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### RESEARCH ARTICLE

#### THE EFFECT OF WORK EXPERIENCE, MOTIVATION, AND CULTURE ON AUDITOR PERFORMANCE WITH MEDIATION SELF EFFICACY.

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work experience, motivation, culture, self-efficacy and auditor performance.

#### Abstract

This study aims to examine: the effect of work experience on auditor performance; influence motivation on auditor performance; cultural influence on auditor performance; the influence of work experience, motivation, culture on auditor performance mediated by self-efficacy. This study uses a quantitative approach. This research was conducted at the Pinrang district inspectorate and the parepare city inspectorate. Data obtained by using survey instrument method used in the form of a questionnaire. The research sample consisted of 60 respondents who in the sampling used the purposive sampling method. Data were analyzed using a multiple regression method that was processed using statistical packages for the social sciences (SPSS v22). The results of the study show that work experience influences auditor performance. Motivation influences auditor performance. Culture influences auditor performance. Work experience, motivation. And culture influences the performance of auditors mediated by self-efficacy.

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#### Introduction:-

In the context of conducting an audit where the Regulation of the Minister of State for Administrative Reform No.Per / 05 / M.Pan / 03/2008 concerning Audit Standards of the Government's Internal Supervisory Apparatus. In the audit standard where audit quality is influenced by expertise stating that the auditor must have the knowledge, skills and other competencies needed to carry out his responsibilities with criteria the auditor must have a minimum education level of degree (S1), have competence in auditing, accounting, government administration, communication and having an auditor's functional position certificate and participating in continuing professional education and training.

Work experience is the level of mastery of the knowledge and skills possessed by employees in work that can be measured from the period of work and the type of work that the employee has worked for a certain period.

Heri Lukito et al. (2016) found that work experience influences performance. In line with previous research conducted by Poh and Zi (2001), Michael et al. (2011), and Labrenz (2014) which states that work experience can improve performance.

Kwan J.G and Eddy M.S (2013) found that culture the effect performance. This result is in line with C.M Sibuea and Anthon Rustono Agnesi (2015), Tri Mardiana and Sucahyo Heriningsih (2016). Besides that, Nur Chasanah (2008)

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stated that culture is very important to empower staff or employees, the strength that continues to increase is the need to instill in each and every person is very necessary for those who understand the true meaning of culture.

A.A Mangkunegara (2000) performance is the result of work achieved by someone in carrying out tasks according to the responsibilities given to him. Factors that influence performance are ability and motivational factors. Wood and Bailey, (2001) conducted research and the results provided support for goal setting theory.

Research on Gallia (2007), Cheng (2011), Patterson (2014) which states that intrinsic motivation can improve performance. Based on some of the above studies, it is explained that the higher the individual's motivation, the more impact on performance will be, this is in line with Hezerbeg's motivation theory (1987).

Kwan J.G and Eddy M.S (2013) suggest that culture and self-efficacy influence employee performance, as well as cultural effect on employee performance through self-efficacy as an intervening variable. The results of this study explain the theory of motivation and the theory of goal setting where individuals with good culture, self efficacy will make individual motivation increase and lead to performance due to the presence of targets to be achieved

## **Literature Review**

### **Motivation Theory**

Motivation is a driver from someone's heart to do or achieve a goal, or can be said as a plan or desire to succeed and avoid life failure. The basic principle of motivation is the level of ability and motivation of individuals who can be said that the performance of a person or group is a function of the ability and motivation they have. Landy and Becker (1987) categorize the approach of motivation theory into 5 categories namely needs theory, reinforcement theory, justice theory, expectation theory, goal setting theory. Motivational theory developed by A. Maslow (1970) essentially revolves around the notion that humans have five levels or hierarchy of needs, namely: (1) physiological needs, such as hunger, thirst, rest and sex (2) the need for security, not only in the physical sense, but also mentally, psychologically and intellectually (3) the need for affection (4) the need for self-esteem, which is generally reflected in various status symbols and (5) self-actualization, in the sense of the availability of opportunities for someone to develop the potential contained in him so that it turns into a real ability.

Strawser et.al (1969) used Maslow's motivational framework to identify the motivation of accountants at the Public Accountants Office (KAP) in various hierarchies and sizes of KAP. Herzberg and Frederick cited by Luthans (1992), which is classified as a motivational factor between success, recognition or appreciation, work itself, responsibility and development.

### **Intrinsic motivation**

Herzberg and Frederick (in Tjahjono 2003) explained that there are two types of factors that encourage someone to try to achieve satisfaction and distance themselves from dissatisfaction. These two factors are called motivator factors (intrinsic factors) and hygiene factors (extrinsic factors). Intrinsic motivation consists of 3 factors, namely job performance, recognition, and increasing responsibility.

### **Extrinsic motivation**

The second factor in Herzberg's dual-theory theory of job satisfaction and satisfier motivation is extrinsic factors (hygiene factors), namely the impulse that comes from outside one's self, especially from the organization where he works. Extrinsic motivation includes compensation or salary, position, and working conditions Herzberg and Frederick (in Gibson 2009).

Nawawi (2001) stated that extrinsic motivation is a driver of work originating from outside the worker as an individual in the form of a condition that requires him to carry out work optimally. From this definition it can be concluded that extrinsic motivation is the impulse that comes from outside a person, especially from the organization where he works. Job satisfaction can be measured from compensation or salary, position and working conditions.

### **Goal Setting Theory**

The goal setting theory was developed by Lock and Latham (1990) stating that important factors that influence individual behavior can be seen from the efforts made by individuals to achieve an objective and individual commitment to that goal. The purpose has two dimensions, namely the dimensions of content and intensity). This

goal setting theory assumes that in achieving optimal performance it must be adjusted to individual and organizational goals and culture.

### **Government Internal Control Apparatus**

Regulation of the State Minister for the Use of State Apparatus Number: PER / 05 / MPAN / 03/2008 dated 31 March 2008 states that the Government Internal Supervisory Apparatus (APIP) is a Government Agency that has the main task and function of supervising, and consists of: (1) Agency Financial and Development Supervision (BPKP) which is responsible to the President; (2) Inspectorate General / Main Inspectorate / Inspectorate responsible to the Minister / Head of Non-Departmental Government Institutions (LPND); (3) Provincial Government Inspectorates responsible to the Governor; (4) District / City Government Inspectorates responsible to the Regent / Mayor.

### **Auditor Performance**

Performance is a specific target which is a management commitment that can be achieved by employees or organizations Poh and Zi (2001), Robbins (2003) states that performance can be measured by productivity, turn over, citizenship and satisfaction. Gibson et.al (2003) job performance is the result of work related to organizational goals, efficiency and other performance effectiveness performance. Whereas according to Robbins (2007) performance is the appearance of the work results of personnel and within an organization. Dessler (2007) says there are 6 categories that are used to measure employee performance individually, as follows: (1) Quality: the degree to which the results of activities carried out are near perfect in the sense of adjusting some ideal ways of performing activities or meeting the expected goals of an activity ; (2) Quantity: the amount produced is expressed in terms of a number of units and the number of cycles of activity completed; (3) Timeliness: the level of an activity completed at the desired initial time, viewed from the point of coordination with output results and maximizing the time available for other activities; (4) Effectiveness: the level of use of organizational resources is maximized in order to increase profits or reduce losses from each unit in the use of resources; (5) Independence: the level at which an employee can perform his work function without assistance, guidance from the supervisor or requesting interventions by supervisors to avoid adverse outcomes' and (6) Work commitment: the level at which employees have employee work commitments and employee responsibilities to the organization .

### **Self Efficacy**

Bandura (1997) states that self-efficacy as a person's beliefs about his ability to deliver performance on activities or behavior successfully. There are 4 sources of self-efficacy, namely performance accompaniment, vicarious experience, verbal persuasion and emotional arousal. High self-efficacy individuals will achieve a better performance because individuals have strong motivation, clear goals, stable emotions and their ability to deliver performance on activities or behavior successfully. Self-efficacy is a set of beliefs or how to see ourselves. Trust and also how to see yourself is also influenced by motivation, attitudes and behavior. Theories of Spears and Jordon Ferdyawati (2007) which term beliefs as self-efficacy, namely a person's belief that he will be able to carry out the behaviors needed in a task.

Ivancevich and Matteson (1990) who stated that achievement, experience of others, verbal persuasion, emotional conditions play an important role in developing self-efficacy, these factors are considered important because when someone sees other people succeeding, they will try to follow in the footsteps of that person's success.

### **Work experience**

Ranupandojo (1984) argues that work experience is a measure of the length of time or period of work that has been taken by someone can understand the tasks of a job and have carried out well. Manulang (1984) suggests work experience is the process of forming knowledge or skills about the method of a job because of the involvement of these employees in the implementation of work tasks.

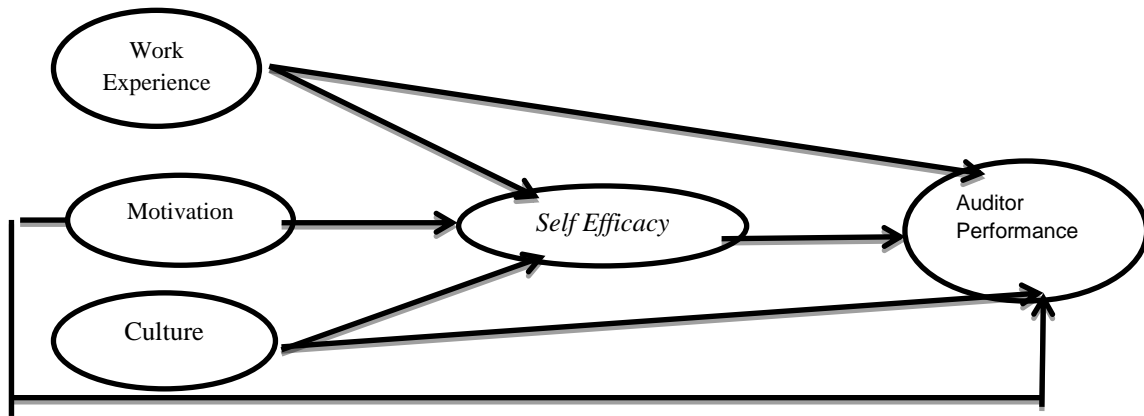
Handoko (2014) work experience is the mastery of employee knowledge and skills as measured by the length of work, the level of knowledge and skills possessed by employees. Experience can only be obtained through the workplace. Nitisemito (2000) believes that adequate work experience will help employees in completing work. Good work experience provides expertise and work skills based on the period of time in carrying out the job.

### **Culture**

According to Robbins (2008), provides 7 cultural characteristics as follows: (1) Innovation and courage to take risks, namely the extent to which employees are expected to be encouraged to be innovative and dare to take risks; (2)

Attention to detail is the extent to which employees are expected to carry out precision, analysis, and attention to details; (3) Results-oriented, namely the extent to which management focuses more on results than the techniques or processes used to achieve these results; (4) Oriented to humans, namely the extent to which management decisions consider the effects of these results on people in the organization; (5) Team oriented, namely the extent to which work activities are organized on teams rather than individuals; (6) Aggressiveness is the extent to which people are aggressive and competitive rather than relaxed; (7) Stability is the extent to which organizational activities emphasize the status quo in comparison with growth.

### Theoretical Framework



### Research Methods:-

#### Population, Samples and Sampling Techniques

The population in this study were all auditors working at the Inspectorate of Pare-Pare City, Pinrang Regency. Samples are part of a population consisting of a number of selected members of the population. The sampling technique used in this study was nonprobability sampling with a type of purposive sampling. Rescoe (in Sugiyono 2011) states that the size of a feasible sample in the study is between 30 and 500

#### Operational Definition of Variables

##### Work experience

Work experience is according to Foster (2001) there are several indicators to determine the work experience of an employee, namely: length of time or period of work which means a measure of the length of time or period of work someone has taken, better at understanding the tasks that must be done and work that has been carried out properly. And work experience has 3 indicators: (1.) Length of time or period of work, (2.) Level of knowledge and skills possessed, (3.) Mastery of work

##### Motivation

Work motivation Herzberg and Frederick (1987) is a psychological force in a person who determines the direction of a person's behavior in the organization, the level of effort, and persistence in facing obstacles. And Motivation has 2 indicators: (1.) Insterensics, (2.) Ecsterensics

##### Culture

Culture Robbins and Judge (2008) are systems or patterns of values, symbols, rituals, myths, and continuing practices; directing people to behave quickly in an effort to solve problems Robbins and Judge (2008). Culture has 3 indicators, namely: (1.) Innovation and courage to make decisions, (2.) Team orientation, (3.) Aggressiveness.

##### Self Efficacy

Jones's self-efficacy (1986) is the self-confidence of someone to carry out a task at a certain level that influences personal activities towards the achievement of tasks Jones (1986). Self Efficacy has 4 indicators, namely: (1.) Feeling able to do work, (2.) Better ability, (3.) Happy with challenging work, (4.) Satisfaction with work

### Auditor Performance

The performance of Fisher and Richard T (2001) is the result of work achieved by a person in carrying out tasks assigned to him based on skills, experience, seriousness and time. said Performance has 4 indicators, namely: (1.) Quality of work, (2.) Quantity of work, (3.) Responsibility for work, (4.) Standards of work results.

### Description of Research Data

The population in this study were internal auditors of Pinrang Regency and internal auditors of the City of Parepare. The sample in this study is civil servants who work in the area of Pinrang Regency Government and ParePare City. The researcher submitted a questionnaire and retrieved the questionnaire. The questionnaires distributed were 80, with details of 40 copies for internal auditors of Pinrang Regency and 40 copies of internal auditors in the City of ParePare

**Table 1:-Questionnaire**

No	Information	Amount	%
1.	Returned and Processed questionnaires	60	75
2.	Questionnaires that do not return	15	19
3.	Damaged Questionnaires	5	6
Total Questionnaire		80	100

Source : data processed, 2018

### Characteristics of Research Respondents

**Table 2:-Gender, Age, Education and Working Period of Research Respondents**

No	Characteristics	Criteria	Frequency (people)	Presentation (%)
1.	gender	Male	37	62
		Female	23	38
		Total	60	100 %
2.	Age	20 s/d 30 year	6	10
		31 s/d 40 year	29	48
		41 s/d 50 year	17	28
		Lebih dari 50	8	14
		Total	60	100 %
3.	Education	Degree (S1)	34	56
		Magister (S2)	26	44
		Doktor (S3)	-	-
		Total	60	100 %
4.	Working Hours	0 s/d 5 year	12	20
		6 s/d 10 year	25	42
		11 s/d 15 year	15	25
		Over 16 year	8	13
		Total	60	100 %

Source : data processed, 2018

### Statistics Data Description of Each Variable

Descriptive statistics of this research variable are seen from the minimum (Min), maximum and average values. The sample data used in this study were 60 respondents. Based on the data collected, the results of respondents' answers are shown in the following table 3:

**Table 3:-Descriptive Statistics**

Variabel	Theoretical range		Theoretical range		Mean
	Minimum	Maximum	Minimum	Maxmum	
Work Experience (X1)	7	35	15	35	26.23
Motivation (X2)	8	40	10	32	28.48
Culture(X3)	6	30	6	28	23.15
Self Efficacy (X4)	7	35	7	30	26.42
Auditor Performance (Y)	6	30	18	30	32.10

Source : data processed, 2018

## Validity Test

Table 4:-Test Results for the Validity of Variable Instruments

Variabel	Indikator	Korelasi	Keterangan
Work Experiences (X1)	X11	0.917	Valid
	X12	0.887	Valid
	X13	0.832	Valid
	X14	0.817	Valid
	X15	0.917	Valid
	X16	0.888	Valid
	X17	0.721	Valid
Motivation (X2)	X21	0.775	Valid
	X22	0.574	Valid
	X23	0.637	Valid
	X24	0.759	Valid
	X25	0.775	Valid
	X26	0.586	Valid
	X27	0.751	Valid
	X28	0.668	Valid
Culture (X3)	X31	0.899	Valid
	X32	0.903	Valid
	X33	0.895	Valid
	X34	0.915	Valid
	X35	0.900	Valid
	X36	0.895	Valid
Self Efficacy (X4)	X41	0.852	Valid
	X42	0.805	Valid
	X43	0.696	Valid
	X44	0.812	Valid
	X45	0.822	Valid
	X46	0.779	Valid
	X47	0.830	Valid
Auditor Performance (Y)	Y1	0.499	Valid
	Y2	0.860	Valid
	Y3	0.554	Valid
	Y4	0.870	Valid
	Y5	0.854	Valid
	Y6	0.799	Valid

Source : data processed, 2018

Table 4 shows that each indicator has a significant value for all variables. This confirms that the question items given to participants are able to explain the concept of variable work experience, motivation, culture, self efficacy and auditor performance

## Reliability test

Table 5:-Reliability test

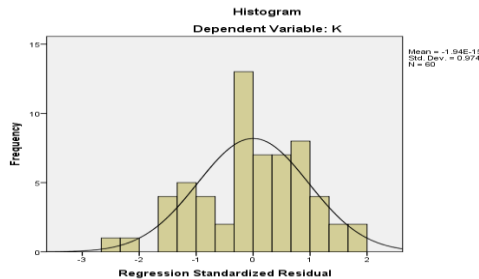
Variable	Standard Coefficient Alpha	Cronbach's Alpha	Information
Work Experience (X1)	0.6	0.938	Reliabel
Motivation (X2)	0.6	0.989	Reliabel
Culture (X3)	0.6	0.999	Reliabel
Self Efficacy (X4)	0.6	0.906	Reliabel
Auditor Performance (Y)	0.6	0.999	Reliabel

Source : data processed, 2018

Table 5 above can be seen that all variables used in the study give Cronbach Alpha values greater than 0.6, so all research variables are reliable variables

**Classic assumption test**

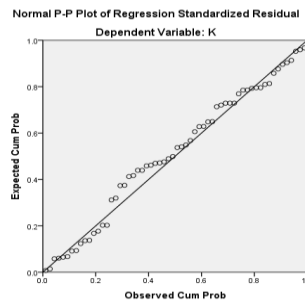
**Figure 1**  
**Normality test**



**Source :** data processed, 2018

Based on Figure 1, it can be seen that the histogram has a similar shape to the normal curve. The results show that evenly distributed and clustered in the middle of this means that the data distribution is normal.

**Figure 2**



**Source :** data processed, 2018

Testing using the normal P-Plot shown in Figure 2 shows that the point spreads in the direction and around the diagonal line. This result supports a histogram graph which shows that the regression model has a normal distribution

**Multicollinearity Test**

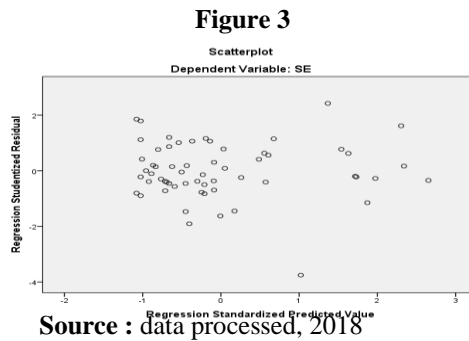
**Table 6:-Assumption of Multicollinearity Test Results**

Indenpenden Variable	Colinearity Statistics		Correlation	Result
	Tolerance	VIF		
Work Experiences(X1)	0.336	2.976	0.835	There is no multicollinearity
Motivation (X2)	0.359	2.784	0,273	There is no multicollinearity
Culture (X3)	0.278	2.594	0.835	There is no multicollinearity
Self Efficasy (X4)	0.287	3.479	0.999	There is no multicollinearity

**Source :** data processed, 2018

Table 6 shows the tolerance values of each variable 0.336, 0.359, 0.278 and 0.287, while the VIF values are 2.976, 2784, 2594 and 3.479. Tolerance values greater than 0.1, and VIF values smaller than 10 indicate that this regression model does not have a multicollinearity problem.

**Heteroscedasticity Test**



**Figure 3:-**it can be seen that there is no clear pattern and the point spreads above and below the number 0 on the y axis and concludes there is no heteroscedasticity.

**Hypothesis Testing and Discussion**

**The Effect of Work Experience on Auditor Performance**

Table 7 regression analysis using the SPSS program produces a summary model showing that the amount of adjusted R<sup>2</sup> is 0.525 this means that 52.5% variation in Auditor Performance can be explained by variations in independent work experience variables, while 47.5% is explained by other reasons outside the model .

**Table 7:- Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.730 <sup>a</sup>	.533	.525	2.188

a. Predictors: (Constant), Work Experience

**Source :** data processed, 2018

Testing work experience and auditor performance with a significant level of 0,000 and a regression coefficient of 0.447 which shows a positive relationship. This means that the higher the work experience of an auditor, the performance of an auditor increases. Based on these results the work experience hypothesis influences the auditor's performance received. With an increase in audit performance in line with the goal setting theory (Goal Setting Theory) which provides an explanation of the behavior that determines a person to be able to decide what should be done to achieve the goals to be achieved, in this case an auditor's goal is how to improve performance when conducting checks. This study is in line with the research of Andika D.P.P.al (2017) stating that work experience significantly influences performance, as well as the research of Komang E.Y. et.al (2016) found that work experience influences performance. In addition, the research is in line with the research of Heri Puspito (2016), Poh and Zi (2001), Michael et al. (2011), and Labrenz (2014) showing that work experience influences performance, where work experience is increased, performance increases.

**The Effect of Motivation on Auditor Performance**

Table 8 regression analysis of the summary model shows that the amount of adjusted R<sup>2</sup> is 0.326 this means that 32.6% variation in Auditor Performance can be explained by variations of the independent variables of motivation, while for 67.4% explained by other reasons outside the model

**Table 8:- Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.581 <sup>a</sup>	.338	.326	2.606

a. Predictors: (Constant), Motivation

**Source :** data processed, 2018

The results of this study where motivation affects the auditor's performance with a significant level of 0,000 with a regression coefficient of 0.330 and shows a positive relationship. This shows that the higher the motivation of an



auditor, the higher the performance. Based on the results of this study, the hypothesis of motivational influence on auditor performance is accepted.

The results of this study are in line with Herzberg and Frederick (in Gibson 2009) stating that intrinsic motivation is the driving force that arises from within an employee to work well in order to achieve higher performance. Besides that, Nawawi (2001), Heri Puspito et. Al (2016), Galia (2007), Cheng (2011), Patterson (2014), Darolia et.al (2010), Trang et.al (2013), Agustina Rhama, also research. (2013), Murti (2013), Hayati (2012), Juliani (2007) and Agustina SD (2016) state extrinsic motivation is a driver of work originating from outside workers as individuals in the form of a condition that requires maximum work

This study explains Herzberg and Frederick's motivational theories cited by Luthans (1992), which are classified as motivational factors between achievement (achievement), recognition (recognition or appreciation), work it self (work itself), responsibility (responsibility) and advancement. Besides explaining Goal Setting Theory which states that individual behavior is governed by ideas (thoughts) and one's intentions, goals can be seen as goals or levels of performance to be achieved by individuals.

### **The Effect of Culture on Auditor performance**

Table 9 regression analysis of the summary model shows that the amount of adjusted R<sup>2</sup> is 0.228, this means that 22.8% variation in Auditor Performance can be explained by variations of independent culture variables, while 77.2% is explained by other reasons outside the model

**Table 9:- Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.491 <sup>a</sup>	.241	.228	2.790
a. Predictors: (Constant), Culture				

**Source :** data processed, 2018

The results of cultural testing have an effect on auditor performance where a significant level of 0,000 and a regression coefficient of 0.269 results are interpreted as hypothesis of the influence of culture on the performance of auditors accepted.

This research is in line with the research of Kotter and Heskett (1992) found that culture can have a significant impact on long-term economic performance and the organization will be an even more important factor in determining organizational success. In the study of Sutanto (2002), Tri Mardiana and Suahyo H (2016), Nur Chasanah (2008), Yunita PD et. Al (2016) suggested that a strong culture would trigger employees / staff to think, behave and behave according to their values. organizational value. Conformity between culture and employees or staff in the organization will lead to motivation and effort and improve performance.

### **The Effects of Work Experience, Motivation, Culture on Auditor Performance mediated with Self-efficacy.**

Table 10 regression analysis of the model summary shows that the amount of adjusted R<sup>2</sup> is 0.697 this means 69.7% Self efficacy variation can be explained by variations of the independent variables work experience, motivation and culture, while 30.3% is explained by other reasons outside the model.

**Table 10:- Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.844 <sup>a</sup>	.713	.697	3.071
a. Predictors: (Constant), Culture, Work Experience, Motivation				

**Source :** data processed, 2018

The results in table 11 where provide unstandardized beta values for work experience variables of 0.406, motivation variables of 0.243 and cultural variables of 0.817 and significant respectively include work experience variables (0.001), motivation (0.038) and culture (0.000).

**Table 11:- Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.406	2.205		4.266	.000
	Work Expe	.406	.121	.378	3.348	.001
	Motivation	.243	.115	.244	2.122	.038
	Culture	.817	.072	.849	11.370	.000

a. Dependent Variable: Self efficacy

Source : data processed, 2018

The results in table 12 where provide unstandardized beta values for work experience variables of 0.395, motivation variables of 0.122, cultural variables of 0.137, and self-efficacy variables of 0.207 and significant of each include work experience variables (0.000), motivation (0.014), culture (0.012), and self efficacy (0.000).

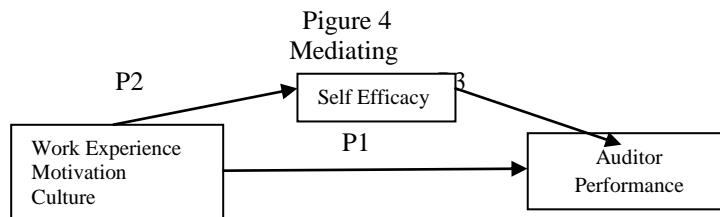
**Table 12:- Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.140	1.017		5.055	.000
	Work Exp	.395	.053	.646	7.426	.000
	Motivation	.122	.048	.214	2.547	.014
	Culture	.137	.052	.250	2.611	.012
	Self efficacy	.207	.054	.364	3.868	.000

a. Dependent Variable: Auditor Performance

Source : data processed, 2018

Baron and Kenny (1986) state that for mediation tests it is necessary to estimate three regression tests namely (1) regression test of the independent variable on the mediator, (2) independent of the dependent, and (3) the mediator on the dependent.



**Direct Effect.**

To calculate the direct effect, the following formula is used:

a. Equation 1

1. The effect of work experience on self efficacy = 0.406
2. The effect of motivation on self efficacy = 0.243
3. The effect of culture on self efficacy = 0.817

b. Equation 2

1. The effect of work experience on auditor performance = 0.395
2. The effect of motivation on auditor performance = 0.122
3. The effect of culture on auditor performance = 0.137
4. The effect of self efficacy on auditor performance = 0.207

The results of path analysis show that work experience, motivation and culture directly effect auditor performance and also indirectly effect self efficacy (as intervening) then auditor performance.

**Indirect Effects (p2 x p3)**

The effect of work experience on auditor performance mediated with self efficacy =  $(0.406 \times 0.207) = 0.084$

The effect of motivation on auditor performance mediated with self efficacy =  $(0.243 \times 0.207) = 0.050$

The influence of culture on auditor performance mediated with self efficacy =  $(0.817 \times 0.207) = 0.169$

**Total direct effect (p1 + (p2 x p3))**

The effect of work experience on auditor performance mediated with self efficacy =  $0.395 + 0.084 = 0.479$ .

The effect of motivation on auditor performance mediated with self efficacy =  $0.122 + 0.050 = 0.172$

The influence of culture on auditor performance mediated with self efficacy =  $0.137 + 0.169 = 0.306$

Based on calculations using Baron and Kenny the total direct effect of work experience on auditor performance mediated with self-efficacy is 0.479 compared to the indirect effect of work experience on auditor performance mediated with self-efficacy of 0.084. While the total direct effect of motivation on auditor performance is mediated with self-efficacy of 0.172 compared to the indirect effect of motivation on auditor performance mediated by self-efficacy of 0.050, and total direct effect cultural on auditor performance mediated with self-efficacy of 0.306 and compared to no effect indirect effect culture on auditor performance mediated with self-efficacy of 0.169

Seeing the results of the relationship of the total direct effect of all variables and compared to indirect effects is interpreted that the variable self-efficacy is a mediating variable that strengthens the relationship of work experience, motivation and culture to auditor performance.

**Calculating the standard error of the indirect effect coefficient using the sobel test as follows:**

The effect of working experience on auditor performance as mediation self efficacy.

$$Sp_{2p3} = \sqrt{p_3^2 Sp_{2^2} + p_2 Sp_{3^2} + Sp_{2^2} Sp_{3^2}}$$

$$Sp_{2p3} = \sqrt{(0.207)^2(0.121)^2 + (0.406)^2(0.054)^2 + (0.121)^2(0.054)^2}$$

$$Sp_{2p3} = \sqrt{(0.043)(0.015) + (0.165)(0.003) + (0.015)(0.003)}$$

$$Sp_{2p3} = \sqrt{0.001 + 0.000 + 0.000}$$

$$Sp_{2p3} = \sqrt{0.001}$$

$$Sp_{2p3} = 0.032$$

Based on the results of  $Sp_{2p3}$  then calculate the value of t statistically the influence of mediation with the formula as follows:

$$t = \frac{p_{2p3}}{sp_{2p3}} = \frac{0.084}{0.032} = 2.625$$

Based on the results of the value of t count 2.625 greater than t table with a significance level of 0.05 that is equal to 0.250, it can be concluded that the mediation coefficient is 0.084 significant which means there is an effect of mediation.

The effect of motivation on the performance of auditor as mediation self efficacy

$$Sp_{2p3} = \sqrt{p_3^2 Sp_{2^2} + p_2 Sp_{3^2} + Sp_{2^2} Sp_{3^2}}$$

$$Sp_{2p3} = \sqrt{(0.207)^2(0.115)^2 + (0.243)^2(0.054)^2 + (0.115)^2(0.054)^2}$$

$$Sp_{2p3} = \sqrt{(0.043)(0.013) + (0.059)(0.003) + (0.013)(0.003)}$$

$$Sp_{2p3} = \sqrt{0.001 + 0.000 + 0.000}$$

$$Sp_{2p3} = \sqrt{0.001}$$

$$Sp_{2p3} = 0.032$$

Based on the results of  $Sp_{2p3}$  then calculate the value of t statistically the influence of mediation with the formula as follows:

$$t = \frac{p_{2p3}}{sp_{2p3}} = \frac{0.050}{0.032} = 1.563$$

Based on the results of t count 1.563 greater than t table with a significance level of 0.05 that is equal to 0.250, it can be concluded that the mediation coefficient is 0.050 which means that there is a mediating effect.

The influence of culture on the performance of auditor self efficacy as mediation

$$\begin{aligned} Sp2p3 &= \sqrt{p3^2 Sp2^2 + p2 Sp3^2 + Sp2^2 Sp3^2} \\ Sp2p3 &= \sqrt{(0.207)^2(0.072)^2 + (0.817)^2(0.054)^2 + (0.072)^2(0.054)^2} \\ Sp2p3 &= \sqrt{(0.043)(0.005) + (0.667)(0.003) + (0.005)(0.003)} \\ Sp2p3 &= \sqrt{0.000 + 0.002 + 0.000} \\ Sp2p3 &= \sqrt{0.002} \\ Sp2p3 &= 0.045 \end{aligned}$$

Based on the results of Sp2p3 then calculate the value of t statistically the influence of mediation with the formula as follows:

$$t = \frac{p2p3}{sp2p3} = \frac{0.169}{0.045} = 3.756$$

Based on the results of the value of t count 3.756 is greater than t table with a significance level of 0.05 that is equal to 0.250, it can be concluded that the mediation coefficient is 0.169 which is significant which means there is an influence of mediation.

Seeing the results of the relationship of the total direct influence of all variables and compared to indirect effects is interpreted that the self efficacy variable is a mediating variable that strengthens the relationship of work experience, motivation and culture to auditor performance and interpreted hypotheses work experience, motivation, and culture effect auditor performance mediated with Self-efficacy is accepted.

This study is in line with Tri Mardiana's (2016) study that found that the effect of motivation and culture effect on auditor performance mediated with self-efficacy, besides Nur Chasana (2008) and Heri Puspito et.al (2016) research found that work motivation and experience affected the performance

### Conclusion:-

Based on the results of the research and discussion of the research, the following conclusions were obtained:

1. The auditor's work experience in the Pinrang Regency inspectorate and the City of Parepare based on the results of the study showed that of the total 48 respondents, the majority of respondents (80%) tended to have very good work experience, meaning that the auditor staff had long working hours at the district inspectorate Pinrang and the City of Parepare, working long > 6 years to 16 years, have long working experience in the same field, in accordance with the skills they have, and the training that has been attended can support the work of the auditor. With the improvement of audit performance in line with the goal setting theory which provides an explanation of the behavior that determines a person to be able to decide what should be done to achieve the goals to be achieved, in this case the auditor's goal is how to improve performance when conducting checks. Work experience influences auditor performance.
2. If the auditor's staff are motivated to work better, work productivity will increase. If productivity increases, auditor performance also increases. And if the auditor's performance increases, the inspector's vision and mission and strategic plan are achieved. Motivation influences auditor performance. The results of this study are in line with Herzberg and Frederick's motivation theory stating that intrinsic motivation is the driving force that arises from within an employee to work well in order to achieve higher performance.
3. Research shows that culture has a significant and positive influence on auditor performance. Staff auditors who work in the Pinrang District inspectorate and the Municipality of Parepare where 54 people are aged between 31 years to 50 years where the majority of respondents are in the productive age and have beliefs, norms and levels of understanding so the auditor culture is high.
4. The longer or high level of work experience, and high motivation and good culture will influence auditor performance with self efficacy as mediation. The results of the study the relationship of the total direct effect of all variables and compared to indirect effects is interpreted that the self efficacy variable is a mediating variable that strengthens the relationship of work experience, motivation and culture to auditor performance and

interpreted hypotheses Work experience, motivation, and culture influence Auditor performance mediated by Self-efficacy is accepted.

### Implications

The results of this study have good implications for the theoretical and practices for the formulation of policies in determining the performance of an auditor in carrying out the examination as follows:

1. The results of this study are expected to provide benefits in the form of additional reference to empirical research regarding the effect of work experience, motivation and culture on auditor performance with self efficacy as mediation. The results of this study are used as reference material for future research.
2. The performance of an auditor can increase by paying attention to the auditor's work experience, auditor staff motivation and good individual culture will encourage the auditor's self efficacy to do better to achieve the stated goals.
3. As information material to auditors in improving audit performance in carrying out the task of auditing and reviewing financial statements.

### Limitations

This research was carried out with inseparable results from several limitations that could reduce the quality of research data. The limitations include:

1. There are still other independent variables that can be included in addition to the variables tested in this study.
2. Respondents in research need to be considered to be expanded so that research results can be generalized.

### Future Research

Based on the conclusions of this study, it is recommended that the research come as follows:

1. Future research to be considered to add several variables such as individual commitment variables as independent variables.
2. Respondents in future research need to be considered to add several districts and cities so that this research can be generalized.

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