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## CREATION OF AUDITOR LOYALTY: IMPROVING COMPETENCE, QUALITY OF WORK AND JOB SATISFACTION

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### ABSTRACT

The purpose of this study is to investigate how auditor competence can affect the work quality and job satisfaction of an auditor which also has an impact on increasing auditor loyalty in carrying out their responsibilities as auditors. This study uses a quantitative method by distributing questionnaires to auditors who work at KAPs domiciled in Banten, Jakarta and Answers. The sample in this study was 170 auditors. Data processing is carried out with a Structural Equation Model (SEM) approach using Partial Least Square (PLS) software. PLS is a component-based or variance-based structural equation (SEM) model. Validity test was carried out using Partial Least Square (PLS) software. The results of this study indicate that the auditor competence, work quality, and job satisfaction can increase the loyalty of auditors working at Public Accounting Firms in Indonesia. This research has implications for the development of audit research, especially the behavior of public accountants, which until now has not been much research that focuses on the behavior of auditors in public accounting firms. In addition, the results of this study can also be used as a reference in determining policies by stakeholders, both regulators and leaders of Public Accounting Firms.

**KEYWORDS:** Competency, Job Satisfaction, Loyalty, Work Quality.

## INTRODUCTION

Although there is a lot of research on audit tests, there is very little knowledge about the competence of auditors, especially entry-level auditors (Lim et al., 2016). In fact, for many years, professional bodies, employers, and educational quality assurance institutions have argued that accounting graduates are not equipped for entry-level positions in the modern business environment (Chaker & Abdullah, 2011). They assert that Accounting programs in business schools focus primarily on accounting knowledge and do not help students acquire general skills, such as problem-solving skills. Therefore, previous research has argued that there is a gap between the skills employers want accounting graduates to have and the skills students actually possess at the time of graduation. This gap has been dubbed the expectation gap in accounting education (Lim et al., 2016; Abayadeera & Watty, 2014)

Work-related stress is considered dangerous when there are physical and emotional responses due to a gap between job requirements and workers' abilities, resources, or needs (Mursali et al., 2009). Most researchers agree that workplace-related factors can cause work-related stress. These factors are divided into physical and psychosocial risks. Exposure to physical risks in the workplace can be associated with anxiety which, in turn, promotes work-related stress. Psychosocial risks include factors related to work design, organization, and management, along with the social structure of the workplace which may have negative effects on individuals. A highly motivated and satisfied employee will have a positive attitude towards customers which can encourage the bank's business (Sufian et al., 2017). Work-related stress usually have effects on individual and organizational problems including behavioral, mental, and physical outcomes, performance, job satisfaction, and organizational commitment. Applied researches show significant correlation between dimensions of workplace, stress, and job satisfaction. Furthermore, high level of work-related stress is associated with lower level of job satisfaction.

The conceptualization of employee work quality, job satisfaction and employee loyalty has become popular for various researchers in practical and theoretical human resource management (Costen & Salazar, (2011); DiPietro et al., (2014); Khalilzadeh et al., (2013)) for the reason that employees are a fundamental element of the service sector. Overall job satisfaction and other aspects of satisfaction are considered as strong antecedents of employee loyalty. In particular, it can be said that employee satisfaction has a positive effect on employee loyalty. In other words, the more employees are satisfied with their jobs, the more loyal they are to the organization, which results in lower employee turnover rates. Likewise, many studies show that there is a significant positive relationship between job satisfaction and employee loyalty (Wan, (2012); Noor & Jamil, (2014)).

Previous studies have focused on investigating the correlation between employee competence and job satisfaction. According to Singh & Tiwari, (2011), a positive relationship between employee competence and job satisfaction is shown. Similar findings in other contexts were also expressed by Saleem et al., (2010). In addition, further research findings from Sabbagha et al., (2018) establish that employee motivation, job satisfaction and employee retention are interrelated. On the other hand, no significant relationship between employee competence and job satisfaction was found in Nazir, (2013) study on employees in London. Certain motivational factors regarding salary, wages and conditions of service; money; staff training; availability of information; and communication are considered as antecedents of job satisfaction.

Since job quality and job satisfaction are two popular conceptualizations in human resource management research, several previous studies were conducted to investigate their

correlation with worker loyalty. Various researchers note that there is a significant relationship between work quality, job satisfaction, and employee loyalty (Chandraiah et al., (2003); Kim et al., (2009)). According to Lu et al., (2017), work quality and job satisfaction must be considered as one of the factors that greatly affect job loyalty. Related to competence, job satisfaction and work quality in general, it was investigated to have a significant negative effect on job loyalty (Cavanaugh et al., (2000); Kim et al., (2009); Luthans, (2021)). Moreover, in previous studies conducted by Hollon & Chesser, (1976) and Miles & Petty, (1975), an inverse relationship between stress at work and job satisfaction was determined. Similarly, the investigations of Gede, (2018) and Chen & Kao, (2011) meet and reaffirm previous findings that there is a significant negative effect between work quality and job-related worker satisfaction and employee job loyalty. In particular, in the study of pharmacist work stress by Gaither et al., (2008), it was shown that role ambiguity, role overload and work-related stress directly and negatively affect job satisfaction.

The affective disposition towards job satisfaction consists of two aspects: positive effectiveness and negative effectiveness. Work-related stress is an important factor which affects job satisfaction. When serving as a motivator, work-related stress generates creativity and satisfaction and consequently eliminates boredom. Stress causes aggression and low job satisfaction when it functions as a negative factor. Job satisfaction can protect workers from stressors. Satisfaction is a controlling factor for stress. An improved quality of work life can increase employee job satisfaction levels and reduce stress, thereby, reducing employee turnover (Diriwaechter & Shvartsman, 2018). Job satisfaction symbolizes feelings of satisfaction, freedom of thought, distance from stress and a confident approach to job requirements by employees. This signifies a futurist and influential concern for employers and employees in every organization (Thies & Serratt, 2018). It has been described as a mixture of three aspects, namely physiological, environmental and psychological states that lead an employee to react decisively in relation to the overall satisfaction received from different aspects of their job. The available theory provides a concept of job satisfaction as a quality of work life that elicits a comprehensive effect of the workplace on employee well-being. Employees provide heterogeneous and diverse services to customers (Owen et al., 2018). Job quality and job satisfaction are different from each other and hold individual interests in organizations. Different socio-demographic factors (gender, age, education, occupation, income, experience, designation and marital status) also affect the level of job satisfaction and quality of work life of employees who engage in customer-oriented transactions. (Jung et al., 2017)

Compromises made by employees with the quality of their work life further reduce their job satisfaction (Slimane, 2017). The goal of increasing human productivity can be achieved when they experience satisfaction with respect to task identity, goal orientation, guidance and consulting, performance appraisal, peer relations, job involvement, career development, freedom to be assertive, authority and responsibility, continuation in work equal and compensation (Gupta et al., 2018). It is worth mentioning that, if the employees of any problem are satisfied in relation to the quality of their work life, they can certainly produce good results (Yuh & Choi, 2017). This study aims to identify how the different factors of quality of work life (work awareness) and commitment, perceived work motivation, perceived organizational culture, level of conducive work environment and job satisfaction. Employees are responsible for job satisfaction (dissatisfaction) in the accounting service industry. This study is limited to auditors who work in CPA offices. This study attempts to understand various aspects of quality of work life and job

satisfaction in relation to CPA offices in Indonesia. The reason for choosing CPA office is that Indonesia still needs a lot of experts in the field of accounting audits.

Organizations adapt various strategies to survive and compete in uncertain times. Some of these strategies relate to organizational processes such as creativity, knowledge management or diversity management (Ahmed Younis, 2018). This process is closely related to creating a competitive advantage that stands out through its human resources and human resource strategy. The recruitment process is critical to an organization's success and competitiveness. First, attracting the attention of candidates early in the recruitment stage can achieve organizational competitiveness by increasing the organization's ability to recruit qualified employees and increase talent or knowledge. Second, attracting and acquiring talented people with diverse knowledge, skills and behaviors enhances the organization's ability to compete locally and internationally (Silvanto & Ryan, 2018). Thus, organizations today are becoming more interested in identifying the factors that differentiate organizations as a source of attraction for employers in addition to identifying how this process occurs.

The advantage of expanding branding targets other stakeholder groups such as employees and prospective employees. In this case, working conditions and employee loyalty can provide an explanation of phenomena within the organization (Buil et al., 2016). Potential employees use available information to evaluate the organization and make decisions. Some of this information is obtained through publicity and advertising and is heavily influenced by the company's image. Another part is based on the value proposition the employer offers to the employee and, ultimately, reflects the image of the employer. Employers and companies are important factors that affect organizational attractiveness. For example, studies deal with the relationship between corporate image and organizational attractiveness (Kashive & Khanna, 2017). Despite this first finding, reviewing the literature reveals gaps in studying the impact of corporate and employer image on the same model. Furthermore, it raises the question of whether the company's image has an important role in shaping the image of the employer or not.

This study is different from research conducted by Khuong & Linh, (2020) which examines employee motivation, job satisfaction and employee loyalty working in the Vietnamese hospitality sector. In this study, the focus is on the loyalty of auditors who work in Public Accounting Firms with variables of competence, work quality, job satisfaction and job loyalty. It is deemed necessary that auditor loyalty is to improve the performance of Public Accounting Firms in Indonesia. Likewise, this study continues the research conducted by Dhamija et al., (2019) on job satisfaction in banking employees where the results of the study found that the results showed a variance in job satisfaction as explained by the quality of work life construction. An unfavorable work environment has been confirmed to have a negative relationship with job satisfaction. This study predicts to contribute useful information to top management in the organization to increase the overall job satisfaction of employees.

Tarigan et al., (2020) define a competent person as someone who has skills to do work easily, quickly, intuitively and very rarely or never makes mistakes. Competence is related with sufficient expertise that can explicitly be used to carry out an audit objectively. Competence as the skill of an expert and an expert is defined as someone who has a certain skill level or high knowledge in a particular subject obtained from training and experience. In the current study, competence is referred to someone who has extensive procedural

knowledge and skills demonstrated by audit experience. Expertise is owned by a person who has skills and abilities to a high degree.

Competence is a person's personal attribute that enables him to achieve superior performance. Auditor competence is a qualification required by an auditor to carry out the audit properly. Wang et al., (2015) state that auditor competence can be measured by four formative indicators, namely: planning, knowledge, experience and supervision. Planning is a basic and vital aspect in an audit process. An auditor's competence is determined by his ability to develop plannings. A good audit planning makes the auditor potentially have the competence to find misstatements in materials presented. In addition, the preparation of audit plan must consider the internal control system, audit risk, and substantive test procedures. Knowledge is one of the determinants of technical competence and is very useful in structured auditor duties. Furthermore, auditor's knowledge on accounting and auditing procedures is very important in determining audit quality.

One of the key indicators of auditor competence is experience and supervision. Experienced auditors will make judgments with a lower error rate than inexperienced auditors, thus affecting. Effective supervision will prevent the possibility of auditors from acts that may reduce audit quality and audit-supervised processes are likely to result in correct disclosure and higher audit quality. The focus of the current study is directed at the competence of auditors who have been appointed by the public accounting firm to conduct an audit (auditor competence). Competence is very crucial in determining the level of quality satisfaction and job satisfaction, since not all auditors who offer their services to their clients have sufficient knowledge on accounting and auditing rules and standards so that it definitely has an effect on the performance and satisfaction of clients (Öhman et al., 2012).

From the explanation of the theory above, the hypotheses developed in this study are as follows:

*H<sup>1</sup>: Auditor competence has a positive and significant effect on Auditor Work Quality*

*H<sup>2</sup>: Auditor Competence has a positive and significant effect on Auditor Job Satisfaction*

*H<sup>3</sup>: Work Quality has a positive and significant effect on Auditor Loyalty*

*H<sup>4</sup>: Job Satisfaction has a positive and significant effect on Auditor Loyalty*

## METHOD

The populations in this study were auditors at large and medium scale public accounting firms registered at the Ministry of Finance of the Republic of Indonesia. The reason for using such auditors in large and medium scale public accounting firms registered at the Ministry of Finance of the Republic of Indonesia was that these offices have carried out many external audit processes and have a large number of professional auditors. Based on data from the Financial Services Authority (OJK) in Indonesia in 2021 there are 299 active KAPs. A total of 220 (75.8%) KAPs are located in the provinces of Banten, Jakarta and Jawa Barat, therefore the questionnaire in this study was conducted only on KAPs located in Banten, Jakarta and Jawa Barat.

Auditors selected as respondents should be in a possible position to express strategies and carry out the audit process, (Francis et al., 2013), they should also have the greatest perspective of organizational practice and are likely to have the greatest impact on the final outcome obtained by an organization. Auditor will be the most suitable information provider for several important issues such as the audit process and audit job satisfaction related to the field to be studied. Data processing was conducted with the Structural Equation Model (SEM) approach using Partial Least Square (PLS) Software. PLS is a component or variance based structural equation model (SEM). The validity test was conducted using Partial Least Square (PLS) software, namely by comparing the square root of average variance extracted (AVE) value of each construct with the correlation between constructs and other constructs in the model. Reliability measurement was conducted by applying the Composite Reliability test.

## RESULTS AND DISCUSSION

Data was obtained by distributing questionnaires to all KAPs in Banten, Jakarta and Jabar as many as 220 KAPs and each KAP consisted of 2 Questionnaires. Of the 440 questionnaires sent, KAP received 210 questionnaires and 170 returned questionnaires. Table 1 describes the AVE and the AVE square root values of the Auditor Competence, Auditor Work Quality, Auditor Job Satisfaction and Auditor Loyalty constructs. It can be seen that each construct (variable) had an AVE value of above 0.5. This indicated that each construct had a good validity value based on each indicator. Or in other words, the questionnaire used to describe Auditor Competence, Auditor Work Quality, Auditor Job Satisfaction and Auditor Loyalty was appropriate.

	Variable	Average variance extracted (AVE)	$\sqrt{\text{AVE}}$	Description
<b>Table 1.</b> Average Variance Extracted (AVE)	Auditor	0.887	0.942	Valid
	Auditor Work	0.899	0.948	Valid
	Auditor Job	0.892	0.944	Valid
	Auditor Loyalty	0.890	0.943	Valid

Table 1 describes the AVE and  $\sqrt{\text{AVE}}$  values of the Auditor Competence construct of 0.887 and 0.942. Thus, it can be seen that each construct (variable) had a valid AVE value. This indicated that each construct had a good validity value based on each indicator. Or in other words, the questionnaire used to describe Auditor Competence was appropriate. Table 1 describes the AVE and  $\sqrt{\text{AVE}}$  values of the Auditor Work Quality construct of 0.899 and 0.948. Thus, it can be seen that each construct (variable) had a valid AVE value. This indicated that each construct had a good validity value based on each indicator. Or in other words, the questionnaire used to describe Auditor Work Quality was appropriate. Table 1 describes the AVE and  $\sqrt{\text{AVE}}$  values of the Auditor Job Satisfaction construct of 0.892 and 0.944. Thus, it can be seen that each construct (variable) had a valid AVE value. This indicated that each construct had a good validity value based on each indicator. Or in other words, the questionnaire used to describe Auditor Job Satisfaction was appropriate. Table 1 describes the AVE and  $\sqrt{\text{AVE}}$  values of the Auditor Loyalty construct of 0.890 and 0.943. Thus, it can be seen that each construct (variable) had a valid AVE value. This

indicated that each construct had a good validity value based on each indicator. Or in other words, the questionnaire used to describe Auditor Loyalty was appropriate

Reliability is an indicator of the construct variables and functions as a tool for measuring a questionnaire. A questionnaire is said to be reliable if a person's answer to a statement produces the same answer from time to time. The reliability test in this study used the Cronbach's alpha value. A construct is said to be reliable if it provides a Cronbach's alpha value of >0.60.

Variable	Cranach's Alpha	Description	
Auditor Competence	0.933	Reliable	
Auditor Work Quality	0.943	Reliable	
Auditor Job Satisfaction	0.937	Reliable	<b>Table 2.</b> Cronbachs Alpha
Auditor Loyalty	0.918	Reliable	

Source: SmartPLS Output (2021)

Table 2 describes the Cronbach's alpha value of each variable under study. Based on the table, it was known that the Cronbach's alpha value of the Auditor Competence variable was 0.933, which was higher than the standard reliability value of a construct of 0.60. The Cronbach's alpha value of Auditor Work Quality variable was 0.943, which was higher than the standard reliability value of a construct of 0.60. Meanwhile, the Cronbach's lpha value of the Auditor Job Satisfaction variable was 0.937, which was higher than the standard reliability value of a construct of 0.60. The Cronbach's Alpha value of the Auditor Loyalty variable was 0.918, which was higher than the standard reliability value of a construct of 0.60. Thus, it can be concluded that all indicators used to measure all constructs in this study were consistent (reliable). Reliability test is also intended to measure the internal consistency of a questionnaire which is an indicator of a variable or construct. Measurement of reliability was conducted by using the criteria of the Composite Reliability test. The indicator can be said to be reliable if the result of calculation on the data is higher than or equal to 0.70.

Variable	Composite Reliability	Description	
Auditor Competence	0.944	Reliable	
Auditor Work Quality	0.954	Reliable	
Auditor Job Satisfaction	0.950	Reliable	<b>Table 3.</b> Composite Reliability
Auditor Loyalty	0.934	Reliable	

Source: SmartPLS Output (2021)

Based on Table 3, it can be observed that each of these latent constructs or variables had a composite reliability value of above 0.7 which indicated that the Auditor Competence, Auditor Work Quality, Auditor Job Satisfaction and Auditor Loyalty variables had a good

reliability. Based on the table, it was known that the composite reliability value of Auditor Competence variable was 0.944, which was higher than the standard reliability value of a construct. Thus, it can be concluded that this variable was reliable. The composite reliability variable value of the Auditor Work Quality value was 0.954, higher than the standard reliability value of a construct, so as to be concluded as reliable. Meanwhile, the composite reliability value of Auditor Job Satisfaction variable was 0.950, which was higher than the standard reliability value of a construct and this variable can be concluded as reliable. Composite reliability value of Auditor Loyalty variable was 0.934, which was higher than the standard reliability value of a construct and this variable can be concluded as reliable.

From the results presented in Table 4, it can be seen that the R-Square value of the Job Satisfaction variable was 0.929 and the Auditor Loyalty variable was 0.884. The higher the R-square, the better the independent variable can explain the dependent variable so that the structural equation will be better.

**Table 4.**  
R-Square

Variable	R-square
Auditor Work Quality	0.900
Auditor Job Satisfaction	0.887
Auditor Loyalty	0.918

Source: SmartPLS Output (2021)

The Auditor Work Quality variable had an R-square value of 0.900, which meant that the Auditor Work Quality construct could be explained by the Auditor Competence construct by 90%, while the rest was explained by other variables outside the variables observed in this study. Based on the results presented in Table 4, it was revealed that the Auditor Job Satisfaction variable had an R-Square value of 0.887, which meant that the Auditor Work Quality construct could be explained by the variability of the Auditor Competence construct by 88.7%, while the rest was explained by other variables outside variables observed in this study. Based on the results presented in Table 4, it was known that the Auditor Loyalty variable had an R-Square value of 0.918, which meant that the Auditor Loyalty construct could be explained by the variability of the Auditor Work Quality and Auditor Job Satisfaction constructs by 91.8%, while the rest was explained by other variables outside the variables observed in this study.

**Figure 1.**  
Structural Partial  
Least Square  
Model





Relationship	Original Sample (O)	Standard Deviation (STDEV)	T Statistics ( O/STDEVRR )	Description
COMPETECE on QUALITY	0.948	0.015	59.299	Accepted
COMPETECE on SATISFACTION	0.941	0.016	55.792	Accepted
QUALITY on LOYALTY	0.576	0.077	7.473	Accepted
SATISFACTION on LOYALTY	0.401	0.076	5.233	Accepted

**Table 5.** Results of Inner Weights

Source: SmartPLS Output (2021)

Based on Table 5 and Figure 1 above, it can be seen that the Auditor Competence had a positive effect on Auditor Work Quality by 0.948 and was significant at 0.05 ( $59.299 > 1.96$ ). Auditor competence had a positive effect on Auditor Job Satisfaction by 0.941 and was significant at 0.05 ( $55.792 > 1.96$ ). Auditor Work Quality had a positive effect on Auditor Loyalty by 0.576 and was significant at 0.05 ( $7.473 > 1.96$ ) and Auditor Job Satisfaction had a positive effect on Auditor Loyalty by 0.401 and was significant at 0.05 ( $5.233 > 1.96$ ).

The results of this study found that auditor competence has a positive and significant effect on auditor work quality and auditor job satisfaction. This shows that this research is in line with research conducted by Anis, (2017), where his research shows a significant negative relationship between lack of competence (decision making, information technology, critical thinking, legal knowledge, problem solving skills, ethical behavior, tolerance ambiguity, presentation skills, written communication, and cost accounting and managerial skills) on job satisfaction and audit quality. This shows that auditors with low competency quality greatly affect the quality of their work and there is a tendency to not have comfort in working.

The way in which employees achieve the goals set by the organization and the interpersonal behavior that links them to organizational norms can be referred to as employee performance. One of company resources that has a competitive value is only human resources as one of the important aspects that exist within the company as the executor of every operational activity carried out by the company to bring the company in achieving the desired goal. A study conducted by Hoboubi et al., (2017) found that work-related stress and job satisfaction were the factors that had an effect on employee performance. In the Discrepancy Theory, it is explained that job satisfaction is the difference or comparison between expectations and reality. Job satisfaction is related to a person's general attitude towards his job. It is also defined as a set of employee feelings about whether their job is fun or not (Salehi et al., 2020). Work-related stress has a significant negative effect on performance, meaning that the less the stress, the more the employee performance. Work-related stress is a stressful condition that may cause physical and psychological imbalance, which further affects emotions, thought processes, and the condition of an employee. Job

satisfaction is an important variable that the organization expects to achieve. Dissatisfaction makes an organization inefficient and ineffective. Job satisfaction is described as a pleasant emotional attitude and love towards job (Liu & Ren, 2019). Job satisfaction can be a pleasant feeling due to the perception of workers's contentedness with their job. In addition to employee job satisfaction employee performance is the most important thing for managers. Managers must analyze the factors that make high performance for the organization.

The results of this study are in line with the study conducted by Jamaludin, (2017) which found that less potential human resources would cause a decrease in the quality of the company's work which further had an impact on a decrease in competitiveness. Thus, the quality of work involved should be optimized. Individual performance will reflect the degree of competence of workers. Good performance is characterized by a will to follow the procedures according to predetermined standards (Aslan, 2020). The development or success of a company is influenced by the performance (quality of work) as well as job satisfaction of employees. If these factors work well, the will definitely have an effect employee loyalty.

## CONCLUSION

The results of this study indicate that the quality of the work of auditors, job satisfaction of auditors and competence of auditors can increase the loyalty of auditors who work in public accounting firms in Indonesia. Good and good quality of work and job satisfaction of auditors reflects the level of comfort of auditors in the work environment. In addition, the competence of auditors also reflects the accuracy of a person with his job, so that there is no self-burden on his work.

This research has implications for the development of auditing research, especially the behavior of public accountants, which until now there are not many studies that focus on the behavior of auditors in public accounting firms. In addition, the results of this study can also be used as a reference in determining policies by stakeholders, both regulators and leaders of the Public Accounting Firm. One of them is by building comfort in working properly so that auditors can work comfortably.

This study has limitations that can be used as an evaluation for further research. The limitation that occurs in this study is in collecting data. This study obtained data through distributing questionnaires. The questionnaire was submitted to the Public Accounting Firm and taken after the questionnaire was filled in by the respondent. This is because during the distribution of the questionnaire many public accounting firms implemented social restriction policies. The social restrictions imposed have made the researcher unable to confirm the respondent's answer, where this answer is highly dependent on the respondent's interpretation.

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