



Jurnal Akuntansi Keuangan dan Bisnis
Politeknik Caltex Riau

<https://jurnal.pcr.ac.id/index.php/jakb/>

| e- ISSN : 2476-9460 (Online) | p- ISSN : 2085-0751 (Print)

The Influence of Competence and Professional Skepticism on Auditor Performance: Self-Efficacy as a Mediator and Spiritual Quotient (SQ) as a Moderator

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Abstrak

Volume : 17
Nomor : 2
Halaman : 179-190
Tgl publis: 30 November 2024

Tanggal Masuk :
16 Mei 2024
Tanggal Revisi :
1 Juni 2024
Tanggal Diterima :
5 Juni 2024

Kata Kunci :

Competence; Professional Auditor Performance;
Skepticism; Auditor research.
Performance; Spiritual Quotient

This study examines the relationships between competence, professional skepticism, and self-efficacy as a mediator of auditor performance, with the moderating role of Spiritual Quotient (SQ). Conducted at the Inspectorate of the Provincial Government of Riau with 106 auditors, the research utilized Structural Equation Modeling (SEM) via Smart PLS 4 for data analysis. The findings reveal that self-efficacy mediates the relationship between competence and skepticism on auditor performance, while SQ moderates the link between competence and performance. This study deepens understanding of the dynamics affecting auditor performance, highlighting the critical roles of self-efficacy and SQ. The results offer significant theoretical and practical implications for auditing, providing a foundation for future research.

Abstract

Mengutip ini sebagai :

Abdi Bhayangkara, V. R. (2024). The Influence of Competence and Professional Skepticism on Auditor Performance: Self-Efficacy as a Mediator and Spiritual Quotient (SQ) as a Moderator. *Jurnal Akuntansi Keuangan dan Bisnis*, 179-192.

Penelitian ini bertujuan untuk mengetahui hubungan antara kompetensi, skeptisisme profesional, dan self-efficacy sebagai mediator kinerja auditor, dengan menambahkan peran moderasi dari Spiritual Quotient (SQ). Penelitian ini dilakukan di Inspektorat Pemerintah Provinsi Riau dengan melibatkan 106 auditor, penelitian ini menggunakan metode Structural Equation Modeling (SEM) melalui aplikasi Smart PLS 4 untuk analisis data. Temuan menunjukkan bahwa self-efficacy memediasi hubungan antara kompetensi dan skeptisisme terhadap kinerja auditor, sementara SQ memoderasi hubungan antara kompetensi terhadap kinerja Auditor Inspektorat.

Introduction

Internal Audit is not only present in commercial organizations but also in non-commercial sectors such as government. In the government sector, the institution responsible for auditing government accountability reports or financial statements, both internally and externally, is outlined in Government Regulation (PP) No. 60 of 2008 concerning the internal control system of the government.

Therefore, the Regional Inspectorate should serve as an early warning system to prevent or address issues related to functions and responsibilities within its jurisdiction. (Falatah & Sukirno, 2018). However, in reality, the Supreme Audit Board (BPK) still frequently discovers violations occurring within the jurisdiction of the Regional Inspectorate.

From 2005 to 2021, the Supreme Audit Board (BPK) has issued 633,648 examination recommendations amounting to IDR 305.84 trillion to the entities under scrutiny. The corruption findings by BPK in the Regional Inspectorate indicate existing deficiencies in several performance indicators of the Inspectorate Auditors. According to (Bernadin & Russel, 2015), there are six indicators to measure performance, one of which is quality. Quality is the maximum level at which the process or results of activity implementation approach perfection or the expected objectives. Thus, in this case, the performance of the Regional Inspectorate Auditors in Riau Province is considered not approaching perfection. In addition to corruption findings by BPK, in 2021, there were 5 Auditor Inspectors from Riau Provincial Inspectorate who were accused of accepting gratuities while carrying out their duties. This case reflects the ongoing weaknesses in the performance of the Regional Inspectorate Auditors in the indicators of commitment and responsibility, emphasizing an employee's ability to maintain self-esteem, reputation, and cooperation among colleagues and subordinates, as outlined by (Bernadin, & Russel, 2015).

Weaknesses in these performance indicators may indicate suboptimal Auditor performance, suggesting a need for research considering factors influencing it, such as competence and professional skepticism. Furthermore, to delve deeper, other variables that may mediate or moderate the relationship between these variables and Inspectorate Auditor performance should be considered, such as Self-Efficacy acting as a mediator between competence and professional skepticism in relation to Auditor performance, and Spiritual Quotient (SQ) as a moderating variable between competence and Auditor performance.

Previous research on the performance of Regional Inspectorate Auditors with dependent variables such as competence and professional skepticism has provided insights into their roles in performing oversight functions. The study by Edy (2022), titled "The Effect of Competence, Motivation, Role Fit, and Organizational Commitment on the Performance of Internal Auditors in District Inspectorates (A Study at the Inspectorate Offices of Badung and Buleleng Districts)," found that improving the performance of internal auditors in local government requires enhancing competence, motivation, role fit, and strengthening organizational commitment. The study by Yoga & Sari Widhiyani (2019) found that Professional Skepticism has a significant positive effect on Auditor Performance. Meanwhile, Aziza's (2023) research concluded that Professional Skepticism has no effect on Auditor Performance. To obtain a more comprehensive understanding, it is necessary to consider mediating and moderating factors that can affect the relationship between competence and professional skepticism with the performance of Regional Inspectorate Auditors.

However, the inconsistency in previous research findings and the discoveries made by BPK in the Regional Inspectorate of Riau indicate weaknesses in several performance indicators of the auditors. This allows room for further research. One aspect that needs further

exploration is the impact of spiritual intelligence as a moderating variable and self-efficacy as a mediating variable. According to Bandura (1997), self-efficacy is the perception of one's ability to function effectively in specific situations. Competence and skepticism can influence performance through self-efficacy as a mediator. This aligns with Romadon & Fridatien (2019), who found self-efficacy to be a significant mediator between competence and auditor performance, with a positive and significant independent effect on performance. Another factor that may strengthen the relationship between Competence and Auditor Performance is Spiritual Intelligence (Spiritual Quotient or SQ), introduced by Zohar & Marshall (2018). While a competent auditor is expected to perform well, varying research results suggest that Spiritual Intelligence could either strengthen or weaken this relationship. SQ involves the ability to address dilemmas related to meaning and values, fostering deeper reflection and significant life principles.

Zohar & Marshall (2018) noted that SQ helps individuals, including auditors, manage conflicts within and outside organizational contexts, reducing stress. Supporting this, Badewin et al. (2023) found that higher levels of Spiritual Intelligence are associated with better auditor performance, highlighting its positive influence on work outcomes like auditing.

Previous Research Review

A study conducted by previous researchers on Auditor Performance includes "Models of Intellectual Intelligence, Emotional Intelligence, and Emphasising the Role of Auditor

Theoretical Framework

This study utilizes Attribution Theory as its Grand Theory to support the relationships between each research variable. This theory was notably proposed by Fritz Heider (1958), a psychologist who introduced the term "attribution." Heider viewed "attribution" as a process of

Performance with Spiritual Intelligence as Moderating Variables (Empirical Study of the Inspectorate of Riau Province)" by Badewin, et al., (2023). This research aimed to examine the influence of intellectual intelligence, emotional intelligence, and role stress on Auditor Performance, with Spiritual Intelligence used as a moderating variable. The findings indicate that intellectual intelligence positively and significantly affects performance, while emotional intelligence and role stress do not have a significant impact on Auditor Performance. Spiritual Intelligence, on the other hand, was not able to moderate the influence of emotional intelligence and role stress on Auditor Performance.

A subsequent study by Su, et al., (2016), titled "A Comprehensive Survey of the Relationship Between Self-Efficacy and Performance for Governmental Auditors" in Taiwan, stated that overall, the findings indicate that Self-Efficacy (belief in one's own abilities) has a significant impact on Performance.

Another study, titled "The Effect of Work Motivation, Auditor Competence, and Auditor Functional Position on Auditor Performance at Regency Inspectorates in Riau Province" by Afriani & Anita (2023), found that motivation and functional position positively influence Auditor Performance, while competence does not have a significant impact on Auditor Performance. These findings differ from most previous studies, which found that competence has a significant relationship with Auditor Performance. This discrepancy may be due to the possibility that higher competence leads to increased responsibilities, which could potentially decrease Auditor's performance.

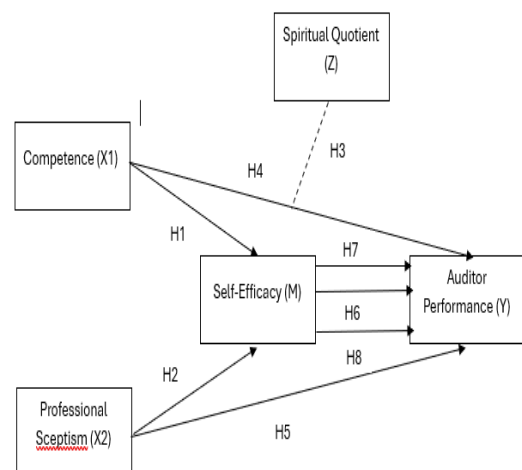
perception and defined it as the assessment of causality (Malle, 2022). This theory is useful for explaining how individual characteristics, such as those of an auditor, relate to their performance (Ceacilia, 2015). It outlines how a person explains the reasons behind their own behavior or the behavior of others (Luthans, et al., 2017).

These reasons can stem from internal sources (dispositional attribution) or external sources (situational attribution). External attributions highlight how social elements, cultural norms, and individual perspectives all impact behavior. Conversely, an individual's internal contributions are determined by their own characteristics, including motivation, ability, and self-perception. Thus, this theory explains how an individual's internal traits and external environment can influence their performance when completing audit tasks.

Abraham Maslow, a psychologist who lived in 1943, developed the hierarchy of needs theory, which states that every person has five basic levels of needs. Maslow (1943) proposed a theory on the hierarchy of human needs consisting of five main levels. The first level includes basic physiological needs, such as food, water, and other physical necessities. The next step involves the need for safety and protection from emotional and physical harm. Following that are social needs, which encompass empathy, a sense of community, and interpersonal connections. Maslow also emphasized the need for esteem, which can be external (such as status and recognition from others) or internal (such as achievement and self-respect) (Afriani & Anita, 2023).

Methods

This study is a quantitative research, which involves examining phenomena through the collection of numerical data and analyzing it using mathematical methods (Sekaran & Bougie, 2016:65). The purpose of this research is to test hypotheses or answer questions about the condition of the objects being studied. The study includes two independent variables: Competence and Professional Skepticism. The mediating variable is Self-Efficacy, while Auditor Performance serves as the dependent variable. Additionally, Spiritual Intelligence functions as a moderating variable in the context of this research. The conceptual framework of this study is illustrated in the following research model:



Picture 1. Research Model

Population refers to the area of generalization consisting of objects or subjects with specific quantities and characteristics that researchers use to study and then draw conclusions (Sugiyono, 2015:94). This study involves 106 members of the Regional Inspectorate of Riau Province. The sample size is determined using the saturated or census sampling method, where every member of the population is included as a sample.

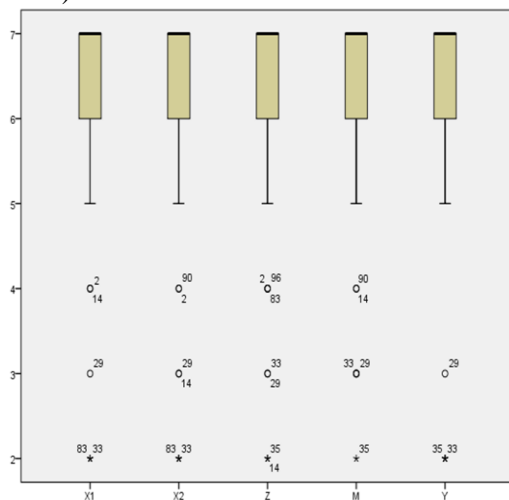
This study employs a seven-point Likert scale. This scale provides the potential for more precise results and reduces measurement errors (Alimbel & Sutarso, 2023). Validity testing ensures that a questionnaire accurately measures the intended concept (Hair, et al., 2017). This is assessed through convergent validity, where outer loadings should ideally be above 0.7, or between 0.40 and 0.70 if removing indicators improves Average Variance Extracted (AVE), and discriminant validity as per Fornell & Larcker (1981), and HTMT. Reliability is measured by composite reliability values, with a value above 0.6 indicating a reliable construct (Hair, et al., 2017). Data analysis is performed using Partial Least Squares-Structural Equation Modeling (PLS-SEM), which integrates factor analysis and multivariate regression to test complex relationships between variables (Hair, et al., 2017). In general, the explanatory research method uses PLS because this approach involves hypothesis testing. Hypothesis testing can be conducted by examining probability values. The inner model is

evaluated using parameter coefficient values and p-values. The estimated values for path relationships in the structural model must be significant, which is determined through bootstrapping procedures. The inner model is considered significant if the p-value ≤ 0.05 (5% significance level). This p-value is obtained during the bootstrapping process using PLS. Thus, hypotheses are accepted when the p-value ≤ 0.05 (Hair, et al., 2017).

Results and Discussion

Outliers

Before beginning analysis with Partial Least Squares Structural Equation Modeling (PLS-SEM), it's crucial to ensure that the data is free from outliers, which can affect the results. Outliers, or data points significantly different from the mean, can distort the model's accuracy. Identifying outliers can be done using techniques such as data visualization or specific statistical tests (Hair et al., 2017; Sarstedt & Mooi, 2014):



Picture 2. Boxplot Result

Source : Research Data, 2024

According to Sarstedt & Mooi (2014), if outliers are caused by errors in data collection or entry, they should be removed. A total of 4 respondents, identified as outliers, were excluded, specifically respondents number 83, 29, 33, and 35, because after analysis, these 4 respondents were found to have filled out the questionnaire items inaccurately.

Consequently, 94 respondents remained for further analysis.

Outer Loadings

Researchers often encounter weaker outer loadings (<0.70) in social science studies (Hair, et al., 2017). Instead of automatically removing indicators with outer loadings below 0.70, researchers should carefully assess the impact of item removal on composite reliability and content validity of the construct. Generally, indicators with outer loadings between 0.40 and 0.70 can be considered for removal only if doing so improves composite reliability or Average Variance Extracted (AVE) above the recommended threshold (Hair, et al., 2017). However, indicators with very low outer loadings (<0.40) should always be removed. Another consideration in the decision to remove indicators is referencing previous research, such as Yulia & Parlagutan (2022), who removed items based on thresholds set by Chin (1998), with outer loadings between 0.50 and 0.60. In this study, the researcher maintained an outer loading threshold of 0.40 (Hair, et al., 2017) and removed indicators only when they impacted the AVE values. Specifically, the following indicators were removed: KOMP 1 and 3, SQ 1 and 10, SKEPT 2 and 7, SELF 2, and KIN 1, 9, and 12.

For latent variables, the Average Variance Extracted (AVE) method is used to evaluate discriminant validity. The AVE value indicates the amount of variance captured by the latent construct. An AVE value of at least 0.5 signifies good convergent validity (Hair, et al., 2017).

Table 1. Validity & Reliability

	Cronbach's alpha	Average variance extracted (AVE)
KINR	0.884	0.522
KOMP	0.773	0.597
SELF	0.752	0.504
SKEPT	0.899	0.555
SQ	0.885	0.557

Source : Research Data, 2024

The Average Variance Extracted (AVE) values are greater than 0.5, as shown in Table 4.13, indicating that each construct used in this study has good validity (Hair, et

al., 2017). Additionally, Cronbach's Alpha values above 0.60 suggest that all constructs have good to excellent internal reliability.

Cronbach's Alpha can be used to enhance the reliability test of combined variables. A variable is considered reliable if its Cronbach's Alpha value is greater than 0.6. The reliability test values for each variable are shown below (Hair et al., 2017). Based on the table above, the composite reliability values for all variables are above 0.6, indicating that each variable meets the criteria for composite reliability and has a good level of reliability. The Cronbach's Alpha values for all variable indicators are also above 0.6, showing that all variables in the study have high reliability (Hair, et al., 2017).

The R-square value indicates the extent to which other variables influence the dependent variable. The R-square values for each tested variable are as follows: an R-square value greater than 0.67 is considered strong, an R-square value greater than 0.33 is considered moderate, and an R-square value greater than 0.19 is considered weak (Hair, et al., 2017).

Table 2. r-square

	<i>R-square</i>	<i>R-square adjusted</i>
KINR	0.833	0.824
SELF	0.651	0.643

Source : Research Data, 2024

Based on the table above, the obtained R-Square values fall into the strong category according to the 0.60 rule of thumb (Hair, et al., 2017).

Next, the discriminant validity test can be assessed using the Fornell-Larcker Criterion. This assessment compares the square root of the AVE values with the correlations of the latent variables. The results of the Fornell-Larcker analysis are presented in the following table:

Table 3. Fornell-Larcker

	Y	X1	M	X2	Z
Y	0.848				
X1	0.967	0.855			
M	0.958	0.948	0.826		
X2	0.963	0.960	0.957	0.849	
Z	0.935	0.936	0.949	0.960	0.846

From Table above, it can be seen that the Fornell-Larcker results indicate that the square root of each construct's AVE must be greater than the highest correlation with other constructs.

Next, the Discriminant Validity test is conducted using the Heterotrait-Monotrait Ratio (HTMT) table, where the data is considered valid if the value does not exceed 0.90. (Hair, et al., 2017). The results of the test are presented in the table below:

Table 4. HTMT

	Y	X1	M	X2	Z	Z x X1
Y						
X1	1.022					
M	1.024	1.034				
X2	0.997	1.015	1.023			
Z	0.971	0.993	1.017	0.999		
Z x X1	0.980	0.981	0.978	0.957	0.939	

Based on the SEM analysis in Smart PLS 4, the HTMT test results show values >0.90, indicating issues with discriminant validity in the constructs

Hypothesis Testing

This study uses the Original Sample (O) and p-value to test the hypotheses. A positive (O) value indicates a positive direction, while a negative value indicates a negative direction. A p-value with a significance level of 5% is used. This indicator signifies that it becomes more dominant in measuring its variable or has a direct influence on it (Hair, et al., 2017). The method used to determine the significance of parameter coefficients is bootstrapping through the Smart PLS 4 application. The following are the bootstrap test results from Smart PLS 4:

Table 5. Bootsrapping Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	P values
KOMP -> KINR	0.283	0.248	0.151	0.030
KOMP -> SELF	0.494	0.489	0.132	0.000

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	P values
SELF -> KINR	0.330	0.278	0.137	0.008
SKEPT -> KINR	0.327	0.281	0.156	0.018
SKEPT -> SELF	0.337	0.345	0.129	0.004
SQ -> KINR	1.095	1.021	0.343	0.001
SQ x KOMP -> KINR	0.301	0.251	0.180	0.047

Source : Research Data, 2024

The first hypothesis tests whether Competence positively and significantly affects Self-Efficacy. Table 1 shows a p-value of 0.000, which is less than the significance level of 0.05 (Hair, et al., 2017). Additionally, the original sample (O) value is 0.494, indicating a positive impact of Competence on Self-Efficacy. Thus, the study accepts the first hypothesis, affirming that Competence positively affects Self-Efficacy. Higher competence, encompassing knowledge and skills gained through education and practical experience, enhances auditors' confidence in their abilities. This finding is consistent with previous research by Romadon & Fridatien (2019) and Rodgers, et al., (2014), which also indicates that Competence affects Self-Efficacy.

The second hypothesis examines the impact of Professional Skepticism on Self-Efficacy. Table 1 shows a p-value of 0.004, which is less than the 0.05 significance level, indicating a positive and significant effect (Hair, et al., 2017). The original sample (O) value is 0.337, demonstrating that Professional Skepticism positively affects Self-Efficacy. This result supports the hypothesis that higher Professional Skepticism enhances auditors' confidence in their ability to complete tasks and achieve goals. Professional Skepticism, characterized by a critical attitude and the need for strong evidence, contributes to greater self-confidence by encouraging careful evaluation of information. This finding aligns with Gunawan's (2019) research, which also found that Professional Skepticism influences Self-Efficacy.

The third hypothesis tests whether Spiritual Quotient (SQ) enhances the impact of Competence on Performance. The results in Table 1 shows a p-value of

0.047, which is below the 0.05 significance level (Hair, et al., 2017). Additionally, the original sample (O) value of 0.301 indicates that SQ positively moderates the relationship between Competence and Auditor Performance. When auditors integrate Spiritual Quotient (SQ) values, they can apply their competencies more effectively, leading to positive outcomes. SQ offers additional support through improved approaches to complex situations and challenges, enhancing auditors' adaptability and interaction at work. Previous research has shown that SQ can strengthen the relationship between Competence and Performance (Ghani, et al., 2023; (Badewin, et al., 2023).

The fourth hypothesis tests whether Competence positively affects Auditor Performance. The results in Table 1 shows a p-value of 0.030, which is below the significance threshold of 0.05 (Hair, et al., 2017). Additionally, the Original Sample (O) value of 0.283 indicates a positive impact of Competence on Auditor Performance. Therefore, the study accepts the fourth hypothesis, confirming that Competence positively influences Auditor Performance.

Competent auditors, through their experience and knowledge gained from education and training, produce high-quality work, meeting expected goals with precision and accuracy. Adequate competence also improves performance in terms of the quantity of work completed within a specific timeframe. Skilled and knowledgeable auditors can handle more tasks efficiently and meet deadlines while ensuring that their output meets the required standards. This finding aligns with Hadisantoso (2017), who found that

Competence and professionalism significantly impact Auditor Performance.

The fifth hypothesis tests the effect of Professional Skepticism on Auditor Performance. Results in Table 1 shows a p-value of 0.018, below the 0.05 significance level (Hair, et al., 2017). The Original Sample (O) value of 0.327 indicates a positive impact of Professional Skepticism on Auditor Performance. Thus, the study supports the hypothesis that Professional Skepticism positively affects Auditor Performance.

Professional Skepticism, a key element in auditing, involves critically questioning and evaluating audit evidence rather than accepting information at face value. Auditors with high skepticism are more thorough in their examinations, better at identifying and responding to risks, and provide more accurate recommendations based on strong evidence. This improves performance by ensuring more reliable and accurate audit outcomes. These findings align with Pratiwi (2019), who also found a positive effect of Professional Skepticism on Auditor Performance.

The sixth hypothesis tests the effect of Self-efficacy on Auditor Performance. Table shows that Self-Efficacy has a positive and significant effect on Auditor Performance, with a p-value of 0.008, which is less than the significance level of 0.05 (Hair, et al., 2017). Additionally, the original sample value (O) of 0.330 indicates that Self-Efficacy positively influences Auditor Performance. Therefore, this study accepts the sixth hypothesis, stating that Self-Efficacy positively impacts Auditor Performance.

Auditors with high levels of Self-Efficacy believe they can overcome challenges and successfully complete audit tasks. This is consistent with the research conducted by Su, et al., (2016), which states that Self-Efficacy has a positive and significant impact on Auditor Performance. Auditors with high self-confidence tend to develop strong personalities, experience reduced stress, and are less easily influenced, leading to a positive impact on their performance improvement (Su, et al., 2016).

Table 2. Specific Indirect Effect Test

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T Statistic ((O/STDEV))	P values
KOMP -> SELF -> KINR	0.163	0.142	0.087	1.874	0.030
SKEPT -> SELF -> KINR	0.111	0.093	0.055	2.014	0.022

Source : Research Data, 2024

From Table 2, it can be seen that Self-Efficacy mediates the relationship between Competence and Auditor Performance, with a P-value of 0.030, which is less than the significance level of 0.05 (Hair, et al., 2017). Additionally, the original sample value (O) is 0.163. This result indicates that the mediation variable (Self-Efficacy) has a significant effect on the relationship between Competence (KOMP) and Performance (KINR) in the research model.

Competence, which includes the knowledge, skills, attitudes, and behaviors of Auditors, directly impacts their Performance. However, Self-Efficacy strengthens this effect by giving Auditors confidence in their ability to use their Competence effectively. Auditors with high Self-Efficacy are more confident in

applying their knowledge and skills, leading to better Performance. They tend to be more independent, proactive, and persistent in overcoming challenges, achieving optimal results.

Therefore, Self-Efficacy acts as a bridge that enhances the relationship between Competence and Performance. This aligns with the findings of Romadon & Fridatien (2019), who studied the Influence of Competence and Independence on Auditor Performance with Self-Efficacy as a Mediating Variable.

From Table 2, it is evident that Self-Efficacy (SELF) mediates the relationship between Professional Skepticism (SKEPT) and Auditor Performance (KINR), with a P-value of 0.022, indicating significance (Hair, et al., 2017). The original sample value (O) is

0.111, showing a significant mediating effect of Self-Efficacy in this relationship.

Auditors with high Self-Efficacy are more effective in applying Professional Skepticism, as they are confident in their ability to assess evidence, identify risks, and make sound decisions. Self-Efficacy empowers them to question inconsistencies, seek additional evidence, and maintain critical judgment under pressure. Thus, Self-Efficacy strengthens the link between Professional Skepticism and Performance, enabling skeptical auditors with high Self-Efficacy to critically approach tasks while confidently overcoming challenges (Ghani, 2023).

Conclusions and Suggestions

Competence positively influences Self-Efficacy, as auditors with high competence are more confident in their ability to handle tasks and challenges effectively. Similarly, Professional Skepticism also boosts Self-Efficacy; auditors who are skeptical tend to be more critical and cautious, which reinforces their confidence in the reliability of information. Additionally, Spiritual Quotient (SQ) strengthens the relationship between Competence and Auditor Performance. While competence is essential, Spiritual Intelligence guides decision-making and behavior, thus enhancing performance. Competent auditors can manage resources and time well, increasing audit productivity.

Self-Efficacy also positively affects Auditor Performance by motivating

auditors to improve their skills and tackle challenges. It serves as a mediator between Competence and Auditor Performance, where high competence enhances Self-Efficacy, leading to better performance. Similarly, Self-Efficacy mediates the relationship between Professional Skepticism and Auditor Performance. Skeptical auditors with high Self-Efficacy are more confident in their abilities, improving their decision-making and resilience under pressure, which ultimately boosts their performance.

Future researchers are advised to use a mixed-methods approach, combining quantitative data from surveys with qualitative data from interviews or focus groups. This approach provides a more comprehensive understanding of auditor performance by exploring experiences and perceptions in greater detail.

Additionally, researchers should explore the impact of information technology, as it is crucial for enhancing audit efficiency and managing error risks. Collaborating with IT experts can shed light on the implications of technology in modern audit practices.

Based on the findings, the Provincial Inspectorate of Riau is encouraged to focus on developing soft skills to enhance Spiritual Quotient (SQ) and build strong Self-Efficacy, which will help improve overall performance.

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