THE INFLUENCE OF PROFESSIONAL TRAINING AND AUDITOR EXPERIENCE ON AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING FIRMS

by

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INTERNATIONAL UNDERGRADUATE PROGRAM

ACCOUNTING DEPARTMENT

FACULTY OF BUSINESS AND ECONOMICS

UNIVERSITAS ISLAM INDONESIA

YOGYAKARTA

2025

THE INFLUENCE OF PROFESSIONAL TRAINING AND AUDITOR EXPERIENCE ON AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING FIRMS

Internship Final Project

Arranged and submitted as one of the requirements for achieving a Bachelor's degree in the Accounting Study Program at the Faculty of Business and Economics, Universitas Islam Indonesia

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1. This internship report is my own original writing without the help of anyone else, apart from the supervisor and related sources.
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APPROVAL PAGE

INTERNSHIP REPORT

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THE INFLUENCE OF PROFESSIONAL TRAINING AND AUDITOR EXPERIENCE ON AUDITOR PERFORMANCE AT PUBLIC ACCOUNTING FIRMS

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PREFACE

Praise be to the presence of Allah SWT who has bestowed His mercy, grace and guidance so that the author was able to prepare and complete the entire process of a series of internships at the Public Accounting Firm of Kumalahadi, Sugeng Pamudji and Partners (KAP KSP) with an internship report entitled **"The Influence of Professional Training and Auditor Experience on Auditor Performance at Public Accounting Firms"** in the author's efforts as a requirement to achieve an Accounting degree at the Faculty of Business and Economics, Universitas Islam Indonesia.

The author's success in preparing this internship report was also inseparable from the assistance, guidance and direction both in moral and material terms provided by various parties. Therefore, on this occasion, with all humility and sincerity, the author would like to thank:

1. my parents, Mr. Rajendra Baskara and Mrs. Herlina, as well as my older siblings, Ayu Hema and Angger Pradipto for all their support, sacrifices and blessings in preparing this report,
2. Mr. Arief Rahman, SIP., SE., M.Com, Ph.D as the supervisor who has provided knowledge, time and energy to help and direct the author during the internship process up to the stage of preparing the final report,
3. Mrs. Annida Nurul Faiza Asni, M.Pd as the language advisor who gave her time, advice, and guidance to improve the language used in this final report.
4. Kumalahadi Public Accounting Firm, Sugeng Pamudji and Partners (KAP KSP), which has provided the opportunity, knowledge, guidance and experience for the author to carry out internship activities. Apart from that, we also appreciate the assistance and opportunity given to the author to collect the data needed in preparing this final report,
5. Nadifa Diaz, Salsabila Aulia, Arifa Yuliyana, and Amri Nadia as friends who have always provided support, input, and direction to the author in all conditions to date, and
6. other parties who have provided support and assistance both morally and materially which are very significant for the smooth and successful completion of this report which it is impossible for the author to mention one by one.

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INTRODUCTION

1.1 Background

Currently, the number of investors in the world of stock markets has increased rapidly compared to previous years. In line with this, companies in Indonesia are competing to provide the best in their financial condition which will later be reflected in the company's annual financial report. In the process, a company's annual financial report is prepared with the help of a public accountant to support professional accounting needs. With assistance from third parties, companies can maintain the smooth running of their business with investors because public accountants will assist companies in preparing financial reports that comply with applicable standards and regulations. Apart from investors, financial reports prepared by public accountants can later be used to meet the needs of report users such as government institutions, creditors, and potential creditors.

Public accountants are accountants who carry out work under a public accounting firm that provides professional auditing services to clients (Halim, 1995). In the process, an independent auditor under the Public Accounting Firm (KAP) will provide an opinion and judgment based on past, current, or future events. During the audit process, an auditor must be able to act as a mediator for other parties who have different interests. Therefore, in order for this to be realized, an auditor must always maintain his role as someone with integrity, independence, and objectivity toward his profession. Mulyadi & Puradiredja (1998) say that a performance auditor is an auditor who carries out an assignment to objectively examine the financial statements of a company or other organization to determine whether the financial statements are presented fairly under generally accepted accounting principles, in all material respects, the financial position and results of the company.

One effort to improve the performance competency of an auditor can be through professional training and work experience. According to Rahmawati & Kuntadi (2023), Competencies are defined as those personal aspects of a worker that enable him or her to achieve superior performance. In these terms, Rahmawati & Kuntadi (2023) also said that competency is related to the professional skills possessed by auditors as a result of formal education, professional examinations or participation in training, seminars or symposiums. The training itself can be carried out with the help of a third party, such as a professional organization, or it can also be carried out by the public accounting firm itself. Bonner (1990)

states that the experience gained from a special program, in this case accompanied by a training program, has a greater effect in improving skills compared to a traditional program, in this case, only a curriculum without training. It is also explained in the Generally Accepted Auditing Standards (GAAS) that adequate education and experience in the field of auditing are required as the main requirements for conducting an audit.

Based on the previous research, Sumantri (2024) and Wintari et al. (2022) state that the auditor's experience has no effect on the auditor's performance. In his research, Sumantri (2024) said that although the auditor's experience does not have a significant effect on the auditor's performance, it does not rule out the possibility that other factors besides experience, such as professional ethics, independence or expertise, may have a greater impact on the auditor's performance. Besides that, Wintari et al. (2022) in their research also stated that good auditor performance is not based on work experience, but auditor performance will be good if it is based on a high professional attitude. Furthermore, research conducted by Rizqia & Dedi (2016) came to a different conclusion. It was stated in his research that the auditor's experience has an influence on the auditor's performance. This means that if the more experience an auditor has, the auditor will also show good and maximum performance.

Apart from the auditor experience variable, the professional training variable also shows inconsistent results. Adlitama et al. (2024) and Rizqia & Dedi (2016) in their research said that professional training has an influence on auditor performance, where if the training the auditor has is high enough, the auditor will be able to show maximum performance. However, the case is different from research by Hayati et al. (2020), the results show that auditor performance is not influenced by professional training. This is stated because the knowledge provided in training is not sustainable with its application in the daily world of work, so training does not actually help auditors improve their performance.

Therefore, based on the explanation above, the author is interested in re-examining this matter because there are still research results that are contradictory or inconsistent with one another. From the results of previous research regarding auditor performance, this provides an opportunity for researchers to re-examine the variables that influence auditor performance, especially the professional training and auditor experience factors. Therefore, on this occasion, the author researched "**The Influence of Professional Training and Auditor Experience on Auditor Performance at Public Accounting Firms"**.

1.2 Problem Formulation

Based on the background explanation, the problem formulation that can be taken in this research is:

1. does professional training influence auditor performance at Public Accounting Firms?
2. does auditor experience influence auditor performance at Public Accounting Firms?

1.3 Purpose of Internship

Based on the problem formulation that has been described previously, through this internship program the author aims to:

1. find out whether professional training affects the performance of auditors at Public Accounting Firms,
2. find out whether the auditor's experience influences the auditor's performance at Public Accounting Firms,
3. fulfill the graduation requirements from the Bachelor of Accounting Faculty of Business and Economics, Islamic University of Indonesia, and
4. apply the knowledge that has been given during lectures and develop the skills possessed by working in a team to create experience.

1.4 Benefits of the Internship

The internship brings benefits for several parties, i.e., the students, the university, and the company. The benefits are as follows.

1. **For Student**
    a. Gaining relationships, knowledge, and experience in the world of work that can help in the future.
    b. Training discipline, mental strength, self-confidence, and other professional attitudes to help students develop.
    c. Getting a real application of the knowledge you have learned during your studies regarding the accounting system in the world of work.

2. For the University

a. Giving opportunities for the university, including partnerships and the university's networking.
b. Creating a better image for universities in the organizational world with students who are always obedient, disciplined, responsible, and professional in their work.
c. Helping to improve the quality of the university's accreditation as a whole through direct practice in the world of work carried out by students.

3. For Company

a. Providing one source of information regarding the general situation of the company through written internship reports.
b. Creating sustainable professional relationships between companies and universities that can foster mutually beneficial collaborative relationships.
c. Helping the company to fulfill its work obligations.

CHAPTER II
LITERATURE REVIEW

2.1 Theoretical Basis

2.1.1 Human Capital Theory

This theory was developed by Gary Becker and Theodore Schultz in the 1950s. According to Becker (1993) Human capital theory suggests that investment has a big influence on increasing productivity. Human capital theory assumes that humans are capital or a form of capital, like other forms of capital. Investments made in human capital can take the form of investments in education, training, health and other forms of investment. Fitz-Enz (2000) explained that human capital is a combination of three factors, namely:

1. Character or traits that are brought to work, such as intelligence, commitment, and other positive attitudes.
2. A person's ability to learn, such as creativity, talent, and intelligence.
3. Motivation to share information and knowledge, which can be in the form of enthusiasm for achieving goals.

Overall, human capital theory emphasizes the importance of investing in education, training, and all forms of skills development aimed at increasing the productivity and performance of individuals and the organization as a whole. This is supported by Gary Becker's statement which said that human capital is an investment made to improve the quality of the workforce which will ultimately provide returns in the form of increased productivity.

2.1.2 Professional Training

Professional training includes awareness to consistently follow developments that occur in the professional business. The training held must also cover technical aspects as well as general education. Bonner (1990) stated that the experience gained from a special program, in this case supported by a training program, had a high effect in improving skills compared to just a curriculum without training. It is reaffirmed in the Generally Accepted Auditing Standards (GAAS) that adequate education and experience in the field of auditing are required as the main requirements for conducting an audit. So, it can be concluded that professional training is very important to support an auditor's career.

2.1.3 Auditor Experience

In general standards it has been stated that audits must be carried out by someone or several people who have expertise. According to Anggriawan (2014), an experienced auditor is an auditor who is able to detect, understand, and even find the causes of these frauds. Work experience for auditors is essential, because auditors with sufficient experience will find it easier to carry out their daily work compared to auditors who have no experience. This is because the working experience of an auditor will increase the auditor's sensitivity to signals of fraud or be used as a benchmark in dealing with obstacles that may arise during an audit. Supported by Rininda (2024) which states that experienced auditors will have more knowledge about errors and fraud so that they will produce better performance in detecting cases of fraud compared to inexperienced auditors.

2.1.4 Auditor Performance

Performance auditors are auditors who carry out assignments to objectively examine the financial statements of a company or other organization with the aim of determining whether the financial statements are presented fairly in accordance with generally accepted accounting principles, in all material respects, the financial position and results of the company (Mulyadi & Kanaka, 1998). According to Robbins (2009) Performance can be measured by the dimensions factor:

1. Quality: performance measurement can be seen from the quality of the work produced as well as the perfection of tasks and the auditor's skills and abilities.
2. Quantity: namely, the amount produced. In this case, it will be expressed in terms such as the number of units and the number of activity cycles completed.
3. Timeliness: the level of activity that is completed at the beginning of the stated time, seen from the point of coordination with output results and maximizing the time available for other activities.
4. Effectiveness: seen from the level of use of organizational resources such as energy, money, technology, and raw materials which are maximized to increase the results of each unit in the use of resources.
5. Independence: the level at which the auditor can carry out his work functions under his work commitments and responsibilities to the KAP.

2.1.5 Public Accounting Firm

According to Minister of Finance Regulation Number 17/PMK.01/2008, a Public Accounting Firm (KAP) is a business entity that has obtained permission from the Minister as a forum for Public Accountants to provide their services. There are two types of services offered by KAP: attestation services and non-attestation services. These attestation services include examination of prospective financial reports, general audit of financial reports, review of client books and records, and others. Later, by providing attestation services, the auditor will provide a written report containing conclusions about their considerations as an independent party regarding an assertion. Another service offered by KAP is non-attestation services. These non-attestation services include services related to accounting, finance, taxation, and consulting following applicable laws and the competence of Public Accountants. In a KAP, generally, there are several levels of auditors in the audit engagement, which are divided into (Mulyadi, Auditing, 2002):

1. Partner

   Partner is the highest position in the audit engagement. In this case, the partner will be responsible for the relationship with the client and for collecting audit fees from the client. Apart from that, the partner will also sign the audit report and management letter.

2. Manager

   In this case, a manager will act as an audit supervisor who works with senior auditors to help plan the audit program, review working papers, audit reports and management letters. Also, the manager will assist the senior auditor in determining the time to conduct the audit.

3. Senior Auditor

   The senior auditor will be in charge of carrying out the audit, starting from collecting audit costs to ensuring that the audit time goes according to plan. Apart from that, senior auditors are tasked with directing and providing reviews of the work of junior auditors.

4. Junior Auditor

   After the senior auditor and manager have prepared the audit program and implementation time, the junior auditor will carry out detailed audit procedures, starting with creating working papers and going directly into the field. When

conducting an audit, a junior auditor must document the audit work they perform on working papers.

2.1.6 Auditor

Terminologically, “auditor” is used to refer to the person or persons carrying out the audit (usually the engagement partner or another member of the engagement team) or, if relevant, the audit firm (Institut Akuntan Publik Indonesia, n.d.). According to Mulyadi (2002), there are three groups of people who carry out audits, namely:

1. Independent Auditor is a professional auditor who offers his services to the general public. In this case, an independent auditor can also be called an external auditor. To become an independent auditor, not only have to get a bachelor's degree in accounting, but also have to get a certificate and practice permit issued by the Minister of Finance. As the name suggests, an independent auditor must be independent, impartial, and not influenced by his clients. This is what differentiates the independent auditor profession from other professions.
2. Internal Auditor is an auditor who works within the company (internal party of the company) who assists company management in controlling whether the policies and procedures regulated by top management have been carried out as they should. Apart from controlling company policies, an internal auditor also audits the company's management as a whole. The internal auditor himself is employed directly by the company. Therefore, an internal auditor is not completely independent, because in this case, there is still a relationship between the employer and employee. Thus, companies that sell their shares to the public also use the services of independent auditors to prove the credibility of the information they convey.
3. Government Auditor is an auditor whose job is within the scope of a government agency, who is responsible for auditing information presented by each government entity or information addressed to the government. Generally, government auditors refer to auditors who work for government agencies such as the Financial Audit Agency (BPK), the Financial and Development Audit Agency (BPKP), and tax agencies. Auditors who work at the BPK will report the results of their audits to the House of Representatives. In contrast, auditors who work at the BPKP will report the results of their audits to the President. Auditors at the tax agency will carry out audits

of tax obligations carried out by taxpayers and then report them to the Directorate General of Taxes.

In the standard of auditing, there are several aims that auditors want to achieve when carrying out an audit of a financial report, namely (Institut Akuntan Publik Indonesia, n.d.):

1. Obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and thereby enable the auditor to express an opinion about whether the financial statements are prepared, in all material respects, following the framework applicable financial reporting; and
2. Report on financial reports and communicate them as determined by auditing standards based on the auditor's findings.

2.2 Review of Previous Study

No	Author & Year	Independent & Dependent Variables	Object of The Study	Research Finding
1	Wintari et al., (2022)	Independent: Level of education, motivation, working experience, task complexity, and independence. Dependent: Auditor performance.	The Auditors of a Public Accounting Firm in Bali.	They founds that the level of education and independence influence auditor performance. Meanwhile, motivation, work experience, and task complexity have no effect on auditor performance.
2	Sumantri (2024)	Independent: Professional ethics and auditor experience.	Auditors working at the Public Accounting Firm (KAP) in Bali Province who are	It shows that professional ethics has an influence on auditor performance, so it is
		Dependent: Auditor	registered with the Indonesian Institute	concluded that the application of

		performance.	of Public Accountants (IAPI) in 2021.	professional ethical principles can improve auditor performance results. Furthermore, it was found that the auditor's experience had no effect on the auditor's performance.
3	Adlitama et al., (2024)	Independent: Training, performance allowances, and professional ethics. Dependent: Auditor performance.	239 of auditor employee in Itjen Kemendikbudristek.	Researchers found that there is an influence between training and performance allowances on auditor performance. However, on the contrary, there were no influence was found between professional ethics and auditor performance.

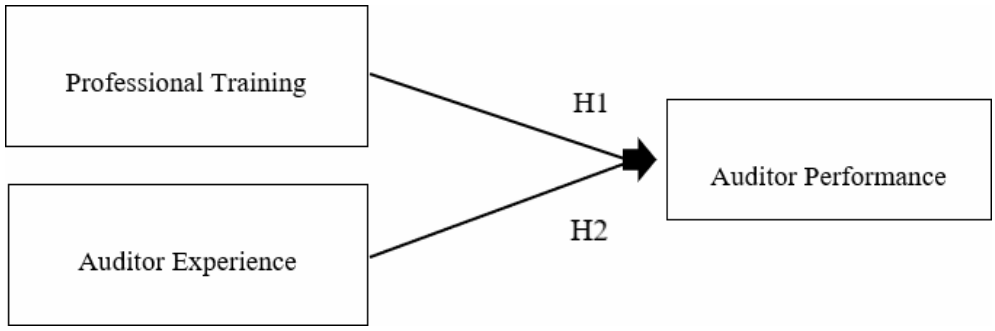
4	Hayati et al., (2020)	Independent: Professionalism, professional ethics, and auditor training. Dependent: Auditor performance.	125 auditors in Badan Pengawasan Keuangan dan Pembangunan (BPKP) Provinsi Sumatera Utara.	From the results of this research, it was found that professionalism has a significant effect on auditor performance. Because in this case, professionalism is an attitude that does not link personal problems with work, so it can produce good auditor performance. Meanwhile, professional ethics in this case have no effect on the auditor's performance. Likewise, with the training variable, in this study, it was found that training did not have an influence on auditor performance, this was due to the conflicting knowledge during training with the
				world of work

				experienced on a daily basis.
5	Rizqia & Dedi (2016)	Independent: Training, capability, and experience. Dependent: Internal auditor performance.	30 internal auditors of PT Telekomunikasi Indonesia, Tbk in Bandung.	It was concluded that the training, abilities and experience of auditors at PT Telekomunikasi Indonesia, Tbk. influences the auditor's performance. This means that if each of the three variables has a high enough level, the auditor will be increasingly able to provide maximum performance.

2.3 Hypothesis Formulation

Figure 2.1

Conceptual Framework



Source: Processed primary data

2.3.1 The Effect of Professional Training on Auditor Performance

Professional training for auditors can be seen as an investment in human capital that will have a positive impact. Bonner (1990) stated that the experience gained from a special program, in this case supported by a training program, had a high effect in improving skills compared to just a curriculum without training. Professional training is designed to develop and improve the technical competence, interpersonal competence, and conceptual competence of auditors where professional training provides opportunities for auditors to observe audit practices, interact with audit experts, and model professional behavior that can increase auditors' understanding, confidence, and motivation in applying the knowledge they have acquired. This increase in competency allows auditors to carry out audit assignments more effectively, efficiently and in accordance with professional standards. So, based on the explanation above, the higher the level of professional training an auditor has, the better his audit performance will be. Thus, professional training has a positive effect on auditor performance. This is also supported by previous research by Adlitama et al. (2024) and Rizqia & Dedi (2016) which proves that professional training has a positive effect on auditor performance. Based on the description above, the following hypothesis can be formulated:

H1: Professional Training has a positive effect on auditor performance.

2.3.2 The Effect of Auditor Experience on Auditor Performance

Working experience for auditors is essential, because auditors with sufficient experience will find it easier to carry out their daily work compared to auditors who have no experience. As it is stated in general standards, audits must be carried out by someone or several people who have expertise. This expertise can be obtained from education and professional auditor experience of at least 3 years as an accountant with a good reputation, as written in Minister of Finance Decree No. 43/KMK/ 017/1997 on January 27, 1997. Through the experience gained while carrying out audit duties, auditors can hone analytical skills, problem-solving solving, and critical decision-making. In addition, auditors with more work experience tend to have better abilities in analyzing data, understanding audit risks, and completing tasks more efficiently, thus having a positive impact on their performance. Thus, the auditor's experience has a positive effect on the auditor's performance. This statement is also supported by research conducted by Rizqia & Dedi (2016), which states that if an auditor has a high level of work experience, then the auditor will also provide maximum performance. So, based on the description above, the following hypothesis is formulated:

H2: Auditor Experience has a positive effect on auditor performance.

CHAPTER III
RESEARCH METHODS

3.1 Type of Research

The type of research used in this research is quantitative methods. Quantitative research methods are the use of methods that focus on collecting numerical data and analyzing them in the form of statistics to test hypotheses. This method is often used in various fields of research to obtain objective and generalizable results. According to Creswell (2009) the quantitative research is an approach for testing objective theories by examining numerical data to measure the relationship among variables, which is analyzed using statistical procedures.

3.2 Operational Definition

3.2.1 Independent Variable (X)

An independent variable or what is usually referred to as a free variable is a variable that has an influence on the dependent variable or dependent variable. In this research, the independent variables (X) used are professional training (X1) and auditor experience (X2).

3.2.2 Dependent Variable (Y)

A dependent variable, is a variable that depends on an independent variable. In other words, the value of the dependent variable will be influenced by the independent variable. In this research, the dependent variable (Y) used is auditor performance.

Table 3.1 Variable Indicators

Variable	Indicator	Statement	References
Professional Training (X1)	Satisfaction	I will keep the training materials in good memory.	Grohmann, A., & Kauffeld, S. (2013).
	Utility	It is very useful for my job to participate in training.	
	Knowledge	a. After the training, I know substantially more about the related materials than before. b. Training is the main factor influencing the improvement of my audit performance.	
	Application to Practice	I often use the knowledge I gained from the training in my daily work.	
	Individual	My job performance has improved since the	
		application of training contents.	

	Global	Overall, it seems to me that the company's internal quality has improved through the application of training.	
Auditor Experience (X2)	Working Period	a. The long time I have worked at the company has made it easier for me to work. b. The longer you work as an auditor, the more you can detect errors made by the object of inspection. c. My working experience is the main factor that influences the improvement of my audit performance.	Jovanca, E. (2022). Putri, S. (2020). Kevin, D. (2021).
	Knowledge and Skills Level	a. With the skills and experience that I have, I have the initiative to provide optimal	

		audit performance. b. An experienced auditor is more responsive in handling audits. c. An experienced auditor masters audit standards in accordance with the applicable PSAK provisions.	
	Mastery of Work and Equipment	The work experience that I have helps me in minimizing errors that might occur when completing work.	

Auditor Performance (Y)	Quality	a. The results of my work are in accordance with the specified quality of work. b. I use work equipment according to its function.	Robbins in Nur Aziz, & Dewanto, I. J. (2022). Kevin, D. (2021).
	Quantity	I succeeded in completing the work target given.	
	Punctuality	a. I always try to make good use of my time at work. b. I have successfully completed the assigned tasks within the given time.	
	Effectivity	I effectively utilize work equipment to achieve optimal results in every task.	
	Independence	I have a high level	

		of responsibility in completing work.	

3.3 Research Sources and Data

The primary data source will be used in this research, obtained directly from research respondents. According to Abdullah et al. (2022), primary data is obtained directly from organizations, institutions, bodies, or individuals from the data object. In this case, researchers will distributed questionnaires to auditors to obtain data directly through Google Forms. After the respondents filled out the questionnaire, the questionnaires were given to the researcher again, which then be used by researchers to measure the level of research variables.

3.4 Sample Collection Technique

3.4.1 Population

The population that is used in this research is auditors who work at Public Accounting Firms in Indonesia with a minimum of 1 year of experience as auditors. Based on data released by The Institute of Chartered Accountants in England and Wales (ICAEW) from data reported by the Financial Professional Development Center (PPPK) of the Ministry of Finance in February 2023, it was recorded that the number of active members of registered public accountants in Indonesia was 1,464 people.

3.4.2 Sample

The sampling technique in this research was determined using the method proposed by Hair. According to Hair et al. (2011) the amount of the representative sample depends on the number of indicators. The way to calculate the minimum sample size using the Hair method is:

Sample = Number of Indicators x 10

= 7 x 10

= 70

Based on the calculation with the formula above, the minimum result for the number of samples is 70 samples, with the respondents' criteria in this research are:

1. willing to fill out the questionnaire,
2. Auditors who are currently working or have worked in a Public Accounting Firm,
3. having work experience as an auditor for at least one year, and
4. having received training related to his auditor career.

3.5 Data Collection Technique

The data collection technique in this research has been carried out by distributing questionnaires to respondents who work at Public Accounting Firms. According to Sugiyono (2020), a questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer. After the questionnaires had been collected, the research was then measured based on the respondents' responses to the questions that had been given through the questionnaire. In the distributed questionnaire, there will be several written statements based on indicators for each variable. For each statement instrument given, there are also several scale levels in the form of multiple choices that respondents can choose from. The measurement scale used is the Likert scale. Defined by Rensis Likert, the Likert scale is a measurement tool that allows respondents to express their level of agreement or disagreement with a given statement. In this research, the author used the following scale levels:

1. The answer strongly agree (SS) was given a score of 6;
2. Agree (S) is given a score of 5;
3. Undecided answers (R) were given a score of 4;
4. Not completely agree (KS) are given a score of 3;
5. Disagree answers (TS) are given a score of 2;
6. Strongly disagree (STS) are given a score of 1.

3.6 Data Analysis Technique

This research uses quantitative methods to analyze the influence of professional training and auditor experience on auditor performance in Public Accounting Firms. The analysis technique used in this research is Partial Least Square (PLS) analysis assisted by the SmartPLS application. The reason for using analysis techniques using the SmartPLS application is that the variables used in this research are latent variables that cannot be

measured or observed directly. In this research, several stages of data analysis techniques were carried out, namely:

a. Validity and Reliability Testing

Validity Test is carried out to measure whether a questionnaire is valid or not. In this research, validity testing has been carried out by looking at convergent validity and discriminant validity. Meanwhile, the reliability test is used to test whether the instrument used for data collection in this research is correct or not. The following is an explanation of each validity and reliability test:

1. Convergent Validity

Convergent validity is used to ensure that each indicator in the latent variable is strongly related to each other. The convergent validity test with the SmartPLS program can be seen from the loading factor value for each construct indicator. The rule of thumb that is generally used to assess convergent validity is a loading factor value > 0.7. However, for early stage research, a loading factor value of 0.5 to 0.6 is still categorized as sufficient (Ghozali & Latan, 2015).

2. Discriminant Validity

Discriminant validity is used to ensure each latent variable is conceptually different from other variables. This aims to avoid overlap between constructs. The discriminant validity test with the program can be evaluated using the Average Variance Extracted (AVE) method. In the discriminant validity test, the AVE value of each indicator must be greater than 0.50 in order to be said to be valid and have a good discriminant validity value (Ghozali & Latan, 2015).

3. Composite Reliability

Composite reliability is used to test the reliability value of variable indicators. A variable can be said to be reliable if it has a composite reliability value > 0.7. Vice versa, if the composite reliability value for a variable shows a number less than 0.7, then the data from the questionnaire or questionnaire is declared unreliable (Setiabudhi et al., 2025).

b. Goodness of Fit Testing Model

Partial Least Squares Structural Equation Modeling (PLS SEM) is a variance-based analysis that focuses on testing model theory with an emphasis on prediction studies. Therefore, several test methods were developed to declare the proposed model acceptable. In this research, R-Square and Standardized Root Mean Square Residual (SRMR) will be used to test goodness of fit. The following is an explanation for each test:

1. **R Square**

   The steps used to evaluate the inner model are to use R-square for the dependent variable and use the path coefficient value for the independent variable. It was stated by Hair et al., (2011), that there are three categories of R-Square measurement, namely the substantial category if the R-Square value is 0.75, the moderate category if the R-Square value is 0.50, and the weak category if the R-Square value is 0.25.

2. **Quality Index Test**

   The quality index test in this research has been assessed based on the results of the Standardized Root Mean Square Residual test. This was done to test the suitability of the model to the data. Stated by Hair et al. (2011) that the SRMR value below 0.08 indicates the model is fit (suitable).

c. Hypothesis Test

Hypothesis testing in this research was carried out by looking at T-Statistics and P-Values. To obtain T-Statistics and P-Values values on SmartPLS, a bootstrapping process is carried out on a model that has been declared valid and reliable. In this research, the hypothesis testing used is one-tailed. This approach was applied because this research had a clear direction of the relationship between the variables studied. Hypothesis results will be accepted if the T-Statistics value > T-Table (1.65) or if P-Values < 0.05.

CHAPTER IV
INTERNSHIP IMPLEMENTATION

4.1 Internship Site Profile

The Public Accounting Firm of Kumalahadi, Sugeng Pamudji, and Partners (KAP KSP) is a combination of 2 individual KAPs, namely KAP Kumalahadi and KAP Sugeng Pamudji, which currently has branch offices in Semarang, Bandung, Makassar, and Depok, West Java with the head office located in Yogyakarta. Initially, the KAP was named KAP Kumalahadi, Kuncara, Sugeng Pamudji, and Partners (KAP KKSP) founded in 2015. However, in mid-2024, it changed its name to Public Accounting Firm Kumalahadi, Sugeng Pamudji, and Partners (KAP KSP) under permission of the Minister of Finance of the Republic of Indonesia Number 568/KM.1/2024 on September 12, 2024.

There are several services offered by KAP KSP, including: (1) Audit or Assurance Services, (2) Accounting Information System Review, (3) Management Consultation, (4) Internal Control Review, (5) Taxation, (6) Consultant Business, (7) Due Diligence Report, and (8) Divestment. Until now, KAP KSP has always tried to provide the best financial services that align with the vision and mission they implement. The vision and mission are:

Vision of KAP KSP : Making KAP KSP and Partners a professional service organization for middle and upper-class businesses that are recognized nationally and internationally, and is supported by staff who have high loyalty.

Mission of KAP KSP : Providing assurance and non-assurance financial services based on multi-disciplinary oriented towards providing value for clients.

KAP KSP provides services for various types of businesses and to date there are 11 types of client base that use KAP KSP services, namely: (1) Multinational Enterprises, (2) Regional Owned Enterprises (BUMD), (3) Public Service Agency (BLU)/(BLUD), (4) Local Government Financial Institution, (5) Conventional and Sharia Banking, (6) Pension Funds, (7) Hospitals, (8) Universities and Colleges, (9) Foundations, (10) Cooperatives, (11) Local and International NGOs.

Location of internship activities:

Company name	: KAP Kumalahadi, Sugeng Pamudji, and Partners (KAP KSP)
Address	: St. Kranji 90 Mudal, Sariharjo, Ngaglik, Sleman, Yogyakarta 55581 (Grha Kumalahadi)
Telephone	: +62 274 4463648
Website	: www.ksppusat.com

4.2 Internship Program Implementation

During the internship at the Public Accounting Firm of Kumalahadi, Sugeng Pamudji and Partners (KAP KSP), the author was trained to increase his sense of responsibility, develop an independent attitude, and hone his time management skills in completing any work assigned. In the process of carrying out auditing tasks, the author will be accompanied by a mentor who is tailored to the needs and characteristics of the client being handled. Some of the tasks carried out by the author during the internship period include:

1. Working on Audit Working Papers (KKP) for client companies, such as working paper indexes, ledgers, accounting tests, vouching, mutations, and cut-offs,
2. ATLAS Charging,
3. Implementation of field audits,
4. Recap audit findings,
5. Carrying out a physical inventory of fixed assets.

The internship activity was conducted from 21 October 2024 to 20 January 2025. Before carrying out the internship at KAP KSP, the author took part in ATLAS (Audit Tools and Linked Archive System) training first to know and study the system used by KAP KSP to support its audit activity process. On October 17, 2024, the author was given a briefing regarding the provisions for implementing the internship, such as office working hours, organizational culture, dress code during the internship, as well as several descriptions of the work that will be provided in the future. Internship activities are carried out from Monday to Friday every week with working hours starting at 08.00 WIB and ending at 17.00 WIB.

This internship activity is in line with the knowledge that the author acquired during university studies, such as audit theory, accounting principles, and an understanding of auditing standards, which correlate directly with the practical experience obtained as a junior auditor intern at KAP KSP. The theoretical foundations provided by coursework,

including audit cycles, examination procedures, and audit documentation, serve as essential guidelines when engaging in real-world auditing practices, such as performing tracing, vouching, bank reconciliation, and preparing audit working papers. The university education equips the author with conceptual frameworks and theoretical competencies, while the internship offers opportunities to apply these concepts in an authentic and professional setting. This integration of academic knowledge and hands-on experience allows the author to contextualize classroom learning, adapt to actual workplace dynamics, and develop a deeper understanding of the audit process.

As a first step in implementing internship activities, the author was given the opportunity to introduce himself to all employees at KAP KSP Yogyakarta. There are a number of employees placed at KAP KSP Yogyakarta with various focus areas, including senior auditors who specialize in handling clients in the Islamic finance sector, retail industry, banking, and various other fields, so that each employee can provide optimal contributions according to their expertise and experience in meeting client needs. In the first week of the internship, the author studied various activities and systems implemented by KAP KSP Yogyakarta, with the aim of understanding in depth the system used and to provide further introduction to the work mechanisms that take place within the organization, so that the author can gain insight into the operations and audit procedures carried out.

After understanding the working mechanisms and systems implemented, the author began to actively participate in various operational activities carried out. The author began to apply the directions given in each assignment he carried out. The Public Accounting Firm of Kumalahadi, Sugeng Pamudji & Partners (KAP KSP) uses the Microsoft Excel system and the Audit Tools and Linked Archive System (ATLAS) as the main tools to support the efficiency and effectiveness of daily work implementation. Audit Tools and Linked Archive System (ATLAS) is a Microsoft Excel-based audit application focused on public accounting firms, with the main aim of assisting public accountants and Public Accounting Firms (KAP) in documenting, tracking, and reporting audit findings, as well as ensuring compliance with applicable audit standards.

During the internship, the author was also involved in the vouching process by examining the evidence provided. Vouching is a testing method carried out by auditors to check the validity and fairness of each transaction reported in the financial statements, with the main aim of preventing and detecting any errors or fraud that may occur. The vouching process also involves matching supporting documents, such as invoices, receipts, letters of

agreement, and other transaction documents, with relevant accounting records, so that auditors can ensure that all information presented in the financial reports is accurate and reliable. In addition, this vouching process is carried out in order to provide confidence to stakeholders that the financial reports have been prepared based on applicable accounting principles. By giving the author the opportunity to do vouching during the internship, it not only enriches practical knowledge about auditing, but also emphasizes the importance of accuracy and caution in every step of the audit procedure carried out.

Apart from vouching activities and several other activities, the author also carried out a physical inventory of fixed assets. Physical inventory of fixed assets is carried out with the aim of accurately recording the existence and condition of all fixed assets and reporting them transparently. This activity begins with a preparatory stage, such as forming a team with a clear division of tasks, collecting initial data and documents related to assets to be used as references, as well as preparing temporary labels to make it easier to identify assets that have been recorded. Then, after carrying out the preparation stage, there is the data collection stage, where the inventory team that has been formed will carry out direct checks at the client's location on the reported assets. Later, the inventory team will carry out an audit, which begins by recalculating the number of existing fixed assets and matching it with the amount in the initial document provided.

The following is a table containing the author's activities in carrying out internship activities at the Kumalahadi Public Accounting Firm, Sugeng Pamudji and Partners (KAP KSP):

Table 4.1 Internship Activities

No.	Time Execution	Activities
1.	21 October 2024 - 25 October 2024	- Studying the use of the accounting system used by the company. - Giving an introduction to employees, senior auditors, and junior auditors.
2.	28 October 2024 - 29 November 2024	- Vouching for clients and organizations under them. - Carrying out a recapitulation of audit findings indicating that there are transactions that have not been reported in the financial statements, even though there is evidence of supporting transactions, or vice versa.
3.	3 December 2024 - 9 December 2024	- Conducting a sampling audit of several accounts in the financial statements.
4.	11 December 2024 - 18 December 2024	- Creating letterhead on Audit Working Papers (KKP) which includes index number, KAP name, client name, audit period, author's name, and reviewer's name.
5.	19 December 2024 - 23 December 2024	- Carrying out mutations on several accounts on audit working papers to ensure that all transactions have been recorded correctly.
6.	24 December 2024 - 27 December 2024	- Carrying out bank reconciliation as a process of matching the client's internal accounting records with external data sources. - Discussing the division of work tasks with senior auditors when inventorying the client's

		physical assets. - Prepare data required for the inventory of physical assets at the end of the year.
7.	30 December 2024 - 31 December 2024	- Visiting warehouses and client offices to carry out stock taking. - Checking, collecting data, and recapitulating every physical asset owned by the client and matching it with what is recorded in supporting documents.
8.	2 January 2025 - 6 January 2025	- Collecting data on several accounts for random sampling. - Performing bank reconciliation.
9.	7 January 2025 - 14 January 2025	- Creating substantive tests consisting of working paper index, accounting conformity test, vouchers, voucher information, mutations and cut-offs for each account on the Audit Working Paper (KKP).
10.	15 January 2025 - 20 January 2025	- Performing bank reconciliation by referring to checking account data. - Creating letterhead for Audit Working Papers (KKP).

During the internship, the author was given access to data that was relevant to the work being done. The data, most of which is presented in Microsoft Excel format which has been integrated with the Audit Tools and Linked Archive System (ATLAS), was used by the author as a source of information to complete the assigned tasks, as well as a means of in-depth learning regarding the auditing process based on information technology. In this way, the author gains a practical understanding of how technology can be implemented in audit activities, as well as how structured data can be processed and analyzed to produce relevant and accurate information. The output obtained by the author during his internship at KAP KSP & Partners is as follows:

1. Document containing a list of bank reconciliations as well as external data sources obtained through the bank.
2. Substantive testing documents.
3. Client internal accounting data.
4. Vouching document that includes a recapitulation of audit findings.
5. Client financial report and ledger documents.
6. Physical asset inventory data.
7. Documents on several accounts that will be used for audit sampling.

There are some supporting and challenging factors during the internship implementation. During an internship at KSP & Partners Public Accounting Firm, guidance from experienced mentors has been a crucial supporting factor for learning and task completion. This mentoring is not limited to technical instructions, but also involves knowledge sharing, deep understanding of audit principles, and practical guidance on using professional audit systems and applications such as the Audit Tools and Linked Archive System (ATLAS) and Audit Working Papers. Through intensive interaction with mentors, the author learned not only how to conduct systematic audit procedures, but also gained insight into each client's company background and business environment. This process has enabled to appreciate that auditing goes beyond numbers; it also requires an understanding of business dynamics, management aspects, and the specific challenges faced by each client. Additionally, discussions with mentors about real-life cases have enriched the author's understanding of the complexity of audit practice. Exposure to workplace culture,

organizational ethics, and professional networks is also a valuable aspect of the internship experience. Overall, the synergy of technical guidance, knowledge transfer, and practical exposure from mentors has significantly contributed to the author's holistic audit skill development. Also, this internship has positively transformed the author's attitude, particularly in terms of discipline. Throughout the internship period, the author was required to consistently adhere to the rules and standards set by KAP KSP—such as waking up earlier and always striving to complete the assigned tasks to the best of my ability, ensuring that all deadlines were met. This process has nurtured greater self-responsibility and work ethic, shaping the author's attitude into a more disciplined individual.

Not only were the supporting factors present, but some factors became challenging during the internship, such as the author's limited experience in audit practice, which resulted in a lack of effectiveness in completing some of the assigned work. Specifically, this work includes tracing, vouching and bank reconciliation activities which are usually carried out by junior auditors. Then, if in this case the author finds an error or discrepancy in the client's data, the author will note it down and then consult with the supervisor.

Here is the explanation:

1. Tracing: is the process of tracing transaction documents or accounting data from one source to another to ensure the accuracy of the recording. In this case, the author carried out a search of physical evidence of transaction documents which was then traced in the client's accounting journal entries.
2. Vouching: checking supporting documents to ensure that the transactions recorded in the financial statements actually occurred and are supported by valid evidence. In this activity, the author checks that every transaction recorded in the journal is valid and has valid supporting documents.
3. Bank reconciliation: a process that compares the cash balance recorded by the company with the cash balance recorded in the bank statement. This is done so that there are no differences in recording. Apart from that, the author's limited time is also an obstacle in efforts to study and understand the audit process in depth, because the time she had was not enough to explore all aspects and complexities related to audit practice.

CHAPTER V
RESULT AND DISCUSSION

A. RESULT

5.1 Questionnaire Data Description

The questionnaire in this research has been distributed since March 17, 2025, via a Google Forms link that was then shared by the author through several known contacts. The questionnaire was then filled out by the auditor in accordance with previously established criteria. During the distribution of the questionnaire, 135 respondents were collected. So, in this research, the number of questionnaires that will be used as research data is 135.

5.2 Respondent Data

The respondents are auditors who are currently working or have worked in a public accounting firm, have at least one year of work experience, and have received training related to their work as auditors. There are several groupings of respondent data obtained by the author, namely:

5.2.1 Respondents Based on Gender

The level of participation of respondents who participated in this research based on their gender is as follows:

Table 4 2Table 5.1 Characteristics of Respondents Based on Gender

Type of Gender	Frequency	Percentage
Man	53	39.3%
Women	82	60.7%
Total	135	100%

Source: Processed primary data

Described in table 5.1, the characteristics of respondents based on gender were 53 people (39.3%) male and 82 people (60.7%) female. So, it can be concluded that the majority of respondents in this study were female.

5.2.2 Respondents Based on Age

The participation level of respondents who participated in this research was grouped into four age groups, with the data distribution as follows:

Table 5.2 Characteristics of Respondents Based on Age

Age Scale	Frequency	Percentage
18-30 years	78	57.8%
31-40 years	31	23%
41-50 years	18	13.3%
Above 50 years	8	5.9%
Total	135	100%

Source: Processed primary data

Based on table 5.2, data on the characteristics of respondents grouped by age shows that the 18-30 year age scale is 78 people (57.8%), the 31-40 year age scale is 31 people (23%), the 41-50 year age scale is 18 people (13.3%), and 8 people (5.9%) are respondents who are more than 50 years old. So it can be concluded that most respondents who participated in this research were aged 18-30 years.

5.2.3 Respondents Based on Education

The level of participation of respondents who participated in this research based on their latest education is as follows:

Table 5.3 Characteristics of Respondents Based on Education

Education	Frequency	Percentage
Bachelor (S1)	111	82.2%
Master (S2)	21	15.6%
Doctor (S3)	1	0.7%
Others	2	1.5%
Total	135	100%

Source: Processed primary data

From the data listed in Table 5.3, there are four groupings of respondents' education levels. Respondents with a final educational level of bachelor's degree amounted to 111 people (82.2%), a master's degree amounted to 21 people (15.6%), a doctoral degree amounted to 1 person (0.7%), and a total of 2 people (1.5%) for educational levels other than the three criteria. Thus, it is concluded that the majority of respondents have a bachelor's degree based on educational characteristics.

5.2.4 Respondents Based on Job Position

The level of participation of respondents who participated in this research based on job position is as follows:

Table 5.4 Characteristics of Respondents Based on Job Position

Job Position	Frequency	Percentage
Junior Auditor	75	55.6%
Senior Auditor	39	28.9%
Supervisor	15	11.1%
Manager	5	3.7%
Others	1	0.7%
Total	135	100%

Source: Processed primary data

Based on Table 5.4, it shows that the characteristics of respondents at the position level show that there are 75 respondents in junior auditor positions (55.6%), 39 people in senior auditor positions (28.9%), 15 people in supervisor positions (11.1%), 5 people in manager positions (3.7%), and 1 person in positions other than those mentioned above (0.7%). So, it was concluded that based on position characteristics, the majority of respondents in this study were junior auditors.

5.2.5 Respondents Based on Work Experience

The level of participation of respondents who participated in this research based on job position is as follows:

Table 5.5 Characteristics of Respondents Based on Work Experience

Work Experience	Frequency	Percentage
1-3 years	83	61.5%
More than 3 years	52	38.5%
Total	135	100%

Source: Processed primary data

It is stated in Table 5.5 that the characteristics of respondents based on length of work experience shows that there are 83 respondents with 1-3 years of experience (61.5%) while there are 52 respondents with work experience of more than 3 years (38.5%). Therefore, it was concluded that the majority of respondents in this study had 1-3 years of work experience.

5.3 Answers' Explanation and Questionnaire Scores

Two independent variables and one dependent variable were used in this research. The independent variables used are Professional Training (X1) and Auditor Experience (X2). Meanwhile, one dependent variable used is Auditor Performance (Y). The questionnaire scores in this study used a Likert scale of 1 to 6 with the following information:

Table 5.6 Likert Scale

Information	Score
Strongly agree (SS)	6
Agree (S)	5
Undecided (R)	4
Not completely agree (KS)	3
Disagree (TS)	2
Strongly disagree (STS)	1

Source: Processed primary data

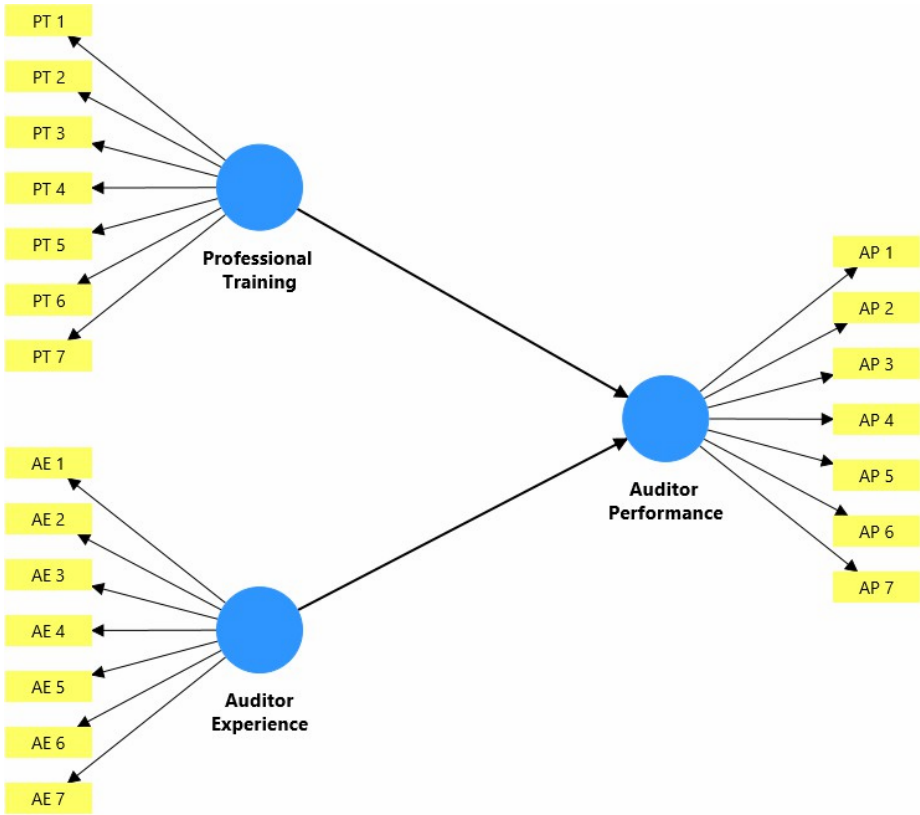
5.4 Data Analysis

5.4.1 Partial Least Squares Model

Hypothesis testing in this research was carried out using Partial Least Square (PLS) analysis with the assistance of the SmartPLS 4.0 application program. The following is a schematic of the PLS program model used:

Figure 5.1

Partial Least Squares Model



Source: SmartPLS System

5.4.2 Validity and Reliability Testing

a. Convergent Validity

The convergent validity test is carried out using the value of the outer loading or outer factor. An indicator can be declared good if it has an outer loading value > 0.7 for each indicator. The following is the outer loading value for each indicator in this research variable:

Table 5.7 Outer Loading Output

	Professional Training	Auditor Experience	Auditor Performance
PT 1	0.791		
PT 2	0.755		
PT 3	0.747		
PT 4	0.744		
PT 5	0.759		
PT 6	0.759		
PT 7	0.72		
AE 1		0.743	
AE 2		0.764	
AE 3		0.769	
AE 4		0.8	
AE 5		0.749	
AE 6		0.724	
AE 7		0.723	
AP 1			0.736
AP 2			0.714
AP 3			0.807
AP 4			0.724
AP 5			0.702
AP 6			0.732
AP 7			0.81

Source: Processed primary data

The table above states that the results of the convergent validity test for each variable indicator have an outer loading value of > 0.7. Thus, it is concluded that all of these indicators are valid for use in research and are suitable for further analysis.

b. Discriminant Validity

The discriminant validity test can be carried out using several methods, one of which is using the value of the Average Variance Extracted (AVE). Each indicator can be declared to have a good discriminant validity value if the AVE value is > 0.5. The following are the results of the AVE values for each research variable:

Table 5.8 Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Professional Training	0.568
Auditor Experience	0.568
Auditor Performance	0.559

Source: Processed primary data

In accordance with the table above, the Average Variance Extracted (AVE) value for each variable is > 0.5. Thus, it is concluded that each variable is conceptually different from the others.

c. Composite Reliability

The composite reliability test is a method for testing the reliability of variable indicators. A variable can be said to be reliable if it has a composite reliability value > 0.7. The following are the composite reliability values for each variable in this research:

Table 5.9 Composite Reliability

	Composite Reliability
Professional Training	0.902
Auditor Experience	0.902
Auditor Performance	0.898

Source: Processed primary data

Based on the output table above, there are two types of composite reliability. However, to measure reliability in this research, composite reliability (rho_c) was used. This is because researchers want to measure the reliability of each indicator from various constructs. In Table 5.9, the composite reliability value

for all variables is > 0.7. So, it is concluded that each variable has good reliability.

5.4.3 Goodness of Fit and Model Fit Test

a. R-squared

The R-squared value test is carried out to assess how well the independent variable can explain the dependent variable. The R-Square rating scale can be seen based on each criterion. The criteria are that if the R-Square value is 0.75, then it is categorized as a strong category, the moderate category if the R-Square value is 0.50, and the weak category if the R-Square value is 0.25. The following is the R-squared value for the dependent variable in this study:

Table 5.10 R-squared Testing

	R-Square
Auditor Performance	0.618

Source: Processed primary data

Based on the results of the analysis using the bootstrapping method, the R-squared value for the dependent variable, auditor performance, was obtained at 0.618. This shows that the auditor performance variable can be explained by professional training and auditor experience by 61.8%, which is included in the moderate category.

b. Quality Index Test

Quality index testing evaluated how well the model can predict data and measure model suitability. One model that can be used in quality index testing is the SRMR (Standardized Root Mean Square Residual) model. Hair et al (2021) stated that if the SRMR value is below 0.08, it indicates that the model built is suitable.

Table 5.11 SRMR Quality Index

	Saturated Model	**Estimated Model**
SRMR	0.066	0.066

Source: Processed primary data

The attached Table 5.11 above shows that the SRMR value obtained in this study was 0.066, where this value is less than 0.08. Thus, it is concluded that the model built for this research is fit (suitable).

5.4.4 Hypothesis Testing

The hypothesis testing was carried out by referring to the comparison of T-statistics and T-table. Apart from that, hypothesis testing can also be done by referring to P-values. Hypothesis results will be accepted if the T-statistic value > T-table (1.65) or if the P-value < 0.05. The following are the results of hypothesis testing obtained through bootstrapping:

Table 5.12 Path-Coefficient Bootstrapping Hypothesis Testing

	T-statistics	**P-values**
Professional Training → Auditor Performance	1.832	0.034
Auditor Experience → Auditor Performance	2.061	0.02

Source: Processed primary data

Based on the data processing carried out by the researcher, the results obtained will be used to answer the hypothesis in this research. Hypothesis testing in this research was carried out by referring to T-statistics and P-values. The following are the results of the hypothesis test obtained:

1. Influence of Professional Training (X1) on Auditor Performance (Y). The hypothesis proposed is as follows:

   H1: Professional Training has a positive effect on auditor performance.

   Based on the results of the hypothesis test listed in Table 5.12 above, it shows that there is a positive influence between the Professional Training (X1) construct and Auditor Performance (Y) of 0.4 or 40%. This is proven by the T-statistic value, which is greater than the T-table, namely 1.832 > 1.65. It is supported by P-values of 0.034, which is lower than 0.05. So, it can be concluded that H1 is accepted.
2. Influence of Auditor Experience (X2) on Auditor Performance (Y). The hypothesis proposed is as follows:

H2: Auditor Experience has a positive effect on auditor performance. In the hypothesis test results listed in Table 5.12 above, it is shown that the Auditor Experience (X2) construct has a positive influence on Auditor Performance (Y) of 0.452 or 45.2%. This is proven by the T-Statistics value, which is greater than the T-table, namely 2,061 > 1.65. It is also supported by P-values of 0.02, which is lower than 0.05. So, it can be concluded that H2 is accepted.

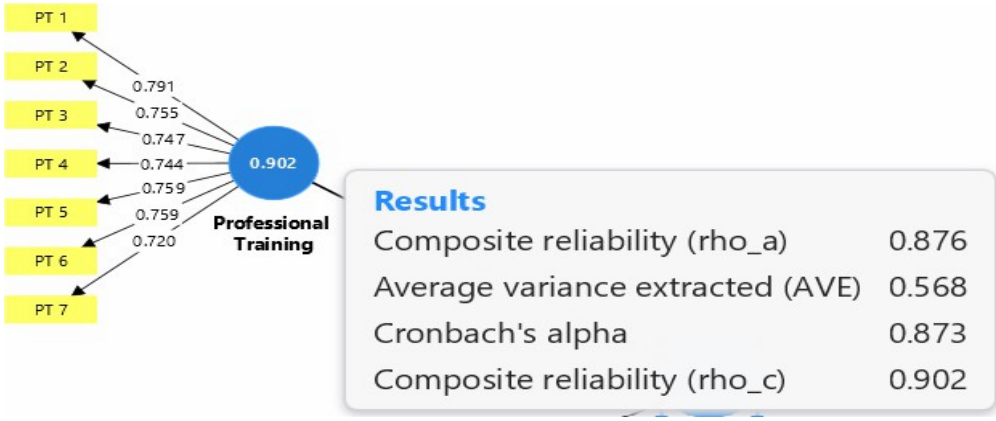
B. DISCUSSION

A. The Influence of Professional Training on Auditor Performance at Public Accounting Firms.

Based on the results of the validity and reliability tests carried out using SmartPLS version 4.0 software, the professional training variable was measured through six indicators, and a total of seven questions were asked in the questionnaire. Construct validity was tested using the convergent validity method using outer loading and the discriminant validity method using Average Variance Extracted (AVE). In contrast, construct reliability was tested through composite reliability for each variable. The test results show that all indicators in the professional training variable meet the validity and reliability criteria so that they can be said to be valid and reliable for use in analysis.

Figure 5.2

Graphical Output Variable Professional Training (X1)



Source: SmartPLS System

Next, in hypothesis testing, the first hypothesis, H1, can be accepted. This is proven by the path-coefficient output, which shows that the t-statistic (1.832) has a value greater than the t-table value (1.65). Apart from that, this is also proven by the p-values, which show a value of less than 0.05, namely 0.034. Thus, there is a positive influence of the professional training construct on auditor performance. This shows that professional training is an important factor that can improve the performance of auditors at Public Accounting Firms.

Professional training is important because it is a driving factor for developing auditors' abilities. Apart from that, providing professional training for auditors also provides opportunities for auditors to observe audit practices, interact with audit experts, and model professional behavior that can increase auditors' capabilities. The results of this research are in line with previous research conducted by Adlitama et al. (2024) and Rizqia & Dedi (2016), which proves that professional training has a positive effect on auditor performance.

Table 5.13

Description of Respondents' Answers on Professional Training Variable

No	Category	Percentage	Conclusion
1	Strongly Agree	46.7%	The majority of respondents agreed and even strongly agreed that participating in training was very useful for their work.
	Agree	46.7%	
	Undecided	3.7%	
	Not Completely Agree	-	
	Disagree	2.9%	
	Strongly Disagree	-	
	Total	**100%**	
	Strongly Agree	38.5%	The majority of respondents

2			often apply the knowledge gained during training to their daily work.
	Agree	56.3%	
	Undecided	2.2%	
	Not Completely Agree	0.7%	
	Disagree	1.5%	
	Strongly Disagree	0.7%	
	Total	**100%**	
3	Strongly Agree	36.3%	The majority of respondents felt that after joining the training, their understanding of the material increased compared to when they had not attended the training.
	Agree	53.3%	
	Undecided	5.9%	
	Not Completely Agree	3%	
	Disagree	0.7%	
	Strongly Disagree	0.7%	
	Total	**100%**	
4	Strongly Agree	31.1%	The majority of respondents stated that the material provided during training would be well remembered.
	Agree	50.4%	
	Undecided	14.8%	
	Not Completely Agree	0.7%	
	Disagree	1.5%	
	Strongly Disagree	1.5%	
	Total	**100%**	
	Strongly Agree	40%	The majority of respondents felt

5			that their performance as an auditor improved when applying the training content obtained.
	Agree	48.9%	
	Undecided	7.4%	
	Not Completely Agree	0.7%	
	Disagree	3%	
	Strongly Disagree	-	
	Total	**100%**	
6	Strongly Agree	38.5%	The majority of respondents felt that the company's internal quality had improved with the training provided.
	Agree	50.4%	
	Undecided	8.1%	
	Not Completely Agree	1.5%	
	Disagree	1.5%	
	Strongly Disagree	-	
	Total	**100%**	

7	Strongly Agree	28.1%	The majority of respondents agreed that the main factor influencing audit performance improvement was training.
	Agree	48.1%	
	Undecided	14.8%	
	Not Completely Agree	4.4%	
	Disagree	3.7%	
	Strongly Disagree	0.7%	
	Total	**100%**	

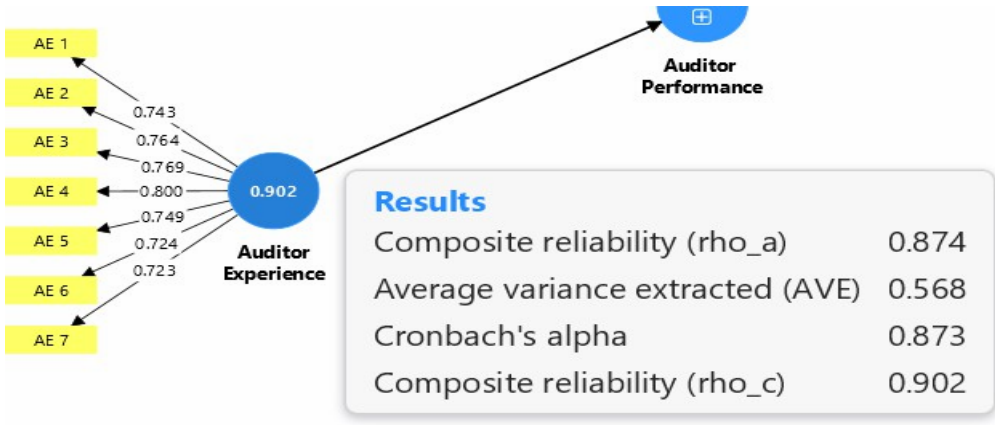
Source: Processed primary data

B. The Influence of Auditor Experience on Auditor Performance at Public Accounting Firms.

Based on the results of validity and reliability tests using SmartPLS version 4.0, the auditor experience variable was measured reflectively by three indicators with seven questions in the questionnaire. The construct validity test was carried out using the outer loading output and Average Variance Extracted (AVE). Then, the reliability test is carried out by looking at the composite reliability output. The test results obtained show that all indicators in the auditor experience variable are valid and reliable, so they meet the criteria for use in analysis.

Figure 5.3

Graphical Output Variable Auditor Experience (X2)



Source: SmartPLS System

Next, in hypothesis testing, the first hypothesis H2 proposed can be accepted. This is proven by the path-coefficient output which shows that the t-statistics (2.061) has a value greater than the t-table value (1.65). Apart from that, this is also proven by the p-values, which show a value of less than 0.05, namely 0.02. Thus, there is a positive influence of the construct of auditor experience and auditor performance. This shows that auditor experience is an important factor that can improve the performance of auditors at Public Accounting Firms.

Auditor experience is an important factor that can improve auditor performance. This is because the work experience of an auditor will increase the auditor's sensitivity to signals of fraud or be used as a benchmark in dealing with obstacles that may arise during an audit. Auditors who have experience tend to be more accustomed to dealing with the demands of an auditor's work. This will, of course, have an impact on improving auditor performance. The results of this research are in line with research conducted by Rizqia & Dedi (2016), which states that if an auditor has a high level of work experience, then an auditor will also provide maximum performance.

Table 5.14

Description of Respondents' Answers on Auditor Experience Variable

No	Category	Percentage	Conclusion
1	Strongly Agree	39.3%	The majority of respondents agreed that the length of work experience makes it easier to do their work.
	Agree	48.9%	
	Undecided	7.4%	
	Not Completely Agree	2.2%	
	Disagree	1.5%	
	Strongly Disagree	0.7%	
	Total	**100%**	
2	Strongly Agree	37%	The majority of respondents felt they took the initiative to provide optimal audit performance with their skills and experience.
	Agree	52.6%	
	Undecided	7.4%	
	Not Completely Agree	-	
	Disagree	1.5%	
	Strongly Disagree	1.5%	
	Total	**100%**	

3	Strongly Agree	59.3%	The majority of respondents felt that the length of work experience as an auditor made it easier to detect errors made by the object of inspection.
	Agree	31.1%	
	Undecided	5.2%	
	Not Completely Agree	1.5%	
	Disagree	1.5%	
	Strongly Disagree	1.5%	
	Total	**100%**	
4	Strongly Agree	39.3%	The majority of respondents agreed that experienced auditors master audit standards in accordance with the applicable PSAK provisions.
	Agree	51.9%	
	Undecided	5.9%	
	Not Completely Agree	1.5%	
	Disagree	0.7%	
	Strongly Disagree	0.7%	
	Total	**100%**	
5	Strongly Agree	36.3%	The majority of respondents felt that their work experience was very helpful in reducing errors that might occur while working.
	Agree	49.6%	
	Undecided	11.1%	
	Not Completely Agree	-	
	Disagree	1.5%	
	Strongly Disagree	1.5%	
	Total	**100%**	

6	Strongly Agree	47.4%	The majority of respondents strongly agree that experienced auditors are more responsive in handling audits.
	Agree	37.8%	
	Undecided	11.1%	
	Not Completely Agree	1.5%	
	Disagree	2.2%	
	Strongly Disagree	-	
	Total	**100%**	
7	Strongly Agree	38.5%	The majority of respondents felt that the main factor influencing the increase in audit performance was their work experience.
	Agree	48.9%	
	Undecided	8.1%	
	Not Completely Agree	-	
	Disagree	3%	
	Strongly Disagree	1.5%	
	Total	**100%**	

Source: Processed primary data

CHAPTER VI
CONCLUSIONS AND SUGGESTIONS

6.1 Conclusions

This research aims to analyze "The Influence of Professional Training and Auditor Experience on Auditor Performance at Public Accounting Firms". Respondents were 135 participants who had worked or were currently working as auditors at a Public Accounting Firm. The analytical method used in this research is the Partial Least Squares (PLS) method using SmartPLS 4.0 software.

Based on data analysis from research results and discussions that have been carried out previously, the following conclusions are given:

1. Professional training has a positive effect on auditor performance. This is indicated by the t-statistic value of 1.832 > t-table 1.65. So, from these results, it can be concluded that there is a positive influence of professional training on auditor performance. These results are supported by Bonner (1990) which says that the experience gained from a special program, in this case supported by a training program, had a high effect in improving skills compared to just a curriculum without training.
2. Auditor experience has a positive effect on auditor performance. This is indicated by the t-statistic value of 2.061 > t-table 1.65. So, from these results, it can be concluded that there is a positive influence of the auditor experience variable on auditor performance. Auditors who previously have work experience will tend to show good performance in their next job, because through the experience gained while carrying out audit duties, auditors can hone analytical skills, problem-solving, and critical decision-making. In addition, auditors with more work experience tend to have better abilities in analyzing data, understanding audit risks, and completing tasks more efficiently, thus having a positive impact on their performance.

6.2 Suggestions

The suggestions that researchers can give in this research are as follows:

1. The results of this research can be a source of ideas and input for further research. The author hopes that future researchers will be able to improve the limitations of this research and increase the number of research samples.
2. It would be good for future researchers to be able to test other variables that can influence auditor performance apart from the variables used in this research. These other variables include audit fees, salaries or bonuses given, accountability, and other variables that might add new knowledge to all readers.
3. The author hopes that respondents will continue to actively participate in relevant and sustainable training programs that are also in line with increasing work competency.

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ATTACHMENT

Draft of Questionnaires

Pelatihan Profesional							
No	**Pertanyaan**	**STS**	**TS**	**KS**	**R**	**S**	**SS**
1.	Saya akan mengingat materi yang diberikan saat pelatihan dengan baik.						
2.	Sangat berguna bagi pekerjaan saya dengan berpartisipasi dalam pelatihan.						
3.	Pelatihan merupakan faktor utama yang mempengaruhi peningkatan kinerja audit saya.						
4.	Setelah pelatihan, saya lebih tahu banyak hal terkait suatu materi yang diberikan jika dibandingkan dengan saat saya tidak mengikuti pelatihan.						
5.	Dalam pekerjaan saya sehari-hari, saya sering menggunakan pengetahuan yang saya dapat saat pelatihan.						
6.	Kinerja saya menjadi lebih meningkat dengan mengaplikasikan konten pelatihan yang saya dapat.						
7.	Secara keseluruhan, menurut saya pengaplikasian konten pelatihan telah memfasilitasi alur kerja di perusahaan saya menjadi lebih efektif dan efisien.						

Pengalaman Kerja							
No	**Pertanyaan**	**STS**	**TS**	**KS**	**R**	**S**	**SS**
1.	Lama waktu saya bekerja di perusahaan telah memudahkan saya dalam bekerja.						
2.	Saya memiliki pengetahuan dan keterampilan yang cukup tentang pekerjaan saya karena pengalaman yang saya miliki.						
3.	Dengan pengalaman kerja dan keterampilan yang saya miliki, saya lebih berinisiatif untuk bekerja secara optimal.						
4.	Saya dapat menyelesaikan pekerjaan dengan baik sesuai dengan kemampuan dan pengalaman yang saya miliki.						
5.	Pengalaman kerja yang saya miliki lebih membantu saya dalam meminimalisir kesalahan yang mungkin terjadi saat menyelesaikan pekerjaan saya.						
6.	Pengalaman kerja yang saya miliki sangat berpengaruh bagi saya untuk meningkatkan kinerja saya sehari-hari.						
7.	Faktor utama yang mempengaruhi peningkatan kinerja audit saya adalah pengalaman kerja yang saya miliki.						

Kinerja Auditor							
1.	Saya selalu berusaha memanfaatkan waktu dengan baik dalam bekerja.						
2.	Saya memiliki tanggung jawab yang tinggi dalam menyelesaikan pekerjaan.						
3.	Hasil pekerjaan saya telah sesuai dengan kualitas kerja yang ditetapkan.						
4.	Saya telah berhasil menyelesaikan tugas yang diberikan sesuai dengan waktu yang diberikan.						
5.	Saya berhasil menyelesaikan target kerja yang diberikan.						
6.	Saya menggunakan peralatan kerja dengan sesuai fungsinya.						
7.	Saya secara efektif memanfaatkan peralatan kerja untuk mencapai hasil yang optimal dalam setiap tugas yang saya lakukan.						