

## **CHAPTER V**

### **CONCLUSION, LIMITATION, AND RECOMMENDATION**

#### **5.1 Conclusion**

This research was done to determine the effect of competence, independence, experience, and religiosity on auditor performance. Auditor performance was needed as an important factor in determining the quality of the audit result. The better or higher the performance of auditor, the better the quality of the result of audit will also better. Based on the results of the study, the conclusions can be taken as follows.

From the results of the regression in this research, Independence, Experience, Competence, Independence moderated by Religiosity, Experience moderated by Religiosity, and Competence moderated by Religiosity had a positive significant influence toward auditor performance to auditor in Public Accounting Firm in Solo. It means that, to increase the performance of an auditor, auditor should have a high independence and high value of integrity, lot of experience, knowledge from any kind of education about auditing, and knowledge about religion.

#### **5.2 Limitation**

1. The number of auditors in Solo were only 34 respondents
2. There were only four Public Accountant Firm which were still active until October 2019. The rest of there were closed or changed into Tax Consultant.

#### **5.3 Recommendation**

Public Accounting Firms in Solo Especially Public Accounting Firm Rachmad Wahyudi, Dr. Payamta, Wartono & Rekan, and Drs. Hanung Triatmoko, and auditors who ever worked with Hanung should increase the attitude of independence without being

influenced by the relationship between superiors and subordinates in an agency. They also 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 increase the amount of the area research; something related that the researchers cannot do because of the limited time to conduct the research. It is also recommended to increase the number of independent variables such as accountability, motivation, due professional care, or time budget pressure which can improve the dependent variables or auditor performance.

