Auditor Performance Within Moderasi Compliance and the Influence of Audit Structure, Good Governance, and Organizational Culture

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ABSTRACT

The purpose of this study is to investigate the role of audit structure, Good Governance, and organizational culture in influencing the performance of auditors on the Audit Board of the Republic of Indonesia (BPK RI). This quantitative research employs a survey conducted on auditors of government agencies in six regions of Indonesia, and the survey tool employs questionnaires, which are delivered to 320 persons and returned by all of them. Partial Least Square Analysis Using the Structural Equation Model (SEM) (PLS). According to the findings, the Audit Structure, excellent governance, and corporate culture all have a favorable impact on auditor performance. Compliance moderation in the relationship Audit structure, good governance does not strengthen or weaken the relationship Audit structure, good governance to auditor performance in the variable of compliance moderation. Meanwhile, compliance moderation appears to be capable of strengthening the link between organizational culture and auditor performance. The study’s findings are valuable for auditors and researchers in understanding the elements that affect auditor performance as well as the effect of compliance moderation on auditor performance within the Auditor of the Audit Board of the Republic of Indonesia (BPK RI).

1. INTRODUCTION

Public sector organizations have diverse structures around the world, especially with auditors as financial auditing agencies (Cordery & Hay, 2022). Auditors have an important role in collecting and assessing audit evidence. The auditor is tasked with conducting an examination and providing an opinion on the reasonableness of the audited financial statements and their compliance with generally accepted accounting principles in Indonesia as part of their duties (Rahayu & Badera, 2017). To fulfill his responsibilities, an auditor must have a professional attitude and superior work skills, and the results can be seen from his performance. Financial statements are important information for auditors that is needed to determine whether the report is reasonable without exception (WTP) or reasonable with exception (WDP) (Badaruddin et al., 2022).

The auditor's decision will then be used by interested parties to consider and make decisions. Auditor performance becomes a barometer in determining the quality of work done; auditor performance is also a measure in evaluating work done and reported regularly (Fogarty & Kalbers, 2000; Wibowo et al., 2022). In carrying out their duties, auditors must adhere to a code of ethics that is the basis for the their behavioral requirements. The auditor must provide assurance during the audit process so that stakeholders can evaluate the auditor effectiveness. The performance of auditors is an important concern for customers and the general public when evaluating the findings of audits conducted (Pratiwi & Misqih, 2019). Auditor performance appraisal is an important tool for monitoring audit quality (Nehme, 2017).

In carrying out their duties, auditors use an audit structure that is part of a systematic approach to audits characterized by audit determination steps (Suputra & Widhiyani, 2020). In addition, logical circuit procedures, decisions, documentation, and using integrated audit equipment and policies are needed to assist auditors in carrying out their audits (Fembriani & Budiartha, 2016). The implementation of the audit structure can help auditors in carrying out their duties correctly, thereby
improving their performance of auditors. Auditors who are not familiar with a good audit system often have difficulty carry out their responsibilities (Nufus & Fadillah, 2022). Audit standards serve as a framework for auditors carrying out their audit responsibilities. However, there are still many auditors who violate established norms and codes of ethics. This shows that the performance of auditors must be improved in order for audit services to continue (Ilmatiara et al., 2020). In addition, the audit structure is also needed in the context of good governance in the implementation of the audit system.

Good corporate governance is a big concern for every stakeholder (Akomea-Frimpong et al., 2022), because not a few cases are associated with auditor failure in the audit process to cause a crisis of public confidence in the ability of the auditor profession to audit financial statements (Suputra & Widhiyani, 2020). To respond to these failures, it is necessary to understand good governance and the application of information technology to auditor performance (Pratiwi & Misqih, 2019). According to Law Number 15 of 2004 concerning Examination of State Financial Management and Responsibility, BPK is an independent institution authorized to conduct financial examinations of financial statements, examination of state financial management performance consisting of economic and efficiency aspects, as well as aspects of effectiveness, and audits with the aim of conducting investigative or compliance examinations (Fembriani & Budiartha, 2016). Good corporate governance is implemented in part through the promotion of disclosure and transparency in financial reporting which is often a significant problem in the audit process (Widjayanti, 2015). This transparency requires various government agencies, including the Indonesian National Police, the Attorney General's Office, and the Corruption Eradication Commission, to investigate the auditors' findings (Fembriani & Budiartha, 2016). In addition to good governance, a good organizational culture is also needed.

Auditor performance can also be influenced by organizational culture, which creates values, attitudes, and behavior patterns that establish organizational identity and help shape staff behavior. The internal organizational culture will advise all behaviors proposed by the organization in order to be implemented, completed successfully, and benefit the employees themselves; As a result, employees will have confidence, independence, and admiration for themselves. These characteristics will be able to increase employee expectations, resulting in increased performance (Fembriani & Budiartha, 2016). Organizational culture is also expected to be able to value auditors' performance based on their ability to recognize possible differences during analytical procedure tasks and auditors' ability to come up with appropriate hypotheses (Nehme et al., 2020).

Auditors like other professions, must develop a professional code of ethics as a means to resolve conflicts of interest between auditors and stakeholders (Yulianti et al., 2022). Compliance is an absolute requirement for auditors in carrying out their audit activities. compliance with ethical standards is necessary to increase the credibility of auditors (Trucco et al., 2022). In addition, the professionalism of auditors has been set forth in the Professional Standards which provide audit guidelines that bind auditors to comply with the provisions of the profession in carrying out their work from beginning to end (Luthan et al., 2019). The auditor's responsibility is very heavy, because he must conduct an audit objectively and in accordance with ethics and regulations (Hadisantoso et al., 2020). Therefore, both professionalism and competence are challenges that must be faced by audit institutions (Hastuti et al., 2015).

Many researchers have previously agreed that there is a relationship between audit structure, good governance and organizational culture are key to organizational success (Cameron & Quinn, 2011). Research related to the topic such as research conducted by Suputra & Widhiyani (2020); Alfianto and Suryandari (2015) conducted a study on auditors whose research stated that the audit structure had a positive effect on auditor performance. who conducted research on 40 auditors working at a Public Accounting Firm (KAP) in Pekanbaru City. The results of his research stated that the audit structure, organizational culture positively affect the performance of auditors. who conducted research on 24 Public Accounting Firms (KAP) in Central Jakarta. The results of his research stated that the audit structure, good governance positively affects the performance of auditors. Nevertheless, from some previous studies Alfianto and Suryandari (2015); Ilmatiara et al. (2020); Pratiwi & Misqih (2019) shows that there is still little research conducted on state institutions, especially the Financial Audit Agency in Indonesia. This study examines the Financial Audit Agency in 6 regions because this institution has a great responsibility for the supervision of state finances of the Republic of Indonesia.
The environmental characteristics of the Audit Board require special competence, experience, and expertise. Previous studies have not combined audit structure, organizational culture and good governance on auditor performance with compliance moderation in one research model, and have been widely conducted on public accountants and taxation. This research can be referred to as an expansion or development of previous research variables with the 2022 research year as well as in Government Agencies. The gap suggests that this study is different from previous studies.

The purpose of this study is to identify whether audit structure, good governance and organizational culture can be the right basis for improving auditor performance through compliance. This study is expected to be a reference for further research on the influence of audit structure, good governance, and organizational culture on auditor performance through compliance, as well as providing information as material for consideration in implementing good audit standards and consideration in implementing good audit standards and in accordance with the provisions of the law.

2. LITERATURE REVIEW

Audit Structure

An audit structure is a systematic approach to auditing characterized by audit determination steps, logical circuit procedures, decisions, documentation, and using a comprehensive and integrated set of audit tools and policies to help auditors conduct audits (Bowrin, 1998). Cushing and Loebbecke (1986) state that an audit structure is a type of systematic approach that includes characteristics of the audit process, logical workflow processes, a set of integrated audit procedures, and tools, which can assist auditors in conducting audits. Hyatt and Prawitt (2001), in Rike Dewi Ash (2006), define an audit structure as a type of approach based on comprehensive and integrated policies, procedures, and tools that can impact how a person interprets his findings so that they can better understand the scope and objectives of the audit. Sitorus and Wijaya (2016) stated that the audit structure is a process or arrangement of procedures used in the implementation of audit activities, which means how the activities of the structure are arranged in such a way as to be subsequently implemented so that the goals can be achieved. The audit structure should determine in detail the audit procedures necessary to achieve the audit objectives. The audit structure can serve as a guide on what should be done and instructions on how it should be completed, tools for coordinating, supervising, and controlling audits as well as tools for assessing the quality of work carried out (Ruhbaniah et al., 2017)

Good Governance

Good governance is good governance in a business that is based on professional ethics in trying/working. Understanding good governance is a form of acceptance of the importance of a regulatory tool or good governance to regulate the relationships, functions and interests of various parties in business affairs and public services. According to Sutedi (2012) Good governance is a process and structure used by company organs (Shareholders/capital owners, commissioners/Supervisory boards and Directors) to increase business success and company accountability in order to realize shareholder value in the long term while still paying attention to the interests of other stakeholders, based on laws and regulations and ethical values (Pratiwi & Misqih, 2019). Good governance is good governance in a business that is based on professional ethics in trying/working. Understanding good governance is a form of acceptance of the importance of a regulatory tool or good governance to regulate the relationships, functions and interests of various parties in business affairs and public services. According to Sutedi (2012) good governance is a process and structure used by company organs to increase business success and company accountability in order to realize shareholder value in the long term while still paying attention to the interests of other stakeholders, based on laws and regulations and ethical values.

Organizational Culture

According to Senjaya & Anindita (2020) organizational culture is considered as a set of shared values, assumptions, and behaviors adopted by employees. Organizational culture is a set of values, beliefs, and patterns of behavior that shape organizational identity and help shape employee behavior (Rashid et al., 2003). Hofstede (2011) posits organizational culture as a pattern of thought, feeling and action of one social group, which distinguishes it from other social groups. The organizational culture on
the internal side of the employee will provide suggestions to all behaviors proposed by the organization inorder to be workable, successful completion, and will give benefits to the employees themselves; As a result, the employee will have confidence in himself, independence and admire himself. These traits will be able to increase employee expectations so that their performance will increase (Donito & Trisnaningsih, 2022).

In this study, organizational culture will be measured using the dimensions of , which consists of four dimensions namely engagement, organizational culture encourages employees to engage and creates a sense of belonging and responsibility; consistency, organizational culture must be consistent, well-coordinated and more integrated; adaptability, the organization holds beliefs and norms that support the acceptance capacity of the company, translating and interpreting signs from the environment into internal behavioral changes; Mission, a successful company has a clear direction and goals in defining the company's goals and vision of how the company will be in the future (Senjaya & Anindita, 2020).

Compliance

Obedience comes from the term "obedient" which implies preferring to obey commands, commands, regulations, and discipline, according to the Big Indonesian Dictionary (KBBI). Obedience means submission to orders or regulations. Adherence is a disease-related patient behavior that helps achieve treatment goals. Human activity that complies with regulations, established rules, established instructions, established processes, and established discipline is known as compliance (Rosa, 2018). Meanwhile, the explanation of compliance with ethics in accordance with the Regulation of the Minister of State Apparatus Empowerment Number: Per/05/M.Pan/03/2008 concerning APPIP Audit Standards states, the Code of Ethics is a statement about moral principles and values used by auditors as a code of conduct in carrying out supervision (Tumundo & Sondakh, 2019). The Code of Ethics based on the Indonesian Government Internal Auditors Association (AAIPI) with number S-01 / AAIPI / 3/2014 describes the expected norms of behavior for government internal auditors in fulfilling their professional responsibilities, namely: the principles of Intergrity, Objectivity, Confidentiality, Competence, Accountability and Professional Behavior.

Auditor Performance

Performance, often known as work performance, can be assessed using parameters including quantity, punctuality in completing tasks, attendance, and holding a position of responsibility. According to Desmita (2020), performance is defined as a work created by a person during the time, they carry out their duties in accordance with the obligations given to him. This definition becomes one of the benchmarks used to assess whether a job is good or bad. Performance is the capacity to carry out tasks that may have an impact on productivity (Riyanto et al., 2021). Performance is the result of work achieved by a person in carrying out tasks in accordance with the responsibilities given (Kalbers & Fogarty, 1995). The performance of the auditor becomes the benchmark for assessing the caliber of the work completed. Another metric used to assess regularly reported work is auditor performance (Fogarty & Kalbers, 2000). Auditor performance is the action or implementation of examination tasks that have been completed by the auditor within a certain period of time. The definition of auditor performance is the result of work achieved by the auditor in carrying out his duties, in accordance with the responsibilities assigned to him and being one of the benchmarks used to determine whether a job done will be good or vice versa. (Pratiwi & Misqih, 2019). According to (Nugraha, 2021), which defines the performance of an auditor as the work done by an auditor in carrying out his obligations in accordance with those assigned to him, is one of the benchmarks used to assess whether a task has been performed properly or not.

Relationship Between Variables

Relationship of Audit Structure with Auditor Performance

The better the audit structure prepared, the better the auditor will perform. The audit process requires appropriate processes and planning, as well as documentation protocols and a comprehensive and integrated set of audit tools and policies to assist auditors in conducting audits and making conclusions. This is important to prepare so that later the audit results are able to provide useful results...
for the organization (Bowrin, 1998). revealed that the audit structure, affects the performance of government auditors, besides Pratiwi & Misqih Nufus & Fadillah (2022) also explained in their research that the audit structure is able to have a significant impact on auditor performance. Based on the results of previous research above, the authors put forward the fifth hypothesis as follows:

H1: The audit structure affects the auditor’s performance

The Relationship of Good governance to Auditor Performance

The implementation of good governance that does not deviate will have an impact on auditors, good governance that is well implemented will be able to improve auditor performance. Financial reporting fraud can only be prevented by good corporate governance, so the role of auditors is among these (Alzeban, 2019). Regulation of the State Minister of State Apparatus Utilization No. Per/05/M.PAN/03/2008 dated March 31, 2008 concerning Examination Standards of Government Internal Supervision Apparatus is stated in the general standards for performance audits and investigative audits which include standards relating to organizational and individual characteristics. - Auditors must be independent, impartial, and have knowledge (educational background, technical competence, qualifications of office, and continuing education and training), as well as professional rigor and adherence to the code of ethics (Tumundo et al., 2019).

Fembriani & Budiartha (2016); explained in his research related to the understanding of good governance, able to have a significant influence on auditor performance. Meanwhile, Pratiwi & Misqih (2019) also explained in their research that good governance will be able to improve auditor performance. Based on the results of previous research above, the authors put forward the fifth hypothesis as follows:

H2: Understanding Good governance affects auditor performance

The Effect of Corporate Culture on Auditor Performance

Organizational culture becomes a vital component in business, which ultimately leads to the behavior required by the organization, as well as binding and motivating everyone in it. Similarly, auditor institutions need a positive organizational culture to improve auditor performance (Ilmatiara et al., 2020). Organizational culture encourages employees to perform well and have high self-esteem.

Yuskar and Devisia (2011) found that organizational culture affects auditor performance, as did Fembriani and Budiartha (2016), Prabayanthi and Widhiyani (2018), and Wahidi et al (2020). Based on the findings of Yuskar and Devisia (2011), Prabayanthi and Widhiyani (2018), Wahidi et al (2020), Nufus & Fadillah (2022), and Fembriani & Budiartha (2016), the first hypothesis was proposed as follows:

H3: Good Governance has a positive effect on the auditor’s performance.

The Effect of Auditor Performance on Compliance with Audit Structure, Good Governance, and Organizational Culture

Auditor compliance in carrying out audit activities is strongly influenced by policies and rules that have been determined by laws and standard rules. In addition, there are ethical rules that apply in carrying out its audit activities. This ethic will greatly affect the performance of auditors (Tumundo et al., 2019). The more compliant in carrying out the audit, the higher the auditor's performance. Adherence to the right code of conduct and policy tools can support auditors’ ability to improve their performance (Tumundo & Sondakh, 2019).

Lay et al. (2017); Feriyanoto & Kurniasih (2022); Tumundo & Sondakh (2019); in mediating factors that affect auditor performance, where the results of his research show that compliance is able to strengthen the relationship of audit structure, good governance and organizational culture to auditor performance variables. Based on these results, the initial hypothesis that will be proposed is as follows:

H4: Compliance is able to moderate the Audit Structure positively affects auditor performance.
H5: Compliance is able to moderate Good governance positively affects auditor performance.
H6: Compliance is able to moderate Organizational culture positively affects auditor performance.

Based on the results of the hypothesis at the beginning, the research framework in this study is as follows:

3. METHOD

This study uses a type of quantitative research with casual associatives that explain that the independent variables (X) and Moderation (M) affect the dependent variable (Y). The independent variables in this study are Audit structure, Good governance, Organizational culture, moderation variable (M) is compliance and the dependent variable in this study is auditor performance. Independent variables Audit structure uses dimensions according to Bowrin (1998) with indicators of 5 questions, for good governance using dimensions according to (Larkin & Andrew., 2016) with indicators of 7 questions, then organizational culture uses dimensions according to (Denison et al with an indicator of 12 questions. While the auditor's performance dependent variable uses dimensions according to (indicators of 12 questions, then compensation moderation variables use dimensions according to Alzeban, (2019) with indicators of 6 questions. In this study using a questionnaire with Likert scale measurements. 1-5 with categories of statements with strongly disagreeing or strongly agreeing answers.

The population of this study is all auditors of the Audit Board of the Republic of Indonesia. The sample consisted of 330 auditors of the Audit Board of the Republic of Indonesia who worked in six locations for more than one year. The respondents in this survey are BPK employees from all over Indonesia who have worked at BPK for more than one year. The dissemination of the questionnaire will take about 1-2 months. The Structural Equation Model (SEM), the analytical method to be used in this investigation, was used at least 5 times in the questionnaire to determine the minimum sample size representative for this study (Hair et al., 2018). The number of questionnaire items in this study was 64 items, but the number of samples collected (64x5) was 320 respondents. Research is quantitative and deductive. This research will show a causative relationship between the independent variables of audit structure, good governance, and corporate culture, the variables of moderating compliance, and the dependent variables of auditor performance. The approach of analysis of structural equation models (SEM) is used to determine the degree of significance and relationship between variables. The influence and association between exogenous variables (bound variables) and endogenous variables (free variables) were studied using this method.

4. RESULTS AND DISCUSSION

Result

Descriptive Analysis

Based on the profile of these respondents, male respondents were 223 people (70%) and female respondents were 97 people (30%), of which 93 respondents or 29% were aged 31–35 years and 130 respondents or 41% were aged 36–40 years, over 40 years old by 97 respondents or 30%. For the
position of young examiner as many as 141 respondents or 44%, the first examiner 104 respondents or 33% and the intermediate examiner 75 respondents or 23%. While S1 Education 206 respondents or 64%, S2 110 respondents or 34% and the rest S3 4 respondents or 1%. Auditors are all civil servants. In addition, the length of work for 3-5 years is 2% and the rest is more than 5 years 98%. The placement of 53% in the head office, Sumatra - Central Java East Java by 12%, Sulawesi Papua by 11%, Kalimantan by 8% and finally Bali by 5%.

**Outer Model Testing**

Outer model analysis is performed to guarantee that measurements can be used as valid and trustworthy measurements (Hair et al, 2014). It determines the relationship between the latent variable and its indicator in the analysis of this model. 24 Outer model analysis can be seen through various indicators, such as Convergent Validity, where individual reflective measures are considered strong if correlated with constructs to be measured more than 0.6, but outer loading values between 0.5 and 0.6 are considered sufficient. Validity in Discrimination, Composite Dependability, Cronbach’s Alpha is used to test a variable for reliability if it has a value of Cronbach’s alpha greater than 0.6. The significance of weights with formative indicator weight values with constructs must be significant before formative indicator testing is carried out (Hair et al, 2014). The study shows that all indicators have values greater than 0.6, which implies that the corresponding indicators meet the requirements of the outer loading test. As a result, the overall outer loading test result is greater than 0.6. According to the test findings, all indicators have an outer charge greater than 0.6. So that it can be evaluated for its validity and dependability.

**Convergent Validity Test**

In testing the validity of convergence, the model is seen from the value of Avenues. A model is declared to have met convergent validity if it has a value greater than 0.5. The Average Variance Extracted values in this research model are summarized into the Table below. Based on the results of Average Variance Extracted (AVE) shows that the Audit Structure variable with AVE 0.729, Good governance with AVE 0.672, Organizational culture with AVE 0.507, compliance with AVE 0.706, and Auditor performance with AVE 0.531 and all moderation with AVE 1.000. So that in this study has met the requirements of convergent validity has a value of more than 0.5 and can be carried out subsequent tests.

**Discriminant Validity Test**

Fornell-Larcker is the approach used to assess the validity of discriminants. As for how to read it by reading diagonally between variables or constructs. In the Fornell-Larcker output it is seen that the value between variables diagonally compared to other values looks larger. This means that all research variables have met the validity test and can be continued with reliability tests.

**Reliability Test**

According to Hair et al. (2017), that minimum values for Cronbach Alpha (0.6), rho-A (0.6) and Composite Reliability (0.6). The reliability test output showed results for the Audit Structure variable with a Cronbach Alpha value of 0.907, rho-A of 0.908 and Composite Reliability of 0.931. For Good governance with a Cronbach Alpha value of 0.930, rho-A of 0.933 and Composite Reliability of 0.942, then organizational culture with Cronbach Alpha values of 0.910, rho-A of 0.922 and Composite Reliability of 0.924 and compliance variables with values Cronbach Alpha 0.916, rho-A 0.919 and Composite Reliability 0.935. Each variable has a threshold value of each criterion (Cronbach Alpha, rho_A and Composite Reliability). Meanwhile, the three moderation influences the Cronbach Alpha values of 1, .000, rho-A of 1.000 and Composite Reliability of 1.000. This shows that the research model has met the validity and reliability tests so that it can be continued in the next model estimate.

**Evaluation of the Structural Model (Inner Model)**

Based on substantive theory, the analysis of the inner model describes the interrelationships between latent variables. R-square for dependent constructs, Q-square Stone-Geiser test for predictive relevance, and t test and significance of structural path parameter coefficients can be used to evaluate the
analysis of the inner model. The t-statistical value and probability value can be used to test the hypothesis. For hypothesis testing, specifically using statistical statistics, the t-statistical value for a 5% abandonment is 1.96. As a result, when the t-statistic is greater than 1.96, then the hypothesis is accepted and the hypothesis is rejected. To use the probability of rejecting/accepting the hypothesis, Ha is accepted if the p-value is less than 0.05 (Hair et al., 2014).

**Multicollinearity Test**

To find out whether multicollinearity occurs or not, a multicollinearity test is carried out based on the value of Variance Inflation Factor which does not exceed the value of <10 (Hair et al., 2014). Based on the output, the maximum value of the Variance Inflation Factor (VIF) of 5.366 is obtained, which means that all indicators have a VIF value below the specified limit of <10 and are declared free from symptoms of multicollinearities.

**Coefficient of Determination**

The method commonly used to evaluate structural models is generally the coefficient of determination (R-Square). The function of this R-Square is to assess how much influence exogenous latent variables have on endogenous variables. Nilai R-Square shows a value of 0.86, where the auditor performance variable can be represented by 86% by the variables Audit Structure, Good governance and Organizational Culture. While the remaining 14% is represented by other variables outside the research model.

<table>
<thead>
<tr>
<th>R Square</th>
<th>R Square Adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor Performance</td>
<td>0.860</td>
</tr>
</tbody>
</table>

**Path Coefficients**

The analysis of the coefficient or inner model can be seen from the level of significance through the t-statistics and p-value of each relationship in the hypothesis. A hypothesis is said to be significant if it has a t-statistic greater than 1.96 and a p-value below 0.05. Furthermore, the evaluation of the model is carried out by looking at the significance value by doing a bootstrapping procedure to find out the influence between variables. This procedure uses the entire original sample to perform resampling. The number of bootstrap samples used in this study was 5000. The anticipation t value is greater than 1.28 with a significance level of 10%, greater than 1.65 with a significance level of 5%, and greater than 2.326 with a significance rate of 1%. The term "internet marketing" refers to the use of the internet to promote a product or service. The results of the t-value of this study are shown in the table below.

<table>
<thead>
<tr>
<th>Original</th>
<th>Sample Mean (M)</th>
<th>Standard Deviation (STDEV)</th>
<th>T Statistics (t/STDEV)</th>
<th>P Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>STRUKTUR AUDIT -&gt; KINERJA AUDITOR</td>
<td>0.144</td>
<td>0.140</td>
<td>0.043</td>
<td>3.327</td>
</tr>
<tr>
<td>GOOD GOVERNANCE -&gt; KINERJA AUDITOR</td>
<td>0.414</td>
<td>0.416</td>
<td>0.050</td>
<td>8.257</td>
</tr>
<tr>
<td>BUDAYA ORGANISASI_ -&gt; KINERJA AUDITOR</td>
<td>0.077</td>
<td>0.079</td>
<td>0.027</td>
<td>2.868</td>
</tr>
<tr>
<td>KEPATUHAN_ -&gt; KINERJA AUDITOR</td>
<td>0.392</td>
<td>0.393</td>
<td>0.042</td>
<td>9.364</td>
</tr>
<tr>
<td>Moderating Effect SA -&gt; KA</td>
<td>-0.008</td>
<td>-0.004</td>
<td>0.041</td>
<td>0.193</td>
</tr>
<tr>
<td>Moderating Effect GC -&gt; KA</td>
<td>-0.044</td>
<td>-0.045</td>
<td>0.043</td>
<td>1.010</td>
</tr>
<tr>
<td>Moderating Effect BO -&gt; KA</td>
<td>0.050</td>
<td>0.050</td>
<td>0.025</td>
<td>2.005</td>
</tr>
</tbody>
</table>

Based on the output results, the results of an insignificant partial influence (p-value > 0.05) were obtained on the direct influence. The p-value and t-statistics that meet the requirements are the influence of the audit structure on the auditor's performance with a p value of 0.001. For good governance towards...
auditor performance p value 0.000, while organizational culture towards auditor performance with p value 0.004. Meanwhile, in the compliance moderation variable in the audit structure relationship, good governance shows that the p value is above 0.05 so that it does not strengthen the relationship of the audit structure, good governance to the performance of auditors. Meanwhile, moderation of organizational culture shows a result of P Value 0.045 or has a strong influence on this relationship.

**Path Diagram**

Based on the results of the output carried out by researchers using 320 samples, the path diagram image in this study looks like in the figure below:

![Path Diagram Image](image)

**Figure 2 Path Diagram**

**Hypothesis Results**

Based on the results of the path analysis, it can be concluded that H1, H2, H3 are accepted because they have a *P-Values* value of < 0.05, while the Compliance moderation effect on H4 and H5 is rejected while the moderation effect of H7 is accepted. The results of the researchers’ hypothesis are seen in table 3.

**Table 3. Results of Hypothesis Testing in Research**

<table>
<thead>
<tr>
<th>Relationship</th>
<th>T Statistics</th>
<th>P Value</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1</td>
<td>The Audit Structure has a positive impact on the auditor's performance.</td>
<td>3.327</td>
<td>0.001</td>
</tr>
<tr>
<td>H2</td>
<td>Good governance has a positive influence on auditors' performance.</td>
<td>8.257</td>
<td>0.000</td>
</tr>
<tr>
<td>H3</td>
<td>Organizational Culture has a positive influence on auditor performance.</td>
<td>2.868</td>
<td>0.004</td>
</tr>
<tr>
<td>H4</td>
<td>Compliance is able to moderate the Audit Structure to Auditor Performance.</td>
<td>0.193</td>
<td>0.847</td>
</tr>
<tr>
<td>H5</td>
<td>Compliance is able to moderate good governance to auditor performance.</td>
<td>1.010</td>
<td>0.313</td>
</tr>
<tr>
<td>H6</td>
<td>Compliance is able to moderate the Organizational Culture with a positive impact on auditor performance.</td>
<td>2.005</td>
<td>0.000</td>
</tr>
</tbody>
</table>
5. DISCUSSION AND CONCLUSION

Effect of Audit Structure on Auditor Performance

Based on the results of data processing shows that the first hypothesis structure audit positively affects the performance of auditors supporting the previous hypothesis. In carrying out the audit process, auditors are required to follow the audit standards and structures that have been determined by the Audit Board. This provision is necessary in conducting the audit process as a benchmark or basis in the proper audit steps and planning, in addition to the necessary documentation procedures and using a comprehensive and integrated set of audit tools and policies to help auditors conduct audits and decision making. This study shows that the audit structure prepared is in accordance with the provisions of the Regulation of the State Minister of State Apparatus Utilization No. Per/05/M.PAN/03/2008 and makes the auditor's performance so far very high. This research also shows that the audit structure is very important in the audit process, so that the audit results are able to provide useful results for the organization (Bowrin, 1998). This research is consistent with previous research Pratiwi & Misqih (2019), Nufus & Fadillah (2022), who explained in their research that the audit structure is able to have a positive impact on auditor performance.

The Effect of Good governance on Auditor Performance

Based on the results of data processing, it shows that the second hypothesis of good governance has a positive effect on auditor performance supporting the previous hypothesis. The good governance factor of auditors shows a high level and adherence to good governance rules is able to have an impact on auditors. Auditors strongly maintain credibility and obedience in carrying out their duties by following the good governance provisions that have been determined by the organization. This also makes auditors more focused on carrying out their work and avoiding fraud or fraud that can be caused by the audited institution or factors from the auditor. With strong good governance, it will be able to provide audit results that are appropriate and in accordance with the targets set by the organization. This study shows that strong good governance is actually able to improve the performance of auditors at the BPK of the Republic of Indonesia. So this research is in line with research conducted by Fembriani & Budiartha (2016), Pratiwi & Misqih (2019), Tumundo et al. (2019), which explains in his research that good governance, is able to have a positive influence on the performance of auditors.

The Influence of Organizational Culture on Auditor Performance

Based on the results of data processing, it shows that the third hypothesis of organizational culture has a positive effect on the performance of auditors so that they are able to support the previous hypothesis. Organizational culture is a very important factor in an organization, if the organizational culture is damaged, then all individuals in it are damaged. It is very plural in government institutions that many people do not show a good culture. Corrupt behavior and despicable acts are prevalent in government institutions, so organizational culture is a strong bulwark for auditors to create a clean culture and avoid such despicable activities. The stronger the good culture applied, the stronger the performance of the para-auditors in the eyes of the organization and the public. Auditor institutions need a good and strong organizational culture, because a good organizational culture turns out to be able to improve auditor performance (Ilmatiara et al., 2020). The organizational culture turns out to suggest to the auditors to complete the task successfully and have an impact on the auditor's performance. So this research is in line with research conducted by Yuskar and Devisia (2011), Fembriani & Budiartha (2016), Nufus & Fadillah (2022), Prabayanthi and Widhiyani (2018), Wahidi, et al (2020), which explains that organizational power has a positive effect on auditor performance. A strong organizational culture turned out to be able to provide good performance for BPK auditors of the Republic of Indonesia.

Effect of Compliance Moderation on Audit structure, good governance, and organizational culture on Auditor Performance

Based on the results of data processing, it shows that the influence of compliance mediation is not able to strengthen the positive influence of the audit structure on the performance of auditors so that it does not support the previous hypothesis. This explains that in carrying out audit activities, it is strongly influenced by policies and rules that have been determined by laws and standard rules. In addition, there are ethical rules that apply in carrying out its audit activities. This ethic will greatly affect the
performance of auditors (Tumundo et al., 2019). Ethical rules have also been regulated in Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning Corruption Crimes. These rules and ethics have been regulated very clearly in the provisions of the audit structure and strengthened by Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning Corruption Crimes which makes this rule very binding on auditors to comply with existing regulations. In addition, based on the results of the questionnaire, it also shows that the Auditor strongly disagrees that the authority possessed is too small compared to his responsibility, thus explaining that the authority of the auditor of the Financial Government Agency is very large with the existence of rules that has provided an umbrella in carrying out all its audit actions. So this research is not in line with the research conducted by Lay et al. (2017); Feriyanto & Kurniasih (2022); Tumundo & Sondakh (2019); which explains the influence of compliance in mediating factors that affect auditor performance, where the results of his research show that compliance is not able to strengthen the relationship of the audit structure, good governance to the auditor's performance variables.

Based on the results of data processing, it shows that the influence of compliance mediation is not able to strengthen the positive influence of good governance on auditor performance so that it does not support the previous hypothesis. This explains that compliance moderation variables are not able to strengthen or weaken the auditor’s good governance relationship to auditor performance. Direct auditors have been locked in the rules of Law No. 19 of 2019 concerning the Second Amendment to Law No. 30 of 2002 concerning Corruption Crimes in which there is a good governance policy, besides that the Corruption Law also has a strong impact on auditors to follow the existing rules. The results of the questionnaire also showed a low level of support from colleagues and superiors in providing attention and assistance so that strong support again will be able to provide performance that maximum. This research is not in line with the research conducted by Lay et al. (2017); Feriyanto & Kurniasih (2022); Tumundo & Sondakh (2019); which explains the influence of compliance in mediating the elements that affect auditor performance, where the results show that compliance is not able to improve the relationship between the characteristics of good governance and the performance of auditors. Organizational culture is an important factor in an organization, where a clean culture, a culture of orderand obeying the law can make the organization become trusted by the public. Similarly, the CPC of the Republic of Indonesia has made a policy related to a strong organizational culture so that the auditors are the spearhead in securing the use of the budget in all government agencies. A culture of openness, following rules and behavior turned out to be able to strengthen the performance of auditors. Auditors feel calm in carrying out their work and strong rules are able to protect auditors in carrying out their work activities. This study shows that compliance is able to moderate the relationship of organizational culture to auditor performance. Compliance turns out to be able to strengthen the relationship of organizational culture to auditor performance variables. Adherence to the right code of conduct and organizational policy tools can support auditors' ability to improve their performance (Tumundo & Sondakh, 2019). So this study contradicts the findings of previous research by Lay et al. (2017); Feriyanto & Kurniasih (2022); Tumundo & Sondakh (2019); which explains the influence of compliance in mediating auditor performance relationships. His research finds explain that compliance can strengthen organizational culture relationships on auditor performance.

Conclusion

According to our findings, the audit framework, excellent governance, and corporate culture all have a good positive impact on auditors' performance. In the variable of compliance moderation in the relationship Audit structure, good governance does not strengthen or weaken the relationship Audit structure, good governance to auditor performance. In the compliance moderation variable, it turns out to be able to strengthen the relationship of organizational culture to auditor performance. These results provide useful information for auditors and researchers in understanding the factors that affect auditor performance and the effect of compliance moderation on auditor performance within the Auditor of the Audit Board of the Republic of Indonesia (BPK RI). These findings are useful for professionals and auditors to better understand the dynamics of Compliance in promoting audit structure, good governance and organizational culture.
The limitations in this study lie in several things, where researchers realize that there are many obstacles and difficulties in the data collection process. The number of respondents is one of the obstacles in datacollection because researchers only get 320 respondents, this is due to time and location limitations that are not supportive. The process of collecting data using questionnaires also contains weaknesses. Not all respondents can be sure to answer honestly and earnestly to the points of the questions asked. The researcher was unable to control the quality of the answer because the location of the respondent did not allow guiding the respondent to answer truthfully according to the actual conditions and understand the substance of the question with the correct understanding.

With all the limitations that exist, the results of this research hope that the results of this study will be able to provide knowledge and insight, especially for researchers themselves and generally for the general public and academics, besides that the impact of auditor compliance and auditor performance is a very important factor and needs to be researched more deeply. Therefore, it is highly recommended that this research can be continued by adding or replacing research variables other than this research so that it can enrich and more comprehensive results. In addition, researchers can then develop in other industries or organizations so that different results are obtained and add to the research characteristics.

This research provides theoretical implications for academics to determine the relationship between audit structure, good governance and organizational culture to positively affect the performance of auditors at the Audit Board. So that later theoretically it can be used as a reference and input for academics for the development of further research. Meanwhile, for the Financial Audit Agency, this research can be used as a reference and reference in determining policies for auditors to see performance factors, auditor compliance in aspects of their work. In addition, it is necessary to look again at the small influence of authority and responsibility given to be looked at again so that the auditors have strong support in carrying out their activities. The factor of very low support of colleagues and leaders also needs to be considered in the Financial Audit Agency Institution, because the strong relationship will help auditors in avoiding unexpected mistakes, as well as avoiding the emergence of fraud, fraud and corruption in the Financial Audit Agency. In addition, this research can be used as material for the development of research on factors that affect compliance and auditor performance in Indonesia.

REFERENCES


