Work Motivation Mediates: Relationship of Competence and Training on Auditor Performance

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Abstract

This study aims to examine and analyze the effect of competence, training and motivation on auditor performance. The effect of competence and training on work motivation. The effect of competence and training on auditor performance through mediation of work motivation. This research design uses an explanatory research approach with data collection carried out in one stage (one short study). The population in this study are auditors who work at a Public Accounting Firm (KAP) located in the South Jakarta area. The sampling technique was purposive sampling so that the total sample was 50 auditors. The data analysis technique in this study used Partial Least Square (PLS). The results of this study found that the competence possessed by the auditor can improve the performance of the auditor in carrying out his duties; audit training that is attended by the auditor is able to improve the performance of the auditor to complete the work in accordance with the standards set in a timely manner and can take advantage of the time. If the work motivation is getting better, it will have a direct effect on improving the performance of the auditor. Many or few competencies possessed by auditors do not affect their work motivation to complete audit tasks. High competence can make a significant contribution to increasing work motivation and auditor performance. If the training is getting better, it will have a direct effect on increasing motivation. The higher the training, the higher the employee's performance through increased motivation. This research can provide additional references to organizations/agencies, related to competence, training, and work motivation that affect the performance of auditors. It is expected that the auditor's performance can be in accordance with organizational goals. Organizations should maximize the increase and improve the quantity of their auditors' work. This study also provides a description of the effect of professionalism, independence, and auditor training on auditor performance which can be used as a reference for further research.

Keywords: Competence, Training, Work Motivation, Auditor Performance

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Introduction

An auditor has competence and independence in carrying out auditing tasks (Muslim et al., 2021). In general, auditing is a systematic process to obtain and evaluate statements regarding economic activities and events objectively to determine the level of conformity between these statements and established criteria, and then the results are presented to interested parties (Arens et al. al., 2016). Auditors are classified based on their roles, namely government auditors, internal auditors, independent or public accountants.

An independent auditor or public accountant is an independent auditor who works in a Public Accounting Firm (KAP) and is responsible to stakeholders to provide an actual assessment of the fairness of financial statements (Lannai & Muslim, 2021). The auditor also assesses whether the financial statements are prepared under predetermined criteria (Arum Ardianingsih, 2021). Therefore, the auditor must work professionally so that the audit opinion can be relied upon. A professional auditor can be seen from his performance in carrying out his duties and function. Public accountants work under a public accounting firm that provides professional auditing services to clients (Adhi & Wayan, 2015). Based on SK. Minister of Finance No. 470KMK.017/1999 states that a Public Accounting Firm, in the future referred to as KAP, is an institution that has a permit from the Minister of Finance as a forum for Public Accountants in carrying out their work. The services provided are operational audit, compliance, and financial statement audits.

One example of a case that occurred to the auditor was the case of Garuda Indonesia's financial statements where irregularities were found in Garuda Indonesia's financial statements, the Ministry of Finance imposed sanctions on Public Accountant (AP) Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partner, as the auditor for the financial statements of PT Garuda Indonesia (Persero) Tbk. The sanction was given after the Ministry of Finance examined the AP/KAP regarding problems with the financial statements of Garuda Indonesia for the 2018 financial year. The Ministry of Finance found violations during the examination, particularly the revenue recognition of the cooperation agreement with PT Mahata Aero Technology, which was indicated to be not under accounting standards.

The performance of a qualified KAP is determined mainly by the auditor's performance. Auditor performance is an act or implementation of an audit task that the auditor has completed within a certain period (Rahayu & Badera, 2017). Wijaya & Subagyo (2017) explain that auditor performance is the work achieved by the auditor in carrying out his duties under the responsibilities given to him and becomes one of the benchmarks used to determine whether a job will be good or vice versa. Auditor performance is the result of the work achieved by the auditor in carrying out his duties following the responsibilities given to him and becomes one of the benchmarks used to determine whether the work done will be good or vice versa (Pesireron, 2018). Auditor performance is a significant concern for both clients and the public in assessing the results of the audits conducted (Ruhnke & Schmidt, 2014). Srikanth & Jomon (2013) suggested that the auditor's performance is an evaluation of the work done by superiors, co-workers, oneself, and direct subordinates. Auditor performance is a significant concern for clients or the public in assessing the results of the audits carried out (Arfah & Dahniar, 2019). In carrying out his duties, an auditor is influenced by many things he has or faces both from within and from outside. This is because auditors are human beings who have feelings, emotions, self-esteem, human rights, and
personalities that are used as strength to carry out every job.

Jensen & Smith, (2000) describe agency theory as a contract under one or more principles involving agents performing some services by delegating decision-making authority to agents. It is assumed that both the principal and the agent are rational economic people solely motivated by self-interest. The agent has a responsibility to the principal by making an accountability report every specific period. Prasastie & Gamayuni (2015) explain that the relationship between principal and agent is challenging to create because of conflicting interests (Conflict of Interest). These conflicting interests cause agents to doubt the fairness of the liability reports made due to manipulation. To minimize the impact of conflicts of interest, it can be done by monitoring from a third party, namely an independent auditor (Udayani & Sari, 2017). The auditor performs the function of monitoring the manager's work through an accountability report. The auditor's task is to provide an opinion on the fairness of the company's financial statements.

This study uses the expectancy theory proposed by (Isaac et al., 2001), which says that the expectancy theory will have a strong relationship between effort and performance in a company and rewards and the fulfillment of personal goals. Each of these relationships will be influenced by certain factors. For businesses to produce a good performance, individuals must have the skills needed to work. The performance appraisal system that measures the performance of these individuals must be seen as fair and objective. The reward performance relationship will be vital when individuals feel that performance is rewarded (rather than seniority, personal reasons, or other criteria). Role theory emphasizes individual traits as social behavior, studying behavior under the position occupied in society (Biddle, 2013). Thus, the study of role theory cannot be separated from the definition of roles and various behavioral terms in which the role reflects a person's position in the social system with the rights, obligations, powers, and responsibilities that accompany it to be able to interact with each other, people need specific ways to anticipate behavior. In the work environment itself, an employee can act as a subordinate, a member of a trade union, and a representative on the work safety committee (Agustina, 2009). Furthermore, the expectancy theory in this study can be used as the basis for the auditor's performance variable. Auditors must understand this theory to be aware of their responsibilities as auditors; auditors should have a role, both inside and outside of it. Auditor performance is influenced by competence, training, and work motivation. Each role requires different behavior in the work environment itself; the auditor's role is to provide audit report results that are acceptable to management.

Auditor performance is influenced by competence. Auditor competence is the auditor's ability to use his knowledge and experience in carrying out audits (Haryanto & Susilawati, 2018). Auditors who have sufficient knowledge and experience will better understand various problems and easily understand increasingly complex developments in the audit environment. Competence obtained through education and experience, the competence possessed by the internal auditor will be supported by good quality personal experience, knowledge, and expertise, which will result in an examination that is by the criteria and equipped with complete evidence so that the examination provides adequate assurance so that the resulting output can be achieved. Reliable and the auditor's work value will increase, so if the internal auditor has good competence, the resulting performance will be even better (Tjahjono & Adawiyah, 2019). Competence is also an individual characteristic that underlies performance or behavior in the workplace. The higher the competence of an auditor, the higher the auditor's performance in carrying out his responsibilities; on the contrary, if the competence of the auditor is low, it will weaken the performance, and the performance of the
The competencies needed by auditors in carrying out audits are the knowledge and ability of auditors to have the knowledge to work together in teams and the ability to analyze problems (Wulandari et al., 2019). Competent auditors have the proper ability and willingness to overcome the work problems they face, view that work is an obligation that must be done sincerely, and openly improve their quality through a psychological learning process; this will provide work experience and a sense of belonging. Personal responsibility regarding the results of the work carried out improves their performance (Asbi Amin, 2019). The study results (Ulfah & Lukastuti, 2018; Kurniawan et al., 2020; Anggraini & Syofyan, 2020) found that competence had a positive and significant effect on auditor performance. This means that the higher the competence of internal auditors or inspectorate employees, the better the performance of internal auditors/inspectorate employees in carrying out their duties. However, the results of this study are different from the results (Salju et al., 2016), which found that competence does not have a significant effect on the performance of local government auditors.

To fulfill the requirements as a professional, the auditor must undergo adequate training. Training (training) is one aspect of employee development that is useful for increasing the ability of human resources so that they can improve lives both for themselves and for others (Suardi et al., 2020). Training is an activity to increase the knowledge and skills of employees to carry out particular jobs. Thus, training is essential to increase employee skills and abilities, increase employee morale, reduce supervision, reduce accidents, and increase organizational stability and flexibility (Schaufeli, 2017). Training can be done by attending seminars or symposiums. The increase in auditor experience gained through training will increase the accuracy in conducting audits (Darafni, 2017). Examinations with high accuracy produce quality audit reports and show good auditor performance. Parashakti & Noviyanti (2021) state that training is part of education. Training is specific, practical, and immediate. Specific means that training is related to the field of work performed—practical and immediate means already trained to be practiced. Generally, training is intended to improve the ability to master various work skills relatively quickly (short).

The training seeks to prepare employees to do the work at hand. Training is also a process to improve employee competence through increasing abilities and skills that are carried out in a relatively short time, both by new employees and old employees, in order to improve the quality of task implementation in order to anticipate the development of knowledge and technology that is developing rapidly (Maulyan, 2019). It is often found in an organization that many employees lack achievement or are less capable and productive in carrying out their duties. These employees lack initiative and are creative in their work. The way they work is relatively lagging or no longer under the demands of development and progress in their field of work. For organizations that expect their employees to improve their work skills, it is necessary to provide additional training. The effort must be focused on providing skills and expertise regarding the way or method of carrying out the workload entrusted to him. The results of the study (Pratiyaksa & Widhiyani, 2016; Amandani & Wirakusuma, 2017; Hayati et al., 2020) found that training was positive and significant on auditor performance. With this additional training, it is hoped that the auditor will become more competent after returning to work.

The auditor's motivation encourages the personal auditor to carry out certain activities to achieve a goal, namely good audit quality. Motivation can also be said to generate encouragement in oneself (Sugiono, 2018). If the employee works hard and does his job well, it is often interpreted
that the employee has high work motivation; on the contrary, if the employee does not do his job well or does not try hard enough, then the employee does not have the motivation to work. Great motivation significantly affects the audit results, which is the auditor's performance. High motivation causes the auditor in carrying out their duties to feel comfortable and enthusiastic, which influences overall performance (Abdullah et al., 2012). The study results (Malik & Nasaruddin, 2018; Hayati et al., 2020; Eva et al., 2021) found that work motivation had a significant effect on auditor performance. Auditors will feel happy if their leaders motivate them. The results are obtained after the auditor is motivated; namely, the auditor's performance will increase by the company's expectations.

Motivation is one of the essential aspects in determining a person's behavior, including work behavior (Deci & Ryan, 2013). To motivate someone, it is necessary to understand how the process of forming motivation in employees is needed. The study results (Heriswanto, 2018; Ashar & Murgijanto, 2019) found that work motivation acted as a partial mediation of the relationship between competence and performance. Employees will be motivated if their competencies are as expected by the company. These competencies will have an impact on the level of confidence in work. Employees with high competence will tend to show their abilities through achievements in the company. Then, the study results (Saefulloh & Ekowati, 2021) found that each training variable that was intervened by motivation was able to increase the employee performance variable unit. This means that the higher the training, the higher the employee's performance through increased motivation.

Research Design and Method

This research design uses an explanatory approach with data collection in one stage (one short study). Descriptive research is intended to explain the causal relationship between variables through hypothesis testing or obtain appropriate testing in drawing causal conclusions between variables and then choosing alternative actions. The population in this study are auditors who work at a Public Accounting Firm (KAP) located in the South Jakarta area. The sampling technique was purposive sampling with the criteria that the Auditor had more than three years of auditing experience and had a minimum education level of S1.

Table 1. List of Research Samples

| No. | Name of Public Accounting Firm (KAP)                          | Total     |
|-----|--------------------------------------------------------------|-----------|
| 1.  | KAP Drs. Bambang Mudjiono & Widiarto                        | 10 Person |
| 2.  | KAP Dra. Erimurni                                           | 10 Person |
| 3.  | KAP Hertanto, Grace Karunawan                                | 10 Person |
| 4.  | KAP Josua Hutapea                                            | 10 Person |
| 5.  | KAP Husni, Mucharam & Rasidi                                 | 10 Person |
|     | **Number of samples**                                        | **50 Person** |
Measurement of data in this study using a Likert scale. The Likert scale measures respondents' attitudes, opinions, and perceptions of objects. In data processing, the Likert Scale is included in the interval scale. Made the determination of the Likert Scale in this study on a scale of 1 to 5. The guideline for measuring all variables is to use a 5-point Likert scale. The data analysis method in this study uses the Partial Least Square (PLS) analysis technique with the SmartPLS program. Can do the results of the PLS analysis by evaluating the structural equation model. The data analysis method used in this study is inferential statistics, namely SEM Based on Variance Partial Least Square (PLS).

**Results and Discussion**

**Statistical Result**

The outer model test results in table 3 show that all the instruments used in this study have met the outer model testing requirements.

**Table 3. Outer Model Test Results**

| Construct | Indicator | Outer Loading | Average Variance Extracted (AVE) |
|-----------|-----------|---------------|----------------------------------|
| Competence| X1.1      | 0,808         |                                  |
|           | X1.2      | 0,733         |                                  |
|           | X1.3      | 0,875         |                                  |
|           | X1.4      | 0,923         |                                  |
|           | X1.5      | 0,847         |                                  |
|           | X1.6      | 0,858         | 0,710                            |
| Training  | X2.1      | 0,849         | 0,740                            |
Table 4. Cronbach’s Alpha and Composite Reliability

| Construct               | Cronbach’s Alpha | Composite Reliability |
|-------------------------|------------------|-----------------------|
| Competence              | 0.918            | 0.936                 |
| Training                | 0.912            | 0.928                 |
| Work Motivation         | 0.924            | 0.931                 |
| Auditor Performance     | 0.804            | 0.872                 |

Table 3 shows that from the three Partial Least Square (PLS) criteria, we can see that all loading indicators are above 0.65, and the average variance extracted exceeds 0.5. The reliability of the research instrument used in this study was tested using Cronbach's Alpha and the coefficient of composite reliability. The basic construct used is reliable if the composite reliability and Cronbach alpha values are above 0.70. The results of composite reliability and Cronbach's alpha show the value of each variable above 0.70, meaning that all instrument variables are reliable. Measurements to evaluate the level of accuracy of the model and the level of variation of changes in the independent variable on the dependent variable in the research.

Table 5. Coefficient of Determination (R-Square)

| Construct            | R Square | Adj. R Square |
|----------------------|----------|---------------|
| Work Motivation      | 0.515    | 0.485         |
| Auditor Performance  | 0.534    | 0.500         |

Testing the coefficient of determination from table 5 shows that the R-Square value of work motivation is 0.515 or 51.50%. This indicates that the work motivation variable can be explained by the competence and training variables, while the remaining 48.50% can be explained by other variables not included in this research. Meanwhile, the R-Square value of the auditor's performance of 0.534 or 53.40% indicates that competence, training, and work motivation can explain the auditor's performance variable. In comparison, the remaining 46.60% can be explained by other variables not found in this study. Data analysis in this study was carried out using the Structural Equation Model (SEM). The test was carried out with the help of the Smart PLS program. Figure 2 below presents the results of testing the SEM Model using PLS.
Testing the proposed hypothesis is carried out by testing the structural model (inner model) by looking at the path coefficients, which show the parameter coefficients, and the statistical significance value of $t$ can be seen in Table 6.

**Table 6. Path Coefficient Test Path Coefficient**

| Correlation between Variables                  | B   | t- Statistic | p-Values |
|-----------------------------------------------|-----|--------------|----------|
| Competence on Auditor Performance             | 0.309 | 2.821        | 0.005    |
| Training on Auditor Performance               | 0.296 | 2.663        | 0.008    |
| Work Motivation on Auditor Performance        | 0.224 | 1.919        | 0.050    |
| Competence on Work Motivation                 | 0.036 | 0.177        | 0.859    |
| Training on Work Motivation                   | 0.347 | 2.403        | 0.017    |

Based on Table 6, we can explain that the most significant path coefficient value is indicated by the influence of competence on Auditor Performance of 2.821. The effect of training on auditor performance is 2.663. The impact of work motivation on auditor performance is 1.919. The effect of competence on work motivation is 0.177, followed by training on the work motivation of 2.403. The results above show that all variables in this model have path coefficients with positive numbers. This indicates that the greater the path coefficient value on one independent variable on the dependent variable, the stronger the influence between the independent variables on the dependent variable.

**Table 7. SEM Test of Mediation Effect**

| Correlation between Variables                  | B   | t- Statistic | p-Values |
|-----------------------------------------------|-----|--------------|----------|
| Competence on Auditor Performance With Work Motivation as Intervening | 0.309 | 2.329        | 0.015    |
| Training on Auditor Performance With Work Motivation as Intervening    | 0.370 | 2.114        | 0.040    |

**Discussion**

The results of testing the first hypothesis indicate that competence has a significant positive effect on auditor performance. Can explain that the increasing competence, the auditor's performance will increase—the better the auditor's competence, the better the auditor's performance. The auditor's field of work that requires high accuracy and ability will require the
readiness of the auditor himself because the competence capital possessed will help the auditor work. Kusuma & Arini, (2020) argues that the competence or ability of the auditor in carrying out and completing his duties and audit results will also not be trusted by other parties if the auditor does not have sufficient competence as the specific object being audited. For example, an auditor who is not an expert in electronic data processing audits a company whose financial statements are processed based on a computer system. Anggraini & Syofyan (2020) state that an auditor must have knowledge measured by how high an auditor's education is because then the auditor will have more knowledge (views) about the field he is involved in to find out various problems in greater depth. An auditor must also be experienced in conducting audits. The longer the auditor performs the examination, the more experience he has as an auditor (Sihombing & Triyanto, 2019). Work experience as an auditor should have an advantage in detecting errors, understanding errors in-depth, and looking for the causes of these problems (Ekawati, 2013). The results of this study support the agency theory, which explains that agents have a responsibility to the principal by making an accountability report every specific period. Prasasti & Gamayuni, (2015) explains that the principal and agent relationship is challenging to create because of conflicting interests. These contradictory interests cause agents to doubt the liability reports' fairness due to manipulation. To minimize the impact of conflicts of interest, it can be done by monitoring from a third party, namely an independent auditor (Udayani & Sari, 2017). The auditor performs the function of monitoring the manager's work through an accountability report. To complete the task of providing an opinion on the fairness of the company's financial statements, an auditor must have competence. This study also supports expectancy theory, which explains the strong relationship between effort and performance in a company and rewards and the fulfillment of personal goals. Each of these relationships will be influenced by certain factors. Auditors must understand this theory to be aware of their responsibilities as auditors, and auditors should have a role, both inside and outside of it. Auditor performance is influenced by competence, training, and work motivation. Each position requires different behavior in the work environment itself. The auditor's role is to provide audit report results that are acceptable to management. The results of this study are in line with research (Adisti & Setyohadi, 2019; Kurniawan et al., 2020) which states that a more competent auditor will be more responsive in detecting errors that occur. The increase in work experience and knowledge of the auditor will also improve the auditor's accuracy in conducting audits. Examinations carried out with a high level of accuracy will produce a quality audit report. This is also supported by (Sari & Lestari, 2018), which suggests that auditor competence significantly affects auditor performance. Auditors must have competence from formal education or training in accounting, auditing, and financial accounting in carrying out their duties. In addition, auditors must deepen their knowledge by attending audit-related training to improve their skills and work discipline to improve auditor performance. Research (Temaja & Utama, 2016) proves that competence positively affects auditor performance. This shows that the higher the level of competence of the auditor, the better the auditor's performance.

The results of testing the second hypothesis show that training has a significant positive effect on auditor performance. These results indicate that the more often auditors attend training, the performance of KAP auditors in South Jakarta will tend to increase. Conversely, if auditors rarely attend training, the performance of KAP auditors in South Jakarta will tend to decrease. The implementation of training at KAP greatly assists the auditor in carrying out fieldwork in the future.
so that the auditor can sharpen his ability in audit assignments. The increased auditor experience gained through training will increase the accuracy of conducting audits. Examinations with high precision produce quality audit reports and show good auditor performance. The results of this study support the agency theory, which explains that agents have a responsibility to the principal by making an accountability report every specific period. (Prasastie & Gamayuni, 2015), explains that the principal and agent relationship is challenging to create because of conflicting interests. These contradictory interests cause agents to doubt the liability reports' fairness due to manipulation. To minimize the impact of conflicts of interest, it can be done by monitoring from a third party, namely an independent auditor (Udayani & Sari, 2017). The auditor performs the function of monitoring the manager's work through an accountability report. To complete the task of providing an opinion on the fairness of the company's financial statements, an auditor must have competence. This study also supports expectancy theory, which explains the strong relationship between effort and performance in a company and rewards and the fulfillment of personal goals. Each of these relationships will be influenced by certain factors. Auditors must understand this theory to be aware of their responsibilities as auditors. Auditors should have a role, both inside and outside of it. Auditor performance is influenced by competence, training, and work motivation. Each position requires different behavior in the work environment itself. The auditor's role is to provide audit report results that are acceptable to management. The results of this study support (Pratiyaksa & Widhiyani, 2016; Amandani & Wirakusuma, 2017) finding that training is positive and significant on auditor performance. Frequently an auditor attending the training will increase the auditor's knowledge. That knowledge can be used optimally, thereby expanding the auditor's performance significantly and producing a reasonable opinion on the fairness of the financial statements. Then, (Hayati et al., 2020) found that training was positive and significant on auditor performance. With this additional training, it is hoped that the auditor will become more competent after returning to work.

The results of testing the third hypothesis indicate that work motivation has a significant positive effect on auditor performance. This means that the higher the work motivation, the higher will fulfill life's routine and needs. Work motivation is a desire that arises from within a person or individual because he is inspired, encouraged, and motivated to carry out activities with sincerity, pleasure, and sincerity. The results of the activities carried out get good and quality results. The results of this study support the agency theory, which explains that agents have a responsibility to the principal by making an accountability report every specific period. (Prasastie & Gamayuni, 2015) explains that the principal and agent relationship is challenging to create because of conflicting interests (Conflict of Interest). These contradictory interests cause agents to doubt the liability reports' fairness due to manipulation. To minimize the impact of conflicts of interest, it can be done by monitoring from a third party, namely an independent auditor (Udayani & Sari, 2017). The auditor performs the function of monitoring the manager's work through an accountability report. To complete the task of providing an opinion on the fairness of the company's financial statements, an auditor must have competence. This study also supports expectancy theory, which explains the strong relationship between effort and performance in a company and rewards and the fulfillment of personal goals. Each of these relationships will be influenced by certain factors. Auditors must understand this theory to be aware of their responsibilities as auditors. Auditors should have a role, both inside and outside of it. Auditor
performance is influenced by work motivation because each position requires different behavior in the work environment itself. The auditor's role is to provide audit report results that are acceptable to management. Reason includes unique feelings, thoughts, and past experiences that are part of the company's internal and external relationships. The foundation of all motivation is hope. Therefore, hope is a criterion for someone to be motivated. This expectation is the cause of inspiration, as fuel uses an engine. Without hope, it will inspire no one. The results of this study are in line with research (Malik & Nasaruddin, 2018; Hayati et al., 2020; Eva et al., 2021) which found that work motivation has a significant effect on auditor performance. This means that the higher the reason of the auditor, the higher the resulting performance. Conversely, the lower the auditor's motivation, the lower the resulting performance. The cause can determine and improve team member performance, but inspiration can also be unimportant. One of the circumstances in which reason becomes an insignificant factor in improving team member performance occurs when employees lack basic skills in carrying out their work (Afandi & Bahri, 2020).

Testing the fourth hypothesis (H4) showed a positive relationship between competence but not significant on work motivation. This means that the auditor's lot or a little competence does not affect his work motivation to complete the examination task. Effective team member development, by increasing the skills and skills of employees or increasing competence to improve work performance even without motivating the auditors. However, competence positively affects auditor performance and is significant at a value of 0.015, with work motivation as an intervening variable. These results support the research results from (Heriswanto 2018; Ashar & Murgiyanto, 2019), which found that work motivation partially mediates the relationship between competence and performance. Employees will be motivated if their competencies are as expected by the company. High competence can make a significant contribution to increasing work motivation and performance. Motivation and performance have a close relationship because motivation is an impetus for individuals to behave and carry out an activity or work. The ability is inherent in a person and manifests in his actions at work, while motivation is essential in moving one's creativity and ability to do work.

The results of testing the fifth hypothesis (H5) show that training has a significant positive effect on work motivation. These results indicate a positive relationship between exercise and effective work motivation. If the perception of movement gets better, it will directly affect motivation. Trainers must motivate employees to perform optimally and disseminate responses related to a series of training materials. The results of this study support (Darmawan et al., 2017; Tuhumena et al., 2017) finding that training has a significant effect on work motivation. This study also found that exercise positively impacted auditor performance with work motivation as an intervening variable. This means that the higher the training, the higher the team member's performance through increased motivation. Examination-related training materials influence the work motivation of auditors. The results of this study are consistent with several theories which state that several causes can affect the mediating role of team member performance in an organization. One of the causes of the various parts is the mediator of work motivation in the organization. The study results (Riani et al., 2017; Saefulloh & Ekowati, 2021) found that each training variable that was intervened by motivation could increase the one-unit variable of team member performance. This means that the higher the training, the higher the team member's
performance through increased motivation. The training program forms and improves the skills and knowledge of employees. Employees' abilities and knowledge must make them experts in carrying out their duties because expertise is specific and focused.

Conclusions

The results of this study found that the competence possessed by the auditor can improve the performance of the auditor in carrying out his duties; audit training that the auditor attends can enhance the performance of the auditor to complete the work by the standards set on time and can take advantage of the time. If the work motivation is getting better, it will directly affect the auditor's performance. Many or few competencies possessed by auditors do not affect their work motivation to complete audit tasks. High competence can make a significant contribution to increasing work motivation and auditor performance. If the training is getting better, it will have a direct effect on increasing motivation. The higher the activity, the higher the team member's performance through increased motivation.

This research can provide additional references to organizations/agencies related to competence, training, and work motivation that affect the performance of auditors. It is expected that the auditor's performance can be by organizational goals. Organizations should maximize the increase and improve the quantity of their auditors’ work. This study also describes the effect of professionalism, independence, and auditor training on auditor performance which can be used for further research.

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