



THE EFFECT OF AUDITOR EXPERIENCE AND SELF-EFFICACY ON AUDITOR PERFORMANCE AT THE REGIONAL INSPECTORATE OF BONE BOLANGO DISTRICT

PENGARUH PENGALAMAN DAN EFIKASI DIRI AUDITOR TERHADAP KINERJA AUDITOR DI INSPEKTORAT REGIONAL DISTRIK BONE BOLANGO

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Abstract

This study aims to determine the effect of auditor experience and self-efficacy on auditor performance at the Bone Bolango Regency Inspectorate. This study used a quantitative approach with a causal associative method. Data were collected by distributing questionnaires to 38 respondents selected using a census sampling technique (total sampling). Data analysis techniques included classical assumption tests, multiple linear regression analysis, and hypothesis testing (t-tests and F-tests) using Statistical Package for the Social Sciences (SPSS) version 26 software. The results indicate that, partially, auditor experience has no significant effect on auditor performance, while self-efficacy has a positive and significant effect on auditor performance. Simultaneously, auditor experience and self-efficacy have a significant effect on auditor performance. The coefficient of determination indicates that 73.1% of the variation in auditor performance can be explained by auditor experience and self-efficacy, while the remaining 26.9% is influenced by factors outside the research model.

Keywords : Auditor Experience, Self-Efficacy, Auditor Performance.

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh pengalaman auditor dan efikasi diri terhadap kinerja auditor di Inspektorat Kabupaten Bone Bolango. Penelitian ini menggunakan pendekatan kuantitatif dengan metode kausal asosiatif. Data dikumpulkan dengan cara menyebarkan kuesioner kepada 38 responden yang dipilih menggunakan teknik sensus sampling (total sampling). Teknik analisis data meliputi uji asumsi klasik, analisis regresi linier berganda, dan pengujian hipotesis (uji-t dan uji-F) menggunakan perangkat lunak Statistical Package for the Social Sciences (SPSS) versi 26. Hasil penelitian menunjukkan bahwa, secara parsial, pengalaman auditor tidak berpengaruh signifikan terhadap kinerja auditor, sedangkan efikasi diri berpengaruh positif dan signifikan terhadap kinerja auditor. Secara simultan, pengalaman auditor dan efikasi diri berpengaruh signifikan terhadap kinerja auditor. Koefisien determinasi menunjukkan bahwa 73,1% variasi kinerja auditor dapat dijelaskan oleh pengalaman auditor dan efikasi diri, sedangkan sisanya 26,9% dipengaruhi oleh faktor-faktor di luar model penelitian.

Kata Kunci : Pengalaman Auditor, Efikasi Diri, Kinerja Auditor.



1. INTRODUCTION

Good governance and a corruption-free government are essential goals in the implementation of public administration. A clean government can be achieved through effective supervision, professional public officials, and a strong commitment to preventing irregularities for personal interests. However, in practice, various problems related to financial management and reporting are still frequently found in regional governments, creating the potential for state losses. This condition is reflected in the 2023 Corruption Perceptions Index released by Transparency International, where Indonesia scored 34 and ranked 115th out of 180 countries, indicating that challenges in achieving transparent and accountable governance remain significant.

In this context, government auditors have a strategic role in supporting accountability and improving the quality of public financial management. Auditors at the Regional Inspectorate, as part of the Government Internal Supervisory Apparatus (APIP), are responsible for conducting audits within local governments and reporting the results to regional leaders. The audit findings are later used by Audit Board of Indonesia (BPK) as supporting information in determining audit opinions on regional financial statements. Therefore, the performance of Inspectorate auditors is highly important in ensuring the effectiveness of internal government supervision.

The implementation of internal supervision is regulated through Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), which emphasizes the responsibility of supervisory institutions in ensuring effective financial management and development implementation. Inspectorate auditors carry out various supervisory activities, including project audits, special investigations, and examinations of irregularities requiring professional expertise. Considering the large amount of public funds managed by the government, high-quality supervision is necessary to ensure that public budgets are used effectively, efficiently, and accountably.

Several supervisory issues have recently emerged in Bone Bolango Regency. Based on audit findings reported in 2023, problems were identified in infrastructure projects managed by the Public Works and Spatial Planning Office, including shortages in work volume and delays that were not subject to penalties. The audit revealed potential state losses amounting to approximately IDR 770 million. In addition, several delayed projects had not been charged penalty fines amounting to more than IDR 128 million. Similar issues were also identified in the accountability reports for food and beverage expenditures within the Regional Secretariat, where some expenditures lacked valid supporting evidence, indicating potential irregularities in public budget management.

Furthermore, the performance achievement of the Bone Bolango Regional Inspectorate during 2020–2024 showed fluctuating results. Performance achievement increased from 69.59% in 2020 to 104% in 2023, but then decreased to 98.81% in 2024. Although the general trend indicates improvement, the decline suggests that auditor performance has not been fully stable and consistent. This condition is supported by preliminary interviews conducted with auditors at the Bone Bolango Regional Inspectorate.

The preliminary survey revealed several issues related to auditor experience and self-efficacy. Auditors stated that performance audits are relatively difficult because they require strong analytical skills and broader practical experience. Junior auditors often rely on senior auditors when dealing with complex audit cases, while technical training opportunities are still considered limited. In addition, rapid changes in regulations and audit standards require auditors to continuously improve their competencies and experience.

Regarding self-efficacy, auditors generally feel confident when carrying out tasks based on established guidelines. However, some auditors still experience hesitation when making independent decisions, especially in difficult audit situations. As a result, audit decisions are often discussed collectively within the audit team. Auditors also acknowledged that limited confidence may affect the quality and speed of audit completion. Therefore, strengthening competence through training, practical experience, and professional development is considered essential for improving auditor performance.



Theoretically, auditor experience is an important factor influencing auditor performance because greater experience enables auditors to identify problems more effectively and make better professional judgments. Likewise, self-efficacy reflects an individual's confidence in their ability to complete tasks successfully. Auditors with high self-efficacy tend to demonstrate better performance, stronger motivation, and greater persistence in handling complex audit assignments.

Previous studies have produced inconsistent findings regarding the influence of auditor experience and self-efficacy on auditor performance. Research conducted by Aurani Raodah and Hafsa (2023) found that auditor experience significantly affects auditor performance. In contrast, research by Alit Sumantri (2023) showed that auditor experience did not significantly influence auditor performance. Meanwhile, research by Nola Mahfuza (2023) found that self-efficacy positively affects auditor performance, whereas auditor experience showed no significant effect. These inconsistencies indicate the need for further empirical research, particularly within the public sector environment.

This study is important because the Bone Bolango Regional Inspectorate still experiences fluctuations in performance achievement and several supervisory findings that indicate the need to strengthen auditor capacity. Preliminary findings also suggest that limitations in auditor experience and self-efficacy may influence the quality and effectiveness of audit implementation. Therefore, this research aims to analyze the influence of auditor experience and self-efficacy on auditor performance at the Bone Bolango Regional Inspectorate. The findings are expected to contribute both theoretically and practically in improving auditor professionalism and strengthening government internal supervision.

2. RESEARCH METHOD

This study employed a quantitative research approach with an associative design aimed at analyzing the influence of auditor experience and self-efficacy on auditor performance at the Regional Inspectorate of Bone Bolango Regency. The research was conducted at the Bone Bolango Regional Inspectorate, Gorontalo Province. The population in this study consisted of all auditors working at the institution, totaling 38 auditors. Since the number of population members was relatively small, this study used a saturated sampling technique, in which all members of the population were selected as research respondents.

The data used in this study were primary data collected directly from respondents through questionnaires. The questionnaire was designed using a Likert scale to measure respondents' perceptions regarding auditor experience, self-efficacy, and auditor performance. Auditor experience was measured through indicators related to length of service, audit expertise, and experience in handling audit assignments. Self-efficacy was measured through indicators of confidence in completing tasks, decision-making ability, and confidence in solving audit problems. Auditor performance was measured based on work quality, timeliness, effectiveness, and responsibility in carrying out audit duties.

Data analysis was conducted using IBM SPSS version 26. Before testing the hypotheses, classical assumption tests were performed, including the normality test using the Kolmogorov-Smirnov test, multicollinearity test using tolerance and Variance Inflation Factor (VIF) values, and heteroscedasticity test using the Glejser test. Hypothesis testing was carried out through multiple linear regression analysis, partial testing (t-test), simultaneous testing (F-test), and coefficient of determination analysis (R^2) to determine the extent to which auditor experience and self-efficacy influence auditor performance.



3. RESULT AND DISCUSSION

1. Normality Test

Table 1. Results of the Kolmogorov-Smirnov Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		38
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	4,35633637
Most Extreme Differences	Absolute	,106
	Positive	,085
	Negative	-,106
Test Statistic		,106
Asymp. Sig. (2-tailed)		,200 ^{e,d}
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Based on Table 4.16, the normality test using the One-Sample Kolmogorov-Smirnov Test on the unstandardized residuals with a sample size of 38 observations produced an Asymp. Sig. (2-tailed) value of 0.200. Since this value is greater than **0.05**, the data are considered to be normally distributed. Therefore, the normality assumption of the regression model has been satisfied, indicating that the model is appropriate for further analysis and for examining the effect of the independent variables on the dependent variable.

2. Multicollinearity Test

Table 2. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Pengalaman Auditor	,393	2,542
	Efikasi Diri	,393	2,542
a. Dependent Variable: Kinerja Auditor			

Based on Table 2, the variables auditor experience (X1) and self-efficacy (X2) each have a tolerance value of 0.393 and a VIF value of 2.542. Since the tolerance values are greater than 0.10 and the VIF values are less than 10, it can be concluded that there is no multicollinearity problem in the regression model. Therefore, the independent variables are not highly correlated and are suitable for further regression analysis.

3. Heteroscedasticity Test

a. lejser Test

Table 3. Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,888	1,911		,465	,645
	Pengalaman Auditor	,029	,103	,068	,282	,779
	Efikasi Diri	,041	,069	,144	,602	,551
a. Dependent Variable: Abs RES						

Based on Table 3, The heteroscedasticity test results show that the auditor experience variable has a significance value of 0.779, while self-efficacy has a significance value of 0.551. Since both



values are greater than 0.05, neither variable exhibits heteroscedasticity. Therefore, it can be concluded that the regression model is free from heteroscedasticity issues and is suitable for further analysis.

Table 4. Results of Multiple Regression Analysis

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,216	3,517		,346	,732
	Pengalaman Auditor	,193	,220	,119	,876	,387
	Efikasi Diri	,766	,136	,767	5,643	,000

a. Dependent Variable: Kinerja Auditor

Based on Table 4 above, the multiple linear regression equation in this study is:

$$Y = 1,216 + 0,193X_1 + 0,766 X_2 + e$$

This equation can be explained as follows:

- The constant value (a) of 1.216 indicates that when auditor experience (X1) and self-efficacy (X2) are held constant or equal to zero, the auditor performance score is 1.216.
- The regression coefficient of auditor experience (X1) is 0.193 and positive, indicating that an increase in auditor experience tends to improve auditor performance.
- The regression coefficient of self-efficacy (X2) is 0.766 and positive, indicating that an increase in self-efficacy is associated with an increase in auditor performance.

2. Hypothesis Testing

a. T-Test (Partial)

Table 5. Partial Test Results

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,216	3,517		,346	,732
	Pengalaman Auditor	,193	,220	,119	,876	,387
	Efikasi Diri	,766	,136	,767	5,643	,000

a. Dependent Variable: Kinerja Auditor

Based on Table 5 above, The results of the partial hypothesis testing can be explained as follows:

- The t-test result for auditor experience (X1) shows a significance value of 0.387 > 0.05 and a t-value of 0.876, which is lower than the t-table value of 2.030. This indicates that auditor experience does not have a significant effect on auditor performance (Y). Therefore, H₀ is accepted and H_a is rejected.
- The t-test result for self-efficacy (X2) shows a significance value of 0.000 < 0.05 and a t-value of 5.643, which is higher than the t-table value of 2.030. This indicates that self-efficacy has a significant partial effect on auditor performance (Y). Therefore, H₀ is rejected and H_a is accepted.

b. F-Test (Simultaneous)

Table 6. F-Test Results (Simultaneous)

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2056,498	2	1028,249	51,253	,000 ^b
	Residual	702,174	35	20,062		
	Total	2758,672	37			

a. Dependent Variable: Kinerja Auditor

b. Predictors: (Constant), Efikasi Diri, Pengalaman Auditor

The simultaneous test results indicate that the significance value for the effect of auditor experience (X1) and self-efficacy (X2) on auditor performance (Y) is 0.000 < 0.05, and the F-value



(51.253) is greater than the F-table value (3.267). This demonstrates that auditor experience and self-efficacy simultaneously have a significant effect on auditor performance at the Regional Inspectorate of Bone Bolango Regency. Therefore, the alternative hypothesis (H_a) is accepted, and the null hypothesis (H_0) is rejected.

c. Coefficient of Determination Test (R²)

Table 7. Results of the Coefficient of Determination Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,863 ^a	,745	,731	4,47907
a. Predictors: (Constant), Efikasi Diri, Pengalaman Auditor				

Based on the table above, The Adjusted R Square value was 0.731. This indicates that the auditor experience and self-efficacy variables are able to explain 73.1% of the variation in auditor performance, while the remaining 26.9% is influenced by other factors outside the research model that were not examined in this study.

DISCUSSION

The results indicate that auditor experience does not have a significant effect on auditor performance at the Regional Inspectorate of Bone Bolango Regency. Although most auditors have relatively long work experience and are categorized as having very good levels of experience, this factor has not become a primary determinant of performance. The findings suggest that auditor performance is influenced more by organizational systems, adherence to audit standards, teamwork, and guidance from senior auditors than by individual experience alone. Furthermore, the increasing complexity of audit tasks, evolving regulations, and limited training opportunities may reduce the direct contribution of experience to auditor performance.

In contrast, self-efficacy has a significant positive effect on auditor performance. Auditors who possess greater confidence in their abilities tend to perform audit tasks more effectively, accurately, and professionally. This finding supports Attribution Theory, which emphasizes the importance of internal factors in determining individual performance. The interview results revealed that auditors with higher self-confidence are better able to handle complex audit findings, make audit decisions, and complete assignments successfully. Although coordination with senior auditors and team members remains necessary, strong self-efficacy helps auditors maintain confidence and improve the quality of their work.

The study also demonstrates that auditor experience and self-efficacy simultaneously influence auditor performance. This finding indicates that auditor performance is shaped by a combination of professional and psychological factors rather than by a single variable. While auditor experience alone does not significantly affect performance, it contributes positively when combined with strong self-efficacy. Experienced auditors who also possess confidence in their capabilities are more likely to perform effectively, make appropriate audit decisions, and produce reliable audit outcomes.

Overall, the findings suggest that efforts to improve auditor performance should not focus solely on increasing work experience but should also emphasize strengthening auditors' self-efficacy. This can be achieved through continuous training, technical guidance, mentoring from senior auditors, and opportunities to participate in diverse audit assignments. By developing both professional competence and psychological confidence, the Regional Inspectorate of Bone Bolango Regency can enhance auditor performance and improve the effectiveness of its internal oversight function.

4. CONCLUSION

Based on the results and discussion presented previously regarding the influence of auditor experience and self-efficacy on auditor performance, the following conclusions can be drawn:

1. Auditor experience does not have a significant effect on auditor performance at the Regional Inspectorate of Bone Bolango Regency. This result indicates that a high level of auditor experience, as reflected by years of service and the number of audit assignments completed, has not been able



- to significantly improve auditor performance. This finding suggests that auditor performance is not determined solely by work experience but is also influenced by other factors, such as teamwork systems, compliance with audit procedures, and individual auditor characteristics.
2. Self-efficacy has a positive and significant effect on auditor performance at the Regional Inspectorate of Bone Bolango Regency. The findings show that the greater the auditor's confidence in their ability to perform audit tasks, the better their performance. Auditors with high self-efficacy tend to be more confident, better able to cope with work-related challenges, and more effective in completing audit assignments.
 3. Auditor experience and self-efficacy simultaneously have a significant effect on auditor performance at the Regional Inspectorate of Bone Bolango Regency. This result indicates that auditor performance is influenced by a combination of professional and psychological factors. Although auditor experience does not have a significant partial effect, it still contributes to auditor performance when supported by strong self-efficacy. Furthermore, the Adjusted R Square value of 0.731 indicates that auditor experience and self-efficacy explain 73.1% of the variation in auditor performance, while the remaining 26.9% is influenced by other factors not examined in this study.

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