

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

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ABSTRACT

This study examines the influence of auditor independence and task complexity on auditor performance, with job satisfaction acting as a mediating variable. Utilizing a quantitative approach, data were collected from auditors working in public accounting firms (Kantor Akuntan Publik, or KAP) in DKI Jakarta through surveys. The research findings indicate that while task complexity has a significant effect on auditor performance, independence does not significantly influence performance, either directly or through job satisfaction. Job satisfaction was found to mediate the relationship between task complexity and auditor performance. These results suggest that managing task complexity and enhancing job satisfaction are essential for improving auditor performance. The study emphasizes the importance of creating a work environment that mitigates the negative effects of task complexity while fostering job satisfaction to optimize audit outcomes. This research contributes to the understanding of factors influencing auditor performance and provides practical recommendations for enhancing auditing practices within organizations.

KEYWORDS

Auditor Performance, Independence, Task Complexity, Job Satisfaction, Mediation Variable, Public Accounting Firms



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INTRODUCTION

Auditors have an important task to assist investors and companies as users and providers of financial statements. Reasonable auditor statements about financial statements will make it easier for investors and other users to see the state of the company and its performance, making it easier for both parties to trust them (Cahyadi Wiranata Kusuma & Eka Damayanthi, 2020; Flood, 2020; Mat Ridzuan et al., 2022; Panggabean, 2019). The purpose of this auditor's statement is to prevent errors and make financial statements more accurate. By using these audited financial statements, users will find it easier to make informed decisions based on the actual circumstances.

When carrying out his duties, an auditor will be faced with many things that affect him in terms of feelings, emotions, self-esteem, and personality.

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

Influences in oneself such as independence and confidence in carrying out the role of an auditor are part of the character of a good auditor. While external influences, of course, the performance of an auditor will be influenced by the environment in which they work and technological developments (Chrystabel & Hapsari, 2020; Ikhsan et al., 2023; Rahayu et al., 2020; Wahyuni et al., 2021).

In this situation, the relevant case is one of the EY employees who died allegedly due to work fatigue. This case was revealed through the confession of her mother, Anita, to the leader of EY. The letter was widely circulated. It is known that Anna (EY employee) died in July 2024 at the age of 26. He faced a heavy burden after 4 months of joining the company. "She likes to cry on the phone because she can't work with so much pressure and stress. We asked him to resign and Return. He decided to continue because he got more exposure at EY," explained Anna's father, Joseph (Amira & Munari, 2022).

This case is in the spotlight in India. Since Anna is an auditor, an auditor is responsible for checking and reviewing the accuracy of financial statements, ensuring that the company does not violate tax regulations, and conducting audits to ensure the validity of financial data. Auditors are a stress-prone profession because they face many challenges and very complex tasks. A professional auditor must have optimal performance to conduct effective auditing. As the most important part, the results of an auditor's work are greatly influenced by certain factors directly related to their performance, such as the independence and complexity of the task.

The quality of the performance of the KAP will be determined by the quality of the auditor's performance. The auditor's performance is expected to be able to realize the company in order to achieve better work results towards achieving the goals of the organization/company. Auditor performance is the achievement of the results of the tasks performed by the auditor to fulfill the responsibilities received, and determine whether a work done will be good or otherwise. The auditor's performance is a benchmark for clients or the public in assessing the audit results received (Nufus & Fadillah, 2022).

The company's obligation to submit audited financial statements in accordance with (Financial Services Authority (OJK) Regulation Number 29/POJK.04/2016 concerning Annual Report of Issuers or Public Companies, 2016. A professional auditor can be reviewed from the results of his performance in doing his duties and functions so that he is able to produce quality audits and will increase public trust in the accounting profession. The auditor's performance is the main focus in evaluating the results of the audit carried out, both for clients and the public. The quality and quantity of performance in the auditor profession can certainly be realized by the auditor's performance in carrying out their duties by paying attention to ethical standards and technical standards as a reference for the performance of accountable tasks (Amira & Munari, 2022).

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

However, in carrying out their duties, auditors are often faced with potential role conflicts and role ambiguity that affect auditor performance. According to (Nufus & Fadillah, 2022) Role conflict is a conflict that arises from the organizational bureaucratic control mechanism that is not in accordance with norms, rules, ethics and professional independence. This condition usually occurs because there are two different commands received at the same time, and the execution of one command alone will result in the neglect of the other command. Role theory states that individuals who are faced with high levels of role conflict and role uncertainty will experience anxiety, become more dissatisfied, and perform their work less effectively than other individuals (Nufus & Fadillah, 2022).

Auditor performance is one of the crucial elements in maintaining the integrity and reliability of the audit process, both in the public and private sectors. One of the considerations used to determine whether an auditor has done his job well or otherwise is seen from his performance (Amira & Munari, 2022). An auditor's performance depends not only on technical abilities and experience, but is also influenced by a variety of other factors, including independence, the complexity of the task at hand, and the level of job satisfaction felt.

In the implementation of the audit, the assigned auditor must be able to be independent in carrying out his duties in order to produce a quality audit in accordance with the facts without any interference from other parties, the quality audit will be reflected in the performance of the auditor (Fatinah et al., 2022). This quality of performance determines how well auditors can detect and report errors, fraud, or inaccuracies in the company's financial statements and operational aspects. Good performance not only guarantees the company's compliance with standards and regulations, but also increases the credibility of the financial information presented to stakeholders.

In a broader context, high-performing auditors play an important role in maintaining market stability and public confidence in a company's financial statements. For example, the quality and professionalism of a Public Accounting Firm (KAP) is based on the performance of its auditors, because the number of public accountant services is needed, so that it increasingly provides demands for the public accounting profession to continue to create performance improvements so as to create an opinion on an audit report that is trustworthy and reliable for stakeholders.

For a job to be said to be good and successful, maximum process and effort are needed. A person's success in doing their job is called performance (Irwansyah et al., 2021). According to (Sososutiksno, 2023) Auditor performance is a measure used to evaluate whether an organization is operating well. This is the result of the auditor's work while carrying out his responsibilities. Auditors can assess their performance by looking at the quality, quantity, and timeliness of work, not just from the results (Daniro et al., 2023). Auditor performance is an action taken to improve results in

achieving organizational goals. The auditor's performance is also a measure of success in handling financial issues and is important. The purpose of auditor performance is to ensure that its implementation runs in accordance with policies and plans to ensure that objectives are achieved effectively, cost-effectively, and efficiently (Arif & Sari, 2023). The auditor's performance is expected to help the company do a better job of achieving the company's goals (Nufus & Fadillah, 2022).

The performance of auditors with quality audits is seen as a factor that affects the preparation of financial statements with integrity. Auditor performance is the result of quality and quantity of work achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Daniro et al., 2023). Based on this description, it can be said that the performance of an external auditor is the result achieved by an auditor based on the skill, experience, and seriousness of time in carrying out audit tasks for a company to meet the needs of *Squirrel* charged to him within a certain period of time (Priharta et al., 2022).

There are several factors that affect auditor performance, the first is independent behavior. An auditor must have independent behavior (Arief et al., 2022). Independence is a neutral attitude and is not influenced by others when making decisions. This is shown in his behavior characterized by an honest and objective approach to his professional responsibilities. (Ilmi & Riduwan, 2024). In English, independence means "independence" means to stand alone and not depend on or be not controlled by other people or things, not to base oneself on others, to act or think according to the will of the heart, to be free from the control of others, and not to be influenced by others (Silmi, 2020). According to the General Standard of Independence Article 220 SA in the SPAP standard, the auditor must be neutral or unaffected because his work is carried out in the public interest. Through the principles of integrity and objectivity, the independence perspective is a very important component of audits (Sembel & Mulya, 2022).

If an auditor has high independence, his performance will be better and trustworthy. In relation to the Auditor's Performance, an auditor who has a high independent attitude in conducting an audit, the results of the audit will be in accordance with the existing facts, so that the Auditor's Performance is expected to be better without being influenced by any party. Honest, impartial, non-contradictory and not controlled by others or having a high attitude of independence in carrying out the audit function is indicated to improve the performance of each auditor and vice versa. Auditors who are able to take an independent position in each of their duties and have adequate abilities in their professional fields accompanied by a consistent work ethic will have an impact on their performance that is increasingly qualified (Arini et al., 2023).

The second factor is the complexity of the task. The complexity of the task is a form of heavy duty and not least of an auditor in facing full responsibility for the task (Pertiwi et al., 2021). Complex and diverse tasks can

help improve the quality of work results. These tasks will help the auditor better understand what they are doing, so they can make better judgments (Saputra & Sandi, 2021).

According to (Daniro et al., 2023) The complexity of tasks can affect the performance of an auditor as well because every auditor is always faced with many very complex and interconnected tasks. If the auditor's ability is lacking, this high level of complexity of the task can become a burden (Amira & Munari, 2022). Because the complexity of the task can lead to greater task complexity, the auditor may experience ineffective audit habits, which in turn hinders the auditor's performance. However, if the auditor works with a professional and considers that the complexity of the task can help them do their job, the complexity of the task can help them (Sososutiksno et al., 2022).

The complexity of tasks is caused by the lack of ability to handle work properly. The greater the number of tasks, the more difficult the task will be and the higher the stress level. As the pressure level increases, performance may decrease. Because the auditor cannot carry out his duties if the performance decreases. The complexity of the task is related to the quality of the audit's financial statements obtained from the auditor. Task complexity is the behavior that exists in individuals in memory and the ability to perform audit tasks. While performing audit tasks, it will encounter complex problems and everyone faces different difficulties (Pertiwi et al., 2021).

In auditor performance, independence and complexity of tasks are mediated with job satisfaction. Job Satisfaction is a non-technical individual factor in everyone that arises due to the influence of the surrounding work environment. Job satisfaction is a positive feeling about a person's job that is the result of an evaluation of their characteristics. A person who has a low level of job satisfaction will have negative feelings about the job (Farid, 2021). Job satisfaction is defined as an emotional state that is pleasing or unpleasant in which auditors view their work (Andarini et al., 2022).

One of the relevant cases is that in 2018, the Ministry of Finance outlined three omissions of Public Accountants (AP) in auditing the financial statements of PT Garuda Indonesia (Persero) Tbk in 2018. This was finally the determination of sanctions from the Center for Financial Professional Development (PPPK). Previously, Garuda Indonesia's financial statements reaped 4 controversies. This was caused by the refusal of two commissioners of Garuda Indonesia, Chairal Tanjung and Dony Oskaria to sign an agreement on the results of the 2018 financial statements. The two have a difference of opinion regarding the recording of transactions with Mahata worth US\$239.94 million in the revenue post. Because, no payment has come in from Mahata until the end of 2018. Secretary General of the Ministry of Finance Hadiyanto detailed the three negligences committed. First, the AP concerned has not properly evaluated the substance of the transaction for accounting treatment activities, recognition of receivables and other income. The reason is, this AP has acknowledged the income of receivables even though nominally it has not

been received by the company. Thus, this AP was proven to violate Audit Standard (SA) 315. Second, the public accountant has not fully obtained sufficient audit evidence to evaluate the accounting treatment in accordance with the substance of the transaction agreement. This violates the SA 500.

Finally, AP also cannot consider facts after the date of the financial statements as the basis for accounting treatment, thus violating SA 560. Not only that, the Public Accounting Firm (KAP) where Kasner is under the auspices is also asked to control KAP's quality control standards (Aslm, 2019). The Ministry of Finance through the Center for Financial Professional Development (P2PK) has imposed sanctions for the revocation of the license of a public accountant who audits the financial statements of PT Garuda Indonesia Tbk (GIAA) for the 2018 financial year, namely Kasner Sirumapea for 12 months. Not only that, the KAP that audits Garuda Indonesia's financial statements is also subject to a written warning accompanied by an obligation to implement improvements to the KAP Quality Control System and a review was conducted by BDO International Limited to KAP Tanubrata, Sutanto, Fahmi, Bambang & Partners. On the official website of BDO Indonesia, the Public Accounting Firm (KAP) that audited Garuda's 2018 Financial Statements, Kasner officially joined in 2012. Prior to joining BDO, Kasner was also listed as a partner at KAP Osman Bing Satrio-Deloitte. He worked at the KAP from 2008 to 2012. The Ministry of Finance detected serious violations in the financial statements of PT Garuda Indonesia Tbk (GIAA) carried out by Public Accounting Firms (KAP) Tanubrata, Sutanto, Fahmi and Partners (members of BDO International) (Aslm, 2019).

Garuda believes that they have carried out the audit process in accordance with PSAK and are based on the principle of professionalism. There is no interference at all from any party, including the Board of Directors or the Board of Commissioners, to guide the results to certain purposes. KAP BDO was determined by the Board of Commissioners of Garuda Indonesia after exceeding the tender process openly in the 2nd semester of 2018. Based on this, KAP BDO has sufficient confidence in Garuda's financial statements so that it can submit a Reasonable Opinion Without Exception on Garuda Indonesia's financial statements in 2018 (Desfika, 2019).

This research aims to (1) examine the effect of independence on auditor performance, (2) analyze the impact of task complexity on auditor performance, (3) assess the mediating role of job satisfaction in the relationship between independence and auditor performance, and (4) investigate whether job satisfaction mediates the influence of task complexity on auditor performance. The study provides both theoretical and practical benefits: theoretically, it contributes to the existing knowledge by exploring how independence and task complexity affect auditor performance, with job satisfaction as a mediating variable. Practically, the findings offer valuable insights for auditors and firms by highlighting the importance of maintaining independence and effectively managing task complexity to enhance

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

performance. The results can help auditors identify key performance factors and implement strategies to improve job satisfaction and overall work effectiveness.

Based on the background explanation above, this study will carry the title "The Effect Of Independence And Task Complexity On Auditor Performance With Job Satisfaction As A Mediation Variable". The researcher wanted to get results from the independence and complexity variables of the task so that it would not have a negative effect on performance. Auditors can be more aware of the factors that affect their performance and can take appropriate steps to improve job satisfaction and effectiveness at work.

RESEARCH METHODS

Using a quantitative approach, this study focuses on primary data by conducting a survey to explore the relationship between independence and task complexity on auditor performance and job satisfaction as a mediating variable. The data collected through questionnaires were given to respondents.

This study used a population of a group of auditors working at the DKI Jakarta Public Accounting Firm (KAP). By explaining how the auditor's performance is affected by the independence and complexity of the task. The purpose of this study is to find out the existence of a cause-and-effect relationship. The focus of this research is auditors who work at the DKI Jakarta Public Accounting Firm (KAP) who are active and registered with the OJK. The research began in November 2024 and will last until completion.

Table 1. Auditors who work at the DKI Jakarta Public Accounting Firm (KAP)

Region	HOOD	Population			Total
		Manager	Senior Auditor	Junior Auditor	
North Jakarta	23	94	376	470	940
East Jakarta	43	178	712	890	1780
South Jakarta	109	804	3216	4020	8040
West Jakarta	41	158	632	790	1580
Central Jakarta	58	556	2224	2780	5560
Total	274	1790	7160	8950	17900
Percentage		10%	40%	50%	

The technique used is the non-probability sampling technique which uses *convenience sampling*. This sampling technique is collected from KAP or members of the population who are willing to provide information easily such as filling out questionnaires. To determine the sample, the solvin formula used for the calculation is as follows:

$$n = \frac{N}{1 + N (e^2)} \quad n = \frac{17.900}{1 + 17.900 (0,1^2)}$$

The population in research refers to the entire group of individuals or events being studied, where sampling involves selecting a portion of this population for analysis—without a sample, there would be no research, even though the population encompasses all elements under investigation. In this study, the population consists of junior auditors, senior auditors, and managers from Public Accounting Firms in DKI Jakarta. The sampling technique employed is convenience sampling, which allows for an unrestricted and non-discriminatory selection process, giving each member of the population an equal opportunity to be included in the sample.

The study collected data by distributing questionnaires to KAP in the DKI Jakarta area through Google Forms provided by the researcher. The questions contained in the questionnaire were about the independence and complexity of the task on the auditor's performance. The questionnaire questions were measured by a likert scale with the level of answer choice SS (Strongly Agree): 4 points, S (Agreed) : 3 points, TS (Disagreed): 2 points, STS (Strongly Disagreed): 1 point.

The analysis process is not done once, but alternately between reduction, presentation and drawing conclusions or verification during the research time. After verification, conclusions can be drawn based on the results of the research presented in the form of a narrative. Drawing conclusions is the final stage of data analysis activities. This conclusion is the final stage of data processing.

The hypothesis testing techniques employed in this study include: (1) a Validity Test using Outer Loading to determine whether an instrument accurately measures what it intends to measure, with a threshold value of > 0.1909 ; (2) a Reliability Test to assess the consistency and stability of the measurement instrument, where a Composite Reliability value > 0.6 indicates high reliability, further supported by a Cronbach's Alpha value > 0.7 for additional confirmation; and (3) Path Analysis, a statistical method that extends linear regression to examine causal relationships among variables within a predefined model, visually represented through a path diagram. These techniques collectively ensure the robustness and accuracy of the measurement and analysis processes in the research.

RESULTS AND DISCUSSION

A. Research Results

1. Data Collection Results

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

The collection of this research data was carried out on auditors working at Public Accounting Firms in the South Jakarta Region who are registered in the directory of the Indonesian Institute of Public Accountants (IAPI) in 2024. The following is a list of Public Accounting Firms that are the object of this research, namely:

Table of Contents 2 List of Public Accounting Firms

No	Name of Public Accounting Firm	Address
1	KAP Ishak, Saleh, Soewondo & Partners	Jl. Ciputat Raya No. 4-6, Bungur Grend Center, Block B5, RT.8/RW.7, Kby. North Lama, Kec. Lama, South Jakarta City, Special Capital Region of Jakarta 12240
2	KAP Ispiadly & Dande	Jl. Ciputat Raya No.14B 2nd Floor, RT.6/RW.1, Kel. Pondok Pinang, Kebayoran Lama District, South Jakarta 12310
3	KAP Krisnawan, Nugroho & Fahmy	Jl. Lebak bulus III No.50 Kel. Cilandak Barat, Kec. Cilandak South Jakarta 12440
4	KAP Hertanto, Grace, Karunawan	Palma Tower 18th Floor Lot. F & G Jl. RA. Kartini II-S Kav. 06 TB. Copyright © 2019 All Rights Reserved. All rights reserved.
5	KAP Bharata, Arifin, Mumajad & Sayuti	Jl. Raya Rawa Bambu No.17D, Pasar Minggu, South Jakarta, 12520
6	Public Accounting Firm Heliantono & Partners	Aminta Plaza 7th Floor Suite 704, Jalan TB. Simatupang Kav. 10, South Jakarta 12310

Source: Public Accounting Firm in South Jakarta Region

The resource person in this research is an auditor who works at a Public Accounting Firm (KAP) in South Jakarta. The questionnaire delivery began in December 2024, by visiting the Public Accounting Firm directly and providing a questionnaire to the auditor at the venue.

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

The sample in this research uses Nonprobability Sampling. Nonprobability Sampling is a sampling technique that does not limit the opportunity or equal opportunity for each element or member of the population to be selected as a sample. The sampling technique used is Convenience Sampling which is a sample extraction technique that is carried out by selecting samples based on ease of access, such as friends or colleagues who are easy to reach.

The total questionnaires distributed were 106 copies which were distributed to 6 Public Accounting Firms in the South Jakarta area. The number of questionnaires returned was 106 copies or 100% of the total shipments. Of the number of questionnaires distributed, 106 copies of the questionnaire were filled out completely, and as many as 0 copies of the questionnaire were not filled out. Therefore, the author used data analysis of 106 copies of the questionnaire. The following is a breakdown of the questionnaire return rate:

Table of Contents 3 Questionnaire Return Rate Details

Information	Total	%
Questionnaire sent	106	100%
Return Questionnaire	106	100%
Questionnaire used for data analysis	106	100%
Incomplete questionnaire	0	0%

Source: (processed)

The distribution of questionnaires was carried out at Public Accounting Firms in the South Jakarta area. The number of questionnaires distributed in each Public Accounting Firm is not the same, this is due to the different number of auditors in each Public Accounting Firm. The details of the submission and return of the questionnaire from the Public Accounting Firm are as follows:

Table of Contents 4 Questionnaire Delivery and Return Details

No	Name of Public Accounting Firm	Questionnaire Sent	Questionnaire Back	Percentage
1	KAP Ishak, Saleh, Soewondo & Partners	5	5	100%
2	KAP Ispiadly & Dande	5	5	100%
3	KAP Krisnawan, Nugroho & Fahmy	54	54	100%
4	KAP Hertanto, Grace, Karunawan	5	5	100%
5	KAP Bharata, Arifin, Mumajad & Sayuti	30	30	100%
6	Public Accounting Firm Heliantono & Partners	7	7	100%

Source: Public Accounting Firm in South Jakarta

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

The characteristics of the resource persons sampled in this research are divided into several groups, namely according to gender, age and position or position of auditor in KAP. The following are presented the characteristics of the resource persons according to gender, age, last education, and auditor position in the KAP, as explained in the following index:

Characteristics of Resource Persons Based on Gender

Table of Contents 5 Characteristics of Gender-Based Resource Persons

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Gender	Male – Male	53	50%
	Woman	53	50%

Source: (processed)

From the index above, it can be seen that there are actually 53 male speakers (50%), while female speakers are 53 speakers (50%).

Characteristics of Resource Persons Based on Age

Table of Contents 6 Characteristics of Resource Persons Based on Age

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Age	21-30 Years	101	95,2%
	31-40 Years	3	2,8%
	41-50 Years	2	2%

Source: (processed)

In the index above, it can be seen that the majority of the speakers are aged 21-30 years, namely 101 speakers (95.2%)

Characteristics of Resource Persons Based on Position

Table of Contents 7 Characteristics of Resource Persons Based on Position

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Position / Position	Partner	0	0%
	Manager	2	2%
	Senior Auditor	26	24,5%
	Junior Auditor	78	73,5%

Source:(processed)

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

From the Index above, it can be seen that there are actually 2 Auditors who fill out the questionnaire with the Position of Manager (2%), the Senior Auditor Position has as many as 26 Resource Persons (24.5%) and with the Junior Auditor Position there are 78 Resource Persons (73.5%) and in this questionnaire there are no Resource Persons with the position of Partner.

Characteristics of Resource Persons Based on Last Education

Table of Contents 8 Characteristics of Resource Persons Based on Last Education

Demographic Elements	Demographics of Resource Persons	Auditor	
		Total	Percentage
Final Education	Diploma	10	9%
	Strata 1 (S1)	90	85%
	Strata 2 (S2)	6	6%
	Strata 3 (S3)	0	0%

Source: (processed)

Based on the results of the index, it can be known that there are actually 10 speakers with a Diploma education, as many as 10 speakers (9%), 90 speakers with Strata One (S1) education (85%), and 6 speakers with Strata two (S2) education (6%).

Data Analysis Results

The author uses the IBM SPSS Statistics Version 20 tool to run the validity test. The instrument is said to be valid if the calculation is $>$ index (2-sided test with sig. 0.05). To calculate the r index, $df = N - 2$. Where N is the number of sources, then the value of the index r is $df = 106 - 2 = 104$. So the value of the r-index of 0.1909 from the validity test of all statements is declared valid and can be used as a reference for further research. The measure of validity of each can be seen in the following index:

Table 9 Audit Expertise Variable Data Validity Test

No	Statement Item	r-count	r-index	INFORMATION
1	P1. X1	0,727	$>$ 0,1909	VALID
2	P2. X1	0,552	$>$ 0,1909	VALID
3	P3. X1	0,459	$>$ 0,1909	VALID
4	P4. X1	0,697	$>$ 0,1909	VALID

Source : SPSS V.20,2024 data processing results

Based on the Index above, the validity test results on the Independence variable (X1) show that actually all the statement items in the variable are valid, because the relevant value of each r-count statement item $>$ r-index. It

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

can be known that the details of the statement used to measure the Independence variable (X1) are Valid.

Table of Contents 10
Test of Data Validity of the Variable Skepticism of Professional Skepticism

<i>No</i>	Statement Item	r-count	r-index	INFORMATION
1	P1. X2	0,725	> 0,1909	VALID
2	P2. X2	0,704	> 0,1909	VALID
3	P3. X2	0,580	> 0,1909	VALID
4	P4. X2	0,590	> 0,1909	VALID
5	P5. X2	0,712	> 0,1909	VALID

Source : SPSS V.20,2024 data processing results

Based on the Index above, the validity test results on the Task Complexity variable (X2) show that actually all statement items in the variable are valid, because the relevant value of each r-count statement item > r-index. It can be known that the item of the statement used to measure the Task Complexity variable (X2) is Valid.

Table of Contents 11 Test Validity of Auditor Performance Variable Data

<i>No</i>	Statement Item	r-count		r-index	INFORMATION
1	P1. Y	0,570	>	0,1909	VALID
2	P2. Y	0,509	>	0,1909	VALID
3	P3. Y	0,697	>	0,1909	VALID
4	P4. Y	0,681	>	0,1909	VALID
5	P5. Y	0,572	>	0,1909	VALID

Source : SPSS V.20,2024 data processing results

Based on the Index above, the validity test results on the Auditor's Performance variable (Y) show that actually all statement items in the variable are valid, because the relevant value of each statement item r-calculates > r-index. It can be known that the item of the statement used to measure the Auditor Performance variable (Y) is Valid.

Table of Contents 12 Job Satisfaction Variable Data Validity Test

No	Statement Item	r-count		r-index	INFORMATION
1	P1. Z	0,561	>	0,1909	VALID
2	P2. Z	0,725	>	0,1909	VALID
3	P3. Z	0,524	>	0,1909	VALID
4	P4. Z	0,725	>	0,1909	VALID
5	P5. Z	0,720	>	0,1909	VALID
6	P6. Z	0,725	>	0,1909	VALID

Source : SPSS V.20,2024 data processing results

Based on the Index above, the validity test results on the Job Satisfaction variable (Z) show that actually all the statement items in the variable are valid, because the relevant value of each r-index statement item is calculated $>$ r-index. It can be known that the item of the statement used to measure the Job Satisfaction variable (Z) is Valid.

Feasibility Test

Reliability is a tool to measure a questionnaire whose indicators are of construct changes. A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time. For this reason, a reliability test was carried out on the research instrument by calculating the value of Cronbach's Alpha $>$ 0.60. Based on the results of the research questionnaire calculation, the following data were obtained:

Table 13 Contents Feasibility Test

<i>Reliability Statistics</i>	
<i>Cronbach's Alpha</i>	<i>N of Items</i>
.973	20

Source : SPSS V.20,2024 data processing results

The index above shows Cronbach's Alpha value for the Independence variable (X1), Task Complexity variable (X2), Auditor Performance variable (Y), and Job Satisfaction variable (Z) which is 0.973. Thus, it can be concluded that every statement in the questionnaire is reliable, because it keeps Cronbach's Alpha value greater than 0.6. This shows that actually each item of the statement used will be able to obtain consistent data, which means that if the statement is resubmitted, it will get a relatively similar answer to the previous answer.

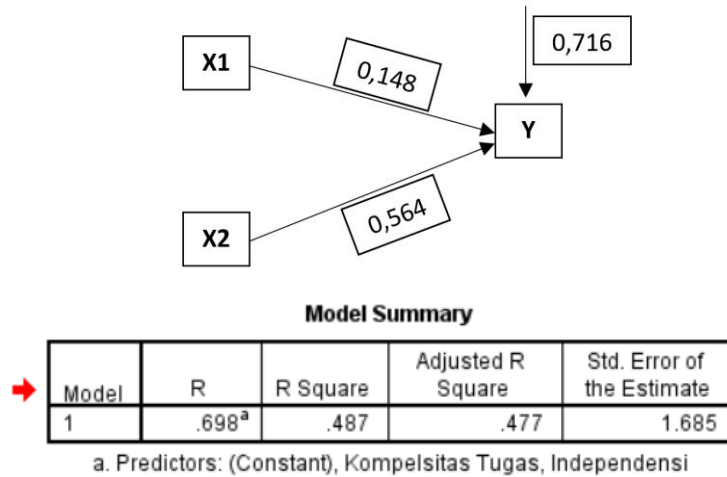
Path Analysis

1) Model I Line Coefficients

Based on the R Square value contained in the "Model Summary" table is 0.487, this shows that the influence of X1 and X2 on Y is 48.7% while the remaining 51.3% is the contribution of other variables that were not included

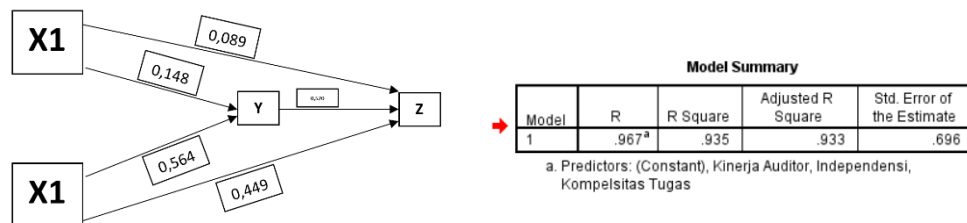
The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

in the study. Meanwhile, the value of $e1$ can be searched with the formula $e1 = \sqrt{(1-0.487)} = 0.716$. Thus the model I path diagram is obtained as follows:



2) Model Line Coefficient II

The magnitude of the R Square value contained in the "Model Summary" table is 0.935, which shows that the influence of X1, X2 and Y on Z is 93.5% while the remaining 6.5% is a contribution from other variables that were not included in the study. Meanwhile, the value of $e1$ can be searched with the formula $e2 = \sqrt{(1-0.935)} = 0.255$. Thus the model II path diagram is obtained as follows:



Discussion of Research Results

The discussion in this research uses independent variables, namely Independence and Task Complexity, Dependent variables, namely Auditory Performance, and Mediation variables, namely Job Satisfaction.

The Impact of Independence on Auditor Performance

Based on the results of the Index, the Independence variable has not succeeded in affecting the Auditor's Performance. From the results of data analysis in this research, it is concluded that the Independence Variable has not been successful and is not relevant to the Auditor's Performance.

The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable

According to Attribution Theory, it is explained that an individual is able to perceive something on the basis of what he believes and is under his own personal control, which is behavior caused by internal elements. Dispositional attributions (Internal Elements) refer to individual behaviors (internal elements) that are seen in a person, such as knowledge, independence, abilities and others. Based on attribution theory, the author considers that auditors who have high independence will not have difficulty in making the right audit decisions in order to be able to convince their performance. This is in accordance with the dispositional element component (Internal Element) which means that individual behavior is determined by a combination of internal forces such as elements that come from within the auditor, namely independence to find an answer about the cause of a persuasive behavior in building good performance.

The Impact of Task Complexity on Auditor Performance

Based on the results of the Index, the Task Complexity variable has an impact on the Auditor's Performance. From the results of the data analysis in this research, it can be concluded that the Task Complexity Variable has an impact and is relevant to the Auditor's Performance.

Based on the Theory of Attribution of Complexity Variables The task presents the Components of dispositional elements (Internal elements). This is in accordance with the internal element component where the more complex the task is capable of being fulfilled by performance, so that the attitude of Task Complexity is an attitude that includes thinking to always question and carry out an evaluation study that is critical to the audit evidence in accordance with the implementation of the collection and assessment of objective audit evidence.

The Impact of Independence on Auditor Performance Mediated by Job Satisfaction

Based on the results of the Index, Independence has not succeeded in mediating job satisfaction with Auditor Performance. From the results of data analysis in this research, it can be concluded that the Auditor Performance Variable actually has an impact and is relevant to Job Satisfaction.

Based on attribution theory, the Independence variable has not succeeded in influencing the Auditor's Performance which is mediated by Job Satisfaction representing the components of external elements. This can be interpreted as an external element component, namely a situation in which a person's behavior is perceived for the nature of independence, a lot of work in certain circumstances that forces a person to carry out certain acts.

The Impact of Task Complexity on Auditor Performance Mediated by Job Satisfaction

Based on the results of the Index, Task Complexity has an impact on Auditor Performance which is mediated by Job Satisfaction. From the results of data analysis in this research, it can be concluded that the Auditor Performance Variable actually has an impact and is relevant to Job Satisfaction.

Based on the theory of attribution, the variable Task Complexity affects the Auditor's Performance which is mediated by Job Satisfaction representing the components of internal elements. This is in accordance with the components of external elements, namely the situation in which a person's behavior is subjected to the pressure of certain situations or circumstances that force a person to carry out certain actions

Reflection of Tawheed

Audit is one of the efforts to prevent fraud in making financial statements. The audited financial statements will ensure their accuracy and reliability, so that they can increase credibility and trust in the services provided by the auditor. An accountant or auditor is required to carry out his profession well as viewed by Islam.

In the Islamic view, the accounting profession is considered one of the fardhu kifayah or collective obligations to provide records, in the broad sense of measuring and allocating rights among various parties fairly. Likewise, the profession of external auditor who has the obligation to examine financial statements fairly, without impartiality between one of the parties, this is explained in the Qur'an Surah An-Nisa Verse 58:

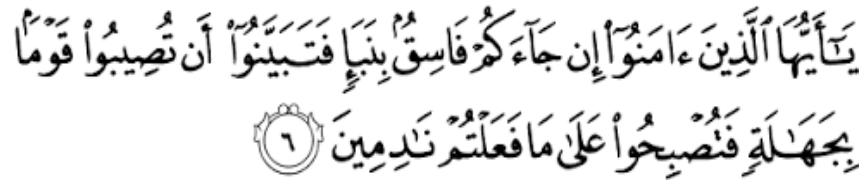
﴿إِنَّ اللَّهَ يَأْمُرُكُمْ أَنْ تُؤَدُّوا الْأَمَانَاتِ إِلَىٰ أَهْلِهَا وَإِذَا حَكَمْتُمْ بَيْنَ النَّاسِ أَنْ تَحْكُمُوا بِالْعَدْلِ إِنَّ اللَّهَ نِعِمَّا يَعِظُكُمْ بِهِ إِنَّ اللَّهَ كَانَ سَمِيعًا بَصِيرًا﴾
٥٨

Latin Arabic: innallaha ya'murukum an tu'addul-amānāti ila ahlihā wa iza hakamtum bainan-nāsi an tahkumu bil-'adl, innallāha ni'imma ya'izukum bih, innallaha kāna samī'am baṣīrā

Meaning: Indeed, Allah has commanded you to convey the message to those who are entitled to receive it, and when you establish a law among men, you should set it justly. Indeed, Allah is All-Hearing and All-Seeing.

The Auditor's Performance Action or giving a decision to the financial statement is an action taken by a person to decide a matter or a response to a problem, where the problem is the gap between the circumstances that occur

and the desired circumstances. In Islam, the decision is made with a cautious attitude in receiving information as explained in Surah Al-Hujurat verse 6 as follows:



Arabic Latin: *Ya ayyuhallażīna amanū in ja akum fāsiqum bina in fa tabayyanu an tuşību qaumam bijahālatin fa tuşbihi 'ala mā fa'altum nādimin*
Meaning: O you who believe, if a wicked person comes to you with news, then check carefully so that you do not inflict a calamity on a people without realizing its circumstances that cause you to regret your deeds (Qur'an: Al-Hujurat; 6).

From the above verse, it is known that Muslims should be careful in receiving news or information. When we don't keep knowledge about it, we should check and research it first before regretting it in the future. Therefore

Auditors must be more careful in the process of audit activities in order to produce high-quality audit reports so that they avoid mistakes both intentional and unintentional and the report can be used properly and accounted for both in this world and in the hereafter.

CONCLUSION

This study investigates the effects of independence and task complexity on auditor performance, with job satisfaction as a mediating variable, among auditors in South Jakarta's Regional Public Accounting Firms (*Kantor Akuntan Publik*). The results indicate that independence does not significantly influence auditor performance, either directly or through job satisfaction, while task complexity has a positive impact on performance, particularly when mediated by job satisfaction. These findings highlight that managing task complexity and fostering job satisfaction are more critical for enhancing auditor performance than independence. For future research, it is recommended to explore additional organizational and individual factors—such as leadership style, organizational culture, or professional development opportunities—that may further influence auditor performance and job satisfaction in various business management contexts.

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