

# Mediating Effects of Auditor Expertise on the Effect of Locus Of Control and Organizational Commitment on Auditor Performance

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## Mediating Effects of Auditor Expertise on the Effect of Locus Of Control and Organizational Commitment on Auditor Performance

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### ABSTRACT

The bookkeeping occupation has an essential function in offering dependable monetary info for the federal authorities, financiers, creditors, investors, workers, debtors, in addition to for the general public as well as various other curious celebrations. This study intends to analyze the effect of locus of control, auditor expertise, and organizational commitment on auditor performance, towards analyze as well as evaluate whether auditor proficiency mediates the impact of locus of command as well as business dedication on auditor efficiency. This type of research is a quantitative study with a causal approach. Data collection was carried out by dispersing questionnaires straight towards auditors that operate at the Tax obligation Bookkeeping Solid in Surabaya. The results showed that locus of control had a positive effect on auditor expertise and auditor performance. The same thing happened to the organizational commitment variable. Auditor expertise has a significant effect on auditor performance and the auditor expertise variable can moderate the impact of locus of command as well as business dedication on auditor efficiency. This examination shows the impact of locus of command as well as business dedication on auditor efficiency. The outcomes revealed that if the auditors have a higher dedication towards the company, it will result in increased performance. These findings have implications for the inculcation of organizational and professional values in auditors.

**Keywords:** Behavioral accounting, Locus of control, auditor expertise, auditor performance.

### INTRODUCTION

The auditor profession has been in the public spotlight in recent years. There are several phenomena of cases that occur related to violations of the auditor's code of ethics that occur in the company of the kilien. The bookkeeping occupation has an essential function in offering dependable monetary info for the federal authorities, financiers, creditors, investors, workers, debtors, in addition to for the general public as well as various other curious celebrations. To sustain the excellence in performing its responsibilities as well as features correctly, it is required towards having a certified as well as dependable auditor's efficiency. As professionals, auditors must avoid carelessness and dishonesty. To satisfy their specialist obligations, an auditor is needed towards carrying out jobs along with a sensible degree of accuracy, proficiency, as well as vigilance in every situation (Otley and Pierce 1995). Deviations against this standard will result in undesirable underperformance. Research on behavioral accounting that examines the variables that affect auditor performance has been carried out, but still shows inconsistent results. The following will describe the inconsistencies in the results of research that have been conducted by previous researchers.

Among the elements that affect auditors, efficiency is a locus of command. Locus of command is an idea industrialized through Rotter (1966). Rotter (1996) in Donnelly et., al. (2003) specified that people establish assumptions around their excellence in specific circumstances which will certainly depend upon their habits or even be managed through celebrations outdoors on their own. Some scientists have discovered that locus of command has a favorable impact on auditor efficiency (Donnelly et., al. 2003). Another factor that influences the performance of auditors is auditor expertise. Expertise is superior performance in a specific task using ability as an operational measure in auditing (Bonner and Lewis 1990). Ashton (1990) defines expertise as the ability that is required to perform a certain task as well as possible. Researchers have found that the expertise or competence of auditors has a positive effect on auditor performance (Buchanan 2006; Usman et al. 2014).

Business dedication is one more element that impacts auditor efficiency. Parker as well as Kohlmeyer (2005) specify business dedication as the family member's stamina of an individual's recognition of a company as well as their participation in a specific company. 3 elements are associated with the company, specifically a certain idea as well as approval of the worths as well as objectives of the company, the wish to perform whatever in your energy for the company as well as lastly a solid wish towards staying a participant of the company. Several research study outcomes discovered that business dedication has a favorable impact on auditor efficiency, specifically Ali, BO (2018), Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016), Srimindarti, C., Sunarto, & Widati, LW (2015), Sunyoto, Y., Lely, N., & Agus, A. (2019) as well as Winarja, W., Sodikin, A., & Widodo, D. (2018).

Referring to previous research, research on the effect of individual characteristics on auditor performance in community bookkeeping companies is still performed in a restricted range. Research on auditor performance is often conducted on internal auditors. This examination tries to carry out a research study on auditors that operate in the general public bookkeeping solid in Surabaya. This examination intends to analyze as well as evaluate the impact of locus of command, auditor proficiency, as well as business dedication on auditor efficiency, towards analyzing as well as evaluate whether auditor proficiency mediates the impact of locus of command as well as business dedication on auditor efficiency.

This research is expected to be useful for the development of behavioral accounting theory, particularly in the area of bookkeeping. The results of this study are also expected to be a reference for partners in public accounting firms in encouraging auditors to always maintain performance. Another benefit is that this research is expected to serve as a reference for further research interested in examining the performance of auditors. Based on the inconsistency of research results that have been conducted by previous researchers, as described in the previous paragraph, it is wished that this research study will certainly add to partners of public accounting firms to consider the locus of control when accepting new auditors so that they can show performance under company expectations.

The attribution concept was initially industrialized through Heider (1958). This concept argues that a person's habits are identified through a mix of interior requirements, specifically, elements coming from outward an individual, as well as outside requires, specifically elements coming from outdoors. Luthans (1987) additional industrialized as well as specified that these concept conditions are exactly just how an individual discusses the reasons for various other people's habits or even themselves. The trigger for an individual to select a habit can easily

originate from the interior (dispositional associates) as well as outside (situational associates). Interior triggers tend to describe elements of private habits, one thing that currently exists in an individual, like individual characteristics, self-perception, inspiration, and capacities. On the other hand, outside triggers are much a lot extra administered in the atmosphere that impacts a person's habits, like social problems, social worths, as well as people's sights. Based upon this concept, whether the efficiency of an auditor readies or otherwise could be affected through interior elements as well as outside (ecological) elements of the auditor. This theory is closely related to locus of control, organizational commitment, and auditor expertise because all of these variables are internal factors that are owned by each auditor and can affect auditor behavior in the workplace.

Blumberg and Pringle (1982) recommend that private efficiency is a work of 3 measurements, specifically wish, opportunity, and capability. Wish is an incentive that motivates workers to carry out a business job. Capability is the capacity, ability, as well as power had through a private towards performing the function designated towards him. On the other hand, it is most probably a job atmosphere element that promotes efficiency. Within the range of auditors that operate in the general public bookkeeping solid, research study has been performed that analyzes the efficiency of auditors along with their habits in the work environment. The outcomes of the research study through Donnelly et., al. (2003) discovered that auditor efficiency is affected through the locus of business dedication and command. Auditors along with locus of command tend to become deceitful to accomplish their objectives. Auditors can easily control the investigation procedure to obtain a great efficient evaluation. The business dedication adjustable has a favorable impact on auditor efficiency. An auditor that is dedicated to the company will certainly attempt to perform his responsibilities in accordance with his obligations to ensure that it will certainly lead to enhanced efficiency. Srimindarti (2015) evaluated the locus of command as well as auditor proficiency on efficiency. The outcomes of this particular examination discovered that locus of command has a considerable impact on efficiency, in addition to the adjustability of auditor's proficiency has a considerable impact on auditor efficiency.

Rotter (1966) states that individuals have beliefs and perspectives on an event whether they can control events that can affect their success or are managed through celebrations outdoors on their own. People that tend to characteristic lead to their very personal initiatives or even people that think that occasions are actually under their command go through the interior locus of command. On the other hand, people along with outside locus of command think that they cannot command the occasions or even the outcomes they accomplish. Since they think that exactly just what they perform will certainly identify the outcomes they have a collection, Based upon the summary over, it could be discussed that people along with interior locus of command tend to perform much a lot extra function. This idea will certainly produce higher inspiration outward all of them to ensure that they are certainly not quickly affected through an unsupportive atmosphere. People along with outside locus of command have extremely genuine distinctions along with people that have an interior locus of command. People along with outside locus of command have the idea that the outcomes they acquire are identified much a lot extra through elements past their command like destiny, good fortune, as well as changes over which they have no command (Rotter 1966). This belief will influence their behavior so that they tend to be easily influenced by the environment, have less fighting power, and are easy to give up.

Research that examines the effect of auditors' locus of control on their work behavior in public accounting firms has been conducted, including Frucot and Shearon (1991) that discovered that locus of command possessed no impact on efficiency. Hyatt as well as Prawitt (2001), Donnelly et. al. (2003), Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016), as well as Damico, JS, & Sphere, MJ (2019) discovered that locus of command possessed a considerable impact on efficiency. auditors. On the other hand, Malone as well as Roberts (1996) evaluated the impact of locus of command on the habits of decreasing investigate high top premium. The outcomes of these research researches suggest that locus of command has no considerable impact on the habits of decreasing audit quality.

Business dedication has been determined as a crucial consider comprehending as well as discussing the connection between function habits of workers in the company. Parker as well as Kohlmeyer (2005) specify business dedication as the family member's stamina of an individual's recognition of a company as well as their participation in a specific company. 3 elements are associated with the company, specifically a specific idea as well as approval of the worths as well as objectives of the company, the wish to perform whatever in your energy for the company as well as a solid wish towards staying a participant of the company.

There have been several researchers who tested auditors' organizational commitment to their behavior at work in public accounting firms, such as Donnelly et al. (2003), who investigated the impact of business dedication on auditor efficiency. The outcomes discovered that the adjustable business dedication has a favorable impact on auditor efficiency. Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016) discovered that business dedication is likewise revealed to have a considerable impact on the individual efficiency of auditors. When it comes to Mathieu, J. E. as well as Decoration. M. Zajac. (1990) likewise discovered that auditors' business dedication has a considerable impact on the action of approving inefficient bookkeeping habits of auditors.

Expertise is superior performance in a specific task using ability as an operational measure in auditing (Bonner and Lewis 1990). Meanwhile, Ashton (1990) defines expertise as the ability that is required to do a certain task as well as possible. Research in the field of auditing has implicitly or explicitly adopted conclusions from the psychology literature as a fundamental assumption in an attempt to examine the effect of expertise in the field of auditing. The psychology literature provides two general conclusions about expertise. First, a deep understanding of specialized knowledge is an essential factor influencing expertise. Second, qualified skills increase through years of work experience.

According to cognitive psychology theory, a skilled professional can do a job better. An expert also can better organize information in memory (Koonce and Mercer 2005). Auditors who have a variety of expertise and skills to perform audit work will experience relatively little conflict with their work (Donnelly et al. 2003). An auditor's expertise is reflected in the certification of his various skills to perform audit work in various fields. This is because, to audit certain areas of audit, appropriate expertise is required. Therefore, an auditor is required to perform tasks with a sufficient level of expertise in every case at hand (Otley and Pierce 1995). Auditors are also required to always follow education continuously to keep up with the times.

Locus of control or even command facility describes the degree towards which the private thinks that he can easily command the elements that impact him. People that have a higher interior command facility think that their habits as well as activities, although certainly not

completely, impact different occasions in their lifestyle. People along with a higher outside command facility think that possibility, destiny, or even other individuals are the primary identifying elements for points that occur towards all of them. The efficiency is a determinant utilized towards evaluating the outcomes of the application of jobs as well as obligations provided due to the company (Gibson et., al. 2012).

Scientists have determined that locus of command is carefully associated with private efficiency. People along with interior locus of command tend to be placed in such a lot of extra initiative when they think that their initiatives have a particular function (Plares 1968). Additionally, people along with interior locus of command have actual problem-solving skills and can use information better so that they tend to have better performance. The opposite condition will be obtained if the auditors have an internal locus of control, they lack fighting power, lack problem-solving skills, and are less able to use information properly so that it will result in less than optimal performance. Srimindarti, C., Sunarto, & Widati, L. W. (2015) and Damico, J. S., & Ball, M. J. (2019) discovered that locus of command has a considerable impact on efficiency. Based upon the description over, the complying with hypothesis is developed:

Business dedication is specified as private stamina as well as private participation in a specific company. Business dedication is stated to become a condition or even level towards which a worker edges along with a specific company as well as its objectives, as well as means towards preserve subscription because of company. Worker dedication towards the company is among the mindsets that show the sensations of such as or even do not like of a worker in the direction of the company they help (Robbins as well as Court 2013).

The excellence, as well as efficiency of an individual in an area of function, is mostly identified due to the individual's dedication towards the company. The auditor's dedication towards the company could be utilized as a motivation towards function much a lot better or even the other way around, triggering somebody towards leave behind their task because of a need for various other dedications. The straight dedication will certainly offer higher inspiration as well as have a favorable impact on the effectiveness of an auditor. The outcomes of the research study carried out through Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016) suggest that business dedication has a considerable impact on auditor efficiency. Based upon the description over, the complying with hypothesis is developed:

Expertise is the main asset for a professional to carry out work. Expertise is seen based on how broad and how well an individual is in performing the tasks that are the responsibility of the individual. An individual will not be able to do work under the goals of the organization they work for without having the ability to achieve these goals. When individuals are burdened with certain tasks, the individual will try to do the task according to their skills.

The skill variable is the variable most likely to affect performance. Under research in cognitive psychology, a person with expertise will be better at organizing information in memory, better-explaining data archetypes, and better at adjusting stimuli to relevant categories (Koonce and Mercer 2005). Because of their abilities, experts can perform tasks better so that they can perform better and more efficiently. Setiawan et al., (2020) found that expertise has a considerable impact on efficiency. These results are supported by Effect et al., (2019). Based upon this description, the complying with hypothesis is developed:

Locus of control is one of the factors related to individual expertise. People along with the interior locus of command cannot learn something (Spector 1988). This condition is very

encouraging when individuals are required to improve their skills. Therefore, locus of control has a relationship with auditor expertise. Auditors with an interior locus of command think that the factors within themselves determine what they achieve. This will not prevent auditors from increasing their expertise because auditors have inner motivation to improve their skills to support the work they do. Auditors have a desire to improve their expertise without any demands from external parties.

Business dedication is a problem through which a worker edges along with a specific company as well as its objectives as well as wishes towards preserving its subscription in the company. Auditor performance is a quality work result accomplished through an auditor in performing his responsibilities according to the responsibilities designated towards him. So it can be concluded that the greater the desire of an auditor to achieve maximum audit objectives, the better the performance that will be given by an auditor, especially the responsibility and the auditor's loyalty to the organization. The higher the desire of an auditor to achieve maximum audit objectives, the better the performance an auditor will provide, especially the responsibility and the auditor's loyalty to the organization. Likewise with the competence of auditors, the better the competence of the auditor, the better the performance provided by an auditor, especially on the results of the audit. Based upon the description over, the complying with hypothesis is developed:

## MEHODS

This kind of research study is a quantitative examination along with an original method. The populace of this particular examination is auditors that operate in community bookkeeping companies throughout Indonesia. Info concerning the variety of Community Bookkeeping Companies in Indonesia is acquired coming from the variety of Community Bookkeeping Companies signed up in the Directory site of the Indonesian Accounting professionals Solid, the Community Accounting professionals Area. The example of this particular research study is the auditors that operate at the general public bookkeeping solid in Surabaya. Sampling was determined using the purposive sampling method, with the criteria used based on judgment, namely the auditors who work in the office.

The kind of information utilized within this particular research study is the main information. Main information is information acquired straight coming from information resources that are particularly acquired as well as straight associated with the issues examined (Hair et., al., 1998). The information within this particular examination was acquired through providing questionnaires to participants. The data sources in this study were auditors who were selected as respondents according to predetermined criteria. Data collection was carried out through dispersing questionnaires straight towards auditors that operate at the Tax obligation Bookkeeping Solid in Surabaya.

Auditor performance variables are determined utilizing concerns industrialized through Mahoney et., al. (1965). The tool of the auditor's efficiency adjustable is determined by using 5 questionnaires. Each respondent is asked to evaluate the performance which is divided into five performance dimensions, namely planning, investigation, coordination, supervision, and representation. The Locus of Control variable was measured using questions from Kreitner and Kinichi (2014). Where this instrument is measured by five questions. Each respondent is asked to identify indicators which include motivation, achievement, rewards at work, ability to carry

out work, and job satisfaction. Organizational commitment variable is determined utilizing concerns industrialized through Mowday et., al. (1979). This tool includes 5 concerns. The dimension method utilizes a Likert factor 1-5 range. Greater ratings stand for higher business dedication, whereas reduced ratings stand for reduced business dedication. The adjustability of auditor proficiency is determined utilizing concerns industrialized coming from Chao et., al. (1994). This tool includes 5 concerns. The dimension method utilizes a Likert factor 1-5 range. Greater ratings stand for higher abilities, while reduced ratings explain reduced abilities.

In Architectural Formula Modeling, screening the credibility of the research study tool such as a questionnaire is carried out using the Confirmatory Factor Analysis approach, which measures the validity of the manifest variable against the latent variable, while the reliability test of the research instrument is carried out using Cronbach alpha. The pattern of influence between variables to be studied is the causal impact of several private variables on several reliant variables. The form of causal effect in this study uses a model that is not simple, namely the existence of a variable that has multiple roles, as an independent variable in one case but becomes the dependent variable in another case. This form of influence requires an analytical tool capable of simultaneously explaining these effects, namely Structural Equation Modeling (SEM). SEM processing uses the Analysis Of Moment Structure version 22.0 program.

## RESULT AND DISCUSSION

The variety of examples within this particular examination were 105 participants. Based on descriptive statistics, the average organizational commitment variable is 3.46. This shows that the respondents' answers tend to agree. The auditors agree that the Public Accounting Firm is the right organization so that the auditors are ready to accept any given assignment. Besides, auditors also feel proud and comfortable to join the Public Accounting Firm as the best place to work because it can inspire them to work well. Likewise for other variables, the average performance variable is 3.48, Locus of Control is 3.60 and Auditor Expertise is 3.44, which shows that the respondents' answers tend to agree. Measurement model is a measurement that shows how the manifest variable (indicator) represents the latent variable to be measured by testing the validity and reliability of latent variables through confirmatory factor analysis. This study will test the validity of the construct by looking at convergent validity.

Tabel 1. Measurement of Construct Reliability and AVE

Construct	CR	AVE	AVE Square	Conclusion
LOC	0.946	0.777	0.882	Valid and Reliable
OC	0.961	0.833	0.912	Valid and Reliable
AE	0.950	0.793	0.891	Valid and Reliable
AP	0.937	0.749	0.866	Valid and Reliable

Source: AMOS 22.0 output

The results of the calculations shown in table 1 show that all latent variables have a construct reliability value higher than the removed worth, specifically 0.7, it could be wrapped up that adjustable signs have great interior uniformity. The variance drawn-out worth will certainly be smaller sized compared to the build dependability worth. Since the 4 variables acquire a worth drawn-out variance value > 0.50, the variance drawn out coming from the signs is higher for the



development of latent variables. A discriminant validity test is conducted to test two or more constructs whether they are different and each is an independent construct. Based upon dining table 2, it could be viewed that each adjustable has a greater AVE Square value when compared to the correlation between constructs, this shows that each is an independent construct.

Tabel 2. Discriminant Validity

	LOC	OC	AE	AP
LOC	<b>0.882</b>	0.406	0.579	0.216
OC	0.406	<b>0.912</b>	0.221	0.374
AE	0.579	0.221	<b>0.891</b>	0.290
AP	0.216	0.374	0.290	<b>0.866</b>

Source: AMOS 22.0 output

Noted :

LOC: Locus Of Control  
OC: Organizational Commitment  
AE: Auditor Expertise  
AP: Auditor Performance

The next stage is the model suitability test where this test is carried out using the parameters presented in Table 3. If all of these tests meet the required criteria, it means that the model can be accepted through structural model testing. Table 3 shows that more than half of the criteria used have a good value even though there are still two sub-standard model test requirements, but the value is the value that is closest to the predetermined standard.

Tabel 3. Goodness of Fit Test

Goodness of fit index	Cut-off Value	Estimation	Conclusion
Chi-square ( $\chi^2$ )	Expected small	172,882	Good
Significance probability	$\geq 0,05$	0,230	Good
RMSEA	$\leq 0,08$	0,028	Good
GFI	$\geq 0,90$	0,866	Marjinal
AGFI	$\geq 0,90$	0,824	Marjinal
CMIN/DF	$\leq 3,00$	1,081	Good
TLI	$\geq 0,95$	0,994	Good
CFI	$\geq 0,95$	0,995	Good

Source: AMOS 22.0 output

After testing the measurement model and structural suitability of the model, the next step is testing the hypothesis proposed in the examination. The outcomes of hypothesis screening are displayed in Table 4.

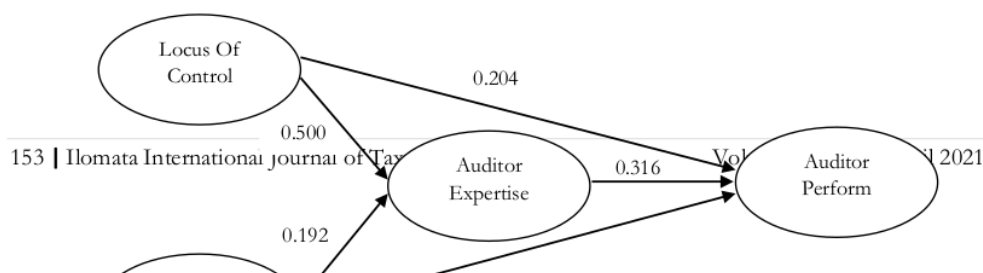


Figure 1. Research model framework

Based upon Dining table 4, it is understood that locus of command has a considerable favorable impact on auditor proficiency. These outcomes are constant along with the forecast that locus of command has a considerable impact on auditor efficiency. People along with interior locus of command have the tendency to get techniques as well as don't quit quickly as well as are inspired towards enhancing abilities. The outcomes of this particular examination sustain the research study carried out through Srimindarti, C., Sunarto, & Widati, L. W. (2015).

The results of hypothesis testing indicate that auditor expertise has a considerable impact on auditor efficiency. This schedules to several possibilities, such as based on the respondent's description, it can be seen that most respondents tend to agree with the auditor's expertise question, meaning that the respondent has sufficient expertise so that it influences performance; as well as auditors, both expert and less skilled, always work under audit standards so that their performance is maintained. The outcomes of this particular examination are actually according to the research study of Setiawan et al., (2020) and Effect et al., (2019)

Based upon Dining table 4, it could be viewed that locus of command has a favorable impact on auditor efficiency. The outcomes of this particular examination indicate that auditors who believe that the outcomes acquired are much a lot extra identified through internal and external factors will do their best and will not give up easily, resulting in high efficiency. The outcomes of this particular examination support the research of Srimindarti, C., Sunarto, & Widati, L. W. (2015) and Damico, J. S., & Ball, M. J. (2019).

Table 4 shows that business dedication is shown towards having a considerable favorable impact on efficiency. Auditors that have a higher dedication towards the company will certainly be inspired towards function efficiently to preserve subscription in the company leading to enhanced efficiency. The outcomes of this particular examination sustain the research study of Anugerah, R., Anita, R., Nelly Sari, R., & Zenita, R. (2016) that discovered that business dedication has a considerable impact on auditor efficiency.

Table 4. Significance test of the effect between constructs

Construct	Estimate	S.E.	C.R.	P-Value	Conclusion
Auditor Expertise <--- Locus Of Control	0.500	0.090	5.574	0.000	Significant
Auditor Expertise <--- Org. Commitment	0.192	0.081	2.357	0.018	Significant
Auditor Perform <--- Org. Commitment	0.354	0.090	3.928	0.000	Significant
Auditor Perform <--- Locus Of Control	0.204	0.102	1.995	0.046	Significant
Auditor Perform <--- Auditor Expertise	0.316	0.120	2.625	0.009	Significant

Source: AMOS 22.0 output

Based on the results of the direct and indirect relationships in Table 5, it can be concluded that the variable of auditor expertise can moderate the impact of locus of command as well as business dedication on auditor efficiency. This outcome is since the relationship between expertise and performance has a significant effect so that the direct relationship is eliminated. The results of the calculation of the guide, as well as indirect impacts, are displayed in the complying with dining table.

Table 5. Direct and indirect effects

Construct	Direct Effect	Indirect Effect	Total Effect	Decision
AP<---LOC	0.204	0.158	0.362	Mediate
AP<---OC	0.354	0.061	0.415	Mediate

Source: AMOS 22.0 output

## CONCLUSION AND RECOMMENDATION

This examination analyzes the impact of locus of command, business dedication, as well as auditor proficiency on auditor efficiency. The outcomes revealed that the locus of command possessed a considerable impact on auditor proficiency. That's if the auditors have a locus of command, the auditors tend to have the maximum expertise. This is because auditors with a locus of control have problem-solving skills and can use information well so that they will not experience much difficulty to improve their skills.

Locus of command has a considerable impact on auditor efficiency. These findings indicate that if auditors have a locus of control, then auditors are less likely to be influenced by the environment, resulting in maximum performance. Meanwhile, business dedication has a considerable impact on auditor efficiency, which implies that when auditors have greater business dedication, the auditors will try to do work under company demands to maintain membership in the company. This auditor's motivation will result in higher performance.

The searchings for this particular examination offer empirical sustain for attribution concept which conditions that the trigger of an auditor's behavior can come from within the auditor or come from outside the auditor. Auditors that have a locus of command think that the outside atmosphere plays a greater role in supporting the achievements they get so that their performance will be more determined by the surrounding environment. The next results show that if the auditors have a higher dedication towards the company, it will result in increased performance. These findings also prove that the behavior of an auditor can be influenced by internal factors of the auditor.

Apart from theoretical implications, this research also has implications for policy, where the management of the public accounting firm should provide training to auditors with an interior as well as an outside locus of command. The form of training that is more suitable for individuals with an internal locus of control is training that places more emphasis on implementing high-quality audit programs. Repeated training that focuses on audit quality is expected to improve auditor performance. This study proves the impact of business dedication on auditor efficiency. This finding has implications for the inclusion of organizational and professional values in auditors. Implanting organizational values in the auditor can convince the auditor to accept the organization's goals. Increasing the auditor's confidence in the objectives as well as the worths of the company will increase auditor performance.

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