

CHAPTER V

CONCLUSION, LIMITATION, AND RECOMMENDATION

5.1 Conclusion

This study aims to determine the effect of independence, experience, competence, and religiosity on auditor performance. Auditor performance is an important factor in determining the results of the audit. The better the performance, the better the result. Based on the results of the study, the conclusions can be taken as follows:

From the results of the regression in this study, independence, experience, competence, independence moderated by religiosity, experience moderated by religiosity, and competence moderated by religiosity, have positive significant influences toward performance of auditor in Public Accounting Firm in Daerah Istimewa Yogyakarta. It means that, to increase the performance of an auditor, auditor should have a high independence in conducting audit, broad experience, knowledge about auditing, and knowledge about religion.

5.2 Limitation

There are some limitation of the study, those are:

1. Not all auditors are in the office because they have to conduct audit in several area, so the respondents are only the auditors who are stayed in the office.
2. The Public Accounting Firms are having a lot of project on April, they conducted audit for tax, therefore, only 4 Public Accounting Firms that are able to fill the questionnaires.

5.3 Recommendation

Public Accounting Firms in Daerah Istimewa Yogyakarta especially Kumalahadi Kuncara Sugeng Pamudji & Rekan, Abdul Muntalib dan Yunus, Drs. Hadiono, and Mahsun Nurdiono Kukuh & Rekan, should increase their auditor performance by providing them an appropriate training, education, experience, and religiousness in conducting audit.

For further researchers, the next researcher is better to increase the number of the respondents and the area of the research. It is also recommended to increase the number of independent variables such as accountability, audit tenure, and time budget pressure which can improve the dependent variables or auditor performance.

