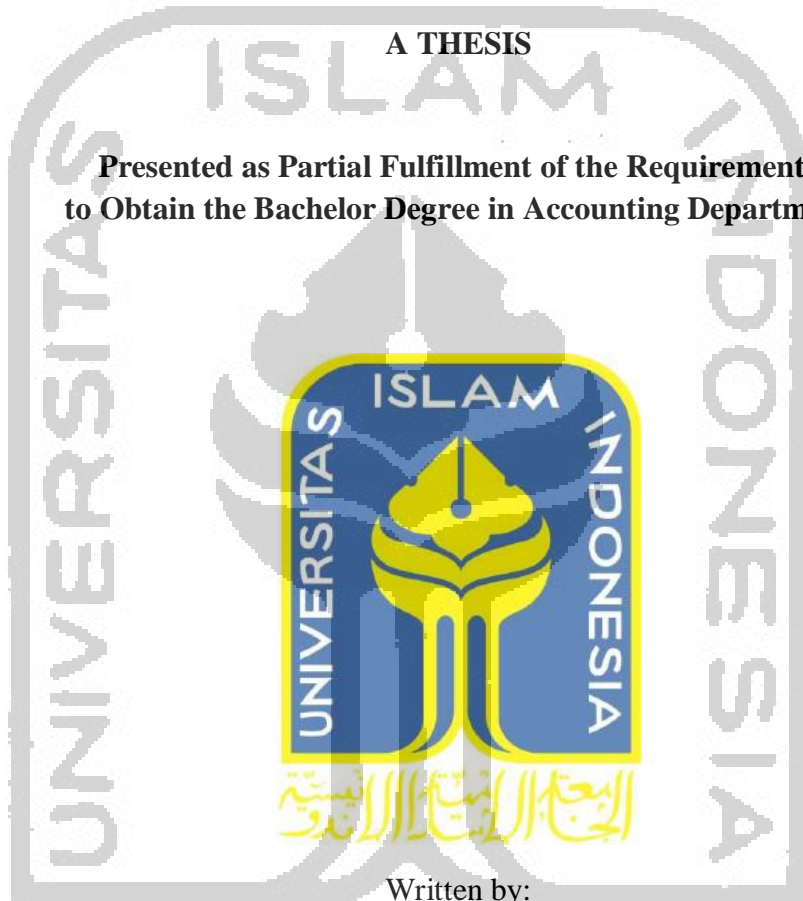


**THE EFFECTS OF AUDITOR INDEPENDENCE, AUDITOR
EXPERIENCE, AND AUDITOR COMPETENCE TOWARD AUDITOR
PERFORMANCE BY USING RELIGIOSITY AS MODERATING
VARIABLE**

(Empirical Study on Auditor in Public Accounting Firm in Solo)

A THESIS

**Presented as Partial Fulfillment of the Requirements
to Obtain the Bachelor Degree in Accounting Department**



Written by:

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**ACCOUNTING DEPARTMENT
INTERNATIONAL PROGRAM
FACULTY OF ECONOMICS
UNIVERSITAS ISLAM INDONESIA**

2019

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Defended Before the Board of Examiners
On November 12th, 2019 and Declare Acceptable

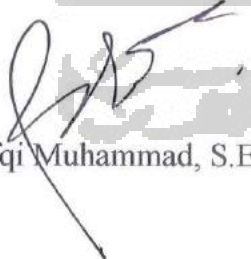
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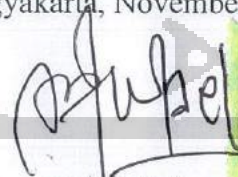
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DECLARATION OF AUTHENTICITY

Hereby, I declare the originality of the thesis; I have not presented someone else's work to obtain my university degree, nor have i presented someone else's words, idea or expectations without any acknowledgements. All quotations are cited and listed in references of the thesis.

If in the future this statement is proven to be false, I am willing to accept any sanction complying with the determined regulation or its consequence.

Yogyakarta, November 12th, 2019



Winda Eviana



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Assalamu'alaikum warrahmatullahi wabarakatuh

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

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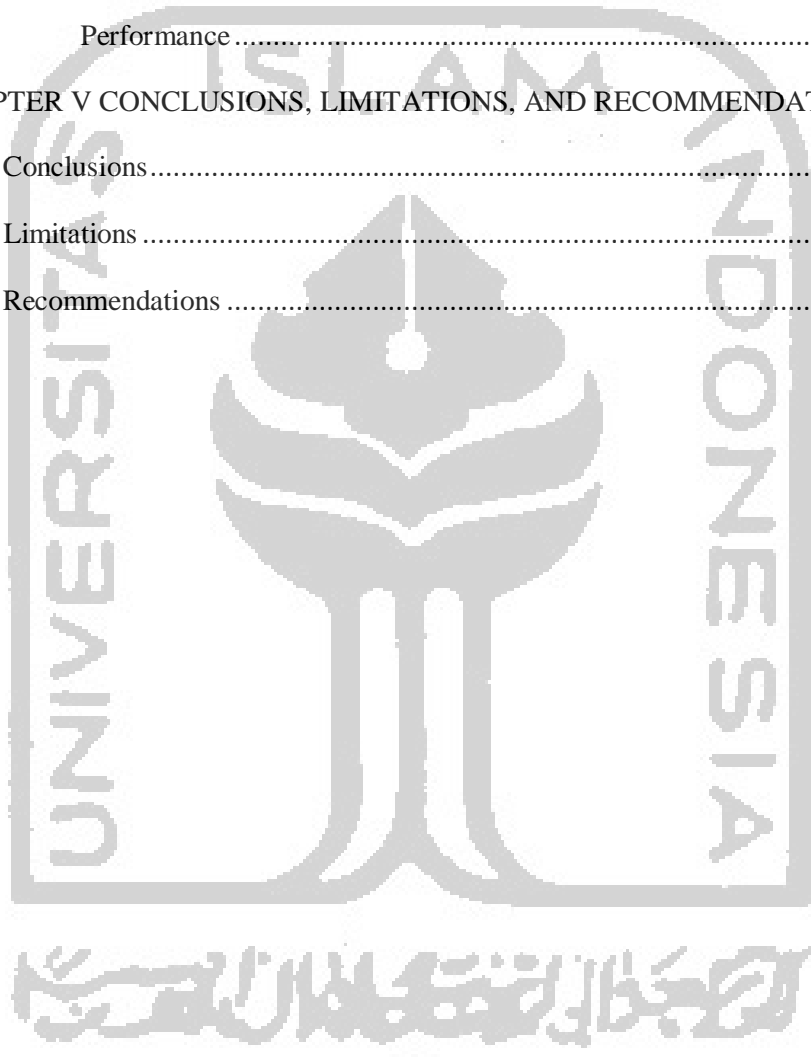
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LIST OF ABBREVIATIONS

KAP : Kantor Akuntan Publik



ABSTRACT

The purpose of this research is to analyze the effect of independence, experience, competence, and religiosity as moderating variable toward auditor performance. This research is expected to improve the performance of an auditor in conducting audit. The population used in this research were auditors in Public Accounting Firm Rachmad Wahyudi, Dr. Payamta, Wartono & Rekan, and Drs. Hanung Triatmoko, and auditors who ever worked with Hanung. The sampling was done by using purposive sampling method with the sample size of 34 auditors. This research used multiple regression analysis by using Statistical Package for Social Sciences (SPSS) version 22. The results of this research were (1) Independence has positive effect on auditor performance, (2) Experience has positive effect on auditor performance, (3) Competence has positive effect on auditor performance, (4) Independence moderated by religiosity has positive effect on auditor performance, (5) Experience moderated by religiosity has positive effect on auditor performance, and (6) Competence moderated by religiosity has positive effect on auditor performance.

Keywords: Audit independence, Audit experience, Audit competence, Religiosity, and Auditor performance



ABSTRAK

Tujuan dari penelitian ini adalah untuk menganalisis efek dari independensi, pengalaman, kompetensi, dan religiusitas sebagai variabel moderasi terhadap performa auditor. Penelitian ini diharapkan dapat meningkatkan performa auditor di Kantor Akuntan Publik Rachmad Wahyudi, Dr. Payamta, Wartono & Rekan, and Drs. Hanung Triatmoko, dan auditor yang pernah bekerja dengan Hanung. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling dengan jumlah sampel sebanyak 34 auditor. Penelitian ini menggunakan analisis regresi berganda dengan menggunakan SPSS versi 22. Hasil dari penelitian ini adalah (1) Independensi berpengaruh positif terhadap performa auditor, (2) Pengalaman berpengaruh positif terhadap performa auditor, (3) Kompetensi berpengaruh positif terhadap performa auditor, (4) Independensi yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor, (5) Pengalaman yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor, (6) Kompetensi yang dimoderasi religiusitas berpengaruh positif terhadap performa auditor.

Keywords: Independensi audit, Pengalaman audit, Kompetensi audit, Religiusitas, dan Performa auditor.



CHAPTER I

INTRODUCTION

1.1 Research Background

An organization or company must have good quality employees if they want to develop their business. Employee who has good quality is an employee who has good performance in achieving the targets that has been set by company. A company also requires indicator to monitor their employee to see each of their performance.

The highest level in management often takes employee performance indicator evaluation as an important role in monitoring and running the company. Any evolution will provide reports about how each employee are doing their jobs. In certain company, usually a reward given by the top management to the employee who has the best performance, such as Employee of the Month, or any rewards. Those rewards are given because the employee succeed in achieving the target of the company, or any work that has been done in time period and also can motivate employee to do much better works. According to Robbins and Judge (2013), performance of an employee is the result based on the evaluation of every work that has been done and compared to the standard that has been set by the company in the very beginning of its planning. In the case of auditor, the term of performance is usually called as auditor performance. A professional public auditor can be seen by their performance in running their job and their function. An auditor must be honest or independent to produce a good qualified performance in reporting the results of financial statement (Trisnaningsih, 2007).

There are many factors that can affect auditor performance. According to the research done by Ardyana (2017), that auditor independence, auditor experience, auditor

competence give an effect to the quality of auditor performance. Those 3 factors are factors come personal factors. Besides that, there is another factor that will give effect to the quality of audit, that is religiosity factor. The researcher chose auditor independence, auditor experience, auditor competence and religiosity as the variables factors because the researcher wanted to find out or test the effect of those variables to the auditor performance whether the impact is positive or negative in affecting the performance of public accounting firm in Central of Java especially in Solo. In addition, it was founded that less of researcher used religiosity as moderating variable to measure auditor performance. Only several people think that religiosity can give an affect to performance or behavior of an auditor. The researcher asked directly to the auditor in public accounting firm in Solo to know about the effect of auditor independence, auditor experience, auditor competence, and religiosity to define their performance based on their own standpoints.

The researcher used independent auditor as one of the factors because independence a means that public accountant must being independent not only to the management owner of the company, but also to the creditor, and other parties that trusted in their job to public accountant (Christiawan, 2002). The auditor also required to act as a professional where their opinion must be adjusted by the real fact which encountered during the audit. As stated by Sofie and Nugroho (2018), the auditor must have independence in every single act while doing their job, especially when they founded fraud in reporting financial statement. Auditor should be able to report all fraud found even though they work under pressure by other parties. Auditor is not allowed to choose any sides and must stand in between (neutral), their point of views must be objective and fair.

There was a case on Indonesia in public accounting in Jambi in 2009. A public accounting was creating fake financial statement for Raden Motor company to earn company loan worth Rp 52 Billion from BRI Jambi. This was revealed after Kejati Jambi revealed the alleged corruption case in bad loans for business development in the automotive sector. After long investigation, it was proven that Biasa Sitepu as accounting public was involved in this case. That is why auditor has to be independent. The researcher also chose auditor experience as one of the factors that can affect auditor performance because auditor with less experience will also produce less quality and more experienced will produce good quality. According to Lehmann and Norman (2006), the more experienced auditor will influence the complexity of the problem and also audit judgment. It has been proven that more experienced auditor will more clearly and details when faced the problem rather than the less experienced auditor. According to Kurniawan (2019), experience also gives an impact in every decision making in the implementation of audit, there for hopefully that every chosen decision is correct.

Competency was also chosen as a factor that can determine auditor performance. In this research, the researcher wanted to know whether the competency of auditor really affects auditor performance or not. The researcher was specified in public accounting firm in Solo because there were still lack of study using religiosity to measure the auditor performance in public accounting firm in Solo and the easiness of getting the respondents. Competency of auditor according to AAA Financial Accounting Standard Committee (2001) is one of the requirements to produce good quality audits besides independence. This quality has direct effects on actual audit quality, as well as potential interactive effects. In addition, financial statement users' perception of audit quality is the function of their perceptions on both auditor independences. In audit implementing, public

accountant must be expert in accounting and auditing. Public accountant also has to follow the progress of development which happens in business and also in their profession (Christiawan, 2002).

The gap between the theories with the previous study used in this research is that there are some people or researcher that had different perspective about independence which has a significant effect on auditor performance. The previous study about independence according to Pamilih (2014) independence does not significantly affect auditor performance. Based on the research results, there is insignificance between auditor independence and auditor performance because the freedom of giving an opinion is not related with the behavior and appearance of an auditor while doing their task. On the other hand, many researchers have different results that showed independence has a positive significant impact on the auditor performance. According to Kurniawan (2019), the independence has a significant effect on audit quality. The result from this research showed that there was a positive 0.516 regression coefficient of the variable auditor independence which will give an effect towards the quality of auditor. Based on the previous research above, this shows if that is founded if there is an increase of result in auditor independence variable, it will give an impact in improving the quality of auditors. On the other side, if it was founded a decrease in independence variable, then it will give an impact to the quality of auditor also. That factors can still be argued whether it is having a positive significant effect or negative significant effect. There are also some researchers that think having less experience in doing audit, auditor can still produce a good audit quality. Kurniawan (2019) explained that auditor experience is not having a positive relation in making good audit quality. It is because his stated research was done by majority young auditor who only has less than 2 years (52.94%) rather than those who

has 2-10 years' experience or more than that (47,06%). The correspondents have a thought that quality of audit cannot be seen by the experience. However, the research done by Winarna and Mabruri (2015) shows that the more experience that the auditor have, the performance of an auditor will also improve and also it will produce a good result in auditing. So from the previous results of researcher done, there is still different opinion between some researchers about the effect of auditor experience toward auditor performance.

Since there is different result from different previous researcher about those variables, therefore, by doing this research. The researcher wants to know whether auditor independence, auditor experience, auditor competence, and religiosity could affect in a positive or negative way in determining auditor performance from the perspective of auditor in public accounting firm in Solo.

1.2 Research Problem

Based on the introduction which is explained above, the research questions are as follow:

1. Does Auditor Independence affect Auditor Performance?
2. Does Auditor Experience affect Auditor Performance?
3. Does Auditor Competence affect Auditor Performance?
4. Does Auditor Independence moderated by Religiosity affect Auditor Performance?
5. Does Auditor Experience moderated by Religiosity affect Auditor Performance?

6. Does Auditor Competence moderated by Religiosity affect Auditor Performance?

1.3 Research Objective

The objectives of this research are:

1. To examine the effect of Auditor Independence toward Auditor Performance
2. To examine the effect of Auditor Experience toward Auditor Performance
3. To examine the effect of Auditor Competence toward Auditor Performance
4. To examine the effect of Auditor Independence moderated by Religiosity toward Auditor Performance
5. To examine the effect of Auditor Experience moderated by Religiosity toward Auditor Performance
6. To examine the effect of Auditor Competence moderated by Religiosity toward Auditor Performance

1.4 Research Contribution

The writer would like to contribute the research for both theoretical and practical use. Those benefits can be useful for the following parties:

- a. The Public Accounting Firm (KAP)

The result of this research will be useful as the evaluation of self-assessment system implementation among the auditors in Public Accounting Firm (KAP) in Solo.

- b. The Other Researchers

The result of this research may contribute a literature work to expand the study of the effects of independence, competence, and experience toward auditor performance using religiosity as moderating variable.

1.5 Systematic of Writing

The systematic of writing of this research consists of 5 chapters, those are:

Chapter I Introduction

The first chapter includes the introduction which explains the background of the study, research problem, research objective, research contribution, and the systematic of writing of this research.

Chapter II Theoretical Review

The second chapter includes the theoretical review which explains the literature review, theoretical basis, review of previous study, conceptual framework, and the hypothesis development of this research.

Chapter III Research Method

The third chapter includes the research method which explains the population and sample of the research, the data collection method, the research variables and measurement, the data quality test, and the analysis technique of this research.

Chapter IV Research Findings and Discussion

This chapter explains about the result of the findings and the discussion regarding the research analysis. This chapter contains a discussion of the various results of the data collection and the analysis of these results.

Chapter V Conclusions and Recommendations

This chapter is the closing section of this research, which gives the conclusions regarding the whole research process and recommendations for further studies.

CHAPTER II

THEORETICAL REVIEW

2.1 Literature Review

2.1.1 Auditor Performance

There are so many factors that can measure auditor performance, all those factors will give an impact in the quality of auditor performance itself. According to Marganingsih and Martani (2010), auditor also needed professional attitudes and good behavior to give good auditor performance. If it is viewed from the scope of work, a good quality of audit performance can be seen by how the auditor use their characteristic in implementing auditing tasks using auditing standard and quality control standard which describe all best audit in practices (Nugrahini, 2015).

Auditor performance can also could be said as a result that has been produced by an auditor who finished their task based on the list that has been stated by the company or organization in the beginning of the plan during time period (Putri and Saputra, 2013). According to the research that has been done by Winarna and Mabruri (2015), they stated that the quality of performance of auditor can be seem trough an auditor that could give a correct respond in every single audit that has been done. Some researchers argued about the factors that can give an effect to quality of auditor.

2.1.2 Auditor Independence

Independency is a factor that is needed by an auditor as stated on AAA Financial Accounting Standard Committee in 2001. They stated that independence determined the quality of audit which the quality has a direct effect the same as interactive effects on

actual audit quality. In addition, financial statement user's perception of audit quality is a function of their perceptions of independence.

Kurniawan (2019) stated that the quality of audit is supported by how far the auditor independence could survive under the pressure from the client with ethical behavior that they have. Ethical behavior means the integrity and objectivity while doing audit. The pressure from clients also can give an effect when the auditor gives their opinion.

According to the research that has been done by Pamilih (2014), it showed that the independence was not giving any impact on the performance of auditor because of the it will to gives an opinion to the client and independence is not giving any effect in the performance.

2.1.3 Auditor Experience

Auditor experience is accumulation of combination from everything that gained from face to face and interactions continuously with objects, situations, ideas, and sense that happens during the process of auditing (Winarna & Mabruri, 2015). So from this statement, auditor who has more experience will have less attribution of mistake compared with auditor who has less experience.

According to Lehmann & Norman (2006) related to auditor experiences auditor who is expertise will define more clearly the problem compared to expertise who do not have the opinion that has been produced which will influence the auditor judgment.

Gustiawan (2015) stated in his research that being auditor must have skill and high professionalism that all of that are not only influenced by high formal education but also

other factors that is experience. Experience can significantly increase the audit judgment. Auditor with more experience will produce higher quality of audit and also opinion or judgment of someone.

2.1.4 Auditor Competence

According to the explanation of Rai (2008), competence is qualification that needed by auditor in the implementation of correct and good performance. Auditor must have a good personal, enough knowledge, and also expert in their job. He also stated on his book that competence comes from internal factor in attribution theory and also it is part of individual behavior which comes from the inner of each individual.

Based on the research done by Nugrahaeni, Samin, and Nopiyanti (2019), related to competence, the auditor must have knowledge to understand all entities which is going to audit and ability to work with the team to analyze the problem and situation. It is mean auditor competence will give a good quality in audit. Thus will be satisfied by the information.

2.1.5 Religiosity

According to Fitriyah (2017), religiosity is internalization of the value of religion which could build the personality of each individual. There are no limits in religiosity which means that each individual can practice their spiritual activity in daily activities. Religiosity is also a commitment of individual in their religion.

Auditor who has religiosity according to Winarsih (2018) is more than responsible for every behavior while doing their job because their statement will be judged not only in this world but also in after life. There are so many cases that has been done by auditor because of the lack of behavior in their religiosity such as fraud. It will be a different if

someone who has high religiosity in their personal. He will be more afraid to do fraud because he is afraid of God.

Based on the research done by Suryaningsih, (2019), religiosity is showing their faith to God including an accountant. By having Faith to the God, a professional accountant could work nice and well based on his big responsibility not only to human, but also to their God.

2.2 Theoretical Basis

2.2.1 Attribution Theory

According to Fritz Heider in Pratomo (2015), attribution theory is a theory that explains about human behavior. Attribution theory also explains the reason and motive of human behavior in every single act. According to Luthans (2005), this theory focused on factors that cause human behavior which is from internal factors such as their attitude, character, behavior, etc. or from external factors such as the pressure from every situation or special conditions. Luthans (2012) on his other book also stated that this theory is concerned with the relationship between personal social perception and interpersonal behavior

2.2.2 Value Theory

Based on Rescher (1970), value theory seems to refer to a body of techniques developed for describing, analyzing, and explaining human values. The notion of values is inextricably connected to two human characteristics. First is the existence of wants about needs and desire and satisfaction and dissatisfaction. Second is the rationalization of activity. It encompasses all branches of political philosophy, moral and social philosophy, aesthetics, and sometimes feminist philosophy and the philosophy of religion, whatever

areas of philosophy are deemed to encompass some evaluative aspect. Value theory was designed to catch up the area or moral philosophy. Usually, it covers the questions about the value or the goodness of any kind of variety.

2.3 Review of Previous Study

2.3.1 Auditor Independence on Auditor Performance

A research conducted by Burhanudin (2016) stated that independence could give an effect of the audit quality. It can be seen from the result in this research that shows 79% of auditor independence is giving on to the quality of auditor. So it means that independence has a significant impact on the auditor performance or in the making of audit quality.

According to Prasetya (2019), he stated that the independence of auditor has a significant effect on auditor performance. The performance of auditor can be seen by how the auditor try to keep their honesty in their life while considering the facts and not choose any sides while they try to reveal the result of their opinions.

The result of the study in the research done by Ulfah and Lukiastruti (2018) showed that the impact of independence approval can increase the performance of auditor. In their research, they proved that by having independence in the auditor the judgment of audit will be based on fact data that has been investigated in the field. Thus, the result will have no fraud.

2.3.2 Auditor Experience on Auditor Performance

According to Lehmann and Norman (2006) in Winarna and Mabururi (2015), they found that the expertise auditor will be more clear and detail in giving final judgment in

audit. This means that an auditor with higher experience will be produce more good quality than auditors who has less experience. They also stated that expertise auditor will be one of the considerations in giving the results.

In the research done by Ardyana (2017), he stated that experience is one of the process of learning and development of potential behavior in formal and non-formal education which give a significant influence to the audit quality. She also stated that the expertise auditor will finish their audit easier because expertise auditors have knowledge to work fast and accurate.

Knowledge is one of the important things that auditor must have because the development of experience is also herding with the knowledge while doing their tasks. Based on that, the research that was done by Wiratama & Budiarta (2015) stated that experience significantly influence in the quality of their performance which also gives impact on the quality of audit.

2.3.3 Auditor Competence on Auditor Performance

In conduction an audit, auditor must have good personal quality, adequate knowledge, and special expertise in their field in order to produce good quality (Pratomo, 2015). Pratomo (2015) in his research also stated that auditor competence is a qualified requirement needed by auditor in implement their work. His hypotheses also approved that auditor competence is giving a significant effect the performance of audit.

According to Lestari and Maryani (2019) competence in auditor is auditor who has enough experience and enough knowledge. Those are needed by an auditor because auditor will understand and knows the problems, and situation in deeply and easily to follow development of the cases which probably will be more complex according to the

environment. They can also have approval in their research from that competent auditor which significantly gives positive giving effect on auditor performance.

2.3.4 Religiosity on Auditor Performance

Religiosity is a personal factor that could affect people or employee performance in doing their job. Usually, it contains many factors like paying zakat, and showing prayers for 5 times a day for Muslim. Besides, or if it is for non-Muslim, how many time do they pray in a week or how often do they come to their religious occasion are the factors of religiosity. According to the research done by Osman-Gani et al. (2012) they stated that religiosity has a significant impact toward employee performance in doing their job, for this research especially in doing audit to have of audit quality.

Purnamasari & Amaliah (2015) showed that religiosity has significant influence on auditor performance, they stated that the more religious the auditor, the lower the auditor intentions to do fraud in performing audit. They will think that if they do not follow what the religion said, they will get sin, and that is the factor that can make them stop and avoid fraud. In this term, fraud prevention can be considered as auditor performance while doing audit on financial statements. The value of religiosity toward fraud prevention significantly influence the fraud prevention or auditor performance.

2.4 Conceptual Framework

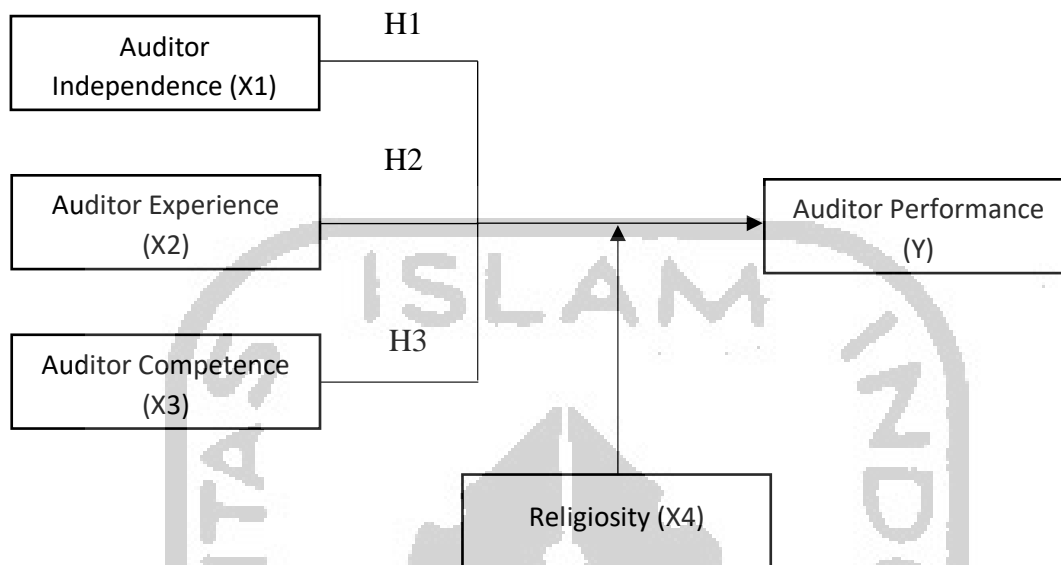


Figure 2.1 Conceptual Framework of Research

2.5 Hypotheses Development

2.5.1 Auditor Independence on Auditor Performance

Auditor independence is an important factor that will giving an impact on auditor performance. Auditor with high independence will produced high quality audit. The quality itself can be seen by the result and the progress of an auditor in making report in audit. Auditor independence cannot be influenced by other statements or any situations from the clients. They work with high integrity, and work alone. The research done by Burhanudin (2016) stated that independence is having a positive significant effect to audit quality.

Based on the situational attribution theory, an environment surrounded in auditor could affect individual of auditor's behavior. It refers that independence of the auditor can be influenced by other people or parties or auditor cannot be influenced by other

people because while doing their job, auditor work independently. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H1: Auditor Independence has positive effect toward Auditor Performance.

2.5.2 Auditor Experience on Auditor Performance

Auditor experience can be seen based on how long a person works as an auditor and how many cases the auditor took and finished. Ardyana (2017) stated that audit experience has a significant influence on the audit quality and become one of factors that will affect auditor performance. This research also stated that the higher experience that auditor has, the better the quality of the audit produced. Wiratama and Budiarta (2015) stated that employee who has high knowledge will have so many advantages while doing their tasks because they will easily to understand the problem, fast in doing investigation, and easy to find error or fraud in financial statement.

Based on the attributions theory that refers to an individual factor behavior caused by the individual itself, experience of an auditor can be increased by how long has he auditor been working and it comes from themselves. Experience can deepen and broaden the ability of the auditor in doing their work. Thus, based on the explanation above, the hypothesis can be formulated as follow:

H2: Auditor Experience has a positive effect toward Auditor Performance.

2.5.3 Auditor Competence on Auditor Performance

Auditor competence is the ability of auditor to finish their task properly and in-line with the audit standard. Pratomo (2015) in his research stated that those ability of competence can be achieved by having good personal quality, adequate knowledge, and

special expertise in their field in order to produce good quality. Therefore, the quality of audit will increase and the performance of auditor can be seen from the auditor's opinion.

According to the dispositional attribution theory that refers to the individual factors that caused by the individual itself, competence of an auditor is important and it has good personal quality, adequate knowledge, and special expertise in their field in order to produce good quality. The more competent the auditor, the better the performance to produce good quality of audit. Thus, based on the explanation above the hypothesis can be formulated as follow:

H3: Auditor Competence has a positive effect toward Auditor Performance.

2.5.4 Auditor Independence on Auditor Performance using Religiosity as moderating variable

Auditor independence is having connection with integrity and objectivity judgment in performing audit. It is one of the factor that each auditor should have. Religiosity in auditor can influence an auditor performance. If an auditor has a high religiosity, an auditor will be afraid to do any mistake and do more carefully while doing audit. An auditor who has high religiosity in his life probably, will not try to help their client from any fraud that the client did. Their judgment will be fair based on real facts. An auditor will think about the consequences from their religion perception such as punishment from them believes. Because of that, religiosity can determinate the auditor to be more independent and have more good performance.

Based on the attribution theory and also the value theory, independence that is affected by religiosity refers to the external factors and how they judge anything based on the perceptual of their religion. It can pursue the auditor to be more independent.

The auditor will be more careful in judging because they know which one is good or bad based on the religion. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H4: Auditor Independence moderated by Religiosity has a positive significant effect toward Auditor Performance.

2.5.5 Auditor Experience on Auditor Performance using Religiosity as moderating variable

Auditor experience has a positive significant impact on auditor performance. It is based on the research done by Ardyana (2017) which stated that experience has the significant value of experience which is 0.008 of significant values. Religiosity also has a significant effect toward auditor performance. Human naturally always has a religion in their heart and mind. Religion always make people to find an experience to be able to work correctly.

Based on the dispositional value theory and attribution theory that refer to the individual factors caused by the internal of each individual auditor and how they judge things or any kind of actions that has been taught by each religion, auditor has a tendency to increase their experience in work because religion always brought us to always find new experience and learn from the mistakes that have ever been done. Thus, that the auditor will understand more about the past mistakes and know how to overcome it. Because religiosity is connected to experience and employee performance, the hypothesis can be formulated as follow:

H5: Auditor Experience moderated by Religiosity has a positive effect toward Auditor Performance.

2.5.6 Auditor Competence on Auditor Performance using Religiosity as moderating variable

Auditor competence according to Ulfah and Lukiastuti (2018) is auditor who has skill in accuracy in judgement and high expertise in their business. They also stated that high education will also has wide view in their knowledge in their fields. Thus they will know about any problems more deeply. Besides that, with the high competence and extensive knowledge, an auditor will easily follow the development of audits which is more complex. Religiosity always teach people to always gain knowledge as much as possible. It means that religiosity can support auditor competency in determining auditor performance. By having high education, learning and also understanding the development of situation is the same with gaining knowledge that is taught by religion.

According to the dispositional value theory and attribution theory that refers to the individual factor caused by the internal factors of the individual itself and how to value thing based on their religion, competence is an important thing to have as an auditor, because the more competent the auditor, the better the performance and audit quality. Religion also taught everyone to always gain information and knowledge. It is because by gaining knowledge and learning the development of situation, an auditor will know what they should doing in do their job. They also would be able to do the work correctly as what the standard. Therefore, based on the explanation above, the hypothesis can be formulated as follow:

H6: Auditor Competence moderated by Religiosity has a positive effect toward Auditor Performance.

CHAPTER III

RESEARCH METHOD

3.1 Population and Sample

The population of this research referred to the group of people who worked as an auditor in Public Accounting Firm in Solo. There were 40 auditors in Public Accounting Firm in Solo due to the easiness of finding the auditor.

The sample that was used in this research were 40 auditors, junior or senior auditors who worked in some Public Accounting Firm in Solo. The sampling method used quota sampling. Because it identified the stratum and their size.

3.2 Data Collection Method

This research is used quantitative method. By using quantitative method, this research used a questionnaire in the form of Likert-Scale. Likert-Scale is a psychometric response scale primarily used in questionnaires to obtain participant's preferences or degree of agreement with a statement or set of statements. It showed the level of agreement (from strongly disagree to strongly agree) with the given statement (items) on a metric scale (Bertram, 2009). The questionnaires were distributed to 50 auditors in Public Accounting Firm in Solo. The questionnaires that were distributed were about the factors that affected in the making of audit quality. The target populations for this research were senior and junior auditors in Public Accounting Firm in Solo.

3.3 Research Variables and Measurement

3.3.1 Dependent Variable

The dependent variable was auditor performance. Auditor performance came from auditor attitudes and behavior. If it is viewed from the scope of work, a good quality

of audit performance can be seen by how the auditor use their characteristic in implementing auditing tasks using auditing standard and quality control standard which describe all best audit in practices (Nugrahini, 2015). The indicators of measurement of auditor performance variable were adopted from thesis done by Hapsoro (2019). It had 6 questions developed by Santy (2005) and the measurement of every statement was using scale developed by Likert Rensis. The scale was from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree, if the answer is higher. If means that the value is higher.

3.3.2 Independent Variable

3.3.2.1 Auditor Independence

According to Burhanudin (2016), stated that the quality of audit is supported by how far the auditor independence could hold their action to not easily to influenced by others because public accountants carry out their work in the public interest. Being independent means avoiding relationships that can interfere with the mental attitude and appearance of the auditor in carrying out the audit.

The indicator of measurement of auditor independence variable were adopted from the research done by Burhanudin (2016). The indicators were independence in audit tenure, independence with the clients, and independence in reporting. The questionnaire used scaling system developed by Likert Rensis. The scale was from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree. If the answer is higher, it means that by having higher value, the effect of auditor independence to auditor performance is higher.

3.3.2.2 Auditor Experience

Dewi (2016) stated in her research that the more extensive someone's in their work, their skill in their work place will increase. They will also be more perfect in reading the patterns while analyzing the data and their attitude would be much better to achieve the goals. An inexperienced auditor will make a greater error attribution than an experienced auditor. Thus, it can affect quality.

The indicator of measurement of auditor experience variable can be seen from the length or duration or work as an auditor and how many works that the auditor has done. The measurement will only ask about how long they have worked as an auditor, the option will be < 5 years, 5-7 years, 7-9 years, and > 9 years.

3.3.2.3 Auditor Competence

Auditor competence is the ability of auditor to finish their task properly and in-line with the audit standard. Pratomo (2015) in his research stated that those ability of competence can be achieved by having good personal quality, adequate knowledge, and special expertise in their field in order to produce good quality. Therefore, the quality of audit will increase and the performance of auditor. It can be seen from the auditor's opinion.

The indicator of measurement of auditor competence variables were implemented from thesis questionnaire done by Pratama (2015) an the questionnaire used scaling system developed by Likert Rensis. The scale was from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree. If the answer is higher, it means that by having higher value, the effect of auditor competence on auditor performance is higher.

3.3.3 Moderating Variable

3.3.3.1 Religiosity

According to the research done by Winarsih (2018) Religiosity is the basic thing of someone who commits to implement the path of their life based on religion which is embraced in terms of behaving as individuals, acting and behaving. The indicators of measurement of religiosity variable were adopted from, Hastuti (2014) from 21 questions to 14 questions whether those religiosity factors could affect auditor performance or not. The questionnaire used scaling system developed by Likert Rensis. The scale is from (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree. If the answer is higher, it means that by having higher value, the effect of religiosity on auditor performance is higher.

3.4 Data Quality Test

Data quality test is used to measure whether the instruments of the question are valid and reliable or not. In this research, for the analysis, it used SPSS 22.0 to help analyzing the data collected from the respondents. The results of the processed data will determine the quality of the research results. There were several tests in this research:

3.4.1 Validity Test

Validity means how far the accuracy or tool to measure the accuracy in carrying out its measurement function (Rahman, 2016). Validity required valid item where this items will be used to represent the measurement that intended in the content area. Sampling validity will be used to know how far the test samples in content. A questionnaire is valid if the questions on the questionnaire were able to express and be measured. In this research, the validity test is measured by the correlation between the

scores of the question item with the total score of variables. A questionnaire is valid if r arithmetic $>$ R Table.

3.4.2 Reliability Test

Reliability is an index that indicates the degree to measure two times of the same phenomenon and tools to measure of the stability consistency of test scores. It also shows the measurement of consistency on the same phenomenon (Rahman, 2016). Reliability is focusing on repeatability. Results of reliability test are used to determine whether the research instruments can be used repeatedly at different times. A reliability coefficient is a measure of how well a test measures achievement. Reliability is a very important factor in assessment, and is presented as an aspect contributing to validity and not opposed to validity. Reliability is the degree to which an assessment tool produces stable and consistent results.

3.5 Analysis Technique

The analysis technique used in this research are descriptive statistics test, classical assumption analysis, multiple linear regression, and hypothesis analysis. This analysis was done to measure the hypothesis and to know whether the independent variables and/or with moderating variable could affect the dependent variable.

3.5.1 Descriptive Statistics Test

3.5.1.1 Respondents Demography

In this research, descriptive statistics provided the explanation of the independent variable about auditor competence, auditor independence, and auditor experience. The results explained in the form of table and data analysis. The results were of the questions were based on the respondents' answer.

3.5.2 Classical Assumption Test

3.5.2.1 Multicollinearity Test

According to Joshi (2012), multicollinearity is statistical phenomenon in which there exists once had perfect or exact relationship among the predictor variables. If there is a perfect or exact relationship among the predictor variables, it is difficult to come up with reliable estimates of their individual coefficients. Paul (2008) in his research found that if there is no linear relationship among the regressions, they are said to be orthogonal. He also stated that multicollinearity is a matter of degree, not a matter of presence or absence. In presence of multicollinearity, the ordinary least Multicollinearity appears when two or more independent variables in the regression model are highly correlated. In the regression model, tolerance value and the opposite of the variance inflation factor (VIF) must be seen if we want to detect the presence or absence of multicollinearity.

3.5.2.2 Multicollinearity Test

Heteroscedasticity means unequal scatter. In regression analysis, it discusses heteroscedasticity with references to the residuals or mistake term. In particular, heteroscedasticity test is a test of assumptions that must be set so that the regression model that will use is not biased. All researchers are expected that distribution of data from time to time is always consistent and the condition of this is called as homoscedastic. To detect the heteroscedasticity, it is done by looking at the scatterplot graph between the prediction values of the dependent variable which is ZPRED with residual SRESID. Thus, Y-axis becomes the predicted axis and the X-axis is residual.

3.5.2.3 Normality Test

Normality test is a test used to determine whether data distribution is distributed or spread normally or not. It means that the data that has been collected from normal distribution or taken from a normal population. Parametric analysis is parameters of estimation of the observed population. Normality test use p-value in the Kolmogorov Smirnov valuation.

In SPSS, normality test uses p-value in the Kolmogorov Smirnov valuation. When the amount of p-value is bigger than 0.05 (>0.05), it means that the variables or the data are distributed normally and if the amount of the p-value is lower than 0.05 (<0.05), it means that the variables or the data are not distributed normally.

3.5.3 Multiple Linear Regression

Multiple linear regression is a technique to measure whether there any effect from the independent variable and/or with moderating variable to the dependent variable in this research.

$$AP = \alpha + \beta_1 AI + \beta_2 AE + \beta_3 AC + \beta_4 |AI \times R| + \beta_5 |AE \times R| + \beta_6 |AC \times R| + e$$

AP = Auditor Performance

α = Constant

β_1 - β_6 = Regression Coefficient

AI = Auditor Independence

AE = Auditor Experience

AC = Auditor Competence

|AIxR| = Interaction between Auditor Independence with Religiosity

|AExR| = Interaction between Auditor Experience with Religiosity

|ACxR| = Interaction between Auditor Competence with Religiosity

e = Error

3.5.4 Hypothesis Testing

The hypothesis testing in this research was done to know the effect of auditor independence, auditor experience, and auditor competence as the independent variable with religiosity as moderating variable toward the making or producing audit quality as the dependent variable. There were several hypothesis testing:

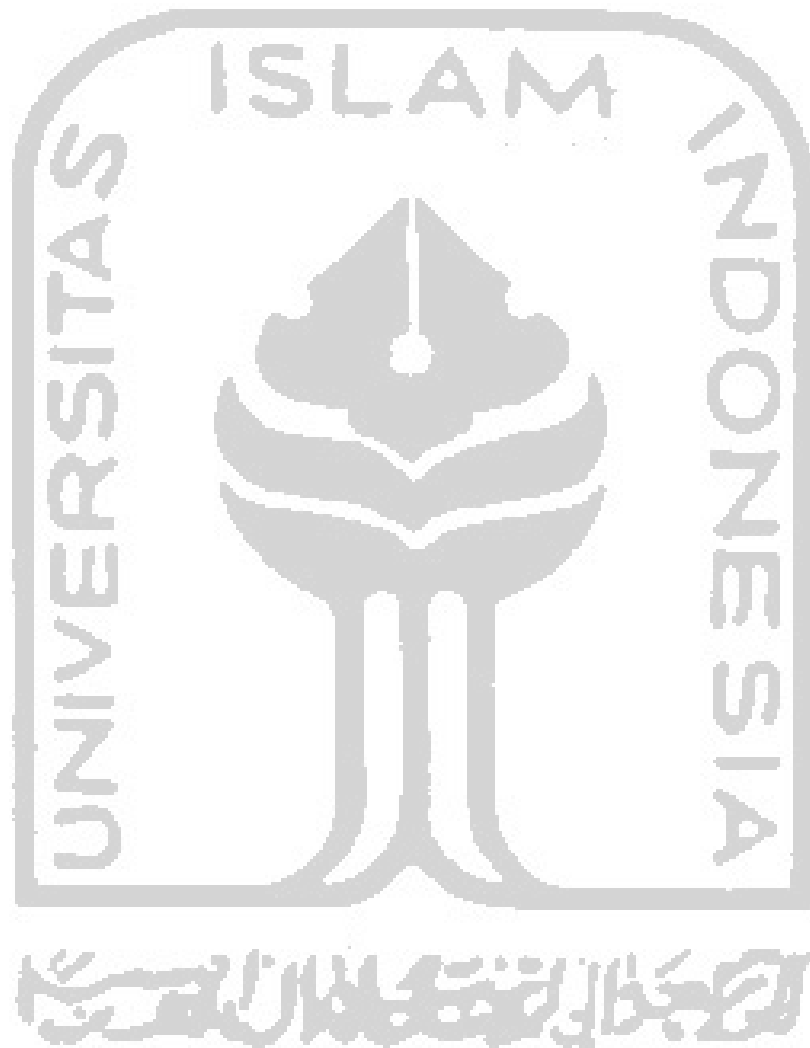
3.5.4.1 Coefficient of Determination Test

The coefficient of determination, R^2 , is used to analyze the differences of one variable to another. By using this coefficient of determination or R^2 , we can understand how strong the relation between the independent variable and the dependent variable. The range of R^2 is from 0 to 1. The greater the results are, the stronger the independent variable could affect the dependent variable.

3.5.4.2 T-Test

T-test is a type of statistical test that is used to compare the two groups. It is one of the most widely used statistical hypothesis tests in studies. T-test is a type of parametric method. It can be used when the samples satisfy the conditions of normality, equal variance, and independence (Kim, 2015). The significant I ever used to be going to be

5% or 0.05. If the significant level of the hypothesis is smaller than 0.05 or 5% (<5%), the hypothesis can be accepted. However, if the significant level of the hypothesis is greater than 5% or 0.05 (>5%), the hypothesis should be rejected.



CHAPTER IV

DISCUSSION AND RESULTS TEST

4.1 Implementation of The Research

This research was conducted with an instrument in the form of a questionnaire. The questionnaire was distributed to auditors in Public Accounting Firm in Solo Surakarta. The distribution of the questionnaire was spread out on 26 September 2019 until 3 October 2019.

The data generated from the questionnaire was in the form of interval data. The data was processed using parametric statistics. By using parametric statistics, the results obtained can be applied to the population if the level of significance was met. The level of significance was set at 5% (0.05).

The research was conducted at Public Accounting Firm Rachmad Wahyudi, Dr. Payamta, Wartono & Rekan, and Drs. Hanung Triatmoko, and auditors who ever worked with Hanung. The questionnaire was printed and then distributed manually to the respondents in their office.

4.2 Respondent Profiles

The data that were collected in this research were distributed through questionnaire in April until June to the auditor in Public Accounting Firm in Solo. The researcher distributed 40 questionnaires and 34 questionnaires were returned. There were 6 that were not returned because some auditors conducted audit in several areas. The presentation of descriptive research data aims to be able to see the profile of the research data and the relationships that exist between the variables used in the research. Descriptive data that describes the condition or condition of the respondent is additional

information to understand the results of the research. Respondents in this research had characteristics. The research characteristics were as follow:

4.2.1 Gender

The data regarding the gender of respondents of auditors in Public Accounting Firm in Solo a were as follows:

Table 4.1 Gender

No.	Sex	Total	Percentage
1.	Men	26	76.47%
2.	Women	8	23.53%

Source: Research Primary Data, 2019

Based on the information above, it can be seen that the gender of auditors or respondents in Public Accounting Firms in Solo were men of 76.47% and women of 23.53%. The table above shows that most auditors who works in Public Accounting Firm in Solo were man.

4.2.2 Educational Background

There were five categories of education in this questionnaire, starting from high school graduate, diploma (D3), undergraduate (S1), postgraduate (S2), and doctoral (S3). The data on the latest education of the auditors that were working in the Public Accounting Firm in Solo taken as respondents are as follows:

Table 4.2 **Education**

No.	Education	Total	Percentage
1.	Diploma (D3)	3	8.82%
2.	Undergraduate (S1)	26	76.47%
3	Postgraduate (S2)	5	14.71%

Source: Processed Primary Data, 2019

Based on the information that shows on the table above, it can be seen that the last educational background of the auditor in Public Accounting Firm in Solo as were diploma, undergraduate, and post graduate. There were 3 of 34 respondent or 8.82% who were diploma (D3) as their latest education. There were 26 of 34 respondents or 76.47% were undergraduate (S1) as their latest education. For auditors who had the latest education as postgraduate (S2), there were 5 of 34 respondents or 14.71%. As seen from the information of the table above, most auditors who work in Public Accounting Firm in Solo were undergraduate (S1).

4.2.3 Position in Public Accounting Firm

There were four categories of position that Public Accounting Firm in Solo have namely as junior auditor, senior auditor, partner and the last others will be filled freely.

The collected data were as follow:

Table 4.3 **Position in Public Accounting Firm**

No.	Position	Total	Percentage
1.	Junior Auditor	23	67,65%
2.	Senior Auditor	8	23.53%
3.	Partner	2	5,88%
4.	Others: Internships	1	2,94%

Source: Processed Primary Data, 2019

The collected data from respondents is showing the table above. The respondent's auditor position in Public Accounting Firm in Solo. From the information above, there were 23 or 67.65% respondents who had the position of junior auditors, 8 or 23.53% respondents who had the position of senior auditor, 2 or 5.88% respondents who have the position of partner, and there were only 1 or 2.94% who had the position as internship in Public Accounting Firm in Solo. From the information above, the taken as junior auditor had the most respondents or auditor in Public Accounting Firm in Solo.

4.3 Descriptive Statistics

In table below, it can be seen that audit competence variable had the lowest value of 3.50 and the highest value of 5.00 with an average value of 4.1668 and the standard deviation of 0.45812. Audit experience variable had the lowest value of 1.00 and the highest value of 4.00 with an average value of 1.9412 and the standard deviation or data distribution rate of 1.12657. Audit independence variable had the lowest value of 3.22 and highest value of 5.00 with an average value of 4.1432 and the data distribution rate

of 0.42437. Religiosity variable had the lowest value 2.29 and the highest value of 4.79 with an average value 3.4759 and standard deviation of 0.60188. Auditor performance variable had the lowest value of 3.00 and the highest value of 5.00 with an average value of 4.2159 and the standard deviation of 0.48340.

Table 4.4 **Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Independence	34	3.22	5.00	4.1432	.42437
Auditor Experience	34	1.00	4.00	1.9412	1.12657
Auditor Competence	34	3.50	5.00	4.1668	.45812
Religiosity	34	2.29	4.79	3.4759	.60188
Auditor Performance	34	3.00	5.00	4.2159	.48340

Source: *Processed Data Process, 2019*

4.4 Test Quality of Data

4.4.1 Validity Test

Validity means how far the accuracy or tool to measure the accuracy in carrying out its measurement function (Rahman, 2016). Validity required valid item where this items will be used to represent the measurement that intended in the content area. Sampling validity will be used to know how far the test samples in content. A questionnaire is valid if the questions on the questionnaire were able to express or measured. In this research, the validity test was measured by the correlation between the

scores of the question item with a total score of variables. A questionnaire is valid if $r_{\text{arithmetic}} > R_{\text{Table}}$ with the number n of 34 (r_{table}). It was 0.3388.

Table 4.6 **Validity Test of Audit Competence**

Item	r Score	r Table	Results
1	0.673	0.3388	Valid
2	0.676	0.3388	Valid
3	0.595	0.3388	Valid
4	0.717	0.3388	Valid
5	0.742	0.3388	Valid
6	0.766	0.3388	Valid

Source: *Processed Primary Data, 2019*

The table above shows that the statement used to test the audit competence variables from number 1 to number 6 has a higher calculated value than r_{table} ($r_{\text{count}} > r_{\text{table}}$). Thus, that the statement is considered as valid to be used in measuring competence variables.

Table 4.7 **Validity Test of Audit Independence**

Item	r Score	r Table	Results
1	0.658	0.3388	Valid
2	0.618	0.3388	Valid
3	0.775	0.3388	Valid
4	0.429	0.3388	Valid
5	0.408	0.3388	Valid
6	0.609	0.3388	Valid
7	0.662	0.3388	Valid
8	0.426	0.3388	Valid
9	0.679	0.3388	Valid

Source: Processed Primary Data, 2019

Table 4.7 shows that the item or statement used to test independence variable from number 1 to number 9 has an r_{count} greater than ($>$) r_{table} value, which means that the item or statements are valid.

Table 4.8 **Validity Test of Religiosity**

Item	r Score	r Table	Results
1	0.473	0.3388	Valid
2	0.455	0.3388	Valid
3	0.507	0.3388	Valid
4	0.777	0.3388	Valid
5	0.784	0.3388	Valid
6	0.559	0.3388	Valid
7	0.643	0.3388	Valid
8	0.527	0.3388	Valid
9	0.676	0.3388	Valid
10	0.646	0.3388	Valid
11	0.512	0.3388	Valid
12	0.677	-0.3388	Valid
13	0.508	0.3388	Valid
14	0.565	0.3388	Valid

Source: Processed Primary Data, 2019

As seen from the table above, the item or statement to test variable religiosity has r_{count} greater than the r_{table} . It means that the statement used to measure the religiosity variable is valid.

Table 4.9 **Validity Test of Auditor Performance**

Item	r Score	r Table	Results
1	0.575	0.3388	Valid
2	0.709	0.3388	Valid
3	0.801	0.3388	Valid
4	0.736	0.3388	Valid
5	0.629	0.3388	Valid
6	0.718	0.3388	Valid

Source: *Processed Primary Data, 2019*

Based on the data shown above, the item or statement used to test the auditor performance variable has r_{count} greater than r_{table} . It means that if the r_{count} is greater than r_{table} , the statement used to measure auditor performance is valid.

4.4.2 Reliability Test

Reliability is an index that indicates the degree to measure two times of the same phenomenon and tools to measure of the stability consistency of test scores. It also shows the measurement of consistency on the same phenomenon (Rahman, 2016). Reliability is focusing on repeatability. Results of reliability test are used to determine whether the research instruments can be used repeatedly at different times. A reliability coefficient is

a measure of how well a test measures achievement. Reliability is a very important factor in assessment, and is presented as an aspect contributing to validity and not opposed to validity. Reliability is the degree to which an assessment tool produces stable and consistent results. Reliability test is used to ensure that the measuring instrument which were questionnaires in this research whether it had consistent or steady ability to measure something, even though it is repeated many times on the same object. A reliability coefficient is a measure of how well a test measures achievement. If the value of Cronbach's Alpha > 0.6 , then the research instrument is reliable. If the Cronbach's Alpha value is < 0.6 , the research instrument is not reliable.

Table 4.10 Reliability Test of Audit Competence

Cronbach Alpha	N of Items
0.777	6

Source: Processed Primary Data, 2019

The minimum of Cronbach Alpha value is 0.60 and the data above shows that the competence variable had a greater value than Cronbach Alpha value which was 0.777. Based on this results, the data of competence variable had met the reliability requirements.

Table 4.11 Reliability Test of Audit Independence

Cronbach Alpha	N of Items
0,763	9

Source: Processed Primary Data, 2019

The minimum of Cronbach Alpha value was 0.60 and the data above shows that the independence variable had a greater value than Cronbach Alpha value which was 0.763. Based on the results, it can be seen that the data contained in audit independence variable was reliable or met with the reliability requirements.

Table 4.12 Reliability Test of Religiosity

Cronbach Alpha	N of Items
0.862	14

Source: Processed Primary Data, 2019

The minimum of Cronbach Alpha value was 0.60 and the data above shows that the religiosity variable had a greater value than Cronbach Alpha value which was 0.862. The value resulted in the table above proves that the data contained in the religiosity variable was reliable.

Table 4.13 Reliability Test of Auditor Performance

Cronbach Alpha	N of Items
0.778	6

Source: Processed Primary Data, 2019

As seen from the information above, the Cronbach Alpha value of auditor performance variable was 0.778 which is greater than the minimum Cronbach Alpha value of 0.60. If it is greater than the minimum, it means that the data contained in the auditor performance variable is reliable.

4.5 Classical Test

4.5.1 Normality Test

Normality test is a test used to determine whether data distribution is distributed or spread normally or not. It means that the data that has been collected from normal distribution or taken from a normal population. Parametric analysis is parameters of estimation of the observed population. Normality test use p-value in the Kolmogorov Smirnov valuation. When the amount of p-value is bigger than 0.05 (>0.05), it means the variables or the data are distributed normally and if the amount of the p-value is lower than 0.05 (<0.05), the variables or the data are not distributed normally. The results of normality test data are presented using the Kolmogorov – Smirnov test as follow:

Table 4.14 Normality Test

Variable	Kolmogorov – Smirnov Z	Asymp. Sig (2 –Tailed)	Results
Unstandardized Residual	0.823	0.508	Normal

Source: Processed Primary Data, 2019

Based on the results of the Kolmogorv-Smirnov test above, it can be seen that the Asymp. Sig (2-Tailed) was 0.508 which was greater than 0.05 or 5%. If the Asymp. Sig (2-Tailed) was greater than 5%, it can be concluding that the residual data in this regression model was distributed normally. This result was in accordance with the stipulated provisions. Thus, it can be concluded that the data is distributed normally and it can be used in this research.

4.5.2 Multicollinearity Test

According to Joshi (2012), multicollinearity is statistical phenomenon in which exists a perfect or exact relationship among the predictor variables. If there is a perfect or exact relationship among the predictor variables, so there for it is difficult to come up with reliable estimates of their individual coefficients. Paul (2008) in his research found that if there is no linear relationship among the regressions, they are said to be orthogonal. He also stated that multicollinearity is a matter of degree, not a matter of presence or absence. In presence of multicollinearity, the ordinary least Multicollinearity appears when two or more independent variables in the regression model are highly correlated. In the regression model, tolerance value and the opposite of the variance inflation factor (VIF) must be seen if we want to detect the presence or absence of multicollinearity. Multicollinearity can be seen from the tolerance value >0.10 or $VIF <10$. The results of multicollinearity test were as follows:

Table 4.15 **Multicollinearity Test**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Audit Independence	.575	1.738
Audit Experience	.628	1.592
Audit Competence	.617	1.622
Audit Independence x Religiosity	.441	2.270
Audit Experience x Religiosity	.392	2.552
Audit Competence x Religiosity	.431	2.322

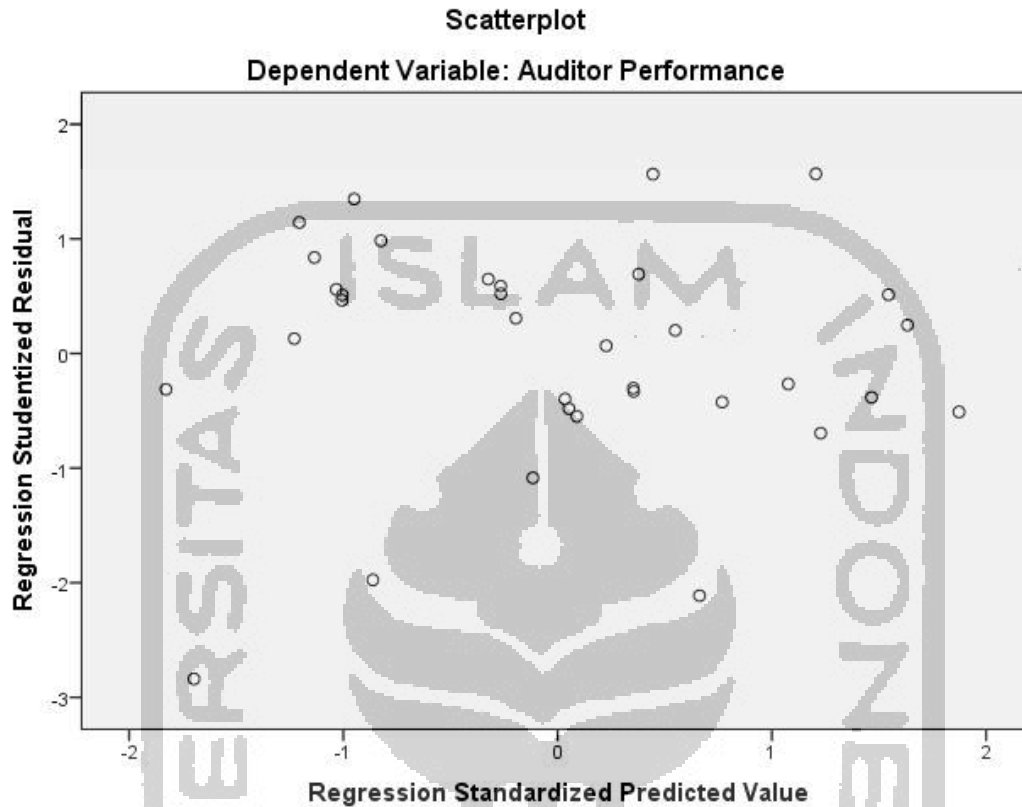
Source: *Processed Primary Data, 2019*

As seen from the Multicollinearity test results above, the number of the tolerance value was more than 0.10, which means that there was no correlation among the independent variables. It was also the same with the VIF value that showed there were no correlation among independent variables because the VIF value is not more than 10. Based on the results above, it can be concluded that it is free from multicollinearity.

4.5.3 Heteroscedasticity Test

Heteroscedasticity means unequal scatter. In regression analysis, it discusses heteroscedasticity with references to the residuals or mistake term. In particular, heteroscedasticity test is a test of assumptions that must be set so that the regression model that will used is not biased. All researchers expected that the distribution of data from time to time is always consistent and the condition of this is called as homoscedastic. To detect heteroscedasticity, appear is done by looking at the scatterplot graph among the prediction values of the dependent variable which was ZPRED with residual SRESID. The result of heteroscedasticity was as follows:

Table 4.16 Heteroscedasticity Test



Source: Processed Primary Data, 2019

According to the result of the heteroscedasticity test above, it can be seen that the data or variables were spread and did not form certain patterns. Therefore, it can be concluded that heteroscedasticity did not occur in the regression model.

4.6 Hypothesis Testing

4.6.1 Multiple Linear Regression Analysis

Multiple linear regression model was also used in this research. This regression model was used to determine the effect of several independent variables on the dependent variable. The multiple linear regression analysis resulted as follow:

Table 4.17 Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.012	.376		2.689	.012
Audit Independence	.282	.093	.247	3.036	.005
Audit Experience	.070	.033	.162	2.079	.047
Audit Competence	.197	.083	.187	2.380	.025
Audit Independence x Religiosity	.030	.014	.208	2.237	.034
Audit Experience x Religiosity	.024	.012	.207	2.098	.045
Audit Competence x Religiosity	.032	.012	.243	2.581	.016

Source: Processed Primary Data, 2019

As seen from the table above, the regression models obtained were as follow:

$$AP = 1.012 + 0.282AI + 0.070AE + 0.197AC + 0.030 |AIxR| + 0.024 |AExR| + 0.032 |ACxR|$$

Based on the information of the result of the regression equation above, the conclusion that can be taken were as follows:

1. If all independent variable values had value of (0), the value of the dependent or auditor performance variable was 1.012.
2. The coefficient of Independence for AI variable was 0,282, which means that every increase in the independence of one (1) unit, the audit performance variable would increase by 0.282, if the other independent variables were fixed.

3. The coefficient of Experience for AE variable was 0.070, which means that every increase in experience of one (1) unit, the audit performance variable would increase by 0.070, if the other independent variables were fixed.
4. The coefficient of competence for AC variable was 0.197, which means that every increase in experience of one (1) unit, the audit performance variable would increase by 0.197, if the other independent variables were fixed.
5. The coefficient of Independence moderated by religiosity for AIXR variable was 0.030, which means that every increase in independence moderated by religiosity of one (1) unit, the audit performance variable would increase by 0.030 if the other independent variables were fixed.
6. The coefficient of experience moderated by religiosity for AEXR variable was 0.024, which means that every increase in experience moderated by religiosity of one (1) unit, the audit performance variable would increase by 0.024 if the other independent variables were fixed.
7. The coefficient of competence moderated by religiosity for ACxR variable is 0,032, which means that every increase in competence moderated by religiosity of one (1) unit, the audit performance variable will also increase by 0,032 if the other independent variables are fixed.

4.6.2 Coefficient of Determination Test (R^2)

The coefficient of determination, R^2 , is used to explain the variability of one factor that can be caused by its relationship to another factor. We can figure out how strong the relationship between the independent variable on the dependent variable by using this coefficient of determination or R^2 . Its depends on the weight of in tendency analysis and is signified as a value between 0 and 1. The greater the results, the stronger the

independent variable could affect the dependent variable. The result of the test of coefficient determination were as follow:

Table 4.18 **Coefficient of Determination Test (R²)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.947 ^a	.897	.874	.17145

a. Predictors: (Constant), [AC.R], AE, AI, AC, [AI.R], [AE.R]

Source: *Processed Primary Data, 2019*

Based on the result of adjusted R square (R²), the amount of 0.897 or 89.7% was the percentage of contribution of variable independence, experience, competence, independence moderated by religiosity, experience moderated by religiosity, and competence moderated by religiosity on auditor performance. It means that auditor performance can be explained by using those variables above, where the value was 87.4% or 0.874. While for the remaining 12.6% or 0.126 were influenced by other factors.

4.6.3 Hypothesis Testing Results

The hypothesis testing in this research was using T-Test. The results of the test were as follow:

1. Hypothesis Test of Independence

The first hypothesis stated that audit independence has a positive effect toward auditor performance. It can be seen from table 4.17 above that the t-value or the relationship between independence and auditor performance was 3.036 and the significance value was 0.005. The regression coefficient was significant because the significant value $0.005 < 0.05$. Based on the results of the hypothesis testing above, it can be concluded that audit independence had a positive

significant effect toward auditor performance, therefore the first hypothesis in this research was supported.

2. Hypothesis Test of Experience

The second hypothesis stated that auditor experience has a positive effect toward auditor performance. It can be seen from the Table 4.17 above that the t-value or the relationship between experience and auditor performance was 2.079 and the significance value was 0.047. The regression coefficient was significant because the significant value was lower than the level of significant $\alpha = 5\%$, or $p = 0.047 < 0,05$. Based on the results of the hypothesis testing above, it can be concluded that audit experience had a positive significant effect toward auditor performance, therefore the second hypothesis in this research was supported.

3. Hypothesis Test of Competence

The third hypothesis stated that auditor competence has a positive effect toward auditor performance. It can be seen from the Table 4.17 above that the t-value or the relationship between competence with auditor performance was 2.380 and the significance value was 0.025. The regression coefficient was significant because the significant value was lower than the level of significant $\alpha = 5\%$, or $p = 0,025 < 0,05$. Based on the results of the hypothesis testing above, it can be concluded that audit competence had a positive significant effect toward auditor performance. Therefore, the third hypothesis in this research was supported.

4. Hypothesis Test of Independence Moderated by Religiosity

The fourth hypothesis stated that audit independence moderated by religiosity has a positive effect toward auditor performance. It can be seen from the Table 4.17 above that the t-value or the relationship between independence moderated by religiosity with auditor performance was 2.237 and the significance value was 0.034. The regression coefficient was significant because the significant value was lower than the level of significant $\alpha = 5\%$, or $\rho = 0.034 < 0.05$. Based on the results of the hypothesis testing above, it can be concluded that audit independence moderated by religiosity had a positive significant effect toward auditor performance, therefore the fourth hypothesis in this research was supported.

5. Hypothesis Test of Experience Moderated by Religiosity

The fifth hypothesis stated that experience moderated by religiosity has a positive effect toward auditor performance. It can be seen from the Table 4.17 above that the t-value or the relationship between experience moderated by religiosity with auditor performance was 2.098 and the significance value was 0.045. The regression coefficient was significant because the significant value was lower than the level of significant $\alpha = 5\%$, or $\rho = 0.045 < 0.05$. Based on the results of the hypothesis testing above, it can be concluded that audit experience moderated by religiosity had a positive significant effect toward auditor performance. Therefore, the fifth hypothesis in this research was supported.

6. Hypothesis Test of Competence Moderated by Religiosity

The sixth hypothesis stated that competence moderated by religiosity has a positive effect toward auditor performance. It can be seen from the Table 4.17

above that the t-value or the relationship between experience moderated by religiosity and auditor performance was 2.581 and the significance value was 0.016. The regression coefficient was significant because the significant value was lower than the level of significant $\alpha = 5\%$, or $\rho = 0.016 < 0.05$. Based on the results of the hypothesis testing above, it can be concluded that audit competence moderated by religiosity had a positive significant effect toward auditor performance. Therefore, the sixth hypothesis in this research was supported.

4.7 Discussion

4.7.1 The Effect of Audit Independence on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit independence was lower than the level of significance $\alpha = 5\%$, or $\rho = 0.005 < 0.05$. From the equation above, it can be concluded that H1 of this research was accepted, which means that audit independence variable influences auditor performance variable significantly. The results of this research were supported by the results of the previous study of Burhanudin (2016); Ulfah and Lukiastuti (2018); and Prasetya (2019). It stated that independence is had a positive significant effect on auditor performance and audit quality.

The results of this research showed that there as significant influence between audit independence and auditor performance. It is mean that auditor independence was an important factor that would giving an impact in auditor performance. Auditor with high independence would produce high quality audit. The quality itself can be seen by the result and the progress of an auditor in making report in audit. Auditor independence cannot be influenced by other statements or any situations from the clients, they also work

with high integrity and work alone. An auditor would also give their true opinion based on data that had been investigated and the results will be not influenced by others. Thus, for the quality of audit would be more fair and real.

4.7.2 The Effect of Auditor Experience on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit experience was lower than the level of significance $\alpha = 5\%$, or $\rho = 0.047 < 0.05$. From the equation above, it can be concluded that H2 of this research was accepted, which means that audit experience variable influences auditor performance variable significantly. The results of this study is in line with the previous study that was done by Ardyana (2017) and Winarna & Mabururi (2015), They stated that audit experience has a significant influence to the audit quality or audit performance because the higher the experience of that auditor, the better the quality of the audit produced, means that the performance of auditor and the quality of audit would be better.

The results of this research showed that there was significant influence between audit experience with auditor performance. Auditor experience is accumulation of combination from everything that gained from face to face and interactions with objects, situations, ideas, and sense that happens during the process in audit. As it stated as continuously, it's mean that an auditor who faced or has more expertise in audit would understand more about the current situation that they would face. They would also know what they should do in audit rather those auditors who had less experience. Auditor in Public Accounting Firm in Solo should gain more experience in conducting audit by having audit task more.

4.7.3 The Effect of Auditor Competence on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit competence was lower than the level of significance $\alpha = 5\%$, or $\rho = 0.025 < 0.05$. From the equation above, it can be concluded that H3 of this research was accepted, which means that audit competence variable influences auditor performance variable significantly. The results of this research was in line or supported with the previous research that was done by Ulfah and Lukiastruti (2018), they stated that competence can influence performance of the auditor.

The results of this research showed that there was significant influenced between audit competence and auditor performance. Auditor competence is a factors that the auditor should have. Auditor competence has a close relationship to auditor performance. Auditor competence is the ability of auditor to finish their task properly and in-line with the audit standard. Pratomo (2015) in his research stated that those ability of competence can be achieved by having good personal quality, adequate knowledge, and special expertise in their field in order to produce good quality. Therefore, the quality of audit will increase and the performance of auditor that can be seen from the auditor's opinion. An auditor who has good personal quality, adequate knowledge and special expertise in their field will be much easier for auditor in performing audit, they will understand more about a type different kind of situation and problem that is faced in conducting audit. They will also easily read any type of mistakes easily in a financial statement.

Public Accounting Firm in Solo should increase their auditor's adequate knowledge by giving them special expertise in training or seminar. This suggestion will

help auditor to learn about the current situation or problem that will be faced while doing audit from time to time.

4.7.4 The Effect of Auditor Independence Moderated by Religiosity on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit independence moderated by religiosity was lower than the level of significance $\alpha = 5\%$, or $p = 0.034 < 0.05$. From the equation above, it can be concluded that H4 of this research was accepted, which means that there was an interaction between religiosity and audit independence or religiosity increase the effect of audit independence toward auditor performance variable significantly. This results of the research was supported by the previous study that is done by Suryaningsih (2019). She stated that independence and religiosity has a positive significant effect toward auditor performance.

The results of this research showed that there was positive significant influence between audit independence moderated by religiosity and auditor performance. Auditor independence is having connection with integrity and objectivity judgment in performing audit. It is one of the factor that each auditor should have. Religiosity in auditor can influenced an auditor performance. If an auditor has a high religiosity, an auditor will be afraid to do any mistake and do more carefully while doing audit. An auditor who has high religiosity in his life probably, will not try to help their client from any fraud that the client did. Their judgment will be fair based on real facts. An auditor will think about the consequences from their religion perception such as punishment from what them believes.

Because of that, religiosity can determine the auditor to be more independent to have more good performance.

4.7.5 The Effect of Auditor Experience Moderated by Religiosity on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit experience moderated by religiosity was lower than the level of significance $\alpha = 5\%$, or $\rho = 0.045 < 0.05$. From the equation above, it can be concluded that H4 of this research was accepted, which means that there is an interaction between religiosity and audit experience or religiosity increase the effect of audit experience toward auditor performance variable significantly. The results of this research was supported by the previous study that was done by Legowo (2016) he stated that religiosity and also auditor experience has a significant impact toward employee performance in doing their job.

The results of this research showed that there was positive significant influence between audit experience moderated by religiosity and auditor performance. Experience and religiosity has a relationship on auditor performance. Based on the dispositional value theory and attribution theory that refer to the individual factors caused by the internal of each individual auditor and how they judge things or any kind of actions that has been taught by each religion, auditor have a tendency to increase their experience in work because religion always brought us to always find new experience and learn from the mistakes that have ever been done. Thus, that the auditor will understand more about the past mistakes and know how to overcome it. Public Accounting Firm in Solo can always

give the auditor more audit task that can increase the experience of the auditor, since it is in line with what the religion taught us.

4.7.6 The Effect of Auditor Competence Moderated by Religiosity on Auditor Performance

Based on the results of the t-test from Table 4.17 in regression model, the significance value of audit competence moderated by religiosity was lower than the level of significance $\alpha = 5\%$, or $\rho = 0.016 < 0.05$. From the equation above, it can be concluded that H4 of this research was accepted, which means that there is an interaction between religiosity with audit competence or religiosity increase the effect of audit competence toward auditor performance variable significantly. The results of this variables in this research was in line or supported by the previous research that was done by Septiani (2017). She stated that competence and religiosity has a significant impact toward auditor performance while doing their job.

The results of this research showed that there was positive significant influence between audit competence moderated by religiosity and auditor performance. Competence and religiosity variables has a close relationship on auditor performance. Besides that, with high competence and extensive knowledge, an auditor will easily follow the development of audits which is more complex. Religiosity always taught people to always gain knowledge as much as possible. It means that religiosity can support auditor competency in determining auditor performance. By having high education, learning and also understanding the development of situation is the same with gaining knowledge that is taught by religion. Therefore, competent auditor who has high

religiosity inside their mind will increase the auditor performance of the auditor in Public Accounting Firm in Solo.



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

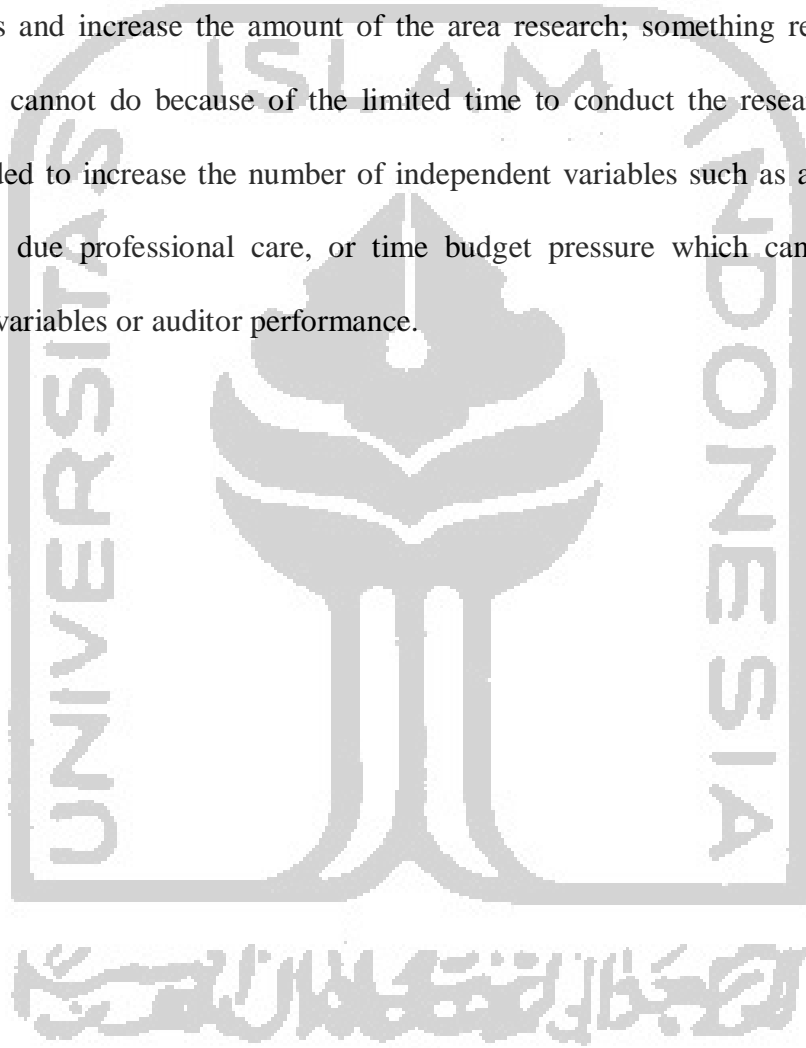
1. The number of auditors in Solo were only 34 respondents
2. There were only four Public Accountant Firm which were still active until October 2019. The rest of there were closed or changed into Tax Consultant.

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.



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APPENDIX 1. Questionnaires

Kepada

Bapak/Ibu Responden

Di Tempat

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa Program Strata Satu (S1) Universitas Islam Indoensia, saya:

Nama : Winda Eviana

NIM : 11312007

Fak. / Jur : Ekonomi/Akuntansi

Bermaksud untuk melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“The Effects of Auditor Independence, Auditor Experience, and Auditor Competence toward Auditor Performance by using Religiosity as Moderating Variable”**. Untuk itu, saya mengharapkan kesediaan Bapak/Ibu untuk menjadi responden dengan mengisi kuesioner ini secara lengkap. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Atas bantuan dan kesediaan Bapak/Ibu/Saudara/i dalam mengisi kuesioner ini, saya mengucapkan terimakasih.

Hormat Saya

Peneliti

Winda Eviana

Identitas Responden

Nama : _____

Umur : _____

Jenis Kelamin : Pria Wanita

Pendidikan Terakhir : S3 S2 S1 D3 SLTA

Jabatan atau Posisi di KAP : Partner Senior
 Junior Lain-lain (sebutkan): _____

Lama Bekerja diidang Audit : < 5 Tahun 5-7 Tahun
 7-9 Tahun > 9 Tahun

Dimohon untuk mengisi jawaban dengan memberikan tanda centang (v) pada kolom yang tersedia. Dimohon hanya mengisi satu (1) jawaban pada setiap pertanyaan.

Keterangan Jawaban:

- 1 : Sangat Tidak Setuju
- 2 : Tidak Setuju
- 3 : Netral
- 4 : Setuju
- 5 : Sangat Setuju

DAFTAR PERNYATAAN UNTUK VARIABEL KOMPETENSI

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
1	Dibangku kuliah (pendidikan formal) saya memperoleh pengetahuan yang sangat berguna dalam proses audit					
2	Saya memahami dan mampu melakukan audit sesuai standar akuntansi dan auditing yang berlaku					
3	Saya memahami hal-hal terkait pemerintahan (diantaranya struktur organisasi, fungsi, program, dan kegiatan pemerintah)					
4	Seiring bertambahnya masa kerja saya sebagai auditor, keahlian auditing saya semakin bertambah					
5	Saya selalu mengikuti dengan serius pelatihan akuntansi dan audit yang diselenggarakan internal inspektorat					
6	Dengan inisiatif sendiri, saya berusaha meningkatkan penguasaan akuntansi dan auditing dengan membaca literatur atau mengikuti pelatihan di luar inspektorat					

DAFTAR PERNYATAAN UNTUK VARIABEL INDEPENDENSI

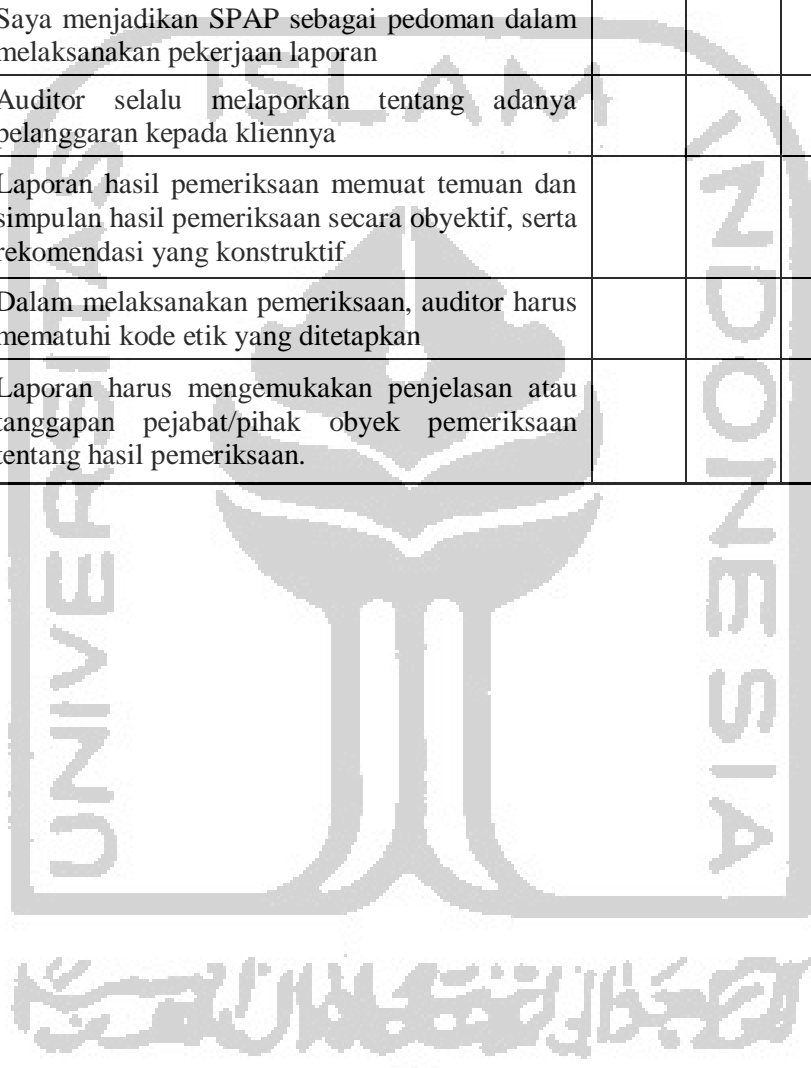
No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
I. Indikator: Independensi Penyusunan Program						
1	Penyusunan program audit bebas dari campur tangan pimpinan (inspektur) untuk menentukan, mengeliminasi atau memodifikasi bagian-bagian tertentu yang diperiksa.					
2	Penyusunan program audit bebas dari intervensi pimpinan tentang prosedur yang dipilih auditor.					
3	Penyusunan program audit bebas dari usaha-usaha pihak lain untuk menentukan subyek pekerjaan pemeriksaan.					
II. Indikator: Independensi Pelaksanaan Pekerjaan						
4	Pemeriksaan bebas dari usaha-usaha manajerial (obyek pemeriksaan) untuk menentukan atau menunjuk kegiatan yang diperiksa.					
5	Pelaksanaan pemeriksaan harus bekerjasama dengan manajerial selama proses pemeriksaan.					
6	Pemeriksaan bebas dari kepentingan pribadi maupun pihak lain untuk membatasi segala kegiatan pemeriksaan.					
III. Indikator: Independensi Pelaporan						
7	Pelaporan bebas dari kewajiban pihak lain untuk mempengaruhi fakta-fakta yang dilaporkan.					
8	Pelaporan hasil audit bebas dari bahasa atau istilah-istilah yang menimbulkan multi tafsir					
9	Pelaporan bebas dari usaha pihak tertentu untuk mempengaruhi pertimbangan pemeriksa terhadap isi laporan pemeriksaan.					

DAFTAR PERNYATAAN UNTUK VARIABEL RELIGIUSITAS

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
I. Indikator: Intrinsik						
1	Saya membaca-baca buku atau literatur tentang keimanan atau agama					
2	Penting bagi saya untuk meluangkan waktu sejenak untuk merenung dan memikirkan masalah agama					
3	Saya sering merasakan kehadiran Tuhan yang kuat					
4	Saya berdoa terutama untuk memperoleh bantuan dan perlindungan					
5	Saya berusaha keras untuk menjalani kehidupan saya sesuai dengan ajaran agama saya					
6	Saya berdoa untuk kedamaian dan kebahagiaan dalam hidup					
II. Indikator: Ekstrinsik; Sosial						
7	Saya pergi ke tempat ibadah (masjid, gereja, kuil, dll.) untuk mendapatkan teman					
8	Saya pergi ke tempat ibadah (masjid, gereja, kuil, dll.) terutama untuk menghabiskan waktu bersama teman					
9	Seluruh pendekatan hidup saya didasarkan sesuai dengan agama saya					
10	Saya pergi ke tempat ibadah (masjid, gereja, kuil, dll.) terutama karena saya senang bertemu orang-orang yang saya kenal disana					
II. Indikator: Ekstrinsik; Pribadi						
11	Tidak menjadi masalah bagi saya tentang apa yang saya yakini selama yang saya lakukan ini baik					
12	Yang diberikan oleh agama kepada saya adalah kenyamanan disaat terjadi kesulitan dan kesedihan					
13	Meskipun saya orang yang religius, saya tidak ingin agama mempengaruhi kehidupan sehari-hari					
14	Meskipun saya meyakini agama saya, saya merasa ada banyak hal yang lebih penting dalam hidup					

**DAFTAR PERNYATAAN UNTUK VARIABEL KUALITAS HASIL PEMERIKSAAN
(PERFORMA)**

No	Pertanyaan	Nilai				
		STS	TS	N	S	SS
1	Saat menerima penugasan, auditor menetapkan sasaran, ruang lingkup, metodologi pemeriksaan.					
2	Saya menjadikan SPAP sebagai pedoman dalam melaksanakan pekerjaan laporan					
3	Auditor selalu melaporkan tentang adanya pelanggaran kepada kliennya					
4	Laporan hasil pemeriksaan memuat temuan dan simpulan hasil pemeriksaan secara obyektif, serta rekomendasi yang konstruktif					
5	Dalam melaksanakan pemeriksaan, auditor harus mematuhi kode etik yang ditetapkan					
6	Laporan harus mengemukakan penjelasan atau tanggapan pejabat/pihak obyek pemeriksaan tentang hasil pemeriksaan.					



APPENDIX 2. Recapitulation of Questionnaires

No	Auditor Independence									Mean	Total I
	I1	I2	I3	I4	I5	I6	I7	I8	I9		
1	4	5	5	5	5	5	5	5	5	4.89	44
2	4	4	4	4	4	4	4	4	4	4.00	36
3	5	5	5	5	5	5	5	5	5	5.00	45
4	4	4	4	4	4	4	4	4	4	4.00	36
5	5	4	4	4	4	4	4	4	4	4.11	37
6	4	5	4	4	3	5	5	4	5	4.33	39
7	5	5	4	4	3	5	5	4	5	4.44	40
8	4	5	5	4	3	5	4	5	5	4.44	40
9	5	4	4	4	3	5	5	5	4	4.33	39
10	4	5	4	4	3	5	5	5	4	4.33	39
11	5	5	4	4	3	4	5	4	5	4.33	39
12	3	4	4	3	4	5	4	4	4	3.89	35
13	5	4	5	5	4	5	5	4	5	4.67	42
14	5	5	5	5	4	5	5	5	5	4.89	44
15	4	3	4	4	4	4	4	4	4	3.89	35
16	3	3	3	3	3	4	3	4	3	3.22	29
17	4	3	2	5	4	3	3	3	4	3.44	31
18	4	4	5	3	4	5	4	4	4	4.11	37
19	4	5	5	5	4	5	3	4	3	4.22	38
20	5	5	4	4	5	4	3	4	4	4.22	38
21	5	5	4	4	5	4	3	4	5	4.33	39
22	3	4	4	5	3	3	5	4	5	4.00	36
23	4	3	4	3	3	5	3	5	3	3.67	33
24	4	3	4	4	3	5	4	4	5	4.00	36
25	4	4	4	4	4	4	4	4	4	4.00	36
26	5	4	5	4	4	5	5	4	5	4.56	41
27	3	4	3	4	3	3	3	4	3	3.33	30
28	4	4	5	5	5	5	4	5	4	4.56	41
29	3	4	4	4	4	4	3	4	3	3.67	33
30	5	5	4	4	2	4	3	5	5	4.11	37
31	5	4	4	4	4	3	4	5	5	4.22	38
32	2	3	4	5	3	3	4	5	3	3.56	32
33	5	3	4	5	4	4	5	4	4	4.22	38
34	4	5	3	3	3	4	4	4	5	3.89	35

Auditor Experience		
No		AE
1	< 5 Tahun	1
2	< 5 Tahun	1
3	< 5 Tahun	1
4	< 5 Tahun	1
5	< 5 Tahun	1
6	7-9 Tahun	3
7	7-9 Tahun	3
8	< 5 Tahun	1
9	< 5 Tahun	1
10	< 5 Tahun	1
11	< 5 Tahun	1
12	< 5 Tahun	1
13	7-9 Tahun	3
14	7-9 Tahun	3
15	< 5 Tahun	1
16	< 5 Tahun	1
17	7-9 Tahun	3
18	7-9 Tahun	3
19	< 5 Tahun	1
20	7-9 Tahun	3
21	< 5 Tahun	4
22	7-9 Tahun	3
23	7-9 Tahun	3
24	7-9 Tahun	3
25	< 5 Tahun	1
26	7-9 Tahun	3
27	< 5 Tahun	1
28	< 5 Tahun	1
29	< 5 Tahun	1
30	> 9 Tahun	4
31	< 5 Tahun	1
32	< 5 Tahun	1
33	> 9 Tahun	4
34	5-7 Tahun	2

No	Auditor Competence						Mean	Total
	C1	C2	C3	C4	C5	C6		
1	5	5	5	5	5	5	5.00	30
2	3	3	4	3	4	4	3.50	21
3	4	5	5	5	5	5	4.83	29
4	4	4	4	5	5	5	4.50	27
5	4	4	4	4	2	4	3.67	22
6	4	4	3	5	5	5	4.33	26
7	5	4	3	5	5	5	4.50	27
8	4	4	2	4	5	4	3.83	23
9	4	4	4	5	5	5	4.50	27
10	4	4	4	5	5	5	4.50	27
11	3	4	3	4	3	4	3.50	21
12	3	4	4	4	4	3	3.67	22
13	5	4	5	4	5	5	4.67	28
14	4	4	4	4	4	4	4.00	24
15	3	3	3	4	4	4	3.50	21
16	4	4	4	3	4	3	3.67	22
17	4	4	4	4	4	4	4.00	24
18	4	4	4	4	4	4	4.00	24
19	5	5	5	5	5	5	5.00	30
20	4	5	4	5	5	4	4.50	27
21	4	4	5	4	4	4	4.17	25
22	5	4	4	5	4	4	4.33	26
23	4	4	4	4	4	5	4.17	25
24	4	4	4	5	4	4	4.17	25
25	5	4	4	3	3	4	3.83	23
26	4	5	4	3	4	4	4.00	24
27	4	4	2	4	4	4	3.67	22
28	4	4	4	4	4	4	4.00	24
29	4	4	4	4	4	3	3.83	23
30	5	5	5	5	5	5	5.00	30
31	3	4	4	4	3	4	3.67	22
32	4	3	4	5	4	4	4.00	24
33	4	5	5	5	5	5	4.83	29
34	5	4	5	4	4	4	4.33	26

N o	Religiusitas														Mea n	Tot al
	R 1	R 2	R 3	R 4	R 5	R 6	R 7	R 8	R 9	R 10	R 11	R 12	R 13	R 14		
1	3	4	4	5	5	5	3	2	3	2	3	3	4	3	3.50	49
2	4	3	4	3	3	3	4	3	3	4	3	3	4	4	3.43	48
3	5	3	4	5	5	5	2	2	5	2	4	5	5	5	4.07	57
4	2	4	2	3	3	4	3	3	4	4	4	4	4	3	3.36	47
5	3	4	3	5	5	5	3	3	3	2	2	2	2	4	3.29	46
6	4	5	4	4	4	3	3	3	4	3	4	4	4	4	3.79	53
7	3	4	3	2	2	4	3	3	3	2	3	3	3	3	2.93	41
8	5	4	3	5	5	5	3	3	4	3	4	5	5	3	4.07	57
9	4	3	4	2	2	2	1	1	4	1	2	2	2	2	2.29	32
10	5	3	4	2	3	4	2	3	4	2	3	5	5	5	3.57	50
11	3	2	2	2	2	2	2	2	3	3	2	2	3	3	2.36	33
12	3	3	3	4	3	4	4	3	3	3	4	4	4	3	3.43	48
13	2	2	3	3	2	5	2	3	2	3	3	3	3	3	2.79	39
14	3	4	4	4	4	4	2	2	4	2	2	5	4	2	3.29	46
15	4	5	4	5	5	5	3	1	3	2	2	5	3	3	3.57	50
16	2	4	4	4	4	4	4	4	4	4	4	4	4	4	3.86	54
17	3	4	2	2	2	5	1	1	1	1	4	2	3	2	2.36	33
18	3	4	3	5	5	5	3	2	2	2	3	4	3	3	3.36	47
19	4	4	5	2	2	3	2	2	2	1	3	3	3	3	2.79	39
20	3	3	4	3	4	2	4	4	3	3	2	2	3	2	3.00	42
21	3	4	5	2	2	2	2	2	4	1	3	5	2	1	2.71	38
22	3	4	5	5	5	5	3	2	4	2	4	5	2	1	3.57	50
23	4	3	4	4	4	4	4	4	4	4	2	4	5	4	3.86	54
24	4	3	5	5	4	4	3	2	4	4	4	4	3	4	3.79	53
25	4	4	5	5	4	4	3	2	4	4	4	4	4	2	3.79	53
26	4	4	5	5	5	5	5	5	5	5	5	5	4	5	4.79	67
27	4	5	5	5	5	5	4	3	5	4	2	4	4	2	4.07	57
28	5	5	5	5	5	5	4	4	5	5	5	5	3	5	4.71	66
29	4	5	5	5	5	5	2	2	5	2	5	5	5	4	4.21	59
30	4	5	4	4	3	3	3	3	3	3	3	3	3	3	3.36	47
31	3	3	2	3	3	4	3	3	3	3	2	4	4	3	3.07	43
32	4	5	4	3	3	4	3	3	3	3	4	3	4	3	3.50	49
33	3	5	4	5	4	5	4	4	3	4	2	4	5	3	3.93	55
34	4	5	4	4	4	4	3	3	3	3	5	5	2	3	3.71	52

No	Auditor Performance							Total
	P1	P2	P3	P4	P5	P6	Mean	
1	5	5	5	5	5	5	5.00	30
2	4	4	4	4	4	4	4.00	24
3	5	5	5	5	5	5	5.00	30
4	5	4	4	4	4	4	4.17	25
5	4	4	4	4	4	4	4.00	24
6	3	5	4	4	5	4	4.17	25
7	4	5	4	4	5	4	4.33	26
8	4	4	4	4	5	4	4.17	25
9	3	5	4	4	5	4	4.17	25
10	3	5	4	4	5	4	4.17	25
11	4	4	4	3	4	4	3.83	23
12	4	3	4	4	4	4	3.83	23
13	4	5	5	5	5	4	4.67	28
14	5	5	5	4	5	5	4.83	29
15	2	3	4	5	4	5	3.83	23
16	4	5	3	2	4	4	3.67	22
17	3	3	4	4	4	5	3.83	23
18	4	5	5	4	5	4	4.50	27
19	4	4	5	3	4	5	4.17	25
20	4	5	4	5	4	5	4.50	27
21	4	3	5	4	5	4	4.17	25
22	5	5	4	5	4	5	4.67	28
23	4	5	4	4	4	4	4.17	25
24	4	5	5	4	5	4	4.50	27
25	4	4	4	4	4	4	4.00	24
26	5	4	5	5	4	5	4.67	28
27	5	3	3	3	3	3	3.33	20
28	4	5	4	5	4	4	4.33	26
29	4	4	4	4	3	4	3.83	23
30	5	5	5	5	5	5	5.00	30
31	3	3	4	3	5	3	3.50	21
32	3	3	3	3	3	3	3.00	18
33	5	5	5	5	5	5	5.00	30
34	4	4	5	4	5	4	4.33	26

APPENDIX 3. Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Independence	34	3,22	5,00	4,1432	,42437
Auditor Experience	34	1,00	4,00	1,9412	1,12657
Auditor Competence	34	3,50	5,00	4,1668	,45812
Religiosity	34	2,29	4,79	3,4759	,60188
Auditor Performance	34	3,00	5,00	4,2159	,48340
Valid N (listwise)	34				



APPENDIX 4. Validity Test

1. Independence

		Correlations									
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1
X1.1	Pearson Correlation	1	,399*	,294	,123	,238	,317	,311	,090	,578**	,658**
	Sig. (2-tailed)		,020	,092	,490	,174	,068	,074	,614	,000	,000
	N	34	34	34	34	34	34	34	34	34	34
X1.2	Pearson Correlation	,399*	1	,367*	,068	,093	,333	,226	,247	,501**	,618**
	Sig. (2-tailed)	,020		,033	,702	,601	,054	,200	,159	,003	,000
	N	34	34	34	34	34	34	34	34	34	34
X1.3	Pearson Correlation	,294	,367*	1	,296	,359*	,651**	,426*	,491**	,291	,775**
	Sig. (2-tailed)	,092	,033		,089	,037	,000	,012	,003	,095	,000
	N	34	34	34	34	34	34	34	34	34	34
X1.4	Pearson Correlation	,123	,068	,296	1	,332	-.103	,323	,135	,164	,429*
	Sig. (2-tailed)	,490	,702	,089		,055	,564	,062	,448	,353	,011
	N	34	34	34	34	34	34	34	34	34	34
X1.5	Pearson Correlation	,238	,093	,359*	,332	1	,123	-.006	-.081	,034	,408*
	Sig. (2-tailed)	,174	,601	,037	,055		,490	,974	,651	,847	,017
	N	34	34	34	34	34	34	34	34	34	34
X1.6	Pearson Correlation	,317	,333	,651**	-.103	,123	1	,370*	,300	,227	,609**
	Sig. (2-tailed)	,068	,054	,000	,564	,490		,031	,085	,197	,000
	N	34	34	34	34	34	34	34	34	34	34
X1.7	Pearson Correlation	,311	,226	,426*	,323	-.006	,370*	1	,227	,570**	,662**
	Sig. (2-tailed)	,074	,200	,012	,062	,974	,031		,196	,000	,000
	N	34	34	34	34	34	34	34	34	34	34
X1.8	Pearson Correlation	,090	,247	,491**	,135	-.081	,300	,227	1	,104	,426*
	Sig. (2-tailed)	,614	,159	,003	,448	,651	,085	,196		,558	,012
	N	34	34	34	34	34	34	34	34	34	34
X1.9	Pearson Correlation	,578**	,501**	,291	,164	,034	,227	,570**	,104	1	,679**
	Sig. (2-tailed)	,000	,003	,095	,353	,847	,197	,000	,558		,000
	N	34	34	34	34	34	34	34	34	34	34
X1	Pearson Correlation	,658**	,618**	,775**	,429*	,408*	,609**	,662**	,426*	,679**	1
	Sig. (2-tailed)	,000	,000	,000	,011	,017	,000	,000	,012	,000	
	N	34	34	34	34	34	34	34	34	34	34

*. Correlation is significant at the 0.05 level (2-tailed).

** Correlation is significant at the 0.01 level (2-tailed).

2. Competence

		Correlations						
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3
X3.1	Pearson Correlation	1	,422*	,376*	.297	,349*	,411*	,673**
	Sig. (2-tailed)		.013	.028	.088	.043	.016	.000
	N	34	34	34	34	34	34	34
X3.2	Pearson Correlation	,422*	1	,435*	.319	,385*	,359*	,676**
	Sig. (2-tailed)	.013		.010	.066	.025	.037	.000
	N	34	34	34	34	34	34	34
X3.3	Pearson Correlation	,376*	,435*	1	.173	.158	.252	,595**
	Sig. (2-tailed)	.028	.010		.328	.373	.151	.000
	N	34	34	34	34	34	34	34
X3.4	Pearson Correlation	.297	.319	.173	1	,584**	,606**	,717**
	Sig. (2-tailed)	.088	.066	.328		.000	.000	.000
	N	34	34	34	34	34	34	34
X3.5	Pearson Correlation	,349*	,385*	.158	,584**	1	,587**	,742**
	Sig. (2-tailed)	.043	.025	.373	.000		.000	.000
	N	34	34	34	34	34	34	34
X3.6	Pearson Correlation	,411*	,359*	.252	,606**	,587**	1	,766**
	Sig. (2-tailed)	.016	.037	.151	.000	.000		.000
	N	34	34	34	34	34	34	34
X3	Pearson Correlation	,673**	,676**	,595**	,717**	,742**	,766**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

3. Religiosity

		Correlations														
		M.1	M.2	M.3	M.4	M.5	M.6	M.7	M.8	M.9	M.10	M.11	M.12	M.13	M.14	M
M.1	Pearson Correlation	1	.219	.453**	.227	.309	.068	.005	-.016	.440**	.078	.250	.360*	.283	.428*	.473**
	Sig. (2-tailed)		.213	.007	.197	.076	.701	.979	.928	.009	.662	.153	.036	.105	.011	.005
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.2	Pearson Correlation	.219	1	.375*	.413*	.417*	.314	.216	.067	.179	.071	.305	.335	.008	-.046	.455**
	Sig. (2-tailed)	.213		.029	.015	.014	.071	.220	.707	.311	.690	.080	.053	.962	.794	.007
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.3	Pearson Correlation	.453**	.375*	1	.375*	.375*	.009	.231	.085	.543**	.145	.257	.422*	-.007	.052	.507**
	Sig. (2-tailed)	.007	.029		.029	.029	.959	.189	.632	.001	.412	.142	.013	.970	.769	.002
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.4	Pearson Correlation	.227	.413*	.375*	1	.917**	.661**	.488**	.169	.423*	.409*	.263	.479**	.248	.240	.777**
	Sig. (2-tailed)	.197	.015	.029		.000	.000	.003	.340	.013	.016	.133	.004	.158	.172	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.5	Pearson Correlation	.309	.417*	.375*	.917**	1	.618**	.474**	.200	.497**	.315	.224	.507**	.265	.290	.784**
	Sig. (2-tailed)	.076	.014	.029	.000		.000	.005	.258	.003	.069	.203	.002	.130	.096	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.6	Pearson Correlation	.068	.314	.009	.661**	.618**	1	.199	.082	.093	.171	.306	.406*	.308	.277	.559**
	Sig. (2-tailed)	.701	.071	.959	.000	.000		.259	.643	.600	.335	.079	.017	.076	.113	.001
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.7	Pearson Correlation	.005	.216	.231	.488**	.474**	.199	1	.787**	.274	.789**	.114	.207	.245	.292	.643**
	Sig. (2-tailed)	.979	.220	.189	.003	.005	.259		.000	.116	.000	.522	.240	.163	.093	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.8	Pearson Correlation	-.016	.067	.085	.169	.200	.082	.787**	1	.269	.732**	.147	.129	.323	.446**	.527**
	Sig. (2-tailed)	.928	.707	.632	.340	.258	.643	.000		.124	.000	.408	.466	.063	.008	.001
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.9	Pearson Correlation	.440**	.179	.543**	.423*	.497**	.093	.274	.269	1	.396*	.292	.596**	.345*	.316	.676**
	Sig. (2-tailed)	.009	.311	.001	.013	.003	.600	.116	.124		.020	.093	.000	.046	.069	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.10	Pearson Correlation	.078	.071	.145	.409*	.315	.171	.789**	.732**	.396*	1	.255	.204	.350*	.412*	.646**
	Sig. (2-tailed)	.662	.690	.412	.016	.069	.335	.000	.000	.020		.146	.247	.042	.015	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.11	Pearson Correlation	.250	.305	.257	.263	.224	.306	.114	.147	.292	.255	1	.436**	.092	.330	.512**
	Sig. (2-tailed)	.153	.080	.142	.133	.203	.079	.522	.408	.093	.146		.010	.606	.057	.002
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.12	Pearson Correlation	.360*	.335	.422*	.479**	.507**	.406*	.207	.129	.596**	.204	.436**	1	.339*	.215	.677**
	Sig. (2-tailed)	.036	.053	.013	.004	.002	.017	.240	.466	.000	.247	.010		.050	.221	.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.13	Pearson Correlation	.283	.008	-.007	.248	.265	.308	.245	.323	.345*	.350*	.092	.339*	1	.458**	.508**
	Sig. (2-tailed)	.105	.962	.970	.158	.130	.076	.163	.063	.046	.042	.606	.050		.006	.002
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M.14	Pearson Correlation	.428*	-.046	.052	.240	.290	.277	.292	.446**	.316	.412*	.330	.215	.458**	1	.565**
	Sig. (2-tailed)	.011	.794	.769	.172	.096	.113	.093	.008	.069	.015	.057	.221	.006		.000
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34
M	Pearson Correlation	.473**	.455**	.507**	.777**	.784**	.559**	.643**	.527**	.676**	.646**	.512**	.677**	.508**	.565**	1
	Sig. (2-tailed)	.005	.007	.002	.000	.000	.001	.000	.001	.000	.000	.002	.000	.002	.000	
	N	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

4. Auditor Performance

		Correlations						
		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y
Y.1	Pearson Correlation	1	.336	,371*	.261	.038	.314	,575**
	Sig. (2-tailed)		.052	.031	.137	.832	.070	.000
	N	34	34	34	34	34	34	34
Y.2	Pearson Correlation	.336	1	.328	,358*	,476**	,354*	,709**
	Sig. (2-tailed)	.052		.058	.037	.004	.040	.000
	N	34	34	34	34	34	34	34
Y.3	Pearson Correlation	,371*	.328	1	,534**	,643**	,557**	,801**
	Sig. (2-tailed)	.031	.058		.001	.000	.001	.000
	N	34	34	34	34	34	34	34
Y.4	Pearson Correlation	.261	,358*	,534**	1	.299	,617**	,736**
	Sig. (2-tailed)	.137	.037	.001		.085	.000	.000
	N	34	34	34	34	34	34	34
Y.5	Pearson Correlation	.038	,476**	,643**	.299	1	.226	,629**
	Sig. (2-tailed)	.832	.004	.000	.085		.200	.000
	N	34	34	34	34	34	34	34
Y.6	Pearson Correlation	.314	,354*	,557**	,617**	.226	1	,718**
	Sig. (2-tailed)	.070	.040	.001	.000	.200		.000
	N	34	34	34	34	34	34	34
Y	Pearson Correlation	,575**	,709**	,801**	,736**	,629**	,718**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	34	34	34	34	34	34	34

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

APPENDIX 5. Reliability Test

1. Independence

Reliability Statistics	
Cronbach's Alpha	N of Items
.763	9

2. Competence

Reliability Statistics	
Cronbach's Alpha	N of Items
.777	6

3. Religiosity

Reliability Statistics	
Cronbach's Alpha	N of Items
.862	14

4. Auditor Performance

Reliability Statistics	
Cronbach's Alpha	N of Items
.778	6

APPENDIX 6. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,15508529
Most Extreme Differences	Absolute	,141
	Positive	,069
	Negative	-,141
Kolmogorov-Smirnov Z		,823
Asymp. Sig. (2-tailed)		,508

a. Test distribution is Normal.

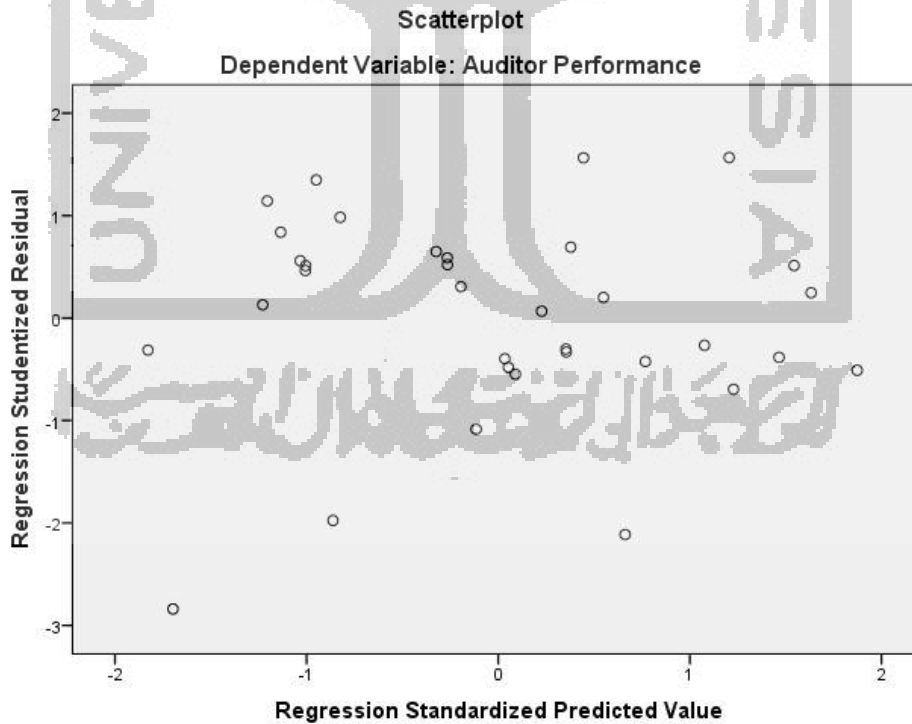
b. Calculated from data.

APPENDIX 7. Multicollinearity Test

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1,012	,376		2,689	,012		
Auditor Independence	,282	,093	,247	3,036	,005	,575	1,738
Auditor Experience	,070	,033	,162	2,079	,047	,628	1,592
Auditor Competence	,197	,083	,187	2,380	,025	,617	1,622
1 Auditor Independence*Religiosity	,030	,014	,208	2,237	,034	,441	2,270
Auditor Experience*Religiosity	,024	,012	,207	2,098	,045	,392	2,552
Auditor Competence*Religiosity	,032	,012	,243	2,581	,016	,431	2,322

a. Dependent Variable: Auditor Performance

APPENDIX 8. Heteroscedasticity Test



APPENDIX 9. Multiple Linear Regression

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,012	,376		2,689	,012
Auditor Independence	,282	,093	,247	3,036	,005
Auditor Experience	,070	,033	,162	2,079	,047
Auditor Competence	,197	,083	,187	2,380	,025
1 Auditor Independence*Religiosity	,030	,014	,208	2,237	,034
Auditor Experience*Religiosity	,024	,012	,207	2,098	,045
Auditor Competence*Religiosity	,032	,012	,243	2,581	,016

a. Dependent Variable: Auditor Performance

APPENDIX 10. Coefficient of Determination (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,947 ^a	,897	,874	,17145

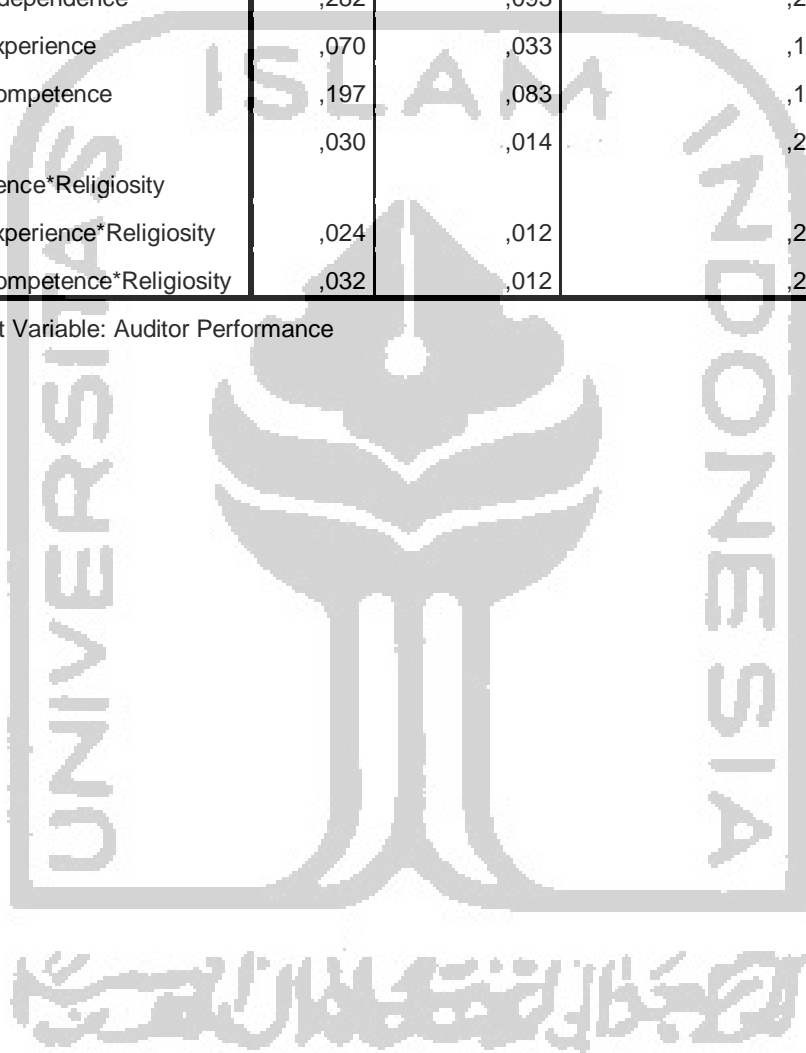
a. Predictors: (Constant), Auditor Competence*Religiosity, Auditor Experience , Auditor Competence , Auditor Independence , Auditor Independence*Religiosity, Auditor Experience*Religiosity

b. Dependent Variable: Auditor Performance

APPENDIX 11. T-Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1,012	,376		2,689	,012
Auditor Independence	,282	,093	,247	3,036	,005
Auditor Experience	,070	,033	,162	2,079	,047
Auditor Competence	,197	,083	,187	2,380	,025
Auditor Independence*Religiosity	,030	,014	,208	2,237	,034
Auditor Experience*Religiosity	,024	,012	,207	2,098	,045
Auditor Competence*Religiosity	,032	,012	,243	2,581	,016

a. Dependent Variable: Auditor Performance



SURAT KETERANGAN HASIL TES KEMIRIPAN

No. : 434/Ka.Div/10/Div.PP/XI/2019

Bismillahirrahmaanirrahiim.

Assalamu'alaikum wr. wb.

Dengan ini menerangkan bahwa:

Nama : Winda Eviana
Nomor Mahasiswa : 11312007
Dosen Pembimbing : Ataina Hidayati, Dra., Ak., M.Si.,DBA.
Prodi : Akuntansi IP
Judul Karya Ilmiah : **The Effects Of Auditor Independence, Auditor Experience,
And Auditor Competence Toward Auditor Performance By
Using Religiosity As Moderating Variable**
Nomor Hp : 082132410390

Karya ilmiah yang bersangkutan di atas telah melalui proses tes kemiripan (*similarity test*) menggunakan **Turnitin** dengan hasil **8% (delapan persen)**. Demikian surat keterangan ini dibuat agar dapat dipergunakan sebagaimana mestinya.

Wassalamu'alaikum wr. Wb

Yogyakarta, 01 November 2019

Kepala Divisi, Pengelolaan Pengetahuan



Bambang Hermawan, S.Si