

RESEARCH ARTICLE

Insights from Indonesia on the Moderating Effect of Problem-Solving Ability on Factors Influencing Auditors' Performance

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This study aims to determine the moderating role of problem-solving ability on the influence of audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competency on auditors' performance. This study used a survey approach to collect data from a population of auditors in Indonesia working at public accounting firms in major cities such as Jakarta, Bandung, Semarang, Yogyakarta, and Surabaya between May 1 and November 30, 2021. From 500 questionnaires, 193 were returned. In addition, the hypotheses were evaluated using ordinary least squares and moderated regression analysis on the data. The findings show that understanding of good governance, emotional intelligence, motivation, and competence have a beneficial effect on problem-solving abilities, although audit structure and organizational commitment had no meaningful effect. In addition, understanding of good governance, emotional intelligence, motivation, competence, and problem-solving have a positive influence on auditor performance, whereas audit structure and organizational commitment have little impact. Other findings demonstrate the positive moderating influence of problem-solving ability on the relationship between nearly all factors (i.e., awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence) and auditor performance. Despite several limitations, such as a relatively small sample size, this study makes a significant contribution because it is the first to measure the moderating effect of problem-solving ability on factors influencing auditor performance (i.e., audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competency).

Keywords: audit structure, understanding of good governance, organization commitment, emotional intelligence, motivation, competence, problem-solving ability, auditor performance

According to Heider's (1958) attribution theory, an individual's performance is significantly affected by multiple internal and external influences. Therefore, the effectiveness of an auditor will be significantly affected by numerous internal and external factors. In other words, the auditor's performance is a result of the achievements they have accomplished, which

can be judged by audit quality, time management, and follow-up audits (Ghadhab et al., 2019). Diverse existing studies demonstrate the state of the auditor's performance across the world, including Indonesia (Hanna & Firmanti, 2013; Ghadhab et al., 2019; Putri et al., 2022; Seralurin et al., 2022; Nugroho, 2022; Rahman & Liu, 2023). Auditors who perform well will

be able to finish audit work precisely and on time, hence minimizing future issues following the release of the audit report (Adekoya et al., 2020).

Diverse literature from prior studies reveals varying conclusions concerning the impact of several factors affecting auditor performance. To bridge the gap, this study attempts to investigate those factors (i.e., audit structure, awareness of good governance, organizational commitment, emotional intelligence, motivation, and competency) believed to influence auditor performance.

The audit structure is the initial factor that is believed to impact auditor performance. It is a systematic technique that specifies the sequence of an auditor's work, including audit procedures, supporting tools, and the conclusion-drawing procedure. A structured audit strategy relies on reasonably extensive and integrated policies, procedures, and decision-making tools to convert judgements and evidence into an audit conclusion (Hyatt & Prawitt, 2001). In general, research has shown that structured audit methodologies improve the auditors' performance by increasing the efficiency and effectiveness of tasks (Stuart & Prawitt, 2004). The audit structure developed by the public accounting firm is anticipated to impact the auditor's performance. This is consistent with Bowrin (1998) and Fanani et al. (2008), who asserted that the usage of an audit structure will substantially assist auditors in working efficiently, accurately, and on schedule. It is also consistent with Hyatt and Parwit's (2001) assertion that a better audit structure generally results in improved auditor performance. Similarly, Hurriyaturohman et al. (2024) and Narcom and Putri (2024) found that the audit structure has a positive influence on auditor performance. In the same vein, Al-ansi (2022) asserted that a well-designed audit structure is indicative of a serious effort by an auditor. He further stated that individuals who exert a significant effort to achieve the established objectives are more likely to achieve a high level of performance.

The subsequent variable believed to influence auditor performance is understanding of good governance, which is the extent to which individual auditors comprehend the principles and structures governed by good corporate governance. Good governance principles include openness, accountability, responsibility, independence, and justice (Suyono & Hariyanto, 2012). Individual auditors' comprehension of these ideas will substantially facilitate their

task. Auditors who comprehend good governance will conduct their work in accordance with their professional ethics and set clear guidelines for their conduct. Extraordinary performance will be achieved as a result of the implementation of strong governance, which will motivate auditors to conduct audits properly. This is because the implementation of good governance is a reflection of very good ethical behavior, which will tend to encourage the perpetrators to continue working with complete dedication and high moral commitment, striving to provide the best possible service to the organization (Adekoya et al., 2020; Al-Ameedee et al., 2024). Previous research on the relationship between understanding good governance and auditor performance yielded inconsistent findings, with Yuskar and Devisia (2011) and Prajitno (2012) finding that understanding good governance did not have a direct effect on auditor performance. In contrast, Wati et al. (2010) and Kirana and Suprasto (2019) found that an understanding of good governance positively impacts auditor performance. Similarly, Dewi and Rufaedah (2023) and Narcom and Putri (2024) have effectively demonstrated that auditor performance is positively impacted by an understanding of good governance. In addition, Saparinah (2011) discovered that an auditor's performance is enhanced by a solid grasp of the concepts and principles of good governance.

Additionally, the auditor's performance is influenced by the organization's commitment. Organizational commitment is the degree to which employees are partisan and feel a sense of belonging to their employer (Suyono & Hariyanto, 2012). When a person is strongly committed to their work, they will always do what is best for the organization, including auditing firms. Therefore, auditors who retain a high level of dedication to their task will inevitably create great work performance. In other words, it is assumed that the auditors' performance will improve proportionally to their level of organizational commitment. Adekoya et al. (2020) and Dashtbayaz et al. (2023) stated that individuals who possess a high level of moral commitment are more likely to demonstrate a strong commitment to the organization in which they are employed. This condition will motivate the individual to perform their duties to the utmost of their ability for their organization. Moreover, Salehi, Sima, Fahimi (2022) and Tarighi et al. (2022) asserted that individuals who possess a strong organizational commitment

will execute all tasks with utmost responsibility and professionalism, thereby fostering a higher level of professional skepticism that ultimately leads to exceptional performance. This reasoning is consistent with the findings of Wulandari (2015), Ghorbanpour et al. (2014), Setianingrum et al. (2016), Sanjaya and Dwirandra (2019), and Putra et al. (2020), who have demonstrated that organizational commitment has a considerable favorable impact on auditor performance.

Emotional intelligence is an additional variable that has been demonstrated to impact auditor performance in numerous prior studies. Emotional intelligence is the capacity to monitor and differentiate the emotions of oneself and others, and to utilize this information to direct one's own ideas and actions (Suyono & Farooque, 2019). Someone with high emotional intelligence will be able to tackle the problem effectively because they are able to maintain self-control when facing problems and searching for answers. It is anticipated that performance will be significantly impacted by individual psychological factors, such as emotional intelligence (Sanusi et al., 2018; Salehi, Dashtbayaz, & Homayoun, 2022). Salehi and Rouhi (2023) and Salehi and Alanbari (2024) have observed that individuals with high emotional intelligence are more likely to be able to socialize effectively in their surroundings, which includes being willing to share knowledge with their counterparts for the benefit of their work. This condition will significantly enhance the organizational performance by expanding the knowledge of colleagues. Conversely, Al Natour et al. (2025) contended that emotional intelligence is a component of the psycho-social skills of each individual, which will facilitate the individual's ability to communicate and socialize effectively with all colleagues, thereby supporting positive organizational accomplishments. It is consistent with studies undertaken by Deniz (2013), who discovered a high correlation between emotional intelligence and problem-solving. Several prior researchers, like Apriyanti (2014) and Kristiyanti (2015), have discussed the effect of emotional intelligence on auditor performance in addition to the effect of emotional intelligence on problem-solving ability. Hasanuddin and Syahrudin (2017) and Khairat et al. (2017) reported contradictory research findings, indicating that emotional intelligence has no effect on auditor performance.

Moreover, motivation is a significant factor in the performance of auditors, as several studies have shown. This is because motivation is one of the psychological characteristics that enable an individual to consistently strive to complete work with the utmost dedication and effort (Salehi, Aljhlini, et al., 2023). Motivation is a factor that inspires a person's job excitement so that they desire to collaborate and be more productive. According to Asmara (2016) and Luthan et al. (2019), the motivation of auditors in their work is primarily to maintain their firm's profitability. In other words, the motivation will increase the auditors' self-assurance in front of their clients. Luthan et al. (2019) argued that since the 1970s, numerous academics have addressed the topic of motivation in a great deal of accounting studies because the work motivation of each employee in their organization is somewhat unique. The stronger the motivation, the greater the effort expended to solve the problem; hence, individuals with high work motivation will be more capable of fixing the issue. In agreement with the findings of Muna et al. (2017), motivation is positively connected with problem-solving abilities. In addition, Asmara (2016) discovered that auditors with strong work motivation are capable of completing audit work of high quality.

Competence is the concluding factor in this research model that is suspected to impact auditor performance, where competence is a crucial aspect of every career, including that of an auditor. A person with a high level of competency will be able to operate more professionally under any circumstances, such as when they must address work problems in a limited amount of time. Consequently, personnel with a high level of work competency will result in enhanced performance. According to Agustina and Sulardi (2018), competency is the attainment and maintenance of a level of understanding and knowledge that enables an auditor to deliver services with ease and creativity. Sujana (2012), Agustina and Sulardi (2018), and Hadisantoso et al. (2017) discovered that auditor performance is influenced by competence. In the same vein, Hurriyaturrohman et al. (2024) discovered that auditor performance is positively impacted by competence. Additionally, Dewi et al. (2024) contended that the auditors' competence reduces dysfunctional audit behavior and, as a result, enhances auditor performance. In contrast, Salju et al. (2014) discovered that competence has no effect on auditor performance.

The conflicting findings of the aforementioned studies suggest a research gap. Therefore, this study aims to address this gap by incorporating problem-solving ability as a moderator. To the best of our knowledge, this is the first paper to consider problem-solving ability as a moderating variable in the relationship of the auditor's performance with audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence. The primary inquiry this research will address is whether it is feasible to establish problem-solving abilities as a moderator of the impact of a variety of variables on auditor performance. Problem-solving ability is the capacity of auditors to resolve issues that arise during audit work. According to Tallman et al. (1993), problem-solving can be broken down into multiple phases, such as defining problems, acquiring information, designing solutions, and evaluating outcomes. This argument is also supported by Wu et al. (2017) and Sophonhiranraka et al. (2015). A person's problem-solving skills can be influenced by a variety of elements, including the person's character, which is often shaped by external and internal circumstances. External elements are influences on a person's character that are external to them, such as the environment. External factors for auditors may also include audit structure and role conflicts. Internal factors, meanwhile, are those that shape a person's character from within, such as emotional intelligence, motivation, understanding of good governance, organizational commitment, and competency. As a result, it is expected that auditors with a high level of problem-solving ability will enhance the effects of the independent variables in this study on their performance.

Based on the aforementioned considerations, the research problems are stated as follows:

1. How the audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence influence problem-solving ability.
2. Whether the audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, competence, and problem-solving ability influence the auditor's performance.
3. Whether problem-solving ability moderates the relationship between audit structure,

understanding of good governance, organizational commitment, emotional intelligence, motivation, competence, and auditor performance.

Literature Review and Hypotheses Development

Literature Review

Heider (1958) established attribution theory, which explains the origins and motivations of the actions of others or even oneself, which is impacted by two components: internal and external influences. Internal elements include a person's temperament, character, attitude, intelligence, motivation, and competency, among others. Meanwhile, external influences, such as the environment, pressure, situation, or certain situations, might impact the conduct of an individual.

This study employs attribution theory to explain the relationship between the variables, with a focus on dispositional attributions or internal causes related to the auditor's personal characteristics, such as understanding of good governance, organizational commitment, emotional intelligence, motivation, competence, and problem-solving ability. The audit structure is the external aspect to be studied in the meantime.

The personal traits of an auditor have a significant impact on their work performance because it is an internal factor that shapes auditors' behavior when doing their duties. Performance can be viewed as the product of one's labor or accomplishments. In other words, performance is determined by comparing the completed work to the mutually agreed-upon criteria. According to Marganingsih and Martani (2010), Hanna and Firnanti, (2013), Ghadhab et al. (2019), Putri et al. (2022), Seralurin et al. (2022), and Nugroho (2022), auditor performance is the result of actions or the implementation of tasks that have been completed by the auditor as a result of the auditor's ability, knowledge, and experience as well as the auditor's compliance with the code of ethics where the two elements can influence an auditor's performance: internal and external circumstances. Salehi, Dashtbayaz, et al. (2022) and Pérez-Rodríguez et al. (2019) also asserted that individual achievement is significantly influenced by a variety of factors that aim to optimize the individual's performance, including both internal and external factors. Furthermore, internal factors are factors that affect performance that originate from

within the individual, that is, from within themselves. In this study, internal factors include understanding of good governance, organizational commitment, emotional intelligence, competence, motivation, and problem-solving ability. External variables, on the other hand, are those that influence an individual's performance from the outside, such as work culture, work environment, team leadership, circumstances, and work processes. Audit structure is an external component that will be explored in this study. The subsequent paragraphs explain a variety of internal and external factors that are suspected of impacting auditor performance.

The first internal factor is understanding of good governance, that is, the extent to which people understand the ideas and structures that make up good corporate governance. Transparency, accountability, responsibility, independence, and fairness are all important parts of good governance (Suyono & Hariyanto, 2012). If each auditor understands these ideas, it will help them do their jobs much better. Saparinah (2011) found that auditor performance is helped by a strong understanding of the ideas and principles of good governance. A high level of ethical conduct among employees of the organization is also indicative of a comprehensive comprehension of good governance (Adekoya et al., 2020; Al-Ameedee et al., 2024).

The next internal factor is organizational commitment, which is a condition that shows how much employees are loyal and feel like they belong to the company where they work (Luthans, 2010; Suyono & Hariyanto, 2012; Ghorbanpour et al., 2014). Logically, it makes sense to think that the auditors will do a better job the more committed they are to the organization. Salehi, Sima et al. (2022) and Tarighi et al. (2022) contended that individuals who exhibit a high level of organizational commitment will assume full responsibility for all tasks. Adekoya et al. (2020) and Dashtbayaz et al. (2023) also asserted that organizational commitment is the moral responsibility of each individual. They further stated that individuals with strong organizational commitment are more likely to have a strong spirit and support the organization in which they work to successfully achieve its objectives.

The subsequent internal factor that will be assessed in this study is emotional intelligence. According to Deniz (2013) and Suyono and Farooque (2019), emotional intelligence is the ability to keep track of

your own and other's feelings, tell them apart, and use this information to guide your own thoughts and actions. People with good emotional intelligence are usually able to do their jobs well and perform better at work. So, it seems likely that having more emotional intelligence will lead to better work performance or good results. The psychological state of an individual is characterized by emotional intelligence, an internal factor (Sanusi et al., 2018; Salehi, Dashtbayaz, et al., 2022). According to Salehi and Rouhi (2023) and Salehi and Alanbari (2024), individuals with high emotional intelligence are more likely to possess effective communication and socialization skills with their surroundings, enabling them to make a positive impact on the organization's advancement.

Motivation is the subsequent variable that this study investigates. Motivation is what makes a person want to take action to reach a goal. Siegel and Marconi (1989) said that motivation is an important part of how auditors act because the effectiveness of an organization depends on how well people do their jobs. Luthan et al. (2019) said that motivation is a person's drive to do a job, whereas motivation is a person's desire to do something. Similarly, Agustina and Sulardi (2018) said that motivation is the provision of a driving force that makes someone excited about their work so that they are willing to work together, work well, and are integrated with all their power and efforts to achieve satisfaction. People with high work motivation tend to do better at their jobs, so it makes sense that motivation would boost performance. Motivation also reflects an individual's psychological characteristics, as highly motivated individuals will consistently strive to complete tasks with sincerity and dedication, thereby providing significant support to the organization in attaining its objectives (Salehi et al., 2023).

Competence is reaching and keeping a level of understanding and knowledge that lets an auditor do their job easily and creatively (Suyono, 2012). An auditor's skills can be judged by what they have learned in school, how long they have been an auditor, or how many audits they have done (Agustina & Sulardi, 2018). Hurriyaturohman et al. (2024) contended that individual competence is crucial for enabling individuals to perform at their best in their area of expertise. Therefore, the more experience an auditor has, the better they will be at what they do.

Conversely, the audit structure will be the external factor that is examined in this investigation. The audit

structure is a step-by-step plan for how auditors do their job. It includes audit procedures, the tools used to help with the audit, and the process of coming to a conclusion. The audit structure made by the public accounting firm is likely to have an effect on how well the auditors do their jobs. This agrees with what Bowrin (1998), Fanani et al. (2008), and Hyatt and Prawit (2001) contended that using an audit structure will help auditors work quickly, accurately, and on time, which will lead to better individual performance. Al-ansi (2022) contended that the quality of the audit structure that an auditor has prepared is indicative of the earnestness with which they approach their work.

Meanwhile, problem-solving ability, as the moderating variable in this study, is the capacity to address issues within a given time frame. According to Tallman et al. (1993), Sophonhiranraka et al. (2015), and Wu et al. (2017), problem-solving can be separated into multiple steps: problem definition, information collection, solution development, and outcome evaluation. Problem-solving skills can aid in the intelligent and constructive resolution of a problem. Consequently, those with strong problem-solving skills have a higher average work performance. Auditors must possess a high level of proficiency in problem-solving, particularly when confronted with tasks of considerable complexity. The completion of assignments with a high level of complexity will be possible only for auditors who possess exceptional problem-solving skills (Tan & Kao, 1999; Van, 2025).

The Development of Hypotheses

The Effect of Audit Structure, Understanding of Good Governance, Organizational Commitment, Emotional Intelligence, Motivation, and Competence on Problem-Solving Ability

This research investigates the effectiveness of auditors in their duties by evaluating their time management and the timeliness of their work. An auditor's punctuality is indicative of their proficiency in their duties. If you possess the ability to resolve issues effectively, this may transpire. This is particularly critical for auditors, who frequently encounter intricate tasks and are expected to complete them in a timely manner (Tan & Kao, 1999; Van, 2025). Consequently, the importance of possessing exceptional problem-solving skills is underscored. Moreover, a good auditor's ability to solve problems cannot be separated

from the impact of their own personal traits, such as understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence. In the interim, the auditor's capacity to resolve issues will be influenced by the audit structure, which is an external factor.

The auditor's understanding of good governance is a measure of how well they understand the ideas and structures that make up the rules of good corporate governance. Transparency, accountability, responsibility, independence, and fairness are all important parts of good governance (Suyono & Hariyanto, 2012; Kirana & Suprasto, 2019). If each auditor understands these ideas, it will help them do their jobs much better. The comprehension of good governance significantly impacts an auditor's capacity to resolve work issues. This is because the implementation of good governance is a reflection of the auditor's exceptional ethical behavior (Adekoya et al., 2020; Al-Ameedee et al., 2024). In other words, auditors are expected to be able to solve problems better if they understand good governance.

Organizational commitment shows how aligned employees feel with the company for which they work (Luthans, 2010; Suyono & Hariyanto, 2012). When employees or auditors care a lot about their job, they will usually keep getting better at solving problems that are part of their job. So, it is expected that a high level of organizational commitment will help an auditor get better at solving problems. The perspectives of Salehi, Dashtbayaz, et al. (2022) and Tarighi et al. (2022) are that individuals who are highly committed to their organizations will perform their duties with the utmost responsibility. This will also motivate the individual to possess strong problem-solving abilities to provide their organization with the utmost commitment. Adekoya et al. (2020) and Dashtbauyou, Salehi, & Mozan (2023) also proposed that organizational commitment is indicative of exceptional individual morality. Individuals who exhibit a high level of organizational commitment are more likely to complete their work on time and possess exceptional problem-solving abilities.

Emotional intelligence is an internal factor that also correlates with an individual's psychological quality (Sanusi et al., 2018; Salehi, Sima, & Fahimi, 2022). Salehi and Rouhi (2023) and Salehi and Alanbari (2024) asserted that individuals with high emotional intelligence will possess strong socialization skills in

their professional environment, which will enable them to readily absorb knowledge sharing. Consequently, these individuals will possess exceptional problem-solving abilities. Someone with good emotional intelligence will be able to solve the problem well because they are able to keep their emotions in check when doing so. This fits with what Deniz (2013) found, which is that emotional intelligence is strongly linked to being able to solve problems.

Auditors have a high level of problem-solving skills that cannot be separated from their motivation. The auditor's ability to solve a problem will improve if they want to. This will help solve the problem quickly. As Salehi, Aljhlani, & Al Maliki (2023) have noted, an individual's strong motivation to work will prompt them to continuously learn from their previous work, thereby fostering their exceptional problem-solving skills. Muna et al. (2017) found that motivation and the ability to solve problems go hand in hand.

Auditors will also be able to solve problems better if they are competent. Competence comes from an auditor's education, as well as from the length of time they have worked and the number of audits they have done. The success of an individual's daily work is significantly influenced by their distinct competence. A person's capability to solve problems, particularly when confronted with intricate tasks, will be significantly enhanced by their competence (Hurriyaturohman et al., 2024). Wu et al. (2017) found that auditor performance is affected indirectly by competence by the ability to solve problems as a team.

In the same way, the audit structure is likely to affect how well auditors solve problems. A sound audit structure will help the auditor a lot when they need to solve problems at work. The auditor's commitment to the preparation of an audit plan to ensure its proper and timely completion is demonstrated by the audit structure. The capacity of an auditor to develop an appropriate audit structure is closely correlated with their capacity to resolve issues during audit work (Al-ansi, 2022; Van, 2025). This is in line with what Bowrin (1998) and Fanani et al. (2008) said about how using an audit structure help auditors work quickly, accurately, and on time.

Based on the arguments above, the first set of hypotheses in this study are as follows:

H_{1a}: Audit structure positively influences problem-solving ability.

H_{1b}: Understanding of good governance positively influences problem-solving ability.

H_{1c}: Organizational commitment positively influences problem-solving ability.

H_{1d}: Emotional intelligence positively influences problem-solving ability.

H_{1e}: Motivation positively influences problem-solving ability.

H_{1f}: Competence positively influences problem-solving ability.

The Effect of Audit Structure, Understanding of Good Governance, Organizational Commitment, Emotional Intelligence, Motivation, Competence, and Problem-Solving Ability on Auditor Performance

Based on the idea of performance, an auditor's performance must be measured to judge how well their work was done. This is usually done by looking at audit quality, time management, and follow-up audits (Rahman & Liu, 2023). Different things about the individual auditor can also affect how well they do their job. Internal factors are very important to an auditor, like being able to solve problems or having problem-solving skills. An auditor who performs well will be able to complete all audit work accurately and on time, including the provision of audit opinions that reflect a level of impartiality that is in close alignment with the financial reporting conducted by the client (Al-Ameedee et al., 2024; Al Natour et al., 2025; Al-Ansi, 2022). The accuracy of the opinion and the timeliness of the audit work are of paramount importance, particularly when an auditor is confronted with audit work that is highly complex (Sanusi et al., 2018; Pérez-Rodríguez et al., 2019).

One thing an auditor must be able to do is figure out how to solve problems, especially convoluted issues. If an auditor is good at solving problems, they will find it easier to deal with problems that come up during audit work. So, in the end, a good ability to solve problems should help the auditor do a better job. This fits with what Tallman et al. (1993), Sophonhiranraka et al. (2015), and Wu et al. (2017) found that auditor performance is affected by how well a team can solve problems. Similar findings suggested that auditors' proficiency in problem-solving will be enhanced, as will their ability to complete all audit tasks (Tan &

Kao, 1999; Al-Ameedee et al., 2024; Salehi & Rouhi, 2023; Van, 2025)

As noted in the previous section, this model tries to predict the direction in which internal and external factors will affect a person's ability to solve problems. The above factors will also affect the auditor's performance, which is measured by how well they manage their time to finish the work by the set deadline. Internal factors, including understanding good corporate governance, organizational commitment, emotional intelligence, motivation, and competence, along with the external factor of audit structure, will enhance the auditor's ability to solve problems quickly, allowing them to complete audit work accurately and on time.

The auditor's ability to comprehend the concept of corporate governance will significantly influence their performance during audits. Van (2025), Al-Ameedee et al. (2024), and Adekoya et al. (2020) contended that the auditor's comprehension of effective corporate governance and their unwavering commitment to its implementation in the course of conducting each audit are integral components of the moral code that significantly contribute to the professionalism of the auditor's work.

In the same way, organizational commitment shows how aligned employees feel with the organization where they work (Luthans, 2010; Suyono & Hariyanto, 2012). When doing a job, a person with high work commitment will put in all of their effort, which leads to a good result. Each individual demonstrates a high level of moral integrity through their organizational commitment. This circumstance will motivate the individual to execute their duties with complete accountability within the organization in which they are employed. This will further enhance the individual's ability to resolve all complex issues associated with their profession. Ultimately, this condition will motivate the individual to improve their performance (Salehi, Sima, et al., 2022). In other words, the greater the organizational commitment, the better the performance. Therefore, when auditors work with full dedication, they tend to put in their best effort. As a result, good organizational commitment will, of course, push auditors to do better work. This argument is in line with the findings of Wulandari (2015), Ghorbanpour et al. (2014), Setianingrum et al. (2016), Srimindarti et al. (2015), Sanjaya and Dwirandra (2019), and Putra et al. (2020), who documented that the organizational

commitment has a significant positive influence on auditor performance. Moreover, Yudhistira and Mustain (2025) also found similar findings related to these two variables where organizational commitment positively influences auditor performance.

Also, someone with good emotional intelligence will be able to solve problems well because they will be able to keep their emotions in check. Emotional intelligence, according to Baron (1997) and Goleman (1998), is the ability to understand your own feelings and the feelings of others and to use that knowledge to guide your thoughts and actions. According to Sanusi et al. (2018) and Salehi, Dashtbayaz, et al. (2022), emotional intelligence is a psychological trait that is determined by internal factors that influence an individual's ability to socialize effectively in the workplace. The individual will be motivated to perform well when they possess strong emotional intelligence and socialization skills. Rouhi (2024) and Salehi and Alanbari (2024) both asserted that individuals who possess high emotional intelligence will readily assimilate knowledge sharing in their professional environment, thereby enhancing their performance. This fits with what Deniz (2013), Apriyanti (2014), and Kristiyanti (2015) found that emotional intelligence is strongly linked to how well an auditor does their job. Similar findings documented that emotional intelligence influences positively on auditor performance (Huyen et al., 2023).

Moreover, motivation should have a positive effect on how well auditors perform their jobs. This is because an auditor who is very interested in their work will always do it as quickly as possible. In other words, auditors who care deeply about their jobs will do everything they can to do them well. Individuals who are highly motivated will be highly enthused about consistently completing work in a timely and accurate manner. This circumstance will motivate the individual to execute exceptionally well (Salehi, Aljhlani, et al., 2023). It is in line with what Asmara (2016) and Muna et al. (2017) found, which is that motivation is a strong predictor of how well an auditor does their job.

Lastly, an auditor's ability to finish all of their work on time (i.e., competency) depends a lot on how skilled they are. The more skilled an auditor is, the more likely it is that they will do work right and on time. Sujana (2012), Agustina and Sulardi (2018), and Hadisantoso et al. (2017) all found that competence affects how well an auditor does their job. Hurriyaturohman et al.

(2024), among other studies, discovered a positive correlation between auditor performance and auditor competence. Meanwhile, Dewi et al. (2024) argued that auditors' performance can be enhanced by their competence, thereby reducing dysfunctional behavior.

Meanwhile, the audit structure is anticipated to be the external factor that impacts auditor performance in this study. The auditor's strategies or techniques for completing the audit work accurately and on time are referred to as the audit structure (Hyatt & Prawit, 2001; Stuart & Prawit, 2004). Ultimately, the selection of a more structured and planned audit procedure will be able to support the implementation of a good audit process that reflects the increasingly excellent auditor performance (Stuart & Prawitt, 2004). This is consistent with the research findings of Hurriyaturohman et al. (2024) and Narcom and Putri (2024), which indicated that there is a positive correlation between the auditor's performance and the quality of the audit structure they have designed. Similarly, Al-ansi (2022) contended that the more professional and serious the auditor is in concluding the audit work, the more positively correlated it will be with increased auditor performance.

Based on the arguments above, the second set of hypotheses in this study are as follows:

- H_{2a}: Audit structure positively influences auditor performance.
- H_{2b}: Understanding of good governance positively influences auditor performance.
- H_{2c}: Organizational commitment positively influences auditor performance.
- H_{2d}: Emotional intelligence positively influences auditor performance.
- H_{2e}: Motivation positively influences auditor performance.
- H_{2f}: Competency positively influences auditor performance.
- H_{2g}: Problem solving ability positively influences auditor performance.

The Moderating Role of Problem-Solving Ability on the Influence of Audit Structure, Understanding of Good Governance, Organizational Commitment, Emotional Intelligence, Motivation, and Competence on Auditor Performance

How well an auditor solves problems will have a big effect on how well they do their job. With better solving problems skills, auditors will be more likely to solve problems quickly. This will ensure that all audit work that an auditor is responsible for is completed on time, which is a sign of good auditor performance. This is the argument for why being able to solve problems will have a stronger effect on the impact of audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence on auditor performance. This assertion is also corroborated by the arguments presented in the research of Al-Ameedee et al. (2024), Al-Ansi (2022), Rahman and Liu (2023), Tan and Kao (1999), Wu et al. (2017), and Van (2025). These studies asserted that auditors who exhibit ethical behavior indicative of their exceptional psychological characteristics are more inclined to socialize and acquire new knowledge, which will bolster their problem-solving abilities. Therefore, if the auditor is good at solving problems, the audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence will become more important to auditor performance. This argument is so important for building this hypothesis because no other studies have looked at how problem-solving skills affect the relationship between these variables.

Aiken and West (1991) focused on moderation effects, which are interactions between variables in which the effects of one variable depend on the levels of the other variable in the analysis. Moderation variables change the strength or direction of the relationship between a predictor and an outcome. They can make the influence of the predictor stronger, weaker, or different. To find out what's behind an unexpected interaction or a moderation relation, it might be helpful to look at the interaction effect of the moderator variable that predicts the outcome. This is called the moderator effect. For example, it might be interesting to see if the moderator relation of problem-solving ability holds across different factors, such as audit structure, understanding of good governance, organizational

commitment, emotional intelligence, motivation, and competence. So, the following hypotheses are made to see if the moderator effect depends on how good a person is at solving problems:

- H_{3a}: Problem-solving ability strengthens the influence of audit structure on auditor performance.
- H_{3b}: Problem-solving ability strengthens the influence of understanding of good governance on auditor performance.
- H_{3c}: Problem-solving ability strengthens the influence of organizational commitment on auditor performance.
- H_{3d}: Problem-solving ability strengthens the influence of emotional intelligence on auditor performance.
- H_{3e}: Problem-solving ability strengthens the influence of motivation on auditor performance.
- H_{3f}: Problem-solving ability strengthens the influence of competence on auditor performance.

Research Methodology

The population in this study is auditors who work in public accounting firms (*Kantor Akuntan Publik* [KAP]) in Indonesia, which have a head office or branch in several big cities in Indonesia, such as Jakarta, Bandung, Semarang, Yogyakarta, and Surabaya. According to data from the Ministry of Finance, the number of active KAP in 2020 was 471, with thousands of auditors working in them. So this study uses KAP in several big cities, as mentioned above, as the sample. The auditors were sampled randomly to determine the minimum sample size. Five hundred questionnaires were distributed from May 1-November 30, 2021, and 193 questionnaires were returned.

Variables Measurement

Auditor's Performance

In this study, the operational definition of auditor performance is an auditor who works well enough to finish their audit work on time. There are two ways to measure an auditor's performance: audit quality and

time management (Hanna & Firmanti, 2013; Ghadhab et al., 2019; Putri et al., 2022; Seralurin et al., 2022; Nugroho, 2022; Al-Ansi, 2022; Al-Ameedee et al., 2024; and Van, 2025).

Audit Structure

The audit structure is a step-by-step plan for how an auditor does their job. It includes audit procedures, the tools used to support the audit, and the process of reaching a conclusion. We use Bowrin (1998) and Fanani et al. (2008) to come up with indicators that include auditing procedures, the use of supporting facilities, and the process of coming to a conclusion.

Understanding of Good Governance

Awareness of good governance is a measure of how well each auditor understands the ideas and structures that make up the framework of good corporate governance. Transparency, accountability, responsibility, independence, and fairness are indicators of principles of good governance (Suyono & Hariyanto, 2012).

Organization Commitment

Organizational commitment is a condition that shows how loyal employees are and how they feel they belong to the company where they work (Suyono & Hariyanto, 2012). Indicators include emotional, social, and long-term commitment (Luthans, 2010).

Emotional Intelligence

In this study, emotional intelligence refers to an auditor's ability to know their weaknesses, strengths, and abilities when doing their job, as well as to control their thoughts and actions to help them perform their job better. Emotional intelligence can be measured by five things: self-awareness, self-control, motivation, empathy, and social skills (Baron, 1997; Goleman, 1998; Denis, 2013; Suyono & Farooque, 2019).

Motivation

This study argues that motivation is the effort that gets auditors to work hard and think hard about doing their jobs and responsibilities when performing audit work. Some ways to measure motivation are how seriously tasks are taken and how well the organization performs (Luthans, 2010; Pérez-Rodríguez et al., 2019; Huyen et al., 2023; Salehi, Aljhlini, et al., 2023).

Competency

In this study, competence refers to an auditor's ability to understand orders and carry out audits in accordance with accounting and auditing standards, as well as to learn new skills that help them perform their job better. Following Agustina and Sulardi (2018), competence has three indicators: use mastery of accounting and auditing standards, knowledge of government, and improvement of performance.

Problem Solving Ability

The operational definition of problem-solving ability used in this study is the auditor's knowledge of the skills and responsibilities that help them perform their job as an auditor. From Wu et al. (2017), indicators were developed, including specialization, credibility, and coordination.

Data Analysis

This study uses questionnaires given to respondents as its main source of information. According to Gujarati and Porter (2009) and Sekaran and Bougie (2016), the data analysis will include tests of the instrument's validity and reliability, descriptive statistics, the classical assumptions of regression, and regression analysis using ordinary least squares (OLS) and moderated regression analysis (MRA).

To test the first hypothesis, which states that "audit structure, awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence affect problem-solving ability," the regression equation is made as follows:

$$PSA = \alpha + \beta_1 AS + \beta_2 GOV + \beta_3 OC + \beta_4 EMO + \beta_5 MOTIV + \beta_6 COMP + \varepsilon \quad (1)$$

To test the second hypothesis, which states that "audit structure, awareness of good governance, organizational commitment, emotional intelligence, motivation, competence, and problem-solving ability affect auditor performance," the following regression equation is made:

$$AP = \alpha + \beta_1 AS + \beta_2 GOV + \beta_3 OC + \beta_4 EMO + \beta_5 MOTIV + \beta_6 COMP + \beta_7 PSA + \varepsilon \quad (2)$$

To test the third hypothesis which states that "problem-solving ability strengthens the effect of audit structure, awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence on auditor performance," the following regression equation is made:

$$AP = \alpha + \beta_1 AS + \beta_2 GOV + \beta_3 OC + \beta_4 EMO + \beta_5 MOTIV + \beta_6 COMP + \beta_7 (PSA \times AS) + \beta_8 (PSA \times GOV) + \beta_9 (PSA \times OC) + \beta_{10} (PSA \times EMO) + \beta_{11} (PSA \times MOTIV) + \beta_{12} (PSA \times COMP) + \varepsilon \quad (3)$$

where

AP= auditor's performance

PSA= problem-solving ability

AS = audit structure

GOV = awareness of good governance

OC = organization commitment

EMO= emotional intelligence

MOTIV = motivation

COMP = competence

Result and Discussion

The Description of Data

This research was conducted on auditors in Indonesia who were represented by auditors at public accounting firms (*Kantor Akuntan Publik/KAP*) that have offices in big cities, such as Jakarta, Bandung, Semarang, Sumakatra, Surabaya, and Yogyakarta. Data was collected through questionnaires which were distributed to 500 auditors who work at the KAP during May-November 2021; 193 were filled out and returned.

Data Analysis

Descriptive Statistics

The results of the descriptive analysis is summarized in Table 1.

In this study, the descriptive statistics show that the average answers of the auditors who took the survey came from a variety of places. The average answer for awareness of good governance (GOV) is the lowest at 3.70, whereas the average answer for motivation (MOTIV) is the highest at 4.29.

Table 1. *Output of Descriptive Statistics*

	N	Minimum	Maximum	Mean	Std. Deviation
AS	193	3.00	4.78	4.1540	.35558
GOV	193	2.70	4.20	3.7011	.31981
OC	193	3.08	4.42	3.9247	.26921
EMO	193	3.50	4.70	4.1097	.22606
MOTIV	193	3.25	4.75	4.2930	.34307
COMP	193	3.67	4.67	4.2704	.22507
PSA	193	3.44	4.78	4.2690	.27083
AP	193	3.00	4.56	3.9605	.29592
Valid N (listwise)	193				

Table 2. *Output of Multicollinearity Test*

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF	
	Std. Error	Beta						
B	1.525	.751		2.030	.046			
	-.036	.095	-.044	-.382	.703	.659	1.518	
	.072	.106	.078	.682	.497	.651	1.537	
	.218	.118	.198	1.845	.069	.742	1.347	
	.306	.147	.234	2.078	.041	.675	1.480	
	.054	.086	.063	.627	.533	.854	1.172	
	-.203	.124	-.154	-1.633	.106	.962	1.039	
	.196	.130	.180	1.504	.136	.601	1.663	

a. Dependent Variable: AP

Validity and Reliability Test. Validity and reliability tests were done on the first data, which came from as many as 40 questionnaires and served as pilot data. All of the instruments are valid and reliable, the results show. After the data quality test, the questionnaires were sent to all of the target respondents, either via Google Form or by handing them to auditors in public accounting firms in big cities, such as Jakarta, Bandung, Semarang, Solo, Yogyakarta, and Surabaya.

Classical Assumption Test of Regression.

Multicollinearity Test. Table 2 shows that the VIF for each variable does not exceed 10. It

means that this study does not have a problem with multicollinearity.

Heteroscedasticity Test. Using the Park Glejser test, Table 3 shows that the significance value for each variable is not less than 0.05. This shows that this study does not have a problem with heteroscedasticity.

Normality Test. The Asymp. Sig. 0.200 is shown in Table 4, which is more than 0.05. This proves that all of the data in this study are normally distributed.

Table 3. Heteroscedasticity Test

		Coefficients ^a				
Model	B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	.477	.469		1.016	.312
	AS	-.005	.059	-.011	-.085	.932
	GOV	-.062	.066	-.124	-.941	.349
	OC	-.095	.074	-.159	-1.290	.200
	EMO	-.034	.092	-.048	-.370	.712
	MOTIV	-.018	.054	-.038	-.328	.744
	COMP	.026	.077	.037	.339	.735
	PSA	.104	.081	.175	1.282	.203

a. Dependent Variable: Abs

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Standardized Residual
N		193
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.96120396
Most Extreme Differences	Absolute	.058
	Positive	.048
	Negative	-.058
Test Statistic		.058
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

The Results of Regression Analysis

Model 1. The value of adjusted R² shows the number 0.36 or 36%. This shows that all of the independent variables in Model 1, such as audit structure (AS), understanding of good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP), can predict problem-solving ability (PSA) with a value of 36%. In other words, 64% of predictions are based on things that are not part of this model.

Table 6 shows the results of the F test. The F table has a value of 9.509 and a significance value of 0.000, which is less than 0.05. This shows that the first model for figuring out how audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence affect the ability to solve problems is correct.

Table 7 shows that the t-test results for the six independent variables—awareness of good corporate governance (GOV), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP)—all have a positive and significant effect on problem-

Table 5. *Output of Regression Model 1*

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.632 ^a	.399	.357	.21719

a. Predictors: (Constant), COMP, OC, MOTIV, GOV, EMO, AS

Table 6. *F-test Model 1*

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.691	6	.449	9.509	.000 ^b
	Residual	4.057	186	.047		
	Total	6.748	192			

a. Dependent Variable: PSA

b. Predictors: (Constant), COMP, OC, MOTIV, GOV, EMO, AS

Table 7. *T-test Model 1*

Coefficients ^a						
Model	B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	.857	.614		1.395	.007
	AS	.231	.077	.172	1.701	.093
	GOV	.246	.084	.291	2.946	.004
	OC	.154	.096	.153	1.598	.114
	EMO	.270	.118	.225	2.279	.025
	MOTIV	.243	.071	.155	2.609	.014
	COMP	.113	.103	.111	2.529	.008

a. Dependent Variable: PSA

solving ability (PSA). On the other hand, audit structure (AS) and organizational commitment (OC) do not have a big effect on the ability to solve problems (PSA). This shows that the first set of hypotheses is partially true for governance variables (GOV), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP). The audit structure (AS) and organizational commitment (OC) variables, on the other hand, are not supported.

Model 2. Adjusted R^2 is 0.212, which is 21%. This shows that all of the independent variables in Model 2, including audit structure (AS), awareness of good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA), can predict auditor performance (AP) with a value of 21%. In other words, 79% of predictions are based on things that this model does not account for.

Table 9 shows the results of the F test. The F-statistics value is 4.537, and the significance value is 0.000, which is less than 0.05. This shows that the second model for figuring out how audit structure (AS), awareness of good governance

(GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA) affect auditor performance (AP) is correct.

Table 10 shows that of the seven independent variables, the awareness of good governance (GOV), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA) have a positive and significant effect on auditor performance (AP). Audit structure (AS) and organizational commitment (OC), on the other hand, do not have a big impact on auditor performance (AP). This shows that the second set of hypotheses partially supported good governance (GOV), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA). The audit structure (AS) and organizational commitment (OC) variables, on the other hand, are not supported.

Model 3. The adjusted R^2 value is 0.212, which is 21%. This shows that all of the independent variables in Model 3, such as audit structure (SA), awareness of good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation

Table 8. Output of Regression Model 2

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.522 ^a	.272	.212	.26268

a. Predictors: (Constant), PSA, COMP, MOTIV, OC, SA, EMO, GOV

b. Dependent Variable: AP

Table 9. F-test for Model 2

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.191	7	.313	4.537	.000 ^b
	Residual	5.865	185	.069		
	Total	8.056	192			

a. Dependent Variable: AP

b. Predictors: (Constant), PSA, COMP, MOTIV, OC, SA, EMO, GOV

Table 10. *T-test for Model 2*

Coefficients ^a						
Model	B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
1	(Constant)	1.525	.751		2.030	.046
	AS	-.036	.095	-.044	-.382	.703
	GOV	.172	.106	.178	2.682	.007
	OC	.218	.118	.198	1.845	.069
	EMO	.306	.147	.234	2.078	.041
	MOTIV	.154	.186	.063	2.627	.033
	COMP	.203	.124	.154	2.633	.006
	PSA	.196	.130	.180	2.504	.006

a. Dependent Variable: AP

Table 11. *Output of Regression Model 3*

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
3	.522 ^a	.272	.212	.26268	.272	4.537	7	185	.000

a. Predictors: (Constant), PSA, COMP, MOTIV, OC, AS, EMO, GOV

(MOTIV), competence (COMP), and ability to solve problems (PSA), can predict auditor performance (AP) with a value of 21%. In other words, 79% of predictions are based on things that this model does not account for.

In Table 12, $F = 4.527$ has a significance of 0.000, which is less than 0.05. This proves that the third model in this study is correct. The t-test shows that the awareness of good governance (GOV), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA), which are all independent variables, have a positive and significant effect on auditor performance (AP). Audit structure (AS) and organizational commitment (OC), on the other hand, do not have a big impact on auditor performance (AP).

Also, for the moderating role of PSA in the relationship between audit structure (AS), awareness of

good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and auditor performance (AP), Table 12 shows that:

- (1) PSA strengthens the effect of auditor performance of knowing about good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP) on auditor performance (AP). It means that knowing about good governance (GOV), organizational commitment (OC), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP) has a bigger effect on Auditor Performance because of PSA (AC).
- (2) PSA does not change how much AS affects AP.

Table 12. *F-test for Model 3*

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.191	7	.313	4.537	.000 ^b
	Residual	5.865	185	.069		
	Total	8.056	192			

	Model B	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		Std. Error	Beta			
3	(Constant)	-7.686	11.680		-.658	.512
	AS	2.603	2.531	3.127	1.028	.307
	GOV	2.872	2.448	3.104	1.173	.044
	OC	4.720	1.956	4.294	2.414	.018
	EMO	-4.373	2.783	-3.340	-1.571	.120
	MOTIV	2.289	1.652	2.653	2.386	.007
	COMP	1.170	1.987	1.129	3.085	.032
	PSA	2.422	2.750	2.216	2.881	.001
	AS*PSA	-.620	.586	-4.645	-1.058	.293
	GOV*PSA	.679	.565	4.623	3.203	.002
	OC*PSA	1.046	.449	6.386	2.329	.022
	EMO*PSA	1.087	.651	1.427	2.671	.009
	MOTIV*PSA	1.542	.389	3.732	2.392	.008
	COMP*PSA	1.072	.459	1.386	3.158	.005

a. Dependent Variable: AP

The above results show that the third hypothesis, which says that “problem-solving ability moderates the effect of audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence on auditor performance,” is true, except for the part about how problem-solving ability moderates the effect of audit structure on auditor performance, which is not true.

Discussion

This study’s first set of hypotheses is partially supported for governance variables (GOV), emotional intelligence (EMO), motivation (MOTIV), and competence (COMP). In the meantime, audit structure

(AS) and organizational commitment (OC) are not supported, as these two variables have no impact on problem-solving abilities.

The support for the first set of hypotheses across number of variables indicates that understanding of good governance reflects the degree to which individual auditors comprehend its concepts and institutions. It has been demonstrated that auditors’ understanding of good governance enhances their problem-solving abilities. This conclusion supports the concept of attribution theory, which explains that the personal attributes of an auditor, such as awareness of good government, are highly influential on their work performance, as these internal factors shape auditors’ behavior in performing their duties. This finding is consistent with prior research that contends that the

auditor's exceptional ethical conduct is indicative of their comprehension of good governance (Adekoya et al., 2020; Al-Ameedee et al., 2024). The practical and managerial implications of this study that can be applied by auditors and managers in public accounting firms include the necessity for public accounting firms to provide auditors with training that emphasizes the importance of understanding good governance. This understanding will enhance the problem-solving abilities of auditors, thereby facilitating the completion of their work in a timely and accurate manner.

In addition, emotional intelligence is supported for its positive influence on problem-solving ability, so as to strengthen the argument of attribution theory, which states that a person with high emotional intelligence will be able to solve problems well because they are able to maintain self-control when confronted with problems and search for solutions. This is consistent with Deniz's (2013) findings that emotional intelligence is significantly connected with problem-solving skills. This finding is consistent with the arguments presented in the research of Salehi, Sima, et al. (2022), Tarighi et al. (2022), Adekoya et al. (2020), and Dashtbayaz et al. (2023). These studies asserted that individuals who possess a strong organizational commitment are motivated to perform all tasks responsibly and to continue to enhance their capacity to resolve work-related issues, particularly when confronted with intricate tasks. This finding has practical and managerial significance, as it underscores the necessity for public accounting firms to maintain a robust organizational commitment among their auditors.

The finding related to motivation is also validated. This validates the premise that an auditor's motivation to solve a problem will increase their problem-solving skills, allowing him to quickly handle issues. This result is consistent with the argument of Salehi, Aljhlani et al. (2023), who posited that an individual's high motivation will motivate them to continue enhancing their capabilities, including the acquisition of the ability to solve intricate work problems. Moreover, this study's findings are consistent with those of Tallman et al. (1993), Sophonhiranraka et al. (2015), and Muna et al. (2017), who discovered a favorable correlation between motivation and problem-solving abilities. It implies that a more motivated auditor is better at fixing problems. The managerial and practical implications of these findings are the necessity for public accounting

firms to maintain a high level of motivation among all of their auditors. This is because high motivation will motivate employees to consistently perform at their best and continue to learn to enhance their capabilities, including their ability to solve complex problems.

The finding relating to competence is also validated, which strengthens the idea that competence has a significant impact on an auditor's problem-solving skills. A competent auditor can effectively handle and resolve the issue. This finding is consistent with Hurriyaturrohman et al. (2024), who asserted that an individual's competence is closely correlated with their capacity to resolve intricate issues in their daily work. This result is also consistent with the findings of Wu et al. (2017), who discovered that competence indirectly influences auditor performance via team problem-solving capacity. These findings have practical and managerial implications, as they underscore the necessity for public accounting firms to consistently enhance the level of competency of their auditors to enhance their capacity to address increasingly complex work problems.

In contrast, the findings for organizational commitment do not support the attribution theory argument that organizational commitment reflects the employee's sense of alignment with the organization for which they work (Luthans, 2010; Suyono & Hariyanto, 2012). If a normative auditor is really dedicated to their work, they will continue to enhance their capacity to address difficulties at work. Thus, it is anticipated that a high level of organizational commitment will enhance an auditor's problem-solving skills. This study was unable to prove this argument, however. This discovery is also at odds with the assertions of Salehi, Sima, et al. (2022), Tarighi et al. (2022), Adekoya et al. (2020), and Dashtbayaz (2023) that organizational commitment is an aspect of individual morality that motivates individuals to perform at their highest level in every endeavor.

Similarly, the audit structure is not supported by the outcomes of this study; hence, the assertion that the audit structure affects the auditor's problem-solving abilities cannot be demonstrated. Thus, the outcomes of this study contradict Fanani et al. (2008), who asserted that the use of an audit structure will considerably aid auditors in working quickly, precisely, and on schedule. This discovery is at odds with the assertions of Bowrin (1998), who contended that the implementation of an audit structure that is meticulously crafted would

motivate auditors to complete their tasks punctually (Al-ansi, 2022; Van, 2025). This study predicts this discrepancy between the attribution theory and previous research because it was conducted during the COVID-19 pandemic, when the majority of auditors operated remotely via online audit. Consequently, the auditing technique differs significantly from typical conditions. During the COVID-19 pandemic, Baatwah and Al-Ansi (2022) conducted research that supports this argument. Their findings indicate that remote audits are less effective than audits in which auditors can directly visit the location where audit evidence is collected.

The second set of hypotheses that auditor performance is affected by audit structure, understanding of good governance, organizational commitment, emotional intelligence, motivation, competence, and problem-solving ability is partially supported for the variables of good governance (GOV), emotional intelligence (EMO), motivation (MOTIV), competence (COMP), and problem-solving ability (PSA). In the meantime, neither the audit structure (SA) nor the organizational commitment (OC) are supported.

This study's support of the second set of hypotheses for many variables indicates that understanding of good governance can improve auditor performance. Therefore, the greater an auditor's understanding of good governance, the greater the auditor's performance. It supports the contention of attribution theory that individual performance is highly influenced by personal characteristics. Therefore, auditors whose awareness of good governance is elevated will immediately increase their performance. The results of this study substantiate the assertion that the auditor's positive morality is bolstered by their comprehension of good governance and their dedication to its implementation, which will facilitate the successful completion of all audit work (Van, 2025; Al-Ameedee et al., 2024; Adekoya et al., 2020). This result is consistent with that of Saparinah (2011), Wati et al. (2010), Kirana and Suprasto (2019), Dewi and Rufaedah (2023), and Narcom and Putri (2024), who discovered a favorable correlation between understanding of good governance and auditor performance.

Similarly, with regard to emotional intelligence, this study's findings support attribution theory argument that a person with high emotional intelligence will be able to effectively solve problems because they are able to maintain self-control when confronting

problems and searching for solutions. Consequently, performance will also increase. This finding is consistent with the perspectives of Sanusi et al. (2018) and Salehi, Dashtbayaz, et al. (2022), who asserted that individuals with high emotional intelligence will effortlessly integrate into the work environment, even when required to collaborate in teams. The individual's performance will be bolstered by this condition. Rouhi (2024) and Salehi and Alanbari (2024) also asserted that individuals with high emotional intelligence will collaborate effectively with their work teams. Emotional intelligence has a beneficial impact on auditor performance, as evidenced by comparable discoveries (Huyen et al., 2023).

Regarding motivation, this study successfully demonstrates the attribution theory claim that motivation has a favorable effect on auditor performance. Because an auditor with high work motivation will always complete tasks as quickly as feasible, their performance will be superior to that of an auditor with low work motivation. Highly motivated auditors will be extremely enthusiastic about completing their work accurately and on time. Auditors will be incentivized to perform exceptionally well under this circumstance (Salehi, Aljhlani, et al., 2023). This study confirms the findings of Asmara (2016) and Muna et al. (2017), who discovered a favorable correlation between motivation and auditor performance. The managerial and practical implications of this finding are that public accounting firms must persist in their efforts to inspire auditors to be ardent and committed to completing their work, as this will promote improved auditor performance.

Competence has a significant impact on an auditor's capacity to finish all of their work on time, according to the attribution hypothesis, which is supported by findings on competence. Therefore, the more competent an auditor is, the better they will perform. The more competent an auditor is, the sooner and more accurately they will accomplish their assignment. This study verifies the findings of Sujana (2012), Agustina and Sulardi (2018), and Hadisantoso et al. (2017), who found that competence influences auditor performance. Hurriyaturrohman et al. (2024) are among the studies that discovered a positive correlation between auditor competence and auditor performance. Dewi et al. (2024) contend that auditor performance can be enhanced by enhancing their competence, as competence can mitigate dysfunctional behavior.

Findings relating to problem-solving abilities also indicate that auditors with strong problem-solving skills will have an easier time resolving audit-related issues. This result is consistent with the findings of Tallman et al. (1993), Sophonhiranraka et al. (2015), and Wu et al. (2017), who discovered that team problem-solving capacity positively affected auditor performance. Auditors' proficiency in problem-solving and their capacity to complete all audit tasks will be improved, according to comparable findings (Tan & Kao, 1999; Al-Ameedee et al., 2024; Salehi & Rouhi, 2023; Van, 2025). This finding has practical and managerial implications where public accounting firms should periodically conduct advanced education and training for all auditors to enhance their problem-solving abilities. Ultimately, this will enhance the efficacy of auditors.

In the meantime, the audit structure and organizational commitment are not supported, indicating that these factors in the context of this study have not been shown to affect auditors' performance. However, the findings of this study regarding the audit structure do not align with Hurriyaturrohman et al. (2024), Al-Ansi (2022), and Narcom and Putri (2024) who have demonstrated a positive correlation between auditor performance and the quality of the audit structure designed. Moreover, related to the organizational commitment, this study also contradicts prior research findings, which indicated that individuals with a high level of work commitment will exert themselves to the fullest, resulting in favorable outcomes (e.g., Salehi et al., 2022; Wulandari (2015); Ghorbanpour et al., 2014; Setianingrum et al., 2016; Srimindarti et al., 2015; Sanjaya and Dwirandra, 2019; Purta et al., 2020; and Yudhistira and Mustain, 2025). This study predicts this contradiction with theory and past studies as a result of the COVID-19 pandemic, which alters standard auditing procedures as they existed prior to the pandemic.

The third set of hypotheses are supported for all variables with the exception of audit structure. The results of the MRA regression confirm the moderating role of problem-solving ability in determining auditor performance by nearly all independent variables (i.e., understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence), with the exception of audit structure. This indicates that problem-solving skills strengthen the relationship between knowledge of good governance,

organizational commitment, emotional intelligence, motivation, competence, and auditor performance.

This study successfully showed that an auditor's problem-solving skills have a significant impact on performance. With improved problem-solving skills, auditors will be encouraged to quickly resolve any issues they encounter. This will ensure that all audit work assigned to an auditor is done on time, indicating strong auditor performance. Therefore, problem-solving ability reinforces the effect of knowledge of good governance, organizational commitment, emotional intelligence, motivation, and competence on auditor performance. These results substantiate the arguments put forth in the research of Al-Ameedee et al. (2024), Al-Ansi (2022), Rahman and Liu (2023), Tan and Kao (1999), Wu et al. (2017), and Van (2025), which asserted that an auditor's performance is further enhanced by their exceptional problem-solving abilities.

This study contributes to the literature in the Indonesian context by identifying variables that are effective in controlling problem-solving ability (i.e., awareness of good governance, emotional intelligence, motivation, and competence) and have a significant positive role in affecting auditor performance (i.e., understanding of good governance, organizational commitment, emotional intelligence, motivation, and competence). More importantly, problem-solving ability has a strong moderation effect on some variables (i.e., awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence) to have an impact on auditor performance. All interaction variables between awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence with problem-solving ability reveal a significant positive relationship with auditor performance, which implies strengthening the independent variables and auditor performance relationship via problem solving ability. Such moderation effect of problem-solving ability for auditors in Indonesia presents good insights, especially when the sector of the auditor profession shows a need for performance improvement.

Consequently, the findings of this investigation have substantial managerial and practical implications for the auditor profession, government, regulatory agencies, companies, and other relevant parties in Indonesia, enabling them to achieve optimal performance and superior problem-solving capabilities. The results of

this study offer compelling evidence to the government and regulatory bodies that auditors' problem-solving abilities are crucial for their ability to work efficiently and effectively to serve all stakeholders. To enhance auditor performance, regulatory bodies, particularly the Indonesian Institute of Public Accountants, may implement more stringent audit standards. Additionally, these results underscore the necessity for public accounting firms to continue to establish a connection between the problem-solving capabilities of auditors and their performance, particularly when confronted with exceptionally intricate tasks.

Conclusion

This study concludes that awareness of good governance, emotional intelligence, motivation, and competence (all independent variables) can help auditors solve problems better. However, the rest of the independent variables, like audit structure and organization commitment, still do not have a significant effect on how well auditors in Indonesia can solve problems. This study also shows that awareness of good governance, having emotional intelligence, being motivated, being competent, and being able to solve problems are all factors that can improve auditor performance. Unfortunately, the rest of the variables (such as audit structure and organization commitment) still do not help improve auditor performance in Indonesian public accounting firms. Other findings show that problem-solving skills have a positive effect on the relationship between almost all variables (awareness of good governance, organizational commitment, emotional intelligence, motivation, and competence) and auditor performance.

This study has some limitations, like a small sample size, because it is difficult for researchers to get information from respondents who are still limited by the COVID-19 pandemic. This makes it hard for researchers to move around to maintain physical distance. This means that there are few data returns, and the only way to get enough numbers is to visit public accounting firms in Semarang, Sumakatsa, Yogyakarta, and Surabaya. Because of this, it is suggested that future studies address the problems with the current one and give more information. Based on the results of this study, one suggestion is that auditors in Indonesia should keep working on their problem-solving skills to strengthen the link between awareness of good

governance, organizational commitment, emotional intelligence, motivation, and competence, and auditors' performance.

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