

COMPETENCE, WORK EXPERIENCE, AND INTEGRITY ON THE PERFORMANCE OF AUDITOR: THE ROLE OF PROFESSIONALISM

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**COMPETENCE, WORK
EXPERIENCE, AND INTEGRITY ON
THE PERFORMANCE OF AUDITOR:
THE ROLE OF PROFESSIONALISM**

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This study aims to determine the effect of competence, work experience, and integrity on auditor performance with professionalism as an intervening variable. This study uses a quantitative approach. The sample in this study was 44 with purposive sampling technique. The population of this research are auditors who work in Public Accounting Firms in Surabaya. Data collection techniques using questionnaires with the help of validity and reliability tests. The data analysis technique used in this research is Partial Least Square (PLS). The results of this study indicate that (1) Competence has no significant effect on Auditor Performance, (2) Work Experience has no significant effect on Auditor Performance, (3) Integrity has a significant effect on Auditor Performance, (4) Competence has no significant effect on Professionalism, (5) Work Experience has a significant effect on Professionalism, (6) Integrity has a significant effect on Professionalism, (7) Professionalism has a significant effect on Auditor Performance, (8) Competence has no significant effect on Auditor Performance through Professionalism, (9) Work Experience is a significant effect on Auditor Performance through Professionalism, (10) Integrity has no significant effect on Auditor Performance through Professionalism.

KEYWORDS: Auditor Performance; Competence; Integrity; Professionalism; Work Experience.

INTRODUCTION

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Public Accounting Firm (KAP) is a professional organization that provides operational audit services, compliance audits and financial statement audits with public accounting professionals. Public accountants have the task of auditing financial statements in accordance with the standards made by the company, according to or whether there are still manipulations and the auditor must know whether it is in accordance with applicable accounting standards. In the development of the business world is increasingly rapid. However, recent difficulties in business competition have led to companies needing to audit financial statements to increase the company's confidence so as to make financial statements the basis of decision making. So more and more public accountant services to audit financial statements. In doing so the auditor works professionally that is by striving to achieve the goals of the best and trusted position in his field and upholding the professional code of ethics honestly and responsibly. (Daulay, 2020).

Competence is a factor that must be owned by an auditor, including auditors as audit implementers who always have good abilities. Which is where low competence will be able to affect the performance of the auditor in performing his or her duties. (Dwiyanto & Rufaedah, 2020). Therefore, in order to provide quality in auditing the auditor must be able to maintain his competence. In the audit profession requires competence with extraordinary abilities are the determining factor of career success, so that the services provided can provide added value.

Work experience is one of the auditor's requirements to engage in professional work, and must have technical qualifications as well as experience in the audited industry. So work experience also for auditors if they do not have experience will have a negative impact by making greater mistakes compared to auditors who have experience. Which is where an experienced auditor will find it easier and faster to solve certain problems, because they have experienced them, so they can find solutions faster. (Putra & Marlius, 2019).

Integrity is a trait that has obedience and honesty without damaging to moral values that will build public trust in the auditor is able to make decisions. (Utami, 2015).

Auditor performance is the ability of an auditor in generating findings from examination activities to achieve the results of management and financial responsibility carried out by the group to achieve organizational goals (Hendrawan & Budiarta, 2018). Achieving better auditor performance must meet certain standards and schedules. The performance of the auditor is influenced by several factors, one of which is the experience of the auditor.

The professionalism of an auditor is very important in examining a financial statement and completing his or her task. So that the professionalism of a high auditor will have an impact on the performance of his auditor (Prabayanthi & Widhiyani, 2018). In three ways that make the auditor professionalism in his field, namely competence, work experience and integrity. These three things when they are unable to complete their audit tasks with good performance, then public confidence in the auditor profession will decrease.

According to research by Cintianingsih (2015) and Wayan (2017) that professionalism is not able to be an intervening variable for the influence of several variables on auditor performance. Therefore, with this research professionalism as an intervening variable, we wanted to prove whether professionalism serves as an intervening variable that becomes a bridge of experience and competence. This research is different from other research. As with Agustina and Sulardi's research (2018) which examines the effect of competence, independence, and motivation on the performance of government auditors.

In this case, researchers also want to prove empirically, whether competence, work experience, and integrity to the performance of auditors with professionalism as an intervening variable at public accounting firms. In this study raised the issue that an auditor with highly professional behavior can make a contribution that can be trusted by decision makers, so as to improve performance by conducting a quality audit. From competence, work experience, and integrity these three things are needed a professional auditor who makes himself more qualified. By submitting this research has problems including:

1. Does competence, work experience, and integrity affect the performance of auditor?
2. Does competence, work experience, and integrity affect professionalism of auditor ?
3. Does professionalism affect the performance of auditor ?
4. Does competence, work experience, integrity affect the performance of auditor through professionalism?

DEVELOPMENT OF HYPOTHESES

This research using Attribution Theory. According to Luthans 2005, Attribution theory is a theory that describes a person's behavior. This attribution theory explains how we determine the causes and motivations of a person's behavior. This theory refers to how a person interprets the reasons for the actions of others or oneself, which are determined by internal and external factors. These internal factors include traits, personality, attitudes, and others. While external factors, such as stress conditions or certain situations that affect personal behavior.

1. Does Competence affect the performance of the auditor?

Oktaria et al. (2012) People who call themselves capable are those who have the ability to achieve their goals. So that the competency measuring tool can be seen from the elements of ability, knowledge, and experience. In all assignments and responsibilities, each member must be able to make efforts to be able to achieve a level of competence that ensures that the quality of his services can meet the level of professionalism (Mulyadi, 2002). An auditor's ability depends not only on his or her formal education and experience in auditing practice, but also on her professional knowledge to conduct audits more effectively.

From the description above, it can be concluded that if it is said when an auditor performs his audit duties by not having maximum knowledge and expertise and qualifications in conducting the audit properly is not done, besides that it does not have expertise that can improve performance.

H₁: *Competence Affects The Performance of Auditors.*

2. Does Work Experience Affect Auditor Performance?

Ramadhanty & Wulan (2013) An auditor who has no experience will cause greater errors than an auditor who has experience. An experienced auditor will get the opportunity to do a better job, so as to achieve maximum performance. Aisyah et al. (2015) In the period of work an auditor becomes an important part that affects the quality of his audit, this is an important part of the quality of the audit. Therefore, in the work experience of the auditor, it is considered the most important factor in predicting the performance of public accountants is the quality of the audit. From the description above, it can be concluded that if it is said that an auditor at the time of performing a task with a lack of experience,

37 expertise and training is sufficient for an auditor in responding to work experience related to his level of performance.

H₂: Work Experience Affects The Auditor's Performance.

3. Does Integrity Affect The Auditor's Performance?

Utami (2011) Integrity is the personality of a person who acts consistently in either behavior or deeds, based on values and codes of ethics. A person who has integrity is someone who applies norms to assess his life. Wuryanano (2011) We say that in self-integrity we are not limited to what we do, but rather show who we really are. From the description above, it can be concluded that if it is said an auditor at the time of doing his job by carrying out consistently. So that it can make a benchmark for an auditor with good performance.

H₃: Integrity Affects Auditor Performance

4. Does Competence Affect Profesionalism?

Mulyadi (2014) said that an auditor is said to have professional abilities if he must have an adequate competent spirit such as having special knowledge and expertise that is responsible for performing his duties. A professional person has a responsibility to put the public interest above the personal interests, and professional ethics which is the basis of modern professionalism.(Messier & F, 2014). From the description above, it can be concluded that if it is said that an auditor at the time of performing a task with a lack of ability that does not depend on education and professional ability in assignment and accountability.

H₄: Competence Affects Professionalism.

5. Does Work Experience Affect Professionalism?

Sukriah (2009) An auditor is required to have sufficient experience in the industry in which he works, as well as have technical qualifications and experience in carrying out financial statement auditing tasks. Agusti et al. (2013) Professionalism is a key requirement for an external auditor, because with a high level of professionalism, the freedom of the auditor will be better protected. From the description above, it can be concluded that if it is said that when an auditor has enough experience, then the professionalism of an auditor will also be more able to carry out his duties.

H₅: Work Experience Affects Professionalism

6. Does Integrity Affect Professionalism?

Ngorantutul et al. (2019) A person who has integrity is someone who applies norms to judge his life. Therefore, self-integrity has a very high influence from within that makes up the achievements of each person. Messier & F (2014) says that in every industry, a high level of professional behavior is needed that requires the public to trust the quality of service it provides, regardless of what they do themselves. From the description above, it can be concluded if it is said that when an auditor has courage, honesty and responsibility, the higher the devotion to the profession he has.

H₆: Integrity affects professionalism

7. Does Professionalism Affect The Auditor's Performance?

According Gautama & Arfan (2010) that the professionalism possessed by the auditor is very important in conducting audits or assignments of tasks, because this will have an impact on improving the auditor's performance. Agusti et al. (2013) Professionalism is a key requirement for an external auditor, because with a high level of professionalism, the freedom of the auditor will be better protected. From the description above, it can be concluded if it is said that an auditor who has a high professionalism attitude, then the performance produced by an auditor will be better.

H₇: *Professionalism Affects The Performance of Auditors.*

8. Does Competence Affect Auditor Performance Through Professionalism?

According Ariyanto & Jati (2010), Competence means literally, which means fighting together. The self-proclaimed man is capable. Likewise, instead proclaiming or calling his team capable. Competence is needed to determine the right decision in answering the problems that occur. Mulyadi (2014) In all assignments and responsibilities, each member must be able to make efforts to achieve a level of competence that ensures that the quality of his services can meet the level of professionalism. With the professional attitude of an auditor is expected to be able to produce a quality audit that has fulfilled its responsibilities to the community. From the description above, it can be concluded that if it is said that the lack of ability possessed by an auditor with his professional level, then when conducting an audit an auditor is not able to achieve his performance well.

H₈: *Competence Affects Auditor Performance Through Professionalism.*

9. Does Work Experience Affect Auditor Performance Through Professionalism?

According Gautama & Arfan (2010) that the professionalism of an auditor owned by the auditor is very important in conducting audits or assignments of tasks, because this can affect the attitude of professionalism so that it will have an impact on improving the performance of auditors who become less qualified, one of which is work experience. From the description above, it can be concluded that if it is said an auditor who has sufficient and adequate work experience in performing his duties with a professional attitude and produces good performance.

H₉: *Work Experience Affects Auditor Performance Through Professionalism.*

10. Does Integrity Affect Auditor Performance Through Professionalism?

According Ngorantutut et al. (2019) that this integrity has a very high influence from within that can shape the achievements of each to do his job with good performance. Which in every industry or company requires high-level professional behavior, which is devoted to the profession will engender trust in society. From the description above, it can be concluded that if it is said when an auditor in responding to his lack of self-confidence by acting consistently can affect the level of trust and lack in devotion to his profession that causes poor performance.

H₁₀: *Integrity Affects Auditor Performance Through Professionalism*

The research model can be seen in figure 1, here.

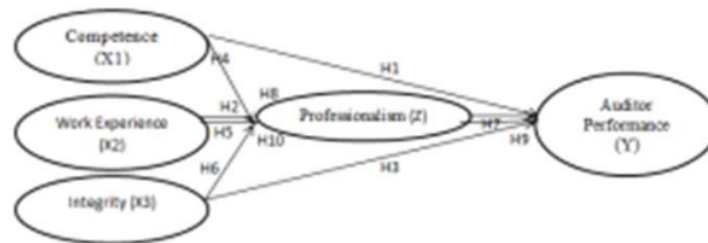


Figure 1.
Research
Framework

METHOD

3.1 Population and Data Collection Procedures

The population in this study is all auditors who work in the Public Accounting Firm which has been registered in the IAPI directory in 2020, which in the Surabaya area consists of 47 the Public Accounting Firm (IAPI, 2020). The choice of the Public Accounting Firm of Surabaya as the object of research because Surabaya has many companies that must be audited by the Public Accounting Firm. The study's data collection used questionnaires that were distributed directly.

3.2 Research Variables and Operational Definitions of Variables

a. Competency Variables (X1)

The competence of an auditor is an auditor who must have a competent spirit in having special knowledge and expertise, which is a skill and ability as measured by work experience so that it can perform audit tasks properly. According to Ariani (2010) and Sukriah (2009) Competency indicators there is special skills. For the measurement of variables using a Likert scale with 5 scales

b. Work Experience Variables (X2)

Work experience is an expertise possessed by an auditor who if an auditor is said to have extensive knowledge, so the higher and broader the knowledge then the level of experience of an auditor the better the result. Indicators used by work experience, the length of time worked, the frequency of work done and the amount of training that followed (Aisyah et al. (2015) and Ilhamsyah (2019)). For the measurement of variables using a Likert scale with 5 scales

c. Integrity Variables (X3)

The integrity of an auditor is a person's personality who acts consistently in both words and deeds, in accordance with the applicable code of ethics. According to Fazrin (2016) and Agoes (2012) Integrity has 4 (four) indicators, namely auditor honesty, auditor courage, auditor's wise attitude and auditor responsibility. For the measurement of variables using a Likert scale with 5 scales

d. Auditor Performance Variable (Y)

Auditor performance refers to the work performed by the auditor in accordance with the responsibilities assigned to him in accordance with applicable accounting principles. According to Larkin (2000) and Trisnaningsih (2007) Indicators of auditor performance are

ability, professional commitment, motivation and job satisfaction. For the measurement of variables using a Likert scale with 5 scales

e. Professionalism Variables (Z)

Professionalism is the ability and skills of responsible auditors in carrying out tasks in their respective fields. According to Ningsih & Ratna (2012) and Nugraha & Adhi (2015) Indicators of professionalism are devotion to the profession, social obligations, independence, confidence in the profession, and relationships with fellow professions. For the measurement of variables using a Likert scale with 5 scales

3.3 Hypothesis Testing Methods

Hypothesis testing of this study was conducted using PLS (Partial Least Square) analysis techniques.

RESULTS AND DISCUSSION

4.1 Descriptive Statistics

Respondents to this study are auditors who work at the Public Accounting Firm in 2020. Each the Public Accounting Firm gets one questionnaire. The questionnaires not filled out in the study were 3 of the 47 distributed. So that the total used for data processing as many as 44 questionnaires. An overview of the research variables presented in the table.

Tabel 1.
Descriptive
Statistic
Research
Variable

No	Information	Sum
1	Number of questionnaires distributed	47
2	Number of questionnaires not filled out	3
3	Number of questionnaires that can be processed	44

Source : Processed data (2021)

4.2 Data Quality Testing

This test is done by testing the validity test and reliability test on the PLS, this test is called the measurement model (Outer Model). Measurement model data testing in this study includes convergent validity, discriminant validity and composite reliability tests.

a. Convergent Validity

It is can be seen from the table below inferred if it is said to be valid, then the loading factor value is greater than 0.7.

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Statement Item	Loading Factor	Information
X1.8	1	Valid
X2.1	0,796	Valid
X2.2	0,704	Valid
X2.3	0,771	Valid
X2.4	0,732	Valid
X3.1	0,784	Valid
X3.2	0,796	Valid
X3.3	0,882	Valid
X3.4	0,822	Valid
Y.2	0,798	Valid
Y.3	0,845	Valid
Y.4	0,789	Valid
Z.3	0,888	Valid
Z.6	0,825	Valid
Z.8	0,843	Valid

Tabel 2.
Outer Loading
Convergent
Validity

Source : *Output SmartPLS 3.0 (2021)*

b. Discriminant Validity

It can be seen from the table below that the cross-loading value of each indicator is greater than 0.7 compared to other latent variable cross-loading values. Therefore, it can be concluded that the indicators on each construction are declared valid.

Tabel 3.
Discriminant
Validity Test
Cross Loading

	Competence (X1)	Work Experience (X2)	Integrity (X3)	Auditor Performance (Y)	Professionalism (Z)
X1.8	1.000	0,297	0,375	0,378	0,215
X2.1	0,204	0,796	0,470	0,312	0,491
X2.2	0,114	0,704	0,326	0,292	0,426
X2.3	0,358	0,771	0,354	0,446	0,613
X2.4	0,167	0,732	0,485	0,270	0,516
X3.1	0,395	0,251	0,784	0,450	0,172
X3.2	0,245	0,449	0,796	0,489	0,419
X3.3	0,311	0,510	0,882	0,605	0,587
X3.4	0,317	0,502	0,822	0,496	0,378
Y.2	0,207	0,402	0,547	0,798	0,499
Y.3	0,259	0,304	0,569	0,845	0,534
Y.4	0,433	0,392	0,523	0,789	0,612
Z.3	0,084	0,672	0,511	0,595	0,888
Z.6	0,238	0,545	0,377	0,616	0,825
Z.8	0,245	0,541	0,411	0,526	0,843

Source : Output SmartPLS 3.0 (2021)

c. Composite Reliability

The study used Cronbach's Alpha and composite reliability. And if the data is said to be reliable if cronbach's Alpha value must be > 0.6 and the composite reliability value must be > 0.7 . Can be seen from the table below.

Tabel 4.
Cronbach's
Alpha &
Composite
Reliability

	Cronbach's Alpha	Composite Reliability
Competence	1.000	1.000
Work Experience	0,746	0,839
Integrity	0,843	0,893
Auditor Performance	0,740	0,852
Professionalism	0,812	0,889

4.3 Hypothesis Test

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a. R – square (R²)

It can be seen in the table below that the value of R Square on the construct variable Y as the Auditor's Performance variable showing a value of 0.649 can be indicated by the Auditor Performance variable of 64.9% which can be explained by the variables Competence, Work Experience, and Integrity and Professionalism and the remaining 35.1% is explained by other variables. In the table above the value of R Square on the construct variable Z as the Professionalism variable shows a value of 0.506 which means the 50.6% Professionalism variable that can be explained by the remaining Competency, Work Experience, and Integrity variables of 49.4% described by other variables.

	R Square
Auditor Performance (Y)	0,649
Professionalism (Z)	0,506

Tabel 5.
R – Square
(R²)

Source : Output SmartPLS 3.0 (2021)

b. Path Coefficients

This hypothesis test serves to test whether there is an influence of independent latent variables on dependent latent variables through intervening variables. Testing this hypothesis can be seen from the value of T - Statistic, if the value of T - This statistic is more than 1.96 (> 1.96) then it can be concluded that there is an influence between variables.

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P - Values
Competence - Auditor Performance	0,156	0,162	0,092	1,689	0,092
Work Experience - Auditor Performance	-0,241	-0,231	0,157	1,531	0,126
Integrity - Auditor Performance	0,445	0,425	0,146	3,056	0,002
Competence – Professionalism	-0,037	-0,045	0,122	0,307	0,759
Work Experience – Professionalism	0,591	0,607	0,118	4,995	0,000
Integrity - Professionalism	0,206	0,218	0,105	1,971	0,049
Professionalism - Auditor Performance	0,586	0,597	0,114	5,116	0,000
Competence - Professionalism - Auditor Performance	-0,022	-0,025	0,075	0,295	0,768
Work Experience - Professionalism - Auditor Performance	0,346	0,359	0,088	3,936	0,000
Integrity - Professionalism - Auditor Performance	0,121	0,134	0,075	1,616	0,107

Tabel 6.
Path
Coefficients

The results of the first hypothesis (H1) show that the T - statistical value for the variable

Competence to Auditor Performance is valued at 1,689 which indicates that T- Statistic is smaller than 1,96. This is because some auditors perform their audit duties not using maximum knowledge and expertise. So that the competency qualifications needed by an auditor in conducting his audit properly are not done. Auditors who do not have special skills, it will produce less than optimal performance. The results of this study are in line with the research conducted by Sholihah (2018) and Puspitasari et al. (2020) demonstrate that competence has no significant/positive effect on the auditor's performance. Because an auditor does not use his or her abilities and knowledge in a maximal manner. So that the lack of commitment in solving the problem of a task and the lack of an auditor who is experienced in a task, it will affect its performance.

The results of the second hypothesis (H2) study showed that the T - Statistic for the Work Experience to Performance Auditor variable was 1.531 which indicated that the T - Statistic was smaller than 1.96. So it can be concluded that the Work Experience variable has no effect on the auditor's performance. Because some auditors at the time of doing their duties with a lack of experience, expertise and sufficient training, the problem is very important for an auditor in responding to work experience related to his level of performance. The results of this study are in line with the research conducted by penel Listiana (2018), Katili et al. (2017), Tusiana (2018), and Cintyaningsih (2015) Prove that work experience has no significant effect on the auditor's performance. Because the number of tasks received does not necessarily encourage the auditor to complete his work quickly, and the number of tasks that exist does not necessarily provide the opportunity for failure and success in the learning experience.

The results of the third hypothesis (H3) study showed that the value of T - Statistic for the integrity to performance variable of the auditor was 3.056 which indicates that the T - Statistic is greater than 1.96. So it can be concluded that the Integrity variable affects the performance of the auditor. Because when an auditor does a task consistently, so that it can make a benchmark for an auditor with good performance. The results of this study are in line with the research conducted by research Nugrantutul et al. (2019), Daulay (2020) and Hendrawan & Budiarta (2018) Which proves that integrity has a positive effect on the performance of the auditor, which shows the increasing integrity of the auditor will improve the quality of the audit and further improve the performance of the auditor himself.

The results of the fourth hypothesis (H4) study showed that the T - Statistic for Competency to Professionalism variables was 0.307 which indicated that the T - Statistic was smaller than 1.96. So it can be concluded that the Competency variable has no effect on professionalism. Because when an auditor performs a task with a lack of ability that is done professionally in assignment and responsibility in their respective fields. The results of this study are in line with the research. Hartono (2019) Prove that competence does not have a positive / significant effect on professionalism, due to the lack of standards of ability that show to his professionalism.

The results of the fifth hypothesis (H5) showed that the T - Statistic for work experience to professionalism variables was 4,995 which showed that the T - Statistic was greater than 1.96. So it can be concluded that the variables of Work Experience Affect Professionalism. Because when an auditor performs his duties, the higher the experience that an auditor has, the higher the professionalism possessed by an auditor will also be higher in performing his duties. This research is in line with research conducted by research. Wayan & Anggreni

45 (2017) and Rahmawati et al. (2015) Prove that work experience has a positive effect on professionalism. Because this situation shows that the more experience the auditor gained, the higher the level of professionalism of the auditor.

The results of the sixth hypothesis (H6) showed that the value of T - Statistic for the integrity to professionalism variable value of 1.971 which indicates that T - Statistic is greater than 1.96. So it can be concluded that the integrity variable affects professionalism. Because when an auditor has high integrity by having courage, honesty and responsibility, there will also be higher devotion to the profession owned by an auditor in order to increase public trust. This research is in line with the research conducted by research from Siregar (2017) and Dimasanti (2017) Prove that integrity has a positive / significant effect there is professionalism, because the higher the integrity of an auditor, the higher the professionalism owned by an auditor.

The results of the seventh hypothesis study (H7) showed that the value of T - Statistic for the Vari: professionalism to Auditor Performance was 5.116 which indicated that T - Statistic is greater than 1.96. So it can be concluded that the Professionalism variable affects the performance of the auditor. Because when an auditor has high professionalism, the performance of the auditor who has been produced will be better. This research is in line with the research conducted by the research Prabayanthi & Widhiyani (2018), Dwiyanto & Rufaedah (2020), Monique & Nasution (2020), Istiari (2018), Luthan et al. (2019), Cahyani et al. (2015), Monique & Nasution (2020) and Tresnawaty (2015) Prove that professionalism has a positive effect on the performance of the auditor. Because the higher the professional attitude he has to eat will support the performance of an auditor well.

The results of the eighth hypothesis (H8) showed that the value of T - Statistic for competency to auditor performance variable through profession as an intervening variable value of 0.295 which indicates that T - Statistic is smaller than 1.96. So it can be concluded that there is no significant effect on Competence on Auditor Performance through Professionalism. Because when an auditor feels a lack of competent soul as measured by the level of ability that can reach a high professional level. So that when conducting an audit an auditor is also unable to achieve good performance. This research is in line with research conducted by Cintyaningsih (2015) Prove that there is no significant influence of competence on the performance of the auditor through professionalism. Because some interviewees believe that they have knowledge of the audited entity, knowledge of teamwork, and the ability to analyze problems, which can be used as a basis for the correct execution of audits. In addition, the lack in terms of devotion to his professionalism and independence.

The results of the ninth hypothesis (H9) showed that the T - Statistic for the Work Experience variable on Auditor Performance through Profession as an intervening variable value of 3.936 which indicates that T - Statistic is greater than 1.96. So it can be concluded that the significant effect of Work Experience on the Performance of Auditors through Professionalism. Because when an auditor has enough work experience it can affect professionalism. Which is where the auditor who has adequate experience in the field of audit with a professional attitude will facilitate in doing his duties with good performance. This research is in line with research conducted by Wayan & Anggreni (2017) Prove that professionalism is able to mediate the influence of the auditor's work experience on the auditor's performance. Because the professional quality of the auditor is something that

must be maintained by the auditor when carrying out his duties. The experience of the auditor is one of the factors that can affect professional quality.

The results of the tenth hypothesis (H10) showed that the value of T - Statistic for the variable Integrity to Auditor Performance through Profession as an intervening variable value of 1.616 which indicates that T - Statistic is smaller than 1.96. So it can be concluded that there is no significant effect on integrity to the auditor's performance through professionalism. Because when an auditor who feels lacking in responding to self-confidence by acting consistently that can affect the level of public trust, especially the public, in addition, an auditor feels less in devotion to his profession so as not to produce good performance.

CONCLUSIONS

Based on the results of research using the SmartPLS program version 3.0 aims to find out the influence of competence, work experience, and integrity on the performance of auditors with professionalism as an intervening variable. Thus, it can be concluded that competence and work experience has no effect on the performance of auditors at public accounting firms in Surabaya, while integrity affects the performance of the auditors. Meanwhile, competence has no effect on professionalism in Public Accounting Firm while work experience and integrity affects. Other results of this study are professionalism affects the performance of auditors at the Public Accounting Firm. Competence and integrity has no effect on the performance of auditors through professionalism while work experience affects the performance of auditors through professionalism at public accounting firms in Surabaya.

For the next research. Researchers are expected to expand their research population, which can be obtained not only from Public Accounting Firms in a particular region, but also in Public Accounting Firms throughout east Java. So that you can get research results that have a high level of generalization. If doing the spread of the questionnaire is at least awaited in order to provide the appropriate answer.

Meanwhile, for auditor, it is expected to further improve his integrity attitude and work experience in order to produce good auditor performance. Because if the integrity of the auditor is high, then the performance of the auditor can be achieved by an auditor. At least, in the results of this study can be used as an indicator of professional behavior for the performance of auditors in the future.

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