was advised to bribe Indonesian tax officials to reduce the number of tax obligations that must be paid (Sinaga, 2001; Ludigdo, 2006; Ogan, 2019). violations In violation of Decree number Kep-32/PM/2000 regulation number IX.E., the media did not report on other publicly traded companies due to a conflict of interest. It resulted in a lack of comprehensive data regarding violations committed by a public company.

The second case involves the Lippo BAPEPAM financial statement scandal, in which three versions of the 2002 financial statements were discovered. In November 2002, the media reported on the release of the first public financial report. In December 2002, the second financial report was published and distributed to the public. JSE. Ruchjat Kosasih handled the case under the supervision of KAP Prasetio, Sarwoko, and Sadjaja, while a certified public accountant reviewed the third financial report on January 6, 2003. Both Kimia Farma and Lippo illustrate the same point (Sekar, 2003; Pradana, 2018). In 2001, Kimia Farma manipulated its profit by 33 billion dollars. Kimia Farma reported a 132 billion profit in its financial statements, even though it was only 99 billion (Syahrul, 2002; Wiratmaja & Suardana, 2018). The case raises questions in the minds of the public. If the auditor cannot detect fraud in the financial statements, his competence must be questioned. The auditor's attitude should be questioned if they have discovered fraud in the financial statements but is unwilling to disclose it. It will diminish the performance of the auditor and the KAP of the oversight.

This study employs Fritz Heider's attribution theory, which asserts that internal and external forces determine a person's behavior. Internal forces include factors that originate within a person, such as ability or effort. Specifically, external factors include work difficulties or good fortune (Ikhsan & Ishak, 2005). Experience is a good way for auditors to learn and become competent auditors (Ishma, 2017). The greater the auditor's experience, the greater their capability and

proficiency in mastering the audited tasks and activities. Experience has also prepared the auditor to face and solve problems in the performance of their duties and to control emotional tendencies toward the examined party. In addition to knowledge and skill, the auditor's experience also contributes to their competence.

Arens (2012) stated that it is the individual's responsibility to behave more professionally than merely comply with existing laws and community regulations. The professionalism of an auditor can be determined by the five fundamental principles of professionalism: commitment to the profession, social obligations, independence, faith in professional regulations, and relationships with professional colleagues. According to studies, work experience and professionalism affect auditor performance simultaneously (Anggreni & Rasmini, 2017; Anisma et al., 2015; Ramadhanty, 2013). However, this study's findings contradict Fuad and Trisnawati (2015), who found that experience and professionalism did not affect auditor performance.

The difference between this study and previous studies lies in the objects or variables employed, namely work experience and the effects in various fields. The researchers were motivated to conduct this study to identify the influencing factors and problems that affect the performance of auditors based on the results of previous research, which revealed contradictory findings regarding the effect of the independent variables in this study on job satisfaction and its implications for auditor performance.

To provide an opinion or opinion in a financial report, the auditor must have prior work experience. The greater an auditor's experience, the higher the quality of his work, and the greater the satisfaction of users of financial statements. Work experience, according to a second definition, work experience reveals a person's potential, which is revealed gradually over time in response to various experiences (Hariani et al., 2019). It demonstrates that someone with extensive experience can foster cooperation during the learning process, which can affect the performance of employees (Monique & Nasution, 2020). Employees with poor experiences are typically dissatisfied with their jobs, less committed to the organization, and more likely to consider leaving (Brown & Bacon, 2009). According to research findings (Ramadhanty, 2013), experience positively and significantly affects job satisfaction.

H₁: Work experience has a positive and significant impact on auditor job satisfaction.

Experience is determined by the frequency with which an auditor participates in or accepts a role in the execution or assignment of an audit. A more experienced auditor will have a more refined error-definition schema than a less experienced auditor. As evidenced by the frequency of errors made by auditors, experience is an essential quality for auditors. Experienced auditors are typically better able to recall unusual/fair errors or mistakes and are more selective concerning pertinent data (Wayan & Anggreni, 2017). Pratiwi (2019) provides empirical evidence that experienced auditors find more unusual items than inexperienced auditors but that there is no difference between experienced and less experienced auditors in locating common items. The greater your experience, the more decisions you will make during an audit. Consequently, it can be stated that the experience influences auditor performance. According to research (Muliani et al., 2015; Ramadhanty, 2013), auditor performance is enhanced by experience.

H₂: Work experience has a positive and significant impact on Auditor Performance.

Professionalism matches the bureaucracy's abilities (bureaucratic competence) and task requirements (task requirements), planning, coordinating, and carrying out their duties innovative, flexible, and diligent manner. The creation of employee job satisfaction is an essential aspect of human resource management within an organization. Since most human time is spent at work, job satisfaction is one of the most important determinants of overall life fulfillment. According to Robbins (2013), job satisfaction is a positive attitude toward a job that results from analyzing its characteristics. A person with a high level of job satisfaction has positive feelings about their job, whereas a low level of job satisfaction has negative feelings. The findings of two studies (Waterkamp et al., 2017; Winidiantari & Widhiyani, 2015) indicate that professionalism significantly impacts job satisfaction.

H3: Professionalism has a positive and significant impact on job satisfaction.

In assessing the accuracy of a company's financial statements, auditors perform their duties professionally. Auditors are professionals if they meet three criteria: having the expertise to perform tasks in their fields, performing a task or profession by setting standard standards in the relevant professional field, and carrying out their professional responsibilities by adhering to the Professional Ethics as outlined in the code of ethics and the Professional Standards of Accountants Publication (SPAP). In the Introduction to the SPKN Examination Standards, the auditor's responsibilities state that the examiner must maintain professionalism while serving the public interest. Therefore, implementing financial audits with a professional attitude will improve the auditors' performance. An auditor needs to convince clients and users of the audit's quality of financial statements. Those in need of professional services can depend on audit products produced with a high level of professionalism. In addition to motivation, professionalism contributes to high task performance. According to research (Cahyani et al., 2015; Kusnadi & Suputhra, 2015), professionalism enhances auditor performance. Accordingly, BPK RI should focus on the variable of auditor professionalism.

H4: Professionalism has a positive and significant impact on auditor performance.

Job satisfaction is the manifestation of positive feelings towards completed work. Reflected are morality, disciplined behavior, and accomplishment (Sutrisno, 2009; Adiyanto, 2020). Performance is defined as the success attained while performing a task. The success at issue is not the same size for everyone but rather the result attained by an individual by the applicable rules and the nature of his work (Suprpta & Setiawan, 2017). Professionalism affects employee performance, and work motivation is a person's willingness to exert great effort to achieve company goals and meet their needs. Since (Muchinsky & Cooper, 1986) discovered an insignificant correlation between the two variables, the effect of job satisfaction on performance has become obscure. In the meantime, there is empirical evidence (Ostroff, 1992; Winidiantari & Widhiyani, 2015) that job satisfaction correlates significantly with increased performance.

H5: Job Satisfaction has a positive and significant impact on Auditor Performance.

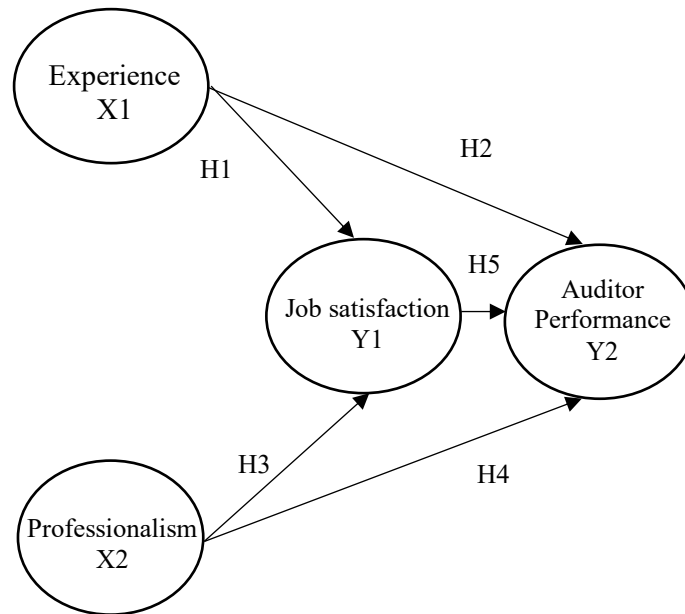


Figure 1. Conceptual Framework

Research Design and Method

This study is a type of quantitative research employing a survey methodology. In this study, fifty auditors from a Public Accounting Firm in Makassar participated. This study relies on primary data collected by distributing questionnaires to all respondents containing several statements with four answer options. Each of which will be assigned a weighted score (Strongly Agree = 5, Agree = 4, Agree = 3, Disagree = 2, Strongly Disagree = 1). This study employs the Partial Least Square (PLS) analysis method with the Smart PLS 3.0 software for its data analysis. Evaluation of the structural equation model can yield the PLS analysis's results. Inferential statistics, specifically SEM Based on Variance Partial Least Square, were used to analyze the data for this study (PLS).

Table 1. Operational Variables

Variable	Code	Indicator / Item	Major References
Experience (X1)	X1.1	How long the auditor has worked in his/her field	(Muliani et al., 2015; Ramadhanty, 2013a; Satyawati & Suartana, 2014)
	X1.2	The number of audit assignments handled	
	X1.3	The number of companies that have been audited	
Professionalism (X2)	X2.1	The auditor uses all knowledge, and audit process	(Dwirandra, 2019; Kusnadi & Suputhra, 2015; Ramadhanty, 2013)
	X2.2	Inner satisfaction working as an auditor	
	X3.3	The length of time the auditor is in contact with the client	
Job satisfaction (Y1)	Y1.1	Jobs that match your abilities.	(Ishma, 2017; Winidiantari &
	Y1.2	A work environment that supports the spirit of activity and creativity at work.	

	Y1.3	Relationship satisfaction with coworkers and superiors.	Widhiyani, 2015)
Auditor Performance (Y2)	Y2.1	Improve audit procedures	(Handayani, 2019; Rahmadayanti & Wibowo, 2017)
	Y2.2	Improve relationship with clients	
	Y2.3	Analyze risk	
	Y2.4	Quality of work	

Results and Discussion

Statistical Result

This study employs a questionnaire to measure its research variables. 50 questionnaires were distributed to auditors at KAP in Makassar, but only 38 participants could be sampled for this study. The first stage of analysis in this study is descriptive statistical analysis, which provides an overview of the employed data. The study's responses will be interpreted using the mean, maximum, minimum, and standard deviation values shown in Table 2.

Table 2. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Work experience	38	3.63	5.00	4.3766	.36192
Professionalism	38	3.71	5.00	4.3121	.34041
Job satisfaction	38	3.71	5.00	4.3350	.34747
Auditor Performance	38	3.71	5.00	4.3197	.35867
Valid N (listwise)	38				

Based on table 2, the work experience variable has a minimum value of 3.63, a maximum value of 5, and a mean of 4.3766 on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.36192 from the total average value of respondents' answers. The professionalism variable has a minimum value of 3.71, a maximum value of 5, and a mean of 4.3121 on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.34041 from the total average value of respondents' answers. The job satisfaction variable has a minimum value of 3.71, a maximum value of 5, and a mean of 4.3350 on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.34747 from the total value of the average respondents' answers. Meanwhile, the auditor's performance variable has a minimum value of 3.71, a maximum value of 5, and a mean of 4.3197 on a value scale that indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 0.35867 from the total average value of respondents' answers.

The second stage is to do a First Order Confirmatory Factor test where the test will go through one level, and the analysis is carried out from the latent construct to the indicators.

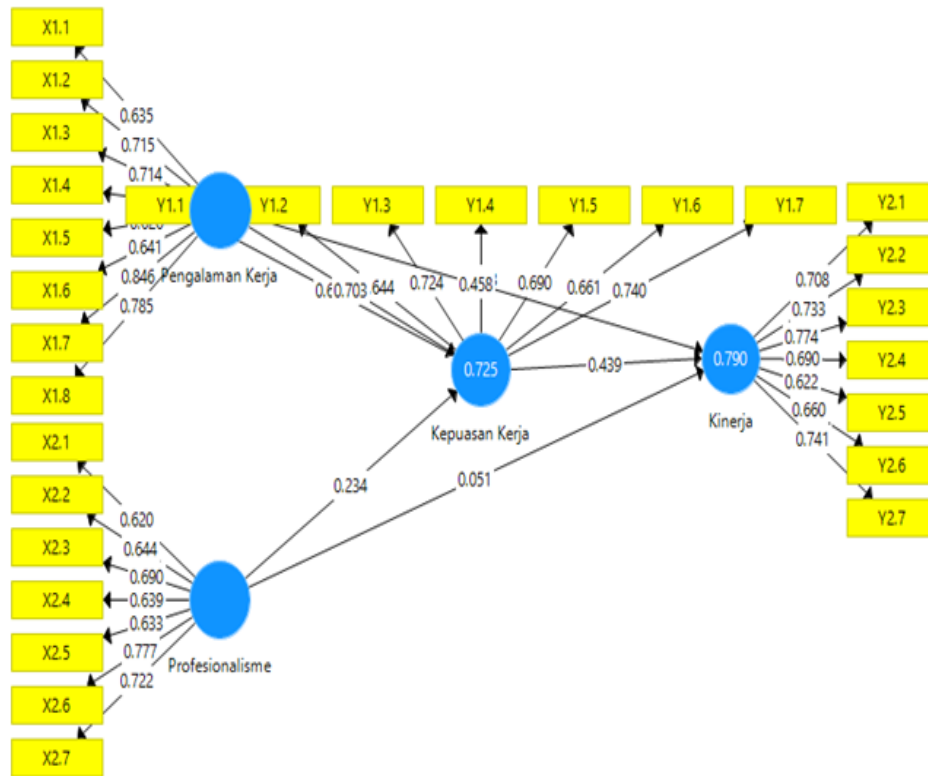


Figure 2. First Order Confirmatory Factor Analysis

The indicators X1.1 - X1.8 measure the first order of the Work Experience construct, as depicted in Figure 2. The indicators X2.1 measures professionalism's first-order construct to X2.7. The indicators Y1.1 through Y1.7 measure the first-order construct of job satisfaction. Indicators Y2.1-Y2.7 are used to measure the first-order construct of Auditor Performance. Figure 2 also displays the Full Model SEM PLS test outcomes. According to the test results, there is no loading factor value below 0.50, so there is no need to drop data to eliminate indicators with a loading value below 0.50 to create a good model.

The third phase involves testing the exterior model. Table 3 test results demonstrate that all of the instruments utilized in this study met the criteria for testing the outer model. The value of each statement item utilized in this study is satisfactory. Each variable's value is greater than the minimum value of 0.60. According to these results, the statement items for all variables were declared valid and dependable.

Table 3. Validity and Reliability Test

Variable	Instrument	r-calculated	Cronbach Alpha	Result
Work experience	X1.1	0.635	0.856	Valid and reliable
	X1.2	0.715		Valid and reliable
	X1.3	0.714		Valid and reliable
	X1.4	0.655		Valid and reliable
	X1.5	0.626		Valid and reliable
	X1.6	0.641		Valid and reliable
	X1.7	0.846		Valid and reliable
	X1.8	0.785		Valid and reliable
Professionalism	X2.1	0.620	0.804	Valid and reliable

	X2.2	0.644		Valid and reliable
	X2.3	0.690		Valid and reliable
	X2.4	0.639		Valid and reliable
	X2.5	0.633		Valid and reliable
	X2.6	0.777		Valid and reliable
	X2.7	0.722		Valid and reliable
Job satisfaction	Y1.1	0.648	0.804	Valid and reliable
	Y1.2	0.644		Valid and reliable
	Y1.3	0.724		Valid and reliable
	Y1.4	0.633		Valid and reliable
	Y1.5	0.690		Valid and reliable
	Y1.6	0.661		Valid and reliable
	Y1.7	0.740		Valid and reliable
Performance	Y2.1	0.708	0.831	Valid and reliable
	Y2.2	0.733		Valid and reliable
	Y2.3	0.774		Valid and reliable
	Y2.4	0.690		Valid and reliable
	Y2.5	0.622		Valid and reliable
	Y2.6	0.660		Valid and reliable
	Y2.7	0.741		Valid and reliable

The results of testing the coefficient of determination in table 4 indicate that the R Square values for the job satisfaction and auditor performance variables are 0.725% and 0.790%, respectively, placing them in the weak category.

Table 4. R Square Variable Construct

	R Square	R Square Adjusted
Job satisfaction	0.725	0.710
Performance	0.790	0.772

The fourth step involves testing the hypothesis. The proposed hypothesis is determined by testing the structural model (inner model) using the path coefficients, which display the parameter coefficients and the t statistical significance value. The significance of the estimated parameters can provide insight into the relationship between the variables under study. The threshold for rejecting and accepting the proposed hypothesis is sig P Values 0.05. The estimated output for structural model testing is presented in Table 5.

Table 5. Hypothesis testing

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (O/STERR)	P Values	Inf
Job Satisfaction -> Performance	0.439	0.458	0.214	2.048	0.041	Accepted
Work Experience -> Job Satisfaction	0.703	0.704	0.108	6.538	0.000	Accepted
Work Experience -> Performance	0.458	0.438	0.215	2.132	0.034	Accepted
Professionalism -> Job Satisfaction	0.234	0.246	0.111	2.111	0.035	Accepted
Professionalism -> Performance	0.051	0.059	0.097	0.526	0.599	Rejected

The first hypothesis asserts that work experience has a significant and positive effect on job satisfaction. Table 5 demonstrates that the level of significance for the auditor's experience variable is 0.000, less than 0.05, and the t statistic is more significant than 1.96 ($6.538 > 1.96$). The parameter coefficient value of +0.703 indicates that the effect on the dependent variable is positive. It indicates that H1 is acceptable. The second hypothesis asserts that work experience positively and significantly influences auditor performance. The significance level for the auditor independence variable is 0.034, less than 0.05, and the t statistic is more significant than 1.96 ($2.132 > 1.96$). The parameter coefficient value of +0.458 indicates that the effect on the dependent variable is positive. It indicates that H2 is acceptable. According to the third hypothesis, professionalism has a positive and significant effect on job satisfaction. The significance level for the professionalism variable is 0.035, which is less than 0.05, and the t statistic is more significant than 1.96 ($2.111 > 1.96$). The parameter coefficient value of +0.234 indicates that the effect on the dependent variable is positive. It indicates that H3 is acceptable. According to the fourth hypothesis, professionalism has a negative and significant impact on auditor performance. The professionalism variable has a significant level of 0.599, greater than 0.05, and a t statistic of less than 1.96 ($0.526 < 1.96$). The parameter coefficient value of +0.051 indicates that the effect on the dependent variable is positive. It indicates that H4 is denied. According to the fifth hypothesis, job satisfaction positively and significantly affects auditor performance. The job satisfaction variable's significance level is 0.041, less than 0.05, and the t statistic is more significant than 1.96 ($2.048 > 1.96$). The parameter coefficient value of +0.439 indicates that the effect on the dependent variable is positive. It indicates that H5 is acceptable.

Discussion

The results of testing the first hypothesis (H_1) indicate that work experience influences job satisfaction positively and significantly. The positive correlation between work experience and audit quality suggests that the greater the work experience, the greater the job satisfaction. In performing their duties, the auditors at the public accounting firm in Makassar are highly skilled and satisfied with their work. The duties of auditing clients can be carried out accurately and produce high-quality audit results. This research is based on Fritz Heider's attribution theory, which contends that a person's behavior is determined by a combination of internal forces (internal forces), or factors that originate from within a person, such as ability or effort, and external forces (external forces), or factors that originate from outside such as work difficulties or luck (Ikhsan & Ishak, 2005). Therefore, an auditor with work experience in the auditing process can reduce behavioral deviations to produce a high-quality audit. Research conducted by (Richardson et al., 1997) found that work experience was significantly related to job satisfaction but should not be viewed as an opportunity for career advancement. In a previous study (Ramadhanty, 2013) examining the effect of experience, autonomy, professionalism, and role ambiguity on the performance of auditors at KAP, hypothesis testing revealed that experience had a positive and statistically significant effect on job satisfaction. Similar research (Efendi & Winenriandhika, 2021) demonstrated that experience has a positive and statistically significant effect on job satisfaction. The greater the level of experience, the greater the job satisfaction.

The results of the second hypothesis test (H_2) indicate that auditor performance is positively and significantly affected by work experience. The higher the audit quality, the greater the auditor's

experience. The more experienced an auditor can cause it is, the better they are at overcoming existing issues. Auditor work experience can aid auditors in anticipating and professionally detecting problems, resulting in a higher quality audit. Auditor work experience is the auditor or auditing accountant's capacity to learn from past events about the complexities of an audit or examination. Fritz Heider's attribution theory contends that a person's behavior is determined by a combination of internal forces (internal forces), i.e., factors that originate from within a person, such as abilities, and external forces (external forces), i.e., factors that originate from the outside, such as work difficulties (Ikhsan & Ishak, 2005). Consequently, an experienced auditor can overcome any existing issues and assist the auditor in predicting and detecting problems professionally, resulting in a higher quality audit. Authentic experience can be measured by the length of time a job or task has been performed. The use of experience is predicated on the premise that repetitive tasks afford opportunities to improve performance (Utami et al., 2015). Experience has been regarded as a crucial predictor of the performance of public accountants. Generally speaking, more experienced auditors make fewer errors than less experienced auditors because they quickly recall unusual errors. In a previous study on experience, autonomy, and professional ethics on auditor performance, conducted by Muliani (2015), experience had a significant positive effect on auditor performance.

The third hypothesis test (H₃) findings indicate that professionalism has a positive and statistically significant effect on job satisfaction. The more professional an auditor is, the greater their job satisfaction. It implies that the auditor can achieve high job satisfaction if they are highly professional. Job satisfaction will result when an auditor is assigned tasks commensurate with his abilities. Professional auditors can assist in overcoming, predicting, and detecting auditing issues, thereby improving audit quality. In conducting accounting examinations (audits) of their clients, the professionalism of public accountants is an essential quality for the public accounting profession. In conducting audits, public accountants earn the confidence of clients and users of financial statements to demonstrate the accuracy of financial statements prepared and presented by clients. Clients' and users' interests in financial statements can diverge and possibly even conflict. One user of financial statements may have interests that differ from those of other users. Therefore, when rendering an opinion on the fairness of audited financial statements, public accountants must be professional about clients' interests, users of financial statements, and their interests. With professionalism, auditors can feel better performing their duties associated with their professional organization. To increase job satisfaction, they are also more willing to adhere to the norms, rules, and professional code of ethics when solving problems. A person with a high level of professional dedication will adhere more closely to the existing procedures and code of ethics to feel at ease at work and achieve job satisfaction. In a previous study by Waterkamp (2017) concerning the effect of experience, autonomy, and professional ethics on auditor performance, it was shown that the professionalism variable had a significant effect on job satisfaction, as determined by hypothesis testing.

The results of the fourth hypothesis test (H₄) indicate that professionalism has a negative and statistically significant effect on Auditor Performance. The lower the auditor's perception of professionalism, the lower the auditor's performance. Due to the lack of exemplary professionalism of the auditors working at the Public Accounting Firm in Makassar, it is possible

that the auditors feel uneasy about their environment and the field in which they are employed. Auditors constantly question and evaluate the environment and the obtained evidence to enhance their performance. This study is based on Fritz Heider's attribution theory, which contends that a person's behavior is determined by a combination of internal forces (internal forces), i.e., factors that originate from within a person, such as ability or effort, and external forces (external forces), i.e., factors that originate from the outside, such as work difficulties or luck (Ikhsan & Ishak, 2005). So, in carrying out his responsibilities, an auditor will seek audit evidence by utilizing professionals and their auditing performance so that they can deliver quality results. According to (Sejati, 2007; Monique & Nasution, 2020), promptness is one of the criteria for professional auditors. If the financial statements cannot be completed on time, the information they contain will not be able to provide the most significant possible value. Complete implementation of audit standards increases the time necessary to complete financial statements. Audit reports submitted on time can affect the auditor's decline in professionalism. This circumstance can force the auditor to choose between producing a quality audit report and a timely audit report. It has not been demonstrated that professionalism affects auditor performance. The SPKN's general standards state that auditors can obtain a reasonable assurance that material misstatements or significant inaccuracies in the data will be uncovered by applying their professional skills with care and thoroughness. Due to the nature of the evidence and the peculiarities of the deviation, it is impossible to attain absolute certainty. According to the Auditing Standards, an examination may not detect material misstatements or significant inaccuracies, regardless of whether they result from error, fraud, illegal conduct, or rule violation. Therefore, the auditor's professionalism has not affected the auditor's performance at the Public Accounting Firm in Makassar. This study's findings are consistent with previous research (Putra & Ariyanto, 2012; Rahayu, 2012), indicating that professionalism does not affect auditor performance.

The findings of the fifth hypothesis test (H_5) indicate that the variable job satisfaction has a positive and statistically significant effect on auditor performance. A positive correlation exists between job satisfaction and auditor performance. It indicates that job satisfaction correlates positively with performance. If a sense of job satisfaction exists, an auditor's performance will be exceptional. Job satisfaction will increase when several supporting factors and work equipment are of high quality. Inadequate equipment will result in discomfort at work, negatively impacting an auditor's performance. The attribution theory examines how an individual interprets an event, specifically how an individual interprets the reasons or causes for his behavior. Fritz Heider's attribution theory contends that a person's behavior is determined by a combination of internal forces (internal forces), or factors that originate from within a person, such as ability or effort, and external forces (external forces), or factors that originate from the outside, such as work difficulties or luck (Suartana, 2010). An auditor whose work or responsibilities provide him with a high level of satisfaction will likely improve his performance. When the auditor has completed their duties, they may experience a satisfaction. Auditors who are more satisfied with their work environment, coworkers, and tasks will express a sense of pleasure in their work, thereby encouraging them to perform well. This study's findings corroborate previous research (Winidiantari & Widhiyani, 2015), demonstrating a partial and simultaneous relationship between job satisfaction and auditor performance. The greater the auditor's satisfaction with his work, the higher his performance.

Conclusions

Based on the results of the tests conducted, it can be concluded that experience and professionalism have a positive and significant effect on an auditor's level of job satisfaction. The variable work experience has a positive and statistically significant effect on auditor performance. While the professionalism variable has a negative and significant effect on auditor performance, the auditor's performance will decrease with decreasing perceptions of professionalism. And there is a positive relationship between job satisfaction and auditor performance. An auditor's performance will be enhanced by a strong sense of fulfillment when producing an opinion. The researcher recommends that the KAP leadership in Makassar pay close attention to an employee's or auditor's area of expertise to improve the resulting performance in providing an opinion. In the meantime, additional research is anticipated to investigate the breadth of the auditor's performance.

Reference

- Adiyanto, B. (2020). Pengaruh Kepemimpinan Transformasional Dan Kepuasan Kerja Terhadap Organizational Citizenship Behavior Dengan Komitmen Organisasi Sebagai Mediasi (Studi Empiris Armada Town Square Magelang) (Doctoral dissertation, Skripsi, Universitas Muhammadiyah Magelang). <http://eprintslib.ummgl.ac.id/id/eprint/2314>
- Anggreni, N. W. D., & Rasmini, N. K. (2017). Pengaruh Pengalaman Auditor Dan Time Budget Pressure Pada Profesionalisme Dan Implikasinya Terhadap Kinerja Auditor. *E-Jurnal Akuntansi*, 18(1), 1–31. <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/22459>
- Anisma, Y., Zirman, Z., & Muluk, A. (2015). Pengaruh Kompetensi, Independensi, Dan Profesionalisme Auditor Terhadap Kinerja Auditor Dengan Etika Profesi Sebagai Variabel Moderating (Studi Pada Kantor Akuntan Publik Di Pekanbaru, Batam, Dan Medan). *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 2(1).
- Arens, A. A. (2008). Auditing and assurance services: an integrated approach, 13th. Auditing, 1(2), 3.
- Brown, C. A., & Bacon, S. P. (2009). Achieving Electric-Acoustic Benefit With A Modulated Tone. *Ear And Hearing*, 30(5), 489. <https://dx.doi.org/10.1097%2FAUD.0b013e3181ab2b87>
- Cahyani, K. C. D., Purnamawati, I. G. A., Herawati, N. T., & AK, S. (2015). Pengaruh etika profesi auditor, profesionalisme, motivasi, budaya kerja, dan tingkat pendidikan terhadap kinerja auditor junior (Studi Empiris Pada Kantor Akuntan Publik di Bali). *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 3(1), 1–12. <https://doi.org/10.23887/jimat.v3i1.5496>
- Efendi, S., & Winenriandhika, O. (2021). Pengaruh Rekrutmen, Pelatihan Dan Pengalaman Kerja Terhadap Kepuasan Kerja Dan Dampaknya Pada Kinerja Karyawan Di Pt. Marketama Indah. *Akselerasi: Jurnal Ilmiah Nasional*, 3(1), 99–110. <https://doi.org/https://doi.org/10.54783/jin.v3i1.383>
- Fuad, H., & Trisnawati, R. (2015). *Pengaruh Pengalaman, Otonomi, Profesionalisme, Ambiguitas Peran, Dan Motivasi Terhadap Kinerja Auditor (Studi Empiris pada Kantor Akuntan Publik di Surakarta dan Semarang)* (Doctoral dissertation, Universitas Muhammadiyah Surakarta). <http://eprints.ums.ac.id/id/eprint/39229>
- Handayani, M. (2019). Pengaruh budaya organisasi, gaya kepemimpinan, dan jabatan fungsional auditor terhadap komitmen organisasi dan dampaknya terhadap kinerja auditor internal (Studi pada BPKP dan Inspektorat Sumatera Selatan). *BALANCE: JURNAL AKUNTANSI DAN BISNIS*, 4(1), 511-520. <https://doi.org/10.32502/jab.v4i1.1817>
- Hariani, M., Arifin, S., & Putra, A. R. (2019). Pengaruh Iklim Organisasi, Pengalaman Kerja

- dan Motivasi Kerja terhadap Komitmen Kerja Karyawan. *Management & Accounting Research Journal Global*, 3(2). <https://jurnal.ikbis.ac.id/global/article/view/239>
- Ikhsan, A., & Ishak, M. (2005). Akuntansi Keperilakuan: Tinjauan Terhadap Ilmu Keperilakuan. Editor Krista. Jakarta: Salemba Empat.
- Ishma, N. (2017). Pengaruh Independensi, Objektivitas, Akuntabilitas, Pengalaman, Dan Kepuasan Kerja Terhadap Kualitas Audit Pada Kantor Akuntan Publik Di Jakarta. Skripsi-2017.
- Kesuma, I. B. G. P. W., & Dwirandra, A. A. N. B. (2019). Professional commitments and pressure of obedience in mediating on the effect of time budget pressure in quality audits. *International Research Journal of Engineering, IT and Scientific Research*, 5(1), 27-38. <https://core.ac.uk/download/pdf/230597722.pdf>
- Kusnadi, I., & Suputra, D. (2015). Pengaruh Profesionalisme Dan Locus Of Control Terhadap Kinerja Auditor Di Kantor Akuntan Publik Provinsi Bali. *E-Jurnal Akuntansi*, 13(1), 276-291. Retrieved from <https://ojs.unud.ac.id/index.php/Akuntansi/article/view/12824>
- Mangkunegara, A. A. P. (2005). Evaluasi kinerja SDM. Tiga Serangkai.
- Monique, E. P., & Nasution, S. (2020). Pengaruh Profesionalisme, Independensi Auditor, Etika Profesional, dan Gaya Kepemimpinan Terhadap Kinerja Auditor. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi dan Bisnis*, 8(2), 171-182. <https://doi.org/10.37676/ekombis.v8i2.1083>
- Muchinsky, P. M., & Cooper, C. L. (1986). Personnel selection methods.
- Muliani, D. M., Edy Sujana, S. E., & Purnamawati, I. G. A. (2015). Pengaruh Pengalaman, Otonomi, Dan Etika Profesi Terhadap Kinerja Auditor (Studi Empiris Pada Kantor Akuntan Publik Di Provinsi Bali). *Jimat (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha*, 3(1). <https://doi.org/https://doi.org/10.23887/jimat.v3i1.4748>
- Ogan, C. M. (2019). Pengaruh Independensi, Pengalaman, Etika, Due Professional Care dan Motivasi Auditor Terhadap Kualitas Audit Ditinjau Dari Sudut Pandang Islam di Wilayah Jakarta Utara (Doctoral dissertation, Universitas YARSI). <http://digilib.yarsi.ac.id/id/eprint/7374>
- Pradana, A. (2018). Pengaruh Kompetensi Dan Independensi Auditor Terhadap Kualitas Audit (Survei Terhadap Auditor Yang Bekerja Pada Kantor Akuntan Publik Di Kota Palembang). *Jurnal Riset Akuntansi Jambi*, 1(2), 286664. <https://dx.doi.org/10.5281/jraj.v1i1.62>
- Pratiwi, I. D. A. D., Suryandari, N. N. A., & Arie, A. A. P. G. B. (2019). Peran independensi, tekanan waktu, kompleksitas tugas, dan pengalaman auditor terhadap kualitas audit. *InFestasi*, 15(2), 136-146. <https://doi.org/10.21107/infestasi.v15i2.6000>
- Putra, I. G. B. W. (2012). Pengaruh Independensi, Profesionalisme, Struktur Audit, dan Role Stress Terhadap Kinerja Auditor BPK RI Perwakilan Provinsi Bali. *E-Jurnal Akuntansi*, 1(1).
- Rahayu, N. M. M. S., & Badera, I. D. N. (2017). Pengaruh Locus of Control Internal, Motivasi Kerja, Gaya Kepemimpinan Transformasional, Komitmen Organisasi pada Kinerja Auditor. *E-Jurnal Akuntansi*, 19(3), 2378-2406. <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/27317/19054>
- Rahmadayanti, A. R., & Wibowo, S. A. (2017). Pengaruh Kecerdasan Spiritual, Profesionalisme, Kompleksitas Tugas, Budaya Organisasi Dan Tekanan Anggaran Waktu Terhadap Kinerja Auditor Pemerintah (Studi Empiris Pada Kantor Bpk Ri Dan Bpkp Perwakilan Provinsi DIY). *Reviu Akuntansi Dan Bisnis Indonesia*, 1(2), 106–120. <https://doi.org/10.18196/rab.010210>
- Ramadhanty, R. W. (2013). Pengaruh Pengalaman, Otonomi, Profesionalisme, Dan Ambiguitas Peran Terhadap Kinerja Auditor Pada Kap Di Diy. *Nominal, Barometer Riset Akuntansi Dan Manajemen*, 2(2), 61–75. <https://doi.org/10.21831/nominal.v2i2.1664>
- Richardsen, A. M., Mikkelsen, A., & Burke, R. J. (1997). Work Experiences And Career And

- Job Satisfaction Among Professional And Managerial Women In Norway. *Scandinavian Journal Of Management*, 13(2), 209–218. [https://doi.org/10.1016/s0956-5221\(96\)00038-3](https://doi.org/10.1016/s0956-5221(96)00038-3)
- Robbins, S. P., & Judge, T. A. (2013). Essentials Of Organizational Behavior. In Pearson (Vol. 12). <https://id1lib.org/book/5156824/48bfac>
- Satyawati, N. M. R., & Suartana, I. W. (2014). Pengaruh Gaya Kepemimpinan Dan Budaya Organisasi Terhadap Kepuasan Kerja Yang Berdampak Pada Kinerja Keuangan. *E-Jurnal Akuntansi Universitas Udayana*, 6(2014), 17–32. <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/7776/5864>
- Suartana, I. W. (2010). Akuntansi Keperilakuan: Teori Dan Implementasi.
- Suprpta, K. R. A., & Setiawan, P. E. (2017). Pengaruh Beban Kerja, Kepuasan Kerja, Self Efficacy Dan Time Budget Pressure Pada Kinerja Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 19(1), 81–108. <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/24400/18322>
- Utami, U. I., Kamaliah, K., & Rofika, R. (2015). Pengaruh Integritas, Obyektivitas, Kerahasiaan, Kompetensi, Dan Pengalaman Kerja Terhadap Kinerja Auditor Pada Inspektorat Provinsi Riau. Riau University.
- Waterkamp, C. I., Tawas, H. N., & Mintardjo, C. (2017). Pengaruh Profesionalisme, Komitmen Organisasi Dan Kepuasan Kerja Terhadap Kinerja Karyawan Pada Pt. Bank Rakyat Indonesia (Persero) Cabang Manado. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 5(3). <https://doi.org/https://doi.org/10.35794/emba.v5i3.17159>
- Wayan, N., & Anggreni, D. (2017). Pengaruh Pengalaman Auditor Dan Time Budget Pressure Pada Profesionalisme Dan Implikasinya Terhadap Kinerja Auditor. *Akuntansi*, 18(1), 145–175. <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/22459/16867>
- Winidiantari, P. N., & Widhiyani, N. L. S. (2015). Pengaruh Konflik Peran, Ketidakjelasan Peran, Struktur Audit, Motivasi dan Kepuasan Kerja pada Kinerja Auditor. *E-Jurnal Akuntansi Universitas Udayana*, 12(1), 249-264. <https://ojs.unud.ac.id/index.php/Akuntansi/article/download/11306/10039>
- Wiratmaja, I. D. N., & Suardana, K. A. (2018). Analisis Faktor-Faktor Yang Mempengaruhi Kinerja Auditor Kantor Akuntan Publik Di Bali. *Jurnal Riset Akuntansi (JUARA)*, 8(1), 42-49. <https://doi.org/10.36733/juara.v8i1.28>