



## FACTORS AFFECTING AUDITORS 'PERFORMANCE: AMBIGUITY OF ROLE, EXPERIENCE AND PROFESSIONAL ETHICS (Empirical Study on Public Accounting Firms in the DKI Jakarta Region)

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### ABSTRACT

*This research is a causal research which aims to find out: (1) The Effect of Role Ambiguity on Auditor Performance, (2) Effect of Experience on Auditor Performance, (3) The Effect of Professional Ethics on Auditor Performance. The population in this study are auditors who work at the Public Accountant Office in DKI Jakarta. The sample used 100 auditors from 10 Public Accounting Firms. Sampling uses Random Sampling and uses the method of multiple linear regression analysis using SPSS version 21. The results of the study show that experience variables and professional ethics have a significant effect on auditor performance. While role ambiguity variables do not significantly influence auditor performance.*

**KEYWORDS:** *Role Ambiguity, Experience, Professional Ethics, and Auditor Performance.*

## I. INTRODUCTION

### 1.1 Background

Supervising and giving opinion on financial statements or commonly referred to as auditing is a systematic process for obtaining and evaluating evidence objectively about statements about activities and economic events with the aim of establishing the level of conformity between the statements and the criteria that have been set (Mulyadi, 2010). Public accountants are a profession born and big from the public demand for an independent communication mechanism between economic entities and stakeholders. In line with the objectives of accounting, one of the jobs of a Public Accountant is to provide information as well as provide opinions on financial statements as accountability for the activities of an organization or company, as well as government agencies that are useful for economic decision making. Therefore the audit service user expects that the public accountant can carry out his role appropriately. In carrying out his role, public accountants work based on standards and are bound by a professional code of ethics

established by the Indonesian Institute of Accountants (IAI). The challenges and competition faced by the Public Accountants Office (KAP) are increasingly high and the profession of auditors with their performance is in the spotlight of the wider community. The presence of auditors is also inseparable from the management's need for transparency and accountability for the company's performance. For these needs, auditors are required to produce good performance.

The phenomenon that is currently happening to auditors towards auditor performance is Ernst & Young's (EY) partner accounting firm in Indonesia, namely KAP Purwantono, Suherman & Surja agreed to pay a fine of US \$ 1 million (around Rp. 13.3 billion) to American regulators United, as a result of being convicted of failing to audit its clients' financial statements. The agreement was announced by the US Public Accountants Oversight Board (PCAOB) on Thursday, February 9, 2017, Washington time.

The case is the latest incident that happened to a public accounting firm in a developing country that violated the code of ethics. Members of the EY network in Indonesia who announced the audit results of telecommunications companies (ISAT) in 2011 provided opinions based on inadequate evidence. The findings began when EY's partner accountants in the US conducted a review of the results of the audit of accountants' offices in Indonesia. They found that the audit results of the telecommunications company were not supported by accurate data, namely in terms of leasing more than 4 thousand cellular tower units. But the EY affiliate in Indonesia released an audit report with unqualified status. PCAOB also stated that shortly before the audit report was audited in 2012, EY's affiliates in Indonesia created dozens of new "incorrect" audit jobs that hampered the inspection process. In addition to imposing a fine of US \$ 1 million, PCAOB also imposed sanctions on two auditors of EY partners involved in the 2011 audit, Roy Iman Wirahardja, Worth US \$ 20,000 and a ban on practice for five years. Former Director of EY Asia Pacific James Randall Leali was fined US \$ 10,000 and banned from practicing for one year. In their rush to issue audit reports for their clients, EY and his two partners were negligent in carrying out their duties and functions to obtain sufficient audit evidence. Source (Abdul, 2017).

Auditor performance is the embodiment of work carried out in achieving better work or more prominent towards achieving organizational goals. In the auditor profession, performance is related to audit quality. Low levels of performance can increase the potential for errors, legal liability, and lack of credibility (Yunus, Syilvya, & Muh., 2012). The achievement of good performance is inseparable from the quality of human resources (HR) is good as well. HR is an important factor for creating quality financial reports. The quality of the auditor's HR can be determined from the experience, autonomy, and professional ethics of the auditor which will affect the auditor's performance (Desak, Edy, & I Gusti, 2015).

Some previous studies have proven the existence of a significant negative relationship between role ambiguity and performance (Lidya, 2009). The role ambiguity or obscurity of roles according to (Riezki, 2015) occurs when individuals do not get clarity about the tasks of their work or more generally said "no know what should be done".

The Public Accountant Office (KAP) has a unique organizational structure and matrix. The organizational structure is flexible and informal so it is possible that the structure of an audit team with the next audit team will change with the staff formation that also changes. Although on the one hand the staff can understand that the absence of a formal structure and job description makes the implementation of the work more flexible, but on the other hand this can lead to staff uncertainty at work. The lack of clarity

on the role of each staff triggers a misunderstanding, even though they should work together to produce the best performance. This condition has a negative impact on auditor performance and causes the appearance of auditor dysfunction behavior. Then it can be concluded that role ambiguity can also reduce auditor ability (Gartiria, 2011). Auditors must perform well so that the audit quality satisfies various parties.

Auditor's work experience is seen as an important factor in predicting and assessing the auditor's performance in conducting audits (Tirta & Sholihin, 2004) stating that the auditor's experience will assist the auditor in increasing his knowledge of errors and fraud. Experienced auditors are auditors who are able to detect, understand and even look for the causes of the emergence of frauds, so that the quality of the audit produced will be better than inexperienced auditors. The auditor's work experience shows the types of work that the auditor has done and provided opportunities for auditors to do better work. Work experience can deepen and expand work capabilities.

The more often the auditor does the same work, the more skilled and faster the job is done. Auditors who have experience will be quick to carry out the audit process. More and more audit practices and long time working as

According to (Kompang & IDG, 2013) professional ethics is needed by each profession, to gain trust from the public, such as the auditor profession. Understanding the role of auditor ethical behavior can have a broad effect on how to behave towards their clients in order to behave according to general accounting rules apply. The profession's performance is a factor that can influence the performance of auditors. In order to improve auditor performance, the auditor is required to always maintain the standards of ethical behavior. Auditors who are able to carry out the ethics of their profession well, he will work in accordance with ethical values and the applicable code of ethics so that auditors can improve their performance and gain trust from the public. Thus, professional ethics is behavior values that are accepted and used by professional accountant organizations which include personality, professional skills, responsibilities, implementation of codes of ethics and interpretation and improvement of ethical codes (Ghifari, Pupung, & Harlianto, 2015). The purpose of this study is to prove empirically about:

1. To analyze the influence of role ambiguity on auditor performance.
2. To analyze the influence of experience on auditor performance.
3. To analyze the influence of professional ethics on auditor performance.

The research is expected that researchers can implement the theories that have been obtained during their studies in higher education and deepen their knowledge in the field of auditing especially

regarding the topic of this research. The contribution of this study to the public accounting firm (KAP), the results of this study can be used as input material to develop a policy and consideration in improving auditor performance. The results of this study provide empirical evidence relating to the influence of the ambiguity of the role of experience, and professional ethics on auditor performance at the Public Accountant Office in the DKI area of Jakarta

## II. LITERATURE REVIEW

### 2.1. Auditor Performance

Auditor performance is an action or implementation of audit tasks that have been completed by the auditor in a certain period of time (Riris & Lenny, 2016). According to (Mulyadi, 2010) the performance of auditors is a public accountant who conducts an objective examination of the financial statements of a company or other organization with the aim of determining whether the financial statements present fairly in accordance with generally accepted accounting principles, in all cases material, financial position, and results of the company's business. Auditor performance contributes to the performance and image of KAP in the eyes of the public.

Hanna & Firmanti, 2013, stated that auditor performance is the result obtained by an auditor in carrying out his duties. The task here is to conduct an objective and independent examination of the financial statements of a company or organization, to see whether the financial statements are in accordance with accounting principles.

Whereas according to (Ida Bagus & I, 2015) Auditor performance is the result of work achieved by the auditor in carrying out his duties in accordance with the responsibilities given to him, and becomes one of the benchmarks used to determine whether a job is done well or vice versa. Auditor performance is a major concern, both for the client and the public, in assessing the results of the audit.

Based on some of the above definitions, it can be concluded that auditor performance is the level of achievement of work results and the efforts made by the auditor on the implementation of duties and responsibilities assigned to him which can be measured quantitatively, quality and timeliness. A person's performance can be said to be good if the individual's work results can reach the target that has been set before and in accordance with the standards

### 2.2. Role Ambiguity

Role ambiguity is defined as a situation in which information relating to a particular role is lacking or unclear. According to (Azhar, 2013) role ambiguity or unclear role is not enough information possessed and the absence of clear direction and policy, uncertainty about authority obligations and relationships with others, and uncertainty about sanctions and rewards for behavior carried out. Whereas according to (Amilin & Rosita, 2008) Unclear role (role ambiguity) is a lack of

understanding atashak-privileges and obligations that are owned by someone to do work.

Role ambiguity or ambiguity occurs when individuals do not get clarity about the tasks of their work or more generally it is said "do not know what should be done" (Riezki, 2015).

Role ambiguity hinders efforts to improve performance because it has the potential to encourage delays in taking action, work that becomes less efficient and not directed, and can encourage the emergence of frustration in a person, which in turn affects the performance of the individual. This is supported by the results of research conducted by (Ade, Ethika, & Popi, 2013) which shows that role ambiguity influences auditor performance.

### 3. Experience

Experience is an important attribute for auditors where experienced auditors are better able to remember errors or errors and are more selective about relevant information compared to auditors who lack experience. (Agoes, 2012) Defines that the auditor's experience is a auditor who has a better understanding. . They are also more able to give a reasonable explanation of the errors in the financial statements and can classify errors based on the audit objectives and the structure of the basic accounting system. While according to (Mulyadi, 2010) Auditor Experience is a combined accumulation of all obtained through interaction .

The Indonesian Institute of Certified Public Accountants (SA 230) says that experienced auditors are personnel (both from internal and external KAP) who are experienced in audit practices and have adequate understanding of:

- a. Audit Process
- b. SA and applicable laws and regulations
- c. The business environment in which the entity operates; and
- d. Financial audit and reporting issues that are relevant to the industry in which the entity operates.

Experience is an important consideration for recruiting and promoting new auditors. The concept of experience includes time in a job or organization, quantity of work (for example, repetition of work and type of work) (Quinones, Ford, & Teachout, 1995). This is supported by the results of research conducted by (Desak, Edy, & I Gusti, 2015) which shows that experience influences auditor performance

### 4. Professional ethics

According to (Arens, Elder, & Beasley, 2015) Ethics in general can be defined as a set of principles or moral values. Ethical behavior is needed by the community so that everything can run regularly. Every profession that provides service to the community must have a code of ethics which is a set of moral principles governing professional behavior. Without ethics, the accounting profession will not exist because the accountant's function is as a

provider of information for the business decision-making process.

Arleen & Yulius, 2009 said that Professional Ethics is a characteristic of a profession that distinguishes a profession from another profession, which serves to regulate the behavior of its members. According to (Professional Accountant Code of Ethics, 2016 Section 100) The distinguishing feature of the accounting profession is its willingness to accept responsibility for acting in the public interest. Therefore, the responsibility of a Professional Accountant is not only limited to the interests of the client or employer. In acting in the public interest, Professional Accountants pay attention to and comply with the provisions of this Code. If Professional Accountants are prohibited by law or regulation from complying with certain parts of this Code, Professional Accountants continue to adhere to other parts of this Code.

The basic principles of professional ethics in the Professional Standards of Accountants issued by the Indonesian Institute of Certified Public Accountants (2016) (SA 200) are:

- a. Integrity
- b. Objectivity
- c. Professional competence and sincerity
- d. Confidentiality
- e. Professional Behavior

Professional ethics is a factor that can influence the performance of auditors. In order to improve auditor performance, the auditor is required to always maintain the standards of ethical behavior. Auditors who are able to carry out the ethics of their profession well, he will work in accordance with ethical values and the applicable code of ethics so that auditors can improve their performance and gain trust from the public. This is supported by the results of research conducted by (Kompiani & I.D.G, 2013) which shows that professional ethics influences auditor performance

## 2.5. Thinking Framework and Preliminary Studies

### 2.5.1 Previous Research

Previous research results about are as follows:

#### 1. Devi Safitri (2015)

In his research entitled "The Influence of Role Ambiguity and Motivation on Auditor Performance in Pekanbaru, Batam and Medan". This study took respondents to auditors in KAP Pekanbaru, Batam and Medan Region. This study states that variable role ambiguity and motivation have a significant influence on auditor performance.

#### 2. Lawrence P. Kalbers and William J. Cener (2008).

The research conducted by Kalbers and Cener (2008) is entitled "The Impact of Exercised Responsibility, Experience, Autonomy, and Role Ambiguity on Job Performance in Public Accounting". The study was conducted on 5 regional KAPs and 5 national KAPs around major Midwestern cities in America with a sample of 130

regional auditors and 312 national auditors. By using traditional correlation techniques, the results of the study show that exercised responsibility has a positive relationship with performance and autonomy has a positive relationship with performance, and there is no positive relationship between experience and role ambiguity on performance.

#### 3. Miguel A. Quinones, J. Kevin Ford and Mark S. Teachout (1995).

Research conducted by Quinones, Ford, & Teachout (1995) entitled "The Relationship Between Work Experience and Job Performance: A Conceptual and Meta-Analytic Review". The study was conducted on several government employees and private employees in America using Meta-Analytic Review. The results of the study show that experience related to the use of human resources such as recruitment, training and career development. Quinones et al. (1995) have shown a positive relationship between experience and job performance.

#### 4. Yudhi and Meifida, (2006).

Research conducted by Yudhi and Meifida (2006) entitled "The Effect of Auditor Experiences on the Use of Irrelevant Evidence in the Auditor Judgment". The study was conducted on 31 experienced auditors (partners and managers) and 56 inexperienced auditors from various KAPs in Jakarta. using experimental methods that focus on the going concern judgment stated that the experience of reducing the impact of information is not relevant to auditor judgment. Experienced auditors are not affected by the existence of irrelevant information in making going concern judgment. Therefore experience can be used to improve decision-making performance.

#### 5. Ida Bagus and I wayan Ramantha (2015)

In the study entitled "The Effect of Professionalism, Professional Ethics, and Auditor Training on Auditor Performance at the Office of Public Accountants in Bali". This study took respondents at the Public Accounting Office in Denpasar. This study states that there is a positive and significant effect of professional ethics on auditor performance.

### 2.5.2. Thinking Framework and Hypotheses

Based on literature review and previous research, this study explains as follows:

#### 1. The effect of Role Ambiguity on Auditor Performance

Role ambiguity or ambiguity of role is "the absence of information relating to evaluating the supervision of one's work, about career opportunities, scope of responsibilities, and expectations of the messenger (Reskino Syauffa, 2016). According to (Riezki, 2015) role ambiguity or role ambiguity occurs when an individual does not get clarity on the tasks of the work given to him in other words "do not know what should be done. Research (Kalbers & Cener, 2008) regarding the ambiguity of the role of experience, exercised responsibility, autonomy, and performance shows

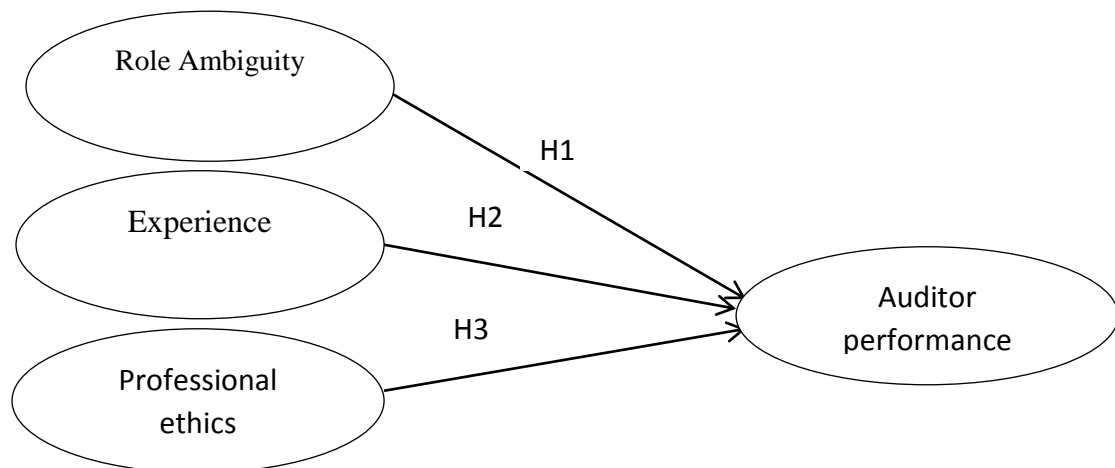


consistent results. In general, previous research has found that role ambiguity is negatively related to experience, exercised responsibility, autonomy, and performance.

However, the relevance of role ambiguity varies according to the field of work and the type of performance measures. Based on these assumptions and previous research it can be stated that role ambiguity is related to professional work performance. Consistent with the theory and previous research above, in this study hypotheses can be made namely role ambiguity will reduce the level of performance so that the role ambiguity influences auditor performance.

## 2. The experience Effects on Auditor Performance

Experience is an important attribute for auditors where experienced auditors are better able to remember errors or errors and are more selective about relevant information compared to auditors who lack experience. (Agoes, 2012) Defines that the auditor's experience is an auditor who has an understanding better. They are also more able to give a reasonable explanation of errors in financial statements and can classify errors based on the audit objectives and the structure of the underlying accounting system. According to research conducted by (Kalbers & Cenker, 2008) shows how experience can be used to improve the performance of decision



Based on the theoretical foundation and previous research, the hypothesis proposed by this study are as follows:

H1: Role Ambiguity influences auditor performance.

H2: Experience influences auditor performance.

H3: Professional ethics influences auditor performance

## III. RESEARCH METHODOLOGY

### 3.1 Research Methods

This study uses causal research methods with associative hypotheses that aim to test the effect of one or more variables on certain variables that are

making and it has been proven that experience has a positive correlation with performance when elements of professional personality traits are included in the measurement model. Consistent with the theory and previous research above, in this study it is expected that someone who is experienced will have good knowledge to improve performance. Based on the explanation above, the hypothesis developed is experience influences auditor performance.

### 3. The Effect of Professional Ethics on Auditor Performance

Professional ethics is a factor that can influence auditor performance. Professional ethics is the science of evaluating good and bad things, about moral rights and obligations in order to improve auditor performance, so auditors are required to always maintain standards of ethical behavior. Ethics is related to moral behavior and functions as the control of the implementation of an activity. Understanding the role of an auditor's ethical behavior can have a broad effect on how to behave towards their clients in order to behave in accordance with generally accepted accounting rules (Kompiang & I.D.G, 2013). According to research conducted by (Ida Bagus & I, 2015) which states that the higher auditor compliance with professional ethics, the auditor's performance increases. Based on the explanation above, the hypothesis developed is professional ethics influencing auditor performance

causal, between a variable (Independent /  $X_n$ ) with other variables (Variable Dependent /  $Y_n$ ). In this case it consists of:  $X_1$  = Role Ambiguity,  $X_2$  = Experience, and  $X_3$  = Professional Ethics and dependent variable  $Y$  = Auditor Performance This research requires testing hypotheses with statistical tests.

### 3.2 Definition and Operational Variables

Variables are everything that will be the object of observation in a study in the form of a concept that has a variety of values. In this research, independent variables (dependent variables) and dependent variables (dependent variables, independent variables are:

- a) Ambiguitas Role (X1) as an Independent variable
- b) Experience (X2) as an Independent variable
- c) Professional Ethics (X3) as an Independent variable
- d) Auditor Performance (Y) as a Dependent variabel

Operational definition of a variable is a definition given to a variable by means of giving meaning, as well as providing an operation needed to measure that variable. The Operational Definition The variables used by the author in conducting research compilation are:

#### **a. Auditor Performance (Y)**

Auditory performance is measured by using indicators from (Hanif, 2013) which say there are 3 indicators used to measure the performance of professional auditors individually, as follows:

1. Quality of work is the quality of work completion by working based on all abilities and skills, as well as the knowledge possessed by the auditor. Quality is related to the quality of work produced.
2. The quantity of work is the amount of work produced by the auditor's work targets and responsibilities within a certain period of time.
3. Timeliness is the accuracy of the completion of work in accordance with the time available. Timeliness can be seen from the level of an activity completed at the desired start time and maximizing the time available for other activities. "

#### **b. Role Ambiguity (X1)**

Role ambiguity is defined as a situation where information relating to a particular role is lacking or unclear. According to (Azhar, 2013) role ambiguity or unclear role is not enough information held and the absence of clear direction and policy, uncertainty about authority, obligations and relationships with others, and uncertainty of sanctions and rewards for behavior carried out. Variable role ambiguity is measured by using indicators used by (Ahmad & Taylor, 2009), i.e.

- 1) Authority  
Authority is the right to do something or order someone else to do or not do something to achieve a certain goal.
- 2) The direction and purpose of the job  
The direction and purpose of the work are the guidelines that must be carried out by the auditor.
- 3) Allocation of work time  
Work time allocation is the time required by the auditor in carrying out and completing the audit program.
- 4) Clarity of duties  
Clarity of duty is to properly understand the work that is his responsibility.
- 5) Responsibility

Responsibility is tasks that must be carried out by an auditor.

#### **c. Experience (X2)**

Audit experience is the auditor's experience in conducting financial statement audits both in terms of the length of time and the number of assignments that have been handled. The audit experience concept referred to in this study is the amount of time spent and the number of tasks that have been handled while carrying out the audit profession. The measurement of audit experience variables is measured by the indicators used by (Ida, 2005), namely.

1) Duration of work is the period of time (years) an auditor works.

2) Many assignments are the quantity of work, for example, job reps, and types of work

#### **d. Professional ethics**

According to (Kompiang & I.D.G, 2013) professional ethics is needed by each profession, to gain trust from the public, such as the profession of auditors. Professional Ethics is measured by indicators that refer to opinions (Ghifari, Pupung, & Harlianto, 2015). Stating that there are five dimensions of professional ethics. The indicators are as follows:

- 1) Personality
- 2) Professional skills
- 3) Responsibility
- 4) Implementation of a code of ethics
- 5) Interpretation and refinement of the code of ethics

#### **3.3 Research Populations and Samples**

The population in this study are auditors working in the Public Accounting Firm (KAP) in the Jakarta area of Jakarta which include partners, managers, supervisors, interns, junior auditors and senior auditors. Based on information obtained from the Public Accounting Firm and Public Accountants Directory 2017 it can be seen that the Accounting Office There are 240 KAP in the Jakarta area and those who are willing to receive questionnaires are 10 KAP in the DKI Jakarta area. With a total number of auditors as many as 100 auditors. In this study the method used in the selection of research samples is Random Method Samples, namely: "sampling members of the population that are applied randomly regardless of the strata that exist in that population". To obtain the required data The researcher used a questionnaire, namely by distributing a list of questions or questionnaires to interested parties, with this research namely auditors of public accountants registered and working at the Public Accounting Office (KAP) in the South Jakarta area to obtain complete and complete data.

#### **3.4. Data Analysis Method**

The research data analysis methods are as follows:

1. Test Validity and Reliability
  - a. Validity test

Validation test is used to measure the validity or validity of a questionnaire. The questionnaire is said to be valid if the question in the questionnaire is able to reveal something that will be measured by the questionnaire.

b. Reliability Test

Reliability test is a tool measuring for a stability and consistency of respondents in answering things related to constructs - the question construct which is an indicator of a variable and arranged in a form of a questionnaire.

**2. Descriptive Statistics Analysis**

Descriptive statistics are statistics that are used to analyze data by describing or describing data that has been collected as it is without intending to make conclusions that apply to the general or generalizations.

**3. Test of Classical Assumptions**

a. Normality test

The normality test is used to find out whether the data is normally distributed or not. The level of normality of the data is very important, because with data that is normally distributed, the data is considered to represent the population.

b. Multicollinearity Test

Multicollinearity test aims to test whether the regression model is found to have a correlation between independent variables. A good regression model should not have a correlation between independent variables.

c. Heteroscedasticity Test

Heteroscedasticity test aims to test whether the regression model variance occurs from residual inequality one observation to another observation remains, it is called

Homoscedasticity and if it is different called Heteroscedasticity.

**4. Model Suitability Test and Hypothesis Test**

- a. Determination Coefficient Test (Test T) The determine coefficient to see how much the variables X1, X2 and X3 have a relationship to the Y variable, then the coefficient of determination (Kd) is used which is the square of correlation.
- b. Comprehensive or Simultaneous Testing (Test F) The F test is conducted to determine the relationship of the independent variables together (simultaneous) to the dependent variable, then a significant level of 0.05 is used.
- c. Individual or Persial Testing (t-Test) To find out whether or not the assumption is correct, a test called the t test is carried out. T test is a procedure that allows a decision, whether the decision is accepted or rejected against the presumption or hypothesis proposed. (Sumber Nila Hapsari, 2013)
- d. Analysis of Multiple Linear Regression Multiple linear regression analysis is used to determine the effect of two or more independent variables with one dependent variable, whether each independent variable is positively or negatively related to the dependent variable

**IV. ANALYSIS OF RESULTS AND DISCUSSION**

This study examines the effect, Role Ambiguity, Experience and Professional Ethics on Auditor Performance at the South Jakarta Public Accountant Office. From the results of the research conducted, the following results can be obtained:

**Tabel 4.1**  
**Hasil Uji Regresi Linier Berganda**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7,278	2,965		2,490	,018
Ambiguitas Peran X1	-,038	,022	-,117	-1,677	,067
Pengalaman X2	,533	,164	,487	4,235	,000
Etika Profesi X3	,415	,171	,297	2,112	,025

a. Dependent Variable: Kinerja Auditor

Source: SPSS 21 data processed by the author, 2018

**1. The Effect of Role Ambiguity on Auditor Performance**

Based on the results of the t test by comparing the tcount and ttable values. The hypothesis is accepted if tcount > t table or sig < 0.05. It can be seen that the significant research variable Role Ambiguity is 0.067. Thus it can be said that the significant value

is 0.067 > 0.05 and the results of tcount -1.677 < ttable 1.98969. So it can be concluded that Role Ambiguity has no effect and is not significant on auditor performance in South Jakarta KAP. This shows that the unclear role that is being experienced by an auditor such as the absence of a clear policy direction and uncertainty about authority does not

significantly influence auditor performance. This may be due to the fact that some respondents have a service period of more than 1 year so they can work professionally and have been able to overcome the uncertainty of the roles they experience. This is in line with the research conducted by (Prajitno, 2012) that role ambiguity has no significant effect on auditor performance. And the results of this study are inversely proportional to the study (Safitri, 2015) which states that role ambiguity has a significant effect on auditor performance.

## 2. The Effect of Experience on Auditor Performance

Based on the results of the t test by comparing the tcount and ttable values. The hypothesis is accepted if  $t_{count} > t_{table}$  or  $sig < 0.05$ . It can be seen that significant research experience variables are 0,000. Thus it can be said that the significant value is  $0,000 < 0,05$  and the results of  $t_{count} 4,235 > t_{table} 1,98969$ . Then it can be concluded that the experience influences and is significant on the auditor's performance in South Jakarta KAP. Inexperienced auditors will make more mistakes than experienced auditors. A professional auditor must have sufficient experience about their duties and responsibilities. The auditor's experience will be a good consideration in making decisions about his duties. Experience provides opportunities to learn to do their jobs better and can be more productive in carrying out tasks assigned to them and able to overcome obstacles in carrying out their duties. This is because experienced auditors ignore information that is not relevant so that in carrying out their duties more effectively and efficient. The more experience the auditor has, the higher the auditor's performance. The results of this study are reinforced by relevant theoretical and research studies. Based on the theory put forward by (Quinones, Ford, & Teachout, 1995) where in his research shows a positive relationship between auditor experience and performance. This study is also supported by the results of research conducted by (Ardhimas, 2012) which shows that there are positive influences and significant experience with auditor performance.

## 3. The Effect of Professional Ethics on Auditor Performance

Based on the results of the t test by comparing the tcount and ttable values. The hypothesis is accepted if  $t_{count} > t_{table}$  or  $sig < 0.05$ . It can be seen that the significant research of the Professional Ethics variable is 0.028. Thus it can be said that the significant value is  $0.028 < 0.05$  and the results of  $t_{count} 2.112 > t_{table} 1.98969$ . Then it can be concluded that the Professional Ethics has a significant and significant effect on the auditor's performance in South Jakarta KAP. Professional ethics is very important in running professional accountants. With high professional ethics, the auditor reflects his attitude as an independent individual, with integrity and high objectivity and is responsible, so that he can be given confidence in

carrying out his professional duties. Professional ethics an auditor will support in carrying out and completing tasks so that the error rate decreases. Professional ethics is seen as an important factor in conducting examination of financial statements because professional ethics is a reinforcement of behavior as a guideline that must be fulfilled in carrying out the profession. This shows that the higher the auditor's compliance with professional ethics, the auditor's performance will increase, and conversely if the auditor's compliance with professional ethics is low, then the auditor's performance will decrease. The results of this study are supported by research conducted by (Ida Bagus & I, 2015) which shows that there is a significant positive effect between autonomy on Auditor Performance.

## V. CONCLUSIONS AND SUGGESTIONS

### 1. Conclusion

Based on the results of the analysis and discussion of research, conclusions can be taken as follows:

1. Role Ambiguity has no effect and is not significant on auditor performance. This shows that role ambiguity does not affect auditor performance
2. Experience influences and is significant on auditor performance. This shows that the higher the experience gained by the auditor, the higher the auditor's performance.
3. Professional Ethics has a significant and significant effect on auditor performance. This shows that the higher the auditor's compliance with professional ethics, the auditor's performance will increase.

### 2. Suggestions

Based on the results of the analysis, discussion and conclusions described earlier, the authors provide suggestions that can be used as material input or consideration for interested parties as follows:

1. To improve better results in further research it is recommended to increase the sample and expand the area of questionnaire distribution in the DKI Jakarta area.
2. Further research is recommended to consider other variables that can affect auditor performance that were not tested in this study.
3. Future research is expected to use different research methods in order to obtain better data.
4. The auditor is expected to improve experience and adhere to professional ethics established by professional organizations, so that the resulting performance is of high quality and accurate.
5. The manager of the Public Accountant Office or supervisor should pay more attention to the auditor's staff for achievement so that it produces brilliant performance. This can be



done by giving motivation, authority, autonomy and clarity of their respective roles in the implementation of audit tasks.

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