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The Influence of Self Efficacy and Effort on Auditor Performance Specific Experience as Antecedent Variables (Empirical Study on BPK-RI in Indonesia)

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Abstract

This study aimed to investigate the effect of specific experience, self efficacy, and effort on auditor's performance. The study used a model developed from goal setting theory.The study used a survey method on public auditors working at Audit Board of Republic of Indonesia (BPK-RI) headquarters and branch offices in nine different provinces: Jakarta, West Java, Banten, Central Java, Yogyakarta, East Java, Bali, South Sulawesi, and Maluku. The sample of this research is 188 respondents. The data obtained were then analysed by a Structural Equation Model. The study resulted in a positive and significant effect of specific experience on self efficacy and auditor's performance; a positive and significant effect of self efficacy on effort and auditor's performance; a positive and significant efffect of effort on auditor's performance.

Keywords
specific experience; self efficacy; effort; and auditor's performance

I. Introduction

The State Audit Board (BPK) according to Law Number 15 of 2006 is a state institution tasked with examining the management and responsibility of State finances as regulated in the 1945 Constitution of the Republic of Indonesia. Examination of entrusted state financial management and responsibility to BPK is none other than to support law enforcement on irregularities in state finances. As an independent state institution in the Indonesian constitutional system, BPK must continue to improve itself to gain public trust and become a trusted auditing agency through the slogan "accountability for all". It is clear that the existence (raison d'etre) of the BPK in the state administration system is an inseparable part of the goals of the state.

Although efforts to improve institutional performance are continuously carried out in order to realize a clean, accountable, transparent and corruption-free government, in fact the practice of corruption is still ongoing and even thrives in Indonesia. Corruption cases are increasing, both in terms of quantity and in terms of quality. Almost every day news about corruption in a number of mass media shows how the behavior of state administrators takes people's money, performs gratuities or bribes without showing any remorse.

Evidence of increasing corruption cases in Indonesia is reinforced by the results of the Indonesian Corruption Watch (ICW) survey which reported that state losses due to corruption in the first semester of 2021 reached Rp 26.83 trillion. This number increased 47.63% compared to the same period last year which amounted to Rp 18.17 trillion. The number of corruption cases that were found in the relevant period was 209 cases (Tempo, 2021). On the other hand, information released by Transparency International shows that Indonesia's Corruption Perception Index (CPI) fell from a score of 40 in 2019 to only 37 in

2020. Meanwhile, Indonesia's global ranking of 85 in the world also dropped to 102. (Kompas, 2021). Based on the evidence above, it is natural that corruption is an act of fraud that is very disturbing to the public and has a detrimental effect.

Fraud cases as stated above if not detected in the auditing process can have a detrimental effect on the public. Therefore, prevention and detection of fraud is very important in order to reduce losses that can result from fraudulent actions. In fact, the detection of fraud should be carried out by the auditor as an independent party in charge of assessing the fairness of the financial statements. The auditor's responsibility in detecting fraud is clearly stated in the professional standards of public accountants, namely PSA 02, SA section 110 (IAI, 2001); SAS No. 1, AU 110 (AICPA, 2002); ISA 240 (IFAC, 2004). These professional standards state that in planning and performing the audit, the auditor is responsible for obtaining reasonable assurance about whether the financial statements are free from material misstatement, whether due to error or fraud.

Although Loebbecke et al. (1989), explained that fraud is more difficult to detect because it usually involves concealment, but Knapp & Knap, (2001) found that more experienced auditors will be able to carry out fraud risk assessment procedures more effectively than less experienced auditors. Even Haynes et al, (1998) asserted that audit experience as a source of knowledge can provide various results in auditor judgment. Several other empirical findings indicate that specific industry or task experiences provide opportunities to develop different types of sub-specialty knowledge, which can improve auditor performance (Thibodeau 2003). Other evidence found in the research of Johnson et al., (1991) found that auditors who have (specific) industry experience are better able to assess the existence of fraud than only have general audit experience.

Referring to the discussion above, this research is designed in a research framework to examine the role of specific experience antecedents in increasing self-efficacy and how it affects auditor performance mediated through effort. Specific experience in this study is translated as "the result of a process that leads a person to a higher pattern of behavior, through certain skills or knowledge obtained directly from work practices, or indirectly from the process of formal education and other informal activities" (Usmany , 2013).

This research is a development of previous research by Mohd Sanusi and Mohd Iskandar (2006), Mohd Iskandar and Mohd Sanusi (2011), Mohd Iskandar et al., (2012) and Usmany (2013). The main difference of this research compared to previous research lies in the development of the research model. This study seeks to develop an empirical model by identifying the role of specific experiences as antecedents in improving the relationship between self-efficacy and auditor performance, and identifying the consequences of specific experience antecedents in increasing self-efficacy and how they affect effort, as well as identifying the effect of effort on auditor performance.

II. Review of Literature

2.1 Goal Setting Theory

Goal setting theory is a cognitive motivation theory which was originally developed from Locke's (1968) ideas about human actions in specific work situations. This basic idea refers to what Aristotle called “final causality”, namely that actions are caused by goals (Locke, 1996). One of the important propositions that underlie this theory is the awareness of human intentions as goals, and human behavior or actions are governed by goals. The term goals in this theory refers to a statement of desire, object or action that a person wants to achieve (Latham and Locke, 1991; Lee et al., 1989).

2.2 Development of Research Hypothesis

a. The Effect of Specific Experiences on Self Efficacy

Bandura (1986) states that self-efficacy is more influenced by how a person interprets his experience than his success. Most of human motivation, according to him, is generated through cognitive. Individuals will provide motivation / encouragement for themselves and direct action through previous thoughts. Motivation comes from the Latin word movere which means drive or driving force. Motivation in management is only aimed at human resources in general and in particular subordinates (Purba and Sudibjo, 2020).

In the field of accounting research, Taylor's (2000) study reveals that decisions made by auditors who have general (non-specific) experience are more conservative and show less confidence in industry-specific than auditors who have industry-specific experience. In this context, Kolodner (1983) asserts that experiences based on the assumption that tasks are performed repeatedly will provide opportunities to learn to do them best.

H_1: Specific experiences have a positive effect on self-efficacy.

b. The Effect of Specific Experience on Auditor Performance

In a practical environment, an auditor's experience is a feedback process obtained during carrying out assignments, or more precisely defined as "unique knowledge, competencies, and capabilities obtained from work practices in the auditing (profession) field" (Phaithun and Phapruke, 2010). The study conducted by Johnson et al., (1991) found that auditors who have (specific) industry experience will be able to assess the presence of fraud better than general audit experience. In the same research area, Jamal et al. (1995) said that the general experience of an auditor is not sufficient in detecting fraud, unless the auditor has experience from a particular (specific) domain obtained from the same industry or through assignments involving material errors and fraud. Based on the evidence and the description above, the hypotheses proposed in the study are as follows:

H_2: Specific experience has a positive effect on auditor performance.

c. The Effect of Self Effcacy on Effort

According to Bandura (1986) self-efficacy is operationalized as the main driver of the self-regulatory mechanism that functions to regulate motivation and human action. Self efficacy is defined as a person's belief in his ability to plan and carry out actions that lead to the achievement of certain goals (Bandura, 1986).

The research findings explain that self-efficacy can determine task choice, effort, and persistence. In the field of accounting research, there is little empirical evidence linking self-efficacy with auditor effort. One of the studies in this field that connects the two variables is found in the research of Mohd Iskandar and Moh Sanusi, (2011), and Mohd Iskandar, et al., (2012). Their results show that self-efficacy is significantly related to effort. Based on the evidence and description above, the proposed hypothesis is as follows:

H_3: *Self efficacy has a positive effect on effort*

d. Effect of Self Effcacy on Auditor Performance

Stajkovic and Luthans (1998) say that the application of self-efficacy in the world of work is a person's belief about his ability to mobilize the motivation, cognitive resources and actions needed to successfully carry out tasks and in certain contexts. That is, self-efficacy is a person's self-assessment belief regarding his competence to succeed in carrying out tasks. The research results of Mohd Iskandar et al. (2012) reported that self-efficacy has a significant effect on the performance of auditor judgment. Based on the description and discussion above, the proposed hypothesis is as follows:

H4: *Self efficacy has a positive effect on auditor performance*

e. Effect of Effort on Auditor Performance

Robbins (2001) interprets effort as the probability perceived by the individual by expending a certain amount of effort in encouraging performance.There are several previous studies that support the relationship between effort and performance (see: Blau, 1993; Brown and Leigh, 1996). There is a wealth of empirical evidence from other research areas showing that effort can make a positive contribution to the prediction of performance outcomes (see: Bouffard et al, 1995; Wentzel, 1996; Dupeyrat and Marine, 2005). In the field of accounting research, there is little empirical evidence that finds effort to have a positive effect on audit judgment performance (Mohd-Sanusi and Mohd Iskandar, 2007; Mohd Iskandar et al., 2012). The above argument is in line with what was stated by Cloyd (1997) that effort can affect the quality of the auditor's work. Based on the description and discussion above, the proposed hypothesis is as follows:
H5: *Effort has a positive effect on auditor performance*

2.3 Effect of Self Effcacy on Auditor Performance

Referring to the arguments above, this study is designed in a model framework to identify and empirically test the consequences of the role of specific experience antecedents in increasing self-efficacy and how they affect auditor performance mediated through effort, as well as their subsequent impact on auditor performance. The conceptual framework of this research is based on principles developed from goal setting theory (Locke, 1968; Locke and Latham, 1990).

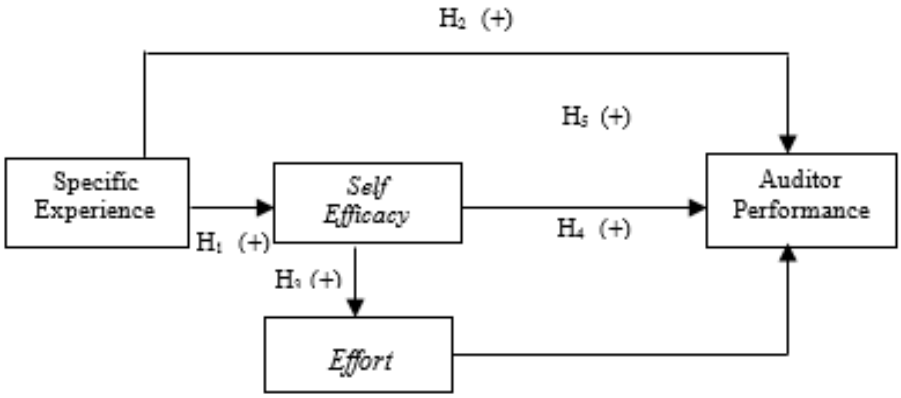

Figure 1. *Research Framework*

III. Research Method

This research is included in the category of explanatory research which aims to test the hypothesis (hypothesis testing study), and seeks to understand the nature of the relationship between variables. The variables in question are specific experience, self efficacy, effort, and auditor performance. Data collection in this study used a survey technique through a questionnaire.

The population in this study are state auditors who work at the BPK-RI (Central) and BPK Representatives located in the Province of D.K.I. Jakarta, West Java, Banten, Central Java, D.I. Yogyakarta, East Java, Bali, South Sulawesi, and Maluku. Sampling in this study using purposive sampling method. The criteria for becoming a member of the sample

are auditors who have worked for at least 5 (five) years and have often or been involved in auditing several times.

The distribution of the questionnaire in this study was carried out directly by the researcher to the respondent's workplace. The number of questionnaires distributed was 500 copies, while the number of returned ones was 198 copies, and 188 copies could be used.

The data used in this study were sourced from primary data, namely the answers to questions obtained from research questionnaires. While the data analysis technique in this study is a structural equation model (Structural Equation Model) using the application program Statistical Product and Service Solutions (SPSS) version 16 and Analysis of Moment Structure (AMOS) version 18.

The variables in this study consisted of specific experience (PS), self efficacy (SE), effort (EF), and auditor performance (KA).

IV. Results and Discussion

Before analyzing the data according to the research objectives, it is necessary to carry out several tests to detect various possibilities that result in the invalidity of the data. The detection includes errors that may occur during the data entry process, the possibility of violating the assumptions that must be met with the maximum likelihood estimation method in the structural equation model, as well as testing the reliability and validity of the data. The following will present the results of testing the assumptions that must be met with the maximum likelihood estimation in the structural equation model.

3.1 Evaluation Testing of Structural Equation Model Assumptions

a. Evaluation of Data Normality

The results of observations on the assessment of normality in the structural model show that there is no critical ratio value greater than ± 2.58. Furthermore, the results of the multivariate normality test each show a multivariate critical ratio value of 0.622. This value has not passed the specified criteria, namely ± 2.58 (Ghozali, 2008, 2013). Based on this, it can be stated that the data of this study were normally distributed both univariate and multivariate. Thus it is concluded that the assumption of normality of the data in unvariate and multivariate ways can be fulfilled.

b. Outlier Data Evaluation

Evaluation of outliers is done by paying attention to the value of the mahalanobis distance from the AMOS output. The criteria used are based on the chi-square value on the degrees of freedom, namely the number of research indicator variables at a significant level of $p < 0.001$ (Ghozali, 2005). If the observation has a mahalanobis distance value greater than the chi-square value, then it is identified as multivariate outliers. The number of indicators of the variables in the structural model of this study is 37, so the chi-square value is (37; 0.001) = 69.35. This means that all cases that have a mahalanobis distance value greater than 69.35 are data outliers. The output results of the AMOS program show that the highest value of the mahalanobis distance is 63.126. These results indicate that none of the data in this study identified outliers.

c. Multicollinearity Evaluation

The results of testing the data of this study indicate that although the value of the determinant of the covariance matrix is very small, namely 0.000, the correlation value

between the constructs shows a range of numbers below 0.80. This can be interpreted that the data used in this study contains multicollinearity which is acceptable or statistically reasonable.

3.2 Measurement Model Testing

Anderson and Gerbing (1998) stated that the evaluation of the suitability of the data measurement model in SEM was tested in two stages of testing, namely the model suitability test through confirmatory factor analysis and the full model fit test. The following describes the test results of confirmatory factor analysis (confirmatory factor analysis) of each construct.

a. Analysis of Exogenous Variable Confirmation Factors

Exogenous variables in the equation model in this study are specific experiences. The exogenous construct indicators that will be measured in specific experience (PS) consist of 6 indicators, namely: PS1, PS2, PS3, PS4, PS5, and PS6. The results of the confirmatory analysis of exogenous constructs in the form of diagrams can be seen in Figure 2.

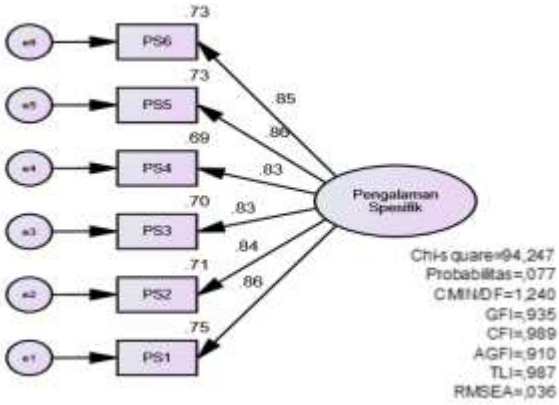

Figure 2. *Exogenous Construct Confirmatory Test*

The results of the confirmatory analysis of exogenous variables in the form of diagrams in the model above show that the overall model fit test has met the recommended requirements. This can be seen from the chi-square value of 94.247 with probability p = 0.077, CMIN/DF = 1.240, GFI = 0.935, CFI = 0.989, AGFI = 0.910, TLI = 0.987, and RMSEA = 0.036. Furthermore, the results of the confirmatory factor analysis of exogenous variables showed that the loading factor value was above 0.70, as shown in table 1.

Table 1. Results of Confirmatory Factor Analysis of Exogenous Variables

Information	**Estimate**	**S.E.**	**C.R.**	**P**
PS1 <--- Experience _Spesifik	0,865			
PS2 <--- Experience _Spesifik	0,845	0,062	15,194	***
PS3 <--- Experience _Spesifik	0,834	0,067	14,795	***
PS4 <--- Experience _Spesifik	0,830	0,062	14,665	***
PS5 <--- Experience _Spesifik	0,857	0,061	15,645	***
PS6 <--- Experience _Spesifik	0,853	0,062	15,456	***

Source: Processed from AMOS Output Results

b. Endogenous Variable Confirmation Factor Analysis

In this research equation model, there are three endogenous variables, namely self efficacy (SE), effort (EF), and auditor performance (KA). The construct indicators on the three endogenous variables of the structural model consist of: 1) self efficacy (SE) has 8 indicators, namely: SE1, SE2, SE3, SE4, SE5, SE6, SE7, and SE8; 2) effort (EF) has 8 indicators, namely: EF1, EF2, EF3, EF4, EF5, EF6, EF7, and EF8, and auditor performance (KA) has 7 indicators, namely: KA1, KA2, KA3, KA4, KA5, KA6, and KA7. The three endogenous variables will be covariated for confirmatory testing between constructs. The results of the confirmatory factor analysis between endogenous variables in the form of a diagram are presented in Figure 3.

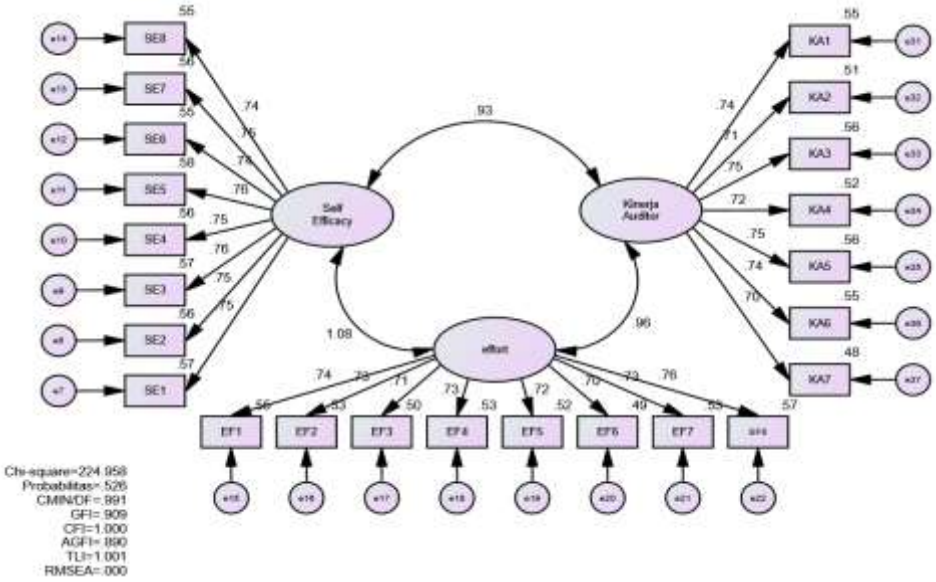

Figure 3. Endogenous Construct Confirmatory Test

The results of the confirmatory factor analysis between endogenous variables in Figure 3 above show that the overall fit of the model has met the recommended criteria, or the measurement model is fit. This can be seen from Chi-square = 224.958 with p = 0.526, CMIN/DF = 0.991, GFI = 0.909, CFI = 1,000, AGFI = 0.890, TLI = 1.001, and RMSEA = 0.000. Furthermore, the results of the confirmatory factor analysis of endogenous variables show that the loading factor value of most indicators is above 0.70, as shown in table 2.

Table 2. Results of Affirmatory Factor Analysis between Endogenous Variables

Description			Estimate	S.E.	C.R.	P
SE1	<---	Self_Efficacy	0,755	0,088	11,529	***
SE2	<---	Self_Efficacy	0,747	0,090	11,497	***
SE3	<---	Self_Efficacy	0,758			
SE4	<---	Self_Efficacy	0,750	0,091	11,515	***
SE5	<---	Self_Efficacy	0,762	0,083	11,656	***
SE6	<---	Self_Efficacy	0,742	0,089	11,274	***
SE7	<---	Self_Efficacy	0,748	0,088	11,408	***
SE8	<---	Self_Efficacy	0,743	0,084	11,351	***
KA1	<---	Performance _Auditor	0,740			
KA2	<---	Performance _Auditor	0,712	0,105	9,677	***

Description			Estimate	S.E.	C.R.	P
KA3	<---	Performance _Auditor	0,751	0,107	10,277	***
KA4	<---	Performance _Auditor	0,723	0,105	9,962	***
KA5	<---	Performance _Auditor	0,746	0,100	10,224	***
KA6	<---	Performance _Auditor	0,739	0,101	10,133	***
KA7	<---	Performance _Auditor	0,696	0,107	9,594	***
EF1	<---	effort	0,743	0,104	10,636	***
EF2	<---	effort	0,729	0,106	10,399	***
EF3	<---	effort	0,709	0,106	10,126	***
EF4	<---	effort	0,729	0,095	10,360	***
EF5	<---	effort	0,718	0,100	10,346	***
EF6	<---	effort	0,699			
EF7	<---	effort	0,728	0,103	10,414	***
EF8	<---	effort	0,756	0,107	10,783	***

Source: Processed from AMOS Output Results

The results of the confirmatory factor analysis between endogenous variables in the model show that most of the loading factor values of each indicator are above 0.70, except for indicators EF6 and KA7 as shown in table 4.6. Thus it can be concluded that the measurement of endogenous variables in the structural model is statistically suitable and meets the implied criteria, or fits with the research data.

c. Construct Reliability Analysis

Calculations of construct reliability and AVE for each construct are presented in the following table.

Table 3. Reliability and AVE Research Construct

Construct	AVE	*Construct Reliability*
Specific Experience	0,72	0,94
Self Efficacy	0,57	0,91
Effort	0,53	0,90
Auditor Performance	0,53	0,89

Table 3 shows that the four constructs have construct reliability and AVE values in accordance with the recommended criteria, namely above 0.70 and 0.50 (Ghozali, 2008; Hair, et al., 2010). Thus, the next analysis will be testing the overall research model (full model).

3.3 Estimated Full Model Equation

After confirmatory analysis, the next step is to estimate the overall model or full structural model. The overall picture of the model appears in figure 4 below.

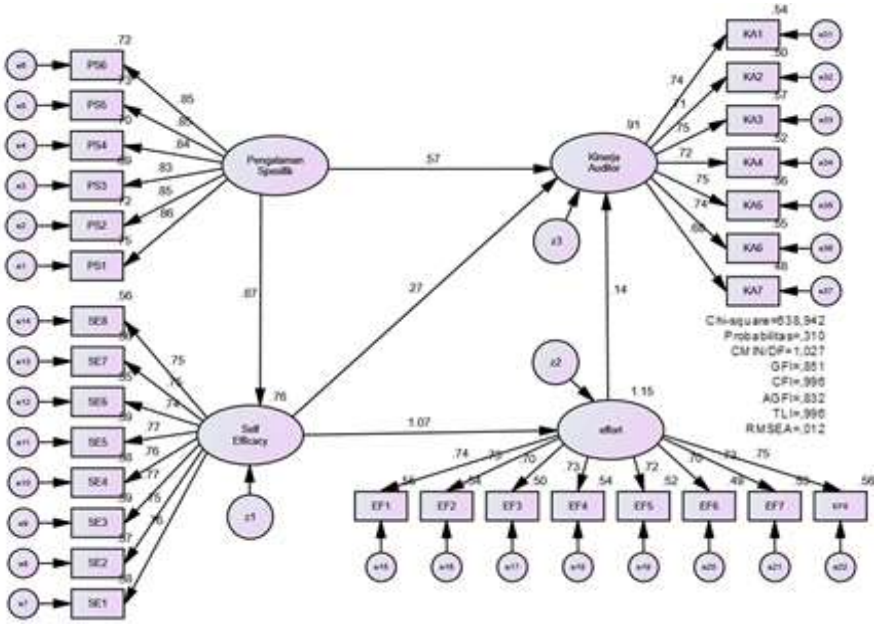

Figure 4. *Full Model Struktural Standardized Estimates*

Evaluation of the suitability of the structural equation model is carried out by comparing the value of the fit indices generated from the model with the recommended fit indices as presented in table 4.

Table 4. Full Model Test Results

Index Match	Model Results	Recommended Values	Model Evaluation
Chi-squares	638,942	Smaller than 722,966 (df=622)	Good
Probabilitas	0,310	≥ 0,05	Good
CMIN/DF	1,027	≤ 2,00	Good
GFI	0,851	≥ 0,90	Marginal
CFI	0,996	≥ 0,95	Good
AGFI	0,832	≥ 0,90	Marginal
TLI	0,996	≥ 0,95	Good
RMSEA	0,012	≤ 0,08	Good

Source: Processed from AMOS Output

Based on the model fit indices as shown in table 4 above, it can be concluded that the overall structural equation model is fit. That is, the model built there is no significant difference between the data covariance matrix and the estimated covariance matrix.

3.4 Hypothesis Testing

This study proposes 5 (five) hypotheses. The hypothesis testing of this study was carried out by analyzing the value and sign of the standardize regression weight (regression coefficient) to be estimated from the structural equation model as summarized in the following table.

Table 5. Summary of Hypothesis Testing Results

Variable Relationship			Hipotesis	Hypothetical Direction	Estimation	C.R.	P	Information
SE	<---	PS	H1	+	0,870	11,587	0,000	Accepted
KA	<---	PS	H2	+	0,586	5,333	0,000	Accepted
EF	<---	SE	H3	+	1,073	11,362	0,000	Accepted
KA	<---	SE	H4	+	0,272	3,522	0,000	Accepted

Source: Processed from AMOS Output

a. Hypothesis Test 1

The results of data processing show that the regression coefficient on the relationship between specific experience and self-efficacy is 0.870 with a C.R. of 11.587 and a probability of 0.000. Because the C.R value exceeds the t-table value (11.587 > 1.96) and the probability is below the significance level of 0.05 (p = 0.000), it can be concluded that hypothesis 1 is accepted. The results of this study provide support that increasing the specific experience of a state auditor will enable the auditor to have a high level of confidence in carrying out certain tasks. The findings of this study are in line with the argument put forward by Anderson and Maletta (1994) that individuals who are less familiar or familiar with a risky decision will behave more cautiously than those who are more familiar with or familiar with the task. This shows that a state auditor who does not have specific experience will always be careful in making a decision, because he has low confidence in his abilities, but on the contrary, a state auditor who has high specific experience will show different behavior, namely being able to make decisions the right decisions in difficult situations, because they have high confidence in their abilities.

b. Hypothesis Test 2

The results of data processing show that the regression coefficient on the relationship between specific experience and the performance of state auditors is 0.586 with a C.R. of 5.333 and a probability of 0.000. Because the C.R value exceeds the t-table value (5.333 > 1.96) and the probability is below the significance level of 0.05 (p = 0.000), it can be concluded that hypothesis 2 is accepted. The findings of this study provide support that state auditors who have a high level of specific experience will be encouraged to develop a better understanding, and as a consequence they can produce the best performance in their duties. The results of this study clearly support several previous research findings which explain that the best performance can only be obtained through repeated experience in certain domains (see: Bedard 1989; Bedard and Chi 1993; Bonner 1990; Davis and Solomon 1989; Libby and Tan 1994; Libby 1995; Tan and Kao 1999; Thibodeau 2003; Wright 2001). Furthermore, research by Bedard and Biggs (1991) shows that domain-specific experience is closely related to best performance compared to general experience, because auditors with industry experience are better able to identify errors in client data.

c. Hypothesis Test 3

The results of data processing show that the regression coefficient on the relationship between self-efficacy and effort is 1.073 with a C.R value of 11,363 and a probability of 0,000. Because the C.R value exceeds the t-table value (11,363 > 1.96) and the probability is below the 0.05 significance level (p = 0.000), it can be concluded that hypothesis 3 is accepted. The findings of this study provide support that state auditors who have a high level of self-efficacy will tend to have strong motivation, and are able to predict how much effort is needed to achieve the goals they set. The results of this study are in line with the views of Gist and Mitchell (1992) which state that self-efficacy as an important motivational construct can affect choice, goals, emotional reactions, effort, and persistence. In addition, the findings of this study specifically support the argument of Steven and Gits (1997) which states that self-efficacy can determine task choice, effort, and persistence. Empirical evidence from the findings of this study also supports the findings of Pintrich and DeGroot, (1990) which showed that individuals with high self-efficacy tend to be motivated and try hard to succeed in the tasks they do.

d. Hypothesis Test 4

The results of data processing show that the regression coefficient on the relationship between self-efficacy and auditor performance is 0.272 with a C.R. of 3.522 and a probability of 0.000. Because the C.R value exceeds the t-table value (3.522 > 1.96) and the probability is below the 0.05 significance level (p = 0.000), it can be concluded that hypothesis 4 is accepted. In other words, self-efficacy is one of the predictors of auditor performance. The findings of this study explain that state auditors who have high self-efficacy will be able to manage their activities better and tend to expect maximum results for the tasks they do. The findings of this study are in line with previous studies which found that self-efficacy has a strong and significant effect on work-related performance (Bandura, 1986, 1997; Chen et al., 2000; Phillips and Gully, 1997; Stajkovic and Luthans, 1998). Within the scope of audit tasks, research by Mohd Iskandar and Mohd Sanusi (2011), and Mohd Iskandar et al., (2012) shows that auditors with high levels of self-efficacy have the best audit judgment performance compared to auditors with low self-efficacy.

e. Hypothesis Test 5

The results of data processing show that the regression coefficient on the relationship between effort and auditor performance is 0.141 with a C.R value. of 1.981 and a probability of 0.048. Because the C.R value exceeds the t-table value (1.981 > 1.96) and the probability is below the 0.05 significance level (p = 0.048), it can be concluded that hypothesis 5 is accepted. In other words, effort is one of the predictors of auditor performance. The results of this study indicate that the high level of effort of state auditors in carrying out audit tasks at the government level as reflected in their dedication and work intensity will cause work results to be more accurate, and even achieve the best level of performance. The findings of this study also confirm several arguments in previous studies, including Parsons (1968) stating that effort is the translation of motivation into completed work. Even the findings of this study are in line with the explanation of Bonner and Sprinkle (2002) which states that changes in effort will affect performance. Furthermore, the findings of this study are able to explain the argument of Cloyd (1997) which states that effort can affect the quality of the auditor's work.

V. Conclusion

Based on the results of data analysis and hypothesis testing, this study produced several findings summarized as follows:

1) Specific experience has a significant effect on self-efficacy and auditor performance (H1 and H2). In the relationship between specific experience and self-efficacy, it was found that increasing specific experience would allow state auditors to have a high level of confidence in their ability to carry out certain tasks. Meanwhile, on the relationship between specific experience and auditor performance, it was found that increasing specific experience would allow a state auditor to develop a better understanding, and as a consequence the auditor could produce maximum performance.
2) Self efficacy has a significant effect on auditor effort and performance (H3 and H4). In the relationship between self-efficacy and effort, it is found that state auditors who have a high level of self-efficacy will have strong motivation, be able to face challenges, and be able to predict how much effort is needed to achieve the goals they set. In the relationship between self-efficacy and auditor performance, it is found that auditors who have high self-efficacy will be able to manage their activities better and tend to expect maximum results for the tasks they do.
3) Effort has a significant effect on auditor performance (H5). In the relationship between effort and auditor performance, it was found that when an auditor has a time commitment to work, tries hard, and has attention to work, the results of his work will be better.

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