



## PERFORMANCE OF THE AUDITORS REVIEWED FROM EXPERIENCE, AUTONOMY, AND PROFESSIONAL ETHICS (Empirical Study at the Public Accounting Firm in the South Jakarta Region)

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### ABSTRACT

*This research is a causal study which aims to find out: (1) The Effect of Experience on Auditor Performance, (2) The Effect of Autonomy on Auditor Performance, (3) The Effect of Professional Ethics on Auditor Performance. The population in this study is the auditor who works at the Public Accountant Office in South 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 obtained that the variables of experience, autonomy and professional ethics have a significant effect on auditor performance.*

**KEYWORDS:** *Experience, Autonomy, Professional Ethics, and Auditor Performance*

## INTRODUCTION

### 1.1 Background

Public accountants are a profession born and grown by the public demand for an independent communication mechanism between economic entities and stake holders. In line with the objectives of accounting, one of the field of a Public Accountant is to provide information as well as provide opinions on financial report as responsibility for the organization or company's activities, as well as government agencies that are useful for economic policy. 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 are 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.

supervising and giving opinion on financial report or commonly referred to as auditing is a systematic process to obtain and evaluate evidence objectively about statements about activities and economic events with the aim of establishing the level of conformity between the statement and the criteria that have been set ( Mulyadi, 2010).

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 the regulator The United States, as a result of being convicted of failing to audit its clients' financial statements. The agreement was announced by the US Public Accountancy Oversight Board (PCAOB) on Thursday, February 9, 2017, Washington time. This case is the latest incident that befell a public accounting firm in a developing country that violates 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 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 can be seen from the good quality of human resources. 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).

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 the auditor to do a better job. 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. The more audit practices and the longer working as an auditor, the more extensive experience will be and increase performance

Xie & Johns, 1995 have proven that if autonomy is already possessed, the need for tasks and performance will be even higher. According to (Pearson, Pearson, & Griffin, 2009) autonomy can also reduce pressure when working and increase initiative and confidence while working. With the autonomy they will be wiser in working without tension and pressure. To prevent pressure from the client, the auditor requires independence. Even if the auditor is paid by the client, he must still have sufficient freedom to conduct an audit. If the auditor does not get freedom in work and experiences pressure from the party who has paid his services, the auditor's performance will decrease due to bribery occurs in KAP. For that, an auditor who has good work performance is needed, because auditors who have good work performance must have high autonomy in carrying out their duties and obligations.

According to (Kompiani & I.D.G, 2013) professional ethics is needed by each profession, to gain trust from the public, such as the profession of auditors. 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. The profession's ethics are factors that can influence auditor performance. 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 effect of experience on auditor performance.
2. To analyze the effect of autonomy 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 universities 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 experience, autonomy, and professional ethics on auditor performance at the Public Accountant Office in the South Jakarta area.

## 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 & Firnanti, 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 definitions above, 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 a predetermined target and in accordance with applicable standards (Safitri, 2015)

### 2.2 Experience

Experience is an important attribute for auditors which experienced auditors are better able to remember errors or errors and are more selective about relevant information compared to auditors who lack of 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, job repetitions and types 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

### 2.3 Autonomy

In accounting the notion of autonomy is the level of freedom, independence, and wisdom that a person has in planning a job and determining what ways to use it to carry out the work (Yunus, Syilva, & Muh., 2012). work as far as the extent to which workers can exercise control and influence over their work activities and work organizations. This refers to the scope of freedom to make decisions about content, methods, scheduling and job performance tasks.

According to (Mathis & Jackson, 2006) work autonomy is the level of freedom and individual freedom in work and work scheduling (Robbins & Coulter, 2009) defines work autonomy as freedom given to individual workers, substantially, independence and flexibility to plan work and determine procedures used to finish it. This includes the opportunity to organize their own work, freedom to carry out work, freedom of thought and action.

Pearson, Pearson, & Griffin, 2009 developed three scales of autonomous aspects of assessment:

- a. Autonomous work method is the ability to selectively choose the method used to complete a job.
- b. Work schedule autonomy is the ability of a person to organize a series of completion tasks.
- c. Work autonomy criteria is a person's ability to provide the resources needed for evaluation.

In this study, the assessment of the autonomy aspect focused on professional judgment rather than technical aspects such as work scheduling and other administrative tasks. As senior auditors in the company, they were given more responsibility and control over their work and subordinate work. This is

supported by the results of research conducted by (Ardhimas, 2012) which shows that autonomy has an effect on auditor performance.

#### 2.4. 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 other professions, which functions to regulate the behavior of its members. According to (Professional Accountants Code of Ethics, 2016 Section 100) The distinguishing feature of the accounting profession is its willingness to accept to act 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 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 (Kompiang & 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. Lawrence P. Kalbers and William J. Cenker (2008).

The research conducted by Kalbers and Cenker (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. 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.

2. 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.

3. 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 an experimental method that focuses on the going concern judgment stated that the experience of reducing the impact of information is irrelevant to the 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

4. Frederick P. Morgeson, Kelly Delaney-Klinger and Monica A. Hemingway (2005).

Research conducted by Morgeson, Delaney-Klinger, & Hemingway (2005) is titled "The Importance of Job Autonomy, Cognitive Ability and Job-Related Skills for Predicting Role Bread and Job Performance". The study was conducted on 1,320 administrative employees in America. Using correlation found that work autonomy, cognitive abilities and skills in work were positively related to performance

5. A. Ralph Hakstian, Peter Suedfeld, Elizabeth J. Ballard and Daryllynn S. Rank (1986).

Research conducted by Hakstian, Suedfeld, Ballard, & Rank, (1986) is titled "The Ascription of Responsibility Questionnaire: Development and Empirical Extensions". The study was conducted on 251 University of British Columbia

students. By using structural analysis it is found that individuals who have high conscientiousness will have good work performance in high autonomous jobs. The exercised responsibility scale has a positive correlation with the scale of achievement, dominance, affiliation, and social desirability which is "predictable leader characteristics". Based on the research it can be believed that someone who has carried out responsibility in the work, then the person has been given autonomy to do the work

6. 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.

### 2.5.1 Thinking Framework and Hypotheses

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

#### 1. Experience Effects on Auditor Performance

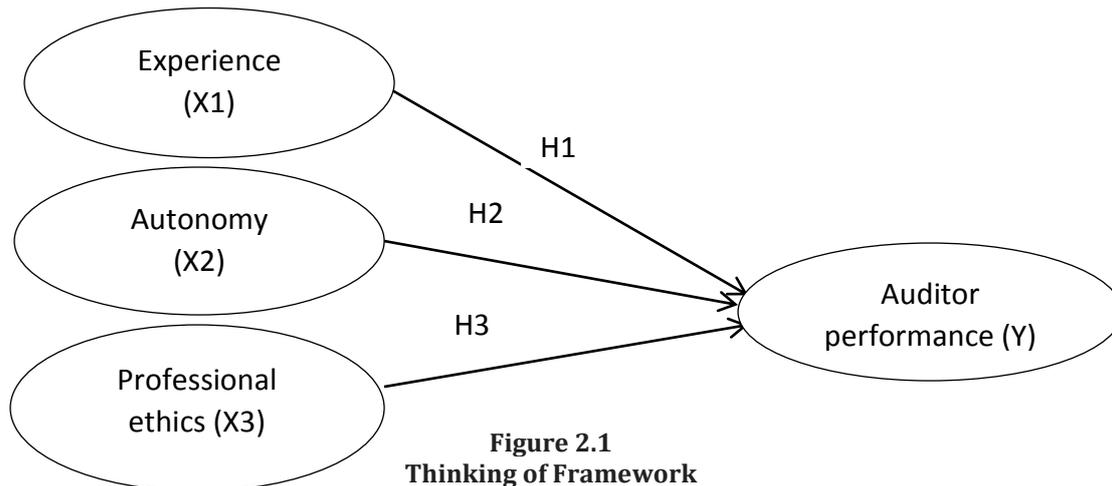
Experience is an important attribute for auditors where experienced auditors are better able to remember errors or errors and are more selective about relevant information compared to auditors who lack experience. (Agoes, 2012) Defines that the auditor's experience is an auditor who has an understanding better. They are also more able to give a reasonable explanation of errors in financial report 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 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.

#### 2. The effect of Autonomy on Auditor Performance

Autonomy is the level of freedom, independence, and wisdom that a person has in planning a job and determining what method is used to carry out the work (Yunus, Syilvya, & Muh., 2012). Autonomy has been regarded as a moderator between personal character and work performance (Ardhimas, 2012). (Barrick & Mount, 1993) argues that autonomy is a mandate that allows or prevents individuals from expressing and determining what steps should be taken to carry out the work. In their research they have proven the positive relationship between conscientiousness (responsible, dependable, persistent, and achievement oriented) and work performance. Individuals who have high conscientiousness will have good work performance in jobs that have high autonomy. Based on the explanation above, the hypothesis developed is Autonomy 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 maintain ethical standards of conduct. Ethics is related to moral behavior and serves as the control of the implementation of activities. An auditor's ethical can have a broad effect on how to behave towards their clients so that they can behave in accordance with generally accepted accounting rules (Kompang & IDG, 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



## 2.6 Hypothesis

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

H1: Experience affects auditor performance.

H2: Autonomy affects 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 causal, between a variable (Independent / Xn) with other variables (Variable Dependent / Yn). In this case it consists of: X1 = Experience, X2 = Autonomy, and X3 = Professional Ethics and the 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) Experience (X1) as an Independent variable
- b) Autonomy (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. Experience (X1)

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) Length 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

### c. Autonomy (X2)

In accounting, the notion of autonomy is the level of freedom, independence, and wisdom that a person has in planning a job and determining what method is used to carry out the work (Yunus, Syilvya, & Muh., 2012). This variable is measured by the indicators used by (Ardhimas, 2012) namely:

- 1) Auditor independence is an impartial attitude to the interests of anyone in conducting audits of financial statements made by management.
- 2) Authority of office is the right to do something or govern other people related to their respective positions to do or not do something in order to achieve certain goals ..
- 3) Participation in setting goals is to involve the staff in the process of determining everything that an organization wants to achieve, in this case the Public Accounting Firm (KAP).
- 4) Freedom is the auditor's right to implement the professional judgment when carrying out the audit

#### 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

### 3.3. Research Population and Samples

The population in this study were auditors working at the Public Accounting Firm (KAP) in the South Jakarta area which included partners, managers, supervisors, interns, junior auditors and senior auditors. Based on information obtained from the Public Accounting Firm and Public Accountants Directory, it can be seen that There are 240 KAP Public Accountants in the DKI Jakarta area and 82 KAP in South Jakarta and there are 9 KAPs in the South 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. Validity and Reliability Test

##### 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

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 influence, experience, autonomy 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:

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7,278	2,965		2,490	,018
Experience X1	,286	,074	,351	3,787	,000
Autonomy X2	,516	,131	,421	2,531	,000
Professional ethics X3	,477	,145	,256	2,475	,029

a. Dependent Variable: KinerjaAuditor

Source: SPSS 21 data processed by the author, 2018

##### 1. 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 tcount > 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 tcount 3,787 > ttable 1,98969. Experience has a significant and significant effect on auditor performance in South Jakarta KAP. 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.

##### 2. The effect of Autonomy 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 significant autonomy variable research is 0,000. Thus it can be said that the significant value is 0,000 < 0,05 and the results of tcount 2,531 > ttable 1,98969. Autonomy has a significant and significant effect on auditor performance in South Jakarta KAP. The results of this study are supported by research conducted (Kalbers & Cenker, 2008) which shows that there is a significant positive effect between autonomy on 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 tcount > t table or sig < 0.05. It can be seen that the significant research of the Professional Ethics variable is 0.029. Thus it can

be said that the significant value is 0.029 < 0.05 and the results of tcount 2.475 > t table 1.98969. Professional Ethics has a significant and significant effect on auditor performance in South Jakarta KAP. 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. Experience influences and is significant to the auditor's performance. 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 shows that the higher the experience gained by the auditor, the higher the auditor's performance
2. Autonomy influences and is significant towards auditor performance. The auditor's autonomy must be able to explore the potential in the Accounting Office to achieve positive goals in the form of quantity and quality of public services and autonomy is expected to be a strategy in dealing with various obstacles. This shows that the better the autonomy given to the independent auditors in a KAP, the higher the performance that can be achieved by the auditor.
3. Professional Ethics has a significant and significant effect on auditor performance. 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.

## 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. Auditors are expected to improve their experience and adhere to professional ethics established by professional organizations, so that the resulting performance is quality and accurate.
2. 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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