

## THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT

Dy Ilham Satria

Accounting Study Program, Faculty of Economics and Business, Universita Malikussaleh

E-mail: [dyilham@unimal.ac.id](mailto:dyilham@unimal.ac.id)

### Abstract

This study aims to examine the effect of financial compensation and work environment on the performance of auditors (a case study on the district government inspectorates of lhokseumawe and bireuen), both individually (partial) and jointly (simultaneously). The research approach uses a quantitative approach and the time horizon used is a longitudinal study. Sources of data collection are primary data and secondary data with the Likert scale method and using a media questionnaire. The data analysis technique used in this research is multiple linear regression analysis technique. Based on the results of the analysis, it can be concluded that financial compensation and work environment have a positive and significant effect on auditor performance, both individually (partial) and jointly (simultaneously).

Keywords: *Auditor Performance, Financial Compensation, Work Environment*

### 1. INTRODUCTION

The implementation of reforms in various fields requires the government to respond community demands. One of the demands is the implementation of regional autonomy in a broad, real, and responsible manner, especially in the financial sector. Some of the central issues of regional autonomy that occurred, including corruption, mark-up of goods and services and other dysfunctional behavior that resulted in financial losses. As a result, local governments are less able to carry out creative activities in the success of regional development and support national development. To support the creation of good governance, a professional internal control is needed in carrying out government duties. Therefore, the regions form an internal supervisory unit called the Regional Inspectorate. Regional Inspectorate has the task of carrying out general supervision activities of the regional government and other tasks assigned by the regional head.

The inspectorate is led by a deep inspector carry out their duties and functions directly responsible to the regional head and technically administrative receive guidance from the regional secretary. It has mandated in Government Regulation Number 60 of 2008 concerning the System Government Internal Control which states that the Internal Audit Apparatus The government is tasked with carrying out internal supervision through audits, reviews, evaluations, monitoring, and other supervisory activities. Inspectorate employee performance is a benchmark for other work units in the environment of the Provincial/City and Regency Governments as well as an indicator and the potential possessed by employees in carrying out their duties and responsibilities. Considering the Inspectorate as one of the organizations within government institutions, then the auditors as a group of functional positions are always required to show good performance.

Several factors that can affect the performance of auditors, including: financial compensation and work environment. Hasibuan (2016) explains that compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the office. Employees who receive salaries are usually permanent employees, the higher the monthly salary obtained by an employee, the more the employee is with his work, as well as for auditors who work in the Inspectorate office, in addition to wages or salaries, the office usually provides other financial compensation in the form of bonuses.

In addition to financial compensation, the auditor's performance can also be influenced by the work environment. According to Nitisemito (2014) the work environment is an internal and

**THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT**  
By Ilham Satria

---

external condition that can affect work morale so that work can be expected to be completed faster and better. Employees will be able to achieve maximum performance if they have high achievement motives.

Based on the phenomenon that occurs, there are several auditor performances that are still carried out manually such as Correspondence, Physical and Financial Realization Reports, Examination Results Reports, Monitoring Results Reports, and Decision Letters. Based on the results of interviews conducted by researchers to the Lhokseumawe City Inspectorate and Bireuen Regency Inspectorate at the secretariat of each Inspectorate, there are still several obstacles that hinder the performance of auditors in conducting audits in Lhokseumawe City and Bireuen Regency, such as the lack of financial compensation provided by the government in carrying out audits. things to support better performance resulting in several obstacles, one of which is the report on the results of the inspection that is carried out is still manual and results in delays in the direct audit process.

The objectives of this research are:

1. Forknowing the effect of partial financial compensation on the performance of the Auditors at the Inspectorate of the City Government of Lhokseumawe and Bireuen Regency.
2. To find out the partial effect of the work environment on the performance of the Auditors at the Inspectorate of the Lhokseumawe City Government and Bireuen Regency.
3. To determine the effect of financial compensation and work environment simultaneously on the performance of the Auditor at the Inspectorate of the City Government of Lhokseumawe and Bireuen Regency..

## **2. LITERATURE REVIEW**

### **2.1.Theoretical Foundation**

#### **Behavioral Accounting Theory**

*Behavioral Accounting Research* is a study of the behavior of accountants or the behavior of non-accountants as they are influenced by the accounting and reporting functions (Hofstede and Kinard, in Godfrey, et; al, 2010:446). Behavioral accounting is a branch of accounting that studies the relationship between human behavior and the accounting system (Siegel and Marconi. 1989:118). The term accounting system is meant here in a broad sense which includes all management control tool designs which include control systems, budgeting systems, accountability accounting designs, organizational designs such as decentralization or centralization, cost collection designs, performance appraisal designs and financial reporting.

In the selection or determination of a business decision involves the behavioral aspects of the decision makers. This is why accounting cannot be separated from aspects of human behavior and organizational needs for information that can be generated by accounting. One of the topics of behavioral accounting is auditor performance. In the performance cycle, it cannot be separated from the behavioral aspect of the auditor which is interesting to observe. This study examines aspects of auditor behavior such as financial compensation, work environment, and performance.

#### **Auditor Performance**

According to Karya (2016:733), the performance of the auditor is stating that the performance of the internal auditor is a free (independent) appraisal job within an organization to review company activities to meet the needs of the leadership. Auditor performance is the work achieved by the auditor in carrying out his duties in accordance with the responsibilities assigned to him, and becomes one of the benchmarks used to determine whether a job will be good or vice versa.

## **Financial Compensation**

Compensation is a form of cost that must be incurred by the company in the hope that the company will receive rewards in the form of work performance from employees (Sofyandi, 2013:157). According to Hasibuan (2016:118) compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company.

Financial compensation consists of indirect compensation and direct compensation. Direct compensation consists of payment of employees in the form of wages, salaries, bonuses, or commissions. Meanwhile, indirect compensation consists of all payments that are not covered by direct financial compensation which includes vacations, various types of insurance, services such as child care or religious care and so on.

## **Work environment**

The work environment in a company is a working condition to provide a comfortable working atmosphere and situation for employees in achieving the goals desired by a company. Poor working conditions have the potential to cause employees to get sick easily, stress, have difficulty concentrating, and decrease work productivity.

According to Nitisemito (2014: 159) the work environment is an internal or external condition that can affect work morale so that work can be expected to be completed faster and better. Employees will be able to achieve maximum performance if they have high achievement motives. Achievement motives that need to be owned by employees must be grown from within themselves and from the work environment. This is because the achievement motive that is grown in oneself will form a self-strength and if the work situation supports it, the achievement of performance will be easier (Mangkunegara, 2014: 68).

## **2.2. Influence Between Variables**

### **Effect of Financial Compensation on Auditor Performance**

The driving factor that causes humans to work is the need in humans that must be met (Handoko, 2014: 30). In other words, because of the needs that must be met, humans will work and expect rewards from where they work. If the remuneration received by the employee is greater, it means that his position is higher, his status is better, and the fulfillment of needs he enjoys is increasing. Thus, job satisfaction is also getting better. This is where the importance of compensation for employees. For companies, compensation means expenses, of course the company expects that the compensation paid can be exchanged for greater work performance from the employee. Compensation is expected to motivate employees to be able to complete their work well, with adequate compensation and an increase in motivation that is carried out successfully, an employee will be motivated in carrying out the work assigned to him and try to overcome the problems that occur and improve employee performance (Mangkunegara, 2014: 84 ).

### **The Effect of Work Environment on Auditor Performance**

The Inspector Leader in assigning duties and responsibilities to employees should also pay attention to the employee's work environment. Layout in the workplace such as furniture, coloring, lighting, air exchange, physical security, air quality, informal and formal meeting areas, quiet areas, privacy, personal storage, workspaces, and so on, have an impact on employee performance, so that the work environment does not only affects work morale and work passion but can affect employee performance (Nitishemito, 2014: 183).

According to Leblebici (2012:2) there are several factors in the work environment that can affect employee performance, namely: The lack of involvement of leaders in work, morale, and comfort at work. Work in a comfortable environment such as co-workers who are ready to help and interact with each other while working, even the company leadership treats all employees the same so that it can result in increased employee performance and the performance of the entire organization.

**THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT**  
By Ilham Satria

---

### Conceptual framework

Based on the explanation above, the conceptual framework used in this study is:

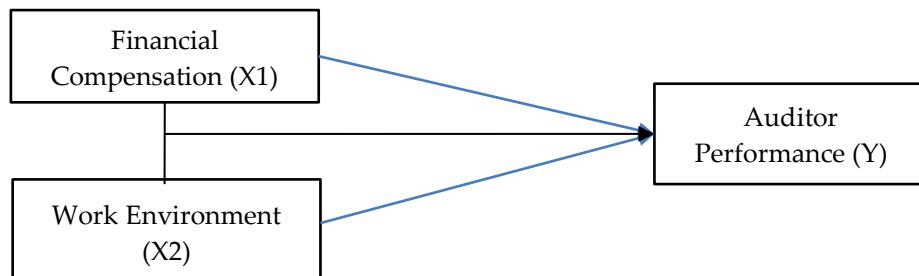


Figure 1. Conceptual Framework

### Hypothesis

H1: Financial compensation has a partial effect on auditor performance at the Lhokseumawe City Government Inspectorate and Bireuen Regency

H2: The work environment has a partial effect on the performance of auditors at the Lhokseumawe City Government Inspectorate and Bireuen Regency

H3 : Financial compensation, and work environment have a simultaneous effect on auditor performance at the Lhokseumawe City Government Inspectorate and Bireuen Regency.

## 3.RESEARCH METHOD

### 3.1.Object and Location of Research

In this study, the object of research is the Inspectorate of the City Government of Lhokseumawe, North Aceh District and East Aceh District. To obtain the information needed in this study, the researchers distributed research questionnaires to the auditors of the Government InspectorateLhokseumawe City and Bireuen Regency.

### 3.2.Population and Sample

The population is a collection of individuals or research objects that have the qualities and characteristics that have been determined by the researcher for further research (Sekaran, 2013). The population in this study were all auditors at the City InspectorateLhokseumawe City and Bireuen . Regencywith a total of 54 auditors. In this study, the sampling technique was taken using the census technique. The sample is part of the number and characteristics possessed by the population (Sugiyono, 2012: 115). Considering that the total population in this study was less than 100, the entire population was sampled. The total population in this study was 86 people, namely all auditors at the Government InspectorateLhokseumawe City and Bireuen . Regency.

### 3.3.Data Collection Techniques

In this study, researchers used several data collection techniques according to the problem being studied. The data collection technique used in this research is by distributing questionnaires and documentation.

### 3.4.Definition of Operational Variables

Table 1  
Variable Operational Definition

Variable	Operational definition	Indicator	Measurement Scale
Auditor Performance (Y)	Auditor performance is the result of work achieved by the auditor in carrying out his duties in	1. Input (Input) 2. Process 3. Output	ordinal

	accordance with the responsibilities given to him, and becomes one of the benchmarks used to determine whether a job will be good or otherwise. (Ristio et al, 2014)	4. <i>Outcome</i> . 5. Benefit 6. Impact 7. (Impacts)	
Financial Compensation (X1)	Compensation is the reward received by the employee for the results of the employee's performance in the form of money or other which can be in the form of salary, wages, bonuses, incentives, and other benefits such as health benefits, holiday allowances, meal allowances, leave money and others. (Nugraha, 2010)	1. Wages 2. allowance 3. Health Insurance 4. Vacation Or Leave.	ordinal
Work Environment (X2)	The work environment is an internal or external condition that can affect morale so that work can be expected to be completed faster and better. Employees will be able to achieve maximum performance if they have high achievement motives. (Nitisemito, 2014)	1. Offer 2. Lighting 3. Voice 4. wiggle room 5. Security 6. Cleanliness 7. work responsibilities 8. Work structure 9. Smooth communication 10. Collaboration between groups	ordinal

### 3.5.Data Analysis Techniques

Statistical analysis used in this research is using multiple linear regression analysis. The equation used is as follows:

$$Y = +\beta_1 X_1 + 2X_2 + e$$

Where:

Y = Auditor Performance

$\beta$  = Constant

1, 2 = Regression Coefficient

X1 = Financial Compensation

X2 = Work Environment

e = error term

## 4.RESEARCH RESULTS AND DISCUSSION

### 4.1.Multiple Linear Regression Results

Multiple linear analysis aims to answer the problems in this study. This analysis is used to analyze the effect of the variable Financial Compensation (X1), Work Environment (X2), on the dependent variable, namely Auditor Performance (Y). Based on the data obtained, then performed calculations or data processing using the SPSS program. The equation of the results of the data analysis regression obtained the following values:

**THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT**  
By Ilham Satria

---

Table 2  
Multiple Linear Regression Test

Variable Name	B	Standard Error	tcount	table	Sig.
(Constant)	2,092	0.424	4,934	2,308	0.000
Financial Compensation	0.400	0.088	4,537	2,308	0.000
Work environment	0.476	0.056	4,233	2,308	0.028
Correlation Coefficient (R) = 0.472					
Coefficient of Determination (R Square) = 0.223					
(Adjusted R Square) = 0.207					
Fcount = 13.935 Ftable = 3.179					
Sig. F = 0.000					
a. Predictors : (constant), Financial Compensation, Work Environment					
b. Dependent Variable: Auditor Performance					

Source: Primary data, processed data (2021)

Thus, the results of statistical calculations can be written simultaneous multiple linear regression equations as follows:

$$Y = 2.092 + 0.400X1 + 0.476X2 + e$$

- The constant value of Auditor Performance is 2.092, meaning that if Financial Compensation (X1) and Work Environment (X2) are considered constant, then Auditor Performance (Y) at the Lhokseumawe City Government Inspectorate and Bireuen Regency is 2.092.
- The regression coefficient value of the influence of Financial Compensation is 0.400 explaining that every one unit increase in Financial Compensation (X1), it will be able to increase Auditor Performance (Y) at the Lhokseumawe City Government Inspectorate and Bireuen Regency 0.400 assuming the Work Environment variable (X2) is considered constant .
- The regression coefficient value of the influence of the Work Environment (X2) of 0.476 explains that every increase of one unit in the Work Environment (X2) that is felt by the Auditor will be able to increase the Auditor's Performance (Y) at the Inspectorate of the City Government of Lhokseumawe and Bireuen Regency of 0.476 assuming the Compensation variable Financial (X1) is considered constant.

#### T Test Results (Partial)

This test was conducted to see the significance of the influence of the independent variables individually on the dependent variable (partially). Assuming other variables constant. If t count > t table with a significance of 5%, it can be concluded that partially the independent variable has a significant effect on the dependent variable. If t count < t table with a significance level of 5%, it can be concluded that the independent variable has no effect on the dependent.

Table 3  
t test results

Model	Unstandardized Coefficients		Beta	T	Sig.	t table
	B	St. d. Error				
(Constant)	2,092	.424		4,934	.000	

	FINANCIAL COMPENSATION	.400	.0	.408	4	.0	2,30
	WORK ENVIRONMENT	.476	.0	.201	4	.0	2,30
a. Dependent Variable: AUDITOR PERFORMANCE							

### **F Test Results (Simultaneous)**

The F test was conducted to see the effect of the independent variables on the dependent variable simultaneously (simultaneously). If  $F_{count} > F_{table}$  with a significant level of 5%, it can be concluded that together the independent variables have a significant effect on the dependent variable. On the other hand, if  $F_{count} < F_{table}$  5% significant level, it can be concluded that the independent variable has no effect on the dependent variable.

Table 4  
F. Test Results

Model	Sum of Squares	f	Mean Square	F		Sig.	
				C ount	T able		
Regression	4.857		2.428	1 3,935	3 .179	.000a	
	16,903	2	.174				
	21,760	4					
a. Predictors: (Constant), FINANCIAL COMPENSATION, WORKING ENVIRONMENT							
b. Dependent Variable: AUDITOR PERFORMANCE							

## DISCUSSION

### 4.2.The Influence of Financial Compensation on Auditor Performance

Based on the available data, Financial Compensation has 40% effect on Auditor Performance, thus indicating that the increase in auditor performance caused by financial compensation provided will make the auditors work well. With the increase in financial compensation provided by the government, it will affect the level of Auditor Performance to fulfill their obligations in carrying out their duties. The results of this calculation show that the t-count value ( $4.537 > 2.308$ ) so that a decision can be taken that the alternative hypothesis ( $H_a$ ) is acceptable and rejects the null hypothesis ( $H_0$ ), meaning that Financial Compensation ( $X_1$ ) partially affects significant ( $0.000 < 0.05$ ) on Auditor Performance ( $Y$ ) at the Lhokseumawe City Government Inspectorate and Bireuen Regency

The results of this study are consistent with the research results of Dewa Made Arik Putra (2018) at the Public Accounting Office in Bali Province, which statesThe results show that financial compensation has a positive and significant effect on auditor performance, while the moderating effect of professional skepticism strengthens the effect of compensation on auditor performance. Likewise, the moderating effect of professional skepticism strengthens the effect of compensation on auditor performance.

ResultsThis research is also in line with researchPutra and Sintasih (2018) namelyModerating Effects of Professional Skepticism on the Effect of Competence and Compensation on the Performance of Public Accounting Firm Auditors in Bali Province which states thatcompensation has a positive and significant effect on auditor performance. Meanwhile, the moderating effect of professional skepticism strengthens the influence of competence on auditor performance.Thus, it can be stated that the work environment ( $X_1$ ) affects the performance

**THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT**  
By Ilham Satria

---

of the auditor (Y) at the Lhokseumawe City Government Inspectorate and Bireuen Regency to carry out their duties properly. Good performance can be achieved if there is cooperation between fellow auditors.

#### **4.3.The Influence of Work Environment on Auditor Performance**

The work environment has a positive effect of 47.6% on the performance of the auditors, so the better and the quality of the work environment provided, the performance of the auditors will also be better. The existence of an environment that is supported by facilities such as a comfortable workplace and other supporting facilities that are complete and adequate, so that the auditors feel satisfied and ultimately can improve their performance in carrying out their obligations. While the value of  $t_{table}$  on df 52 and a significant level of 2.5% is 2,308. The results of this calculation show that the value of  $t$  count (4.233)  $>$   $t$ -table (2.308) so that a decision can be taken that the alternative hypothesis (Ha) is acceptable and rejects the null hypothesis (Ho), meaning that the Work Environment (X2) partially has a significant effect ( $0.028 < 0.05$ ) on Auditor Performance (Y) at the Lhokseumawe City Government Inspectorate and Bireuen Regency.

The results of this study are consistent with the results of research conducted by Utami and Dwirandra (2018)Work Environment and Discipline Moderate the Effect of Competence on Auditor Performancewhich states that the results of the study state that the work environment variable affects competence on auditor performance, meaning that a good work environment will increase the level of auditor performance.The results of this study are also in line with the results of research from Darmayanti (2018), namely:The Influence of Work Stress, Environmental Factors, and Organizational Culture on the Performance of Independent Auditors (Study on Independent Auditors of Public Accounting Firms in Surabaya) which states thatThe results of the study partially show that the work environment has a positive and significant effect on auditor performance.

#### **4.4. The Influence of Financial Compensation and Work Environment on Auditor Performance**

The results of dividing the Mean Square regression with the residual Mean Square obtained a calculated F value of 13.935 with a significance probability value limit of 0.000. Meanwhile, the value of F table at a significant level of 2.5% and df 52 is 3.179. Thus the calculated F value (13.935) $>$  F table (3.179) so that a decision can be taken, namely accepting the alternative hypothesis (Ha) and rejecting the Ho hypothesis, meaning that Financial Compensation (X1) and Work Environment (X2) together have a significant effect ( $0.000 < 0.05$ ) on Auditor Performance (Y) at the Lhokseumawe City Government Inspectorate and Bireuen Regency. Based on the results of statistical and hypothesis testing, financial compensation and work environment have an effect of 20,competence, motivation, role suitability and employee commitmentand other.

The results of this study are consistent with the research results of Dewa Made Arik Permata Putra (2018)at the Public Accounting Office in Bali Province, which statesThe results show that compensation has a positive and significant effect on auditor performance, while the moderating effect of professional skepticism strengthens the effect of compensation on auditor performance. Likewise, the moderating effect of professional skepticism strengthens the effect of compensation on auditor performance. The results of this study are also in line with the results of research fromParamata and Ardiana (2016) namely The Effect of Financial Compensation and Work Environment on Internal Auditor Performance With Assignment Period As Moderating Variable The results show that financial compensation has no effect on internal auditor performance, work environment has a positive effect on internal auditor performance, and the assignment period does not strengthen the effect of financial compensation and management support on the performance of internal auditors.

Good performance can be achieved if there is cooperation between fellow auditors, then good service will result in increased compliance. The government must provide compensation and a good environment to improve good performance.

## **5.CLOSING**

### **5.1.Conclusion**

Partially financial compensation has a significant effect on auditor performance. At the Inspectorate of Lhokseumawe City and Bireuen Municipal Governments. It shows that the increase in auditor performance caused by financial compensation provided will make the auditors work well. With the increase in financial compensation provided by the government, it will affect the level of Auditor Performance to fulfill their obligations in carrying out their duties.

Partially the work environment has a significant effect on the performance of auditors at the Lhokseumawe City Government Inspectorate and Bireuen Regency. This shows that there is an environment that is supported by facilities such as a comfortable work space and other supporting facilities that are complete and adequate, so that the auditors feel satisfied and ultimately can improve their performance in carrying out their obligations.

Simultaneously financial compensation and the work environment has a significant effect on the performance of auditors at the Lhokseumawe City Government Inspectorate and Bireuen Regency. This shows that good performance can be achieved if there is cooperation between fellow auditors, then good service will result in increased compliance. The government must provide compensation and a good environment to improve good performance.

### **5.2.Limits of Research**

This study was only conducted on two Inspectorates with a total of 54 auditors and was conducted for two months in 2020. This study also only used questionnaires in data collection, so the data collected only described the opinions of auditors in the Inspectorate's office.

### **5.3.Suggestions**

For further researchers, the authors expect to add other variables that can affect auditor performance such as: Moderating effect of professional skepticism, auditor competence, work stress, organizational culture, moderating work discipline and management support. Then increase the number of respondents and the research area, so that it becomes a better research.

## **REFERENCES**

Ardana. (2012). Human Resource Management. Graha Ilmu, Yogyakarta.

Darmayanti, N. (2018). The Influence of Work Stress, Environmental Factors, and Organizational Culture on the Performance of Independent Auditors (Study on Independent Auditors of Public Accounting Firms in Surabaya). J-MACC: Journal of Management and Accounting. Vol. 1, No. 1.

Godfrey, J., Hodgson, A., Tarca, A., Hamilton, J., & Holmes, S. (2010). Accounting Theory. John Wiley and Sons.

Handoko, TH (2015). Personnel Management and Human Resources. BPFE, Yogyakarta.

Hasibuan, M. (2016). Human Resource Management. Earth Literacy, Jakarta.

Leblebici, D. (2012). Impact of Workplace Quality on Employee's Productivity: Case Study Of a Bank In Turkey. Journal of Business, Economics & Finance. Vol. 1, No. 1.

Mangkunegara, APA A. (2014). Human Resource Management. PT. Rosdakarya Youth, Bandung.

Nitisemito, S. A. (2014). Personnel Management. Ghalia Indonesia, Jakarta.

Putra, PAMDI, & Sintaasih, KD (2018). Moderating Effect of Professional Skepticism on the Effect of Competence and Compensation on the Performance of Public Accounting Firm Auditors in Bali Province. E-Journal of Economics and Business Udayana University. Vol. 7, No. 5.

**THE EFFECT OF FINANCIAL COMPENSATION AND WORK ENVIRONMENT ON AUDITOR PERFORMANCE AT THE INSPECTORATE OF LHOKSEUMAWE CITY AND BIREUEN DISTRICT**  
By Ilham Satria

---

Ristio, et al. (2014). The Effect of Accountability and Auditor Competence on the Quality of Auditor Performance (Empirical Study at a Public Accounting Firm in Semarang). *Journal of Accounting and Finance*.

now, Uma. (2013). *Research Methods For Business*. Editions 1 and 2. Salemba Empat, Jakarta.

Siegel, G., & Marconi HR, (1989). *Behavioral Accounting*. South Western Publishing, Co. Cincinnati, OH.

Sofyandi, Herman. (2013). *Human Resource Management*. Graha Ilmu, Yogyakarta.

Sugiyono.(2012). *Business Research Methods*. Alfabeta, Bandung.

Utami, DN, & Dwirandra, BNAA (2018). Work Environment and Discipline Moderate the Effect of Competence on Auditor Performance. *Researchgate Accounting E-Journal*. Vol. 25, No. 16.