

## **Workplace Spirituality as a Moderator of the Influence of Task Complexity, Audit Experience and Audit Competence on Auditor Performance (Case Study of Public Accounting Firm of Bali Province)**



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**ABSTRACT:** Auditor performance is the result of work achieved by an auditor in carrying out his duties in accordance with the responsibilities given. This research was conducted at Public Accounting Firms (KAP) in Bali Province based on the Directory of Public Accounting Firms and Public Accountants published by the Indonesian Institute of Public Accountants (IAPI) in 2023. The subject to be studied is an auditor who is in a Public Accounting Firm (KAP) in Bali Province. The population in this study is all auditors in the Public Accounting Firm (KAP) of Bali Province which totals 148 people. The number of auditors was 148 people obtained by asking directly to the Public Accounting Firm (KAP) in Bali Province. The sample determination method used in this study is saturated sampling. The data collection method used in this study is a survey method with a questionnaire technique. The respondents' statement answers were measured using a 5-point likert scale. The data analysis in this study uses the Moderated Regression Analysis (MRA) approach. Moderated Regression Analysis (MRA) is a data analysis method that is devoted to analyzing moderation variables with the help of the Stata application. The results of this study prove that the complexity of tasks has a negative effect on the performance of auditors in Public Accounting Firms in Bali Province. Audit experience has a positive effect on the performance of auditors in Public Accounting Firms in Bali Province. Audit competence has a positive effect on the performance of auditors in Public Accounting Firms in the Province of Bali. In addition, this study also proves that Workplace Spirituality strengthens the negative relationship between task complexity and auditor performance in Public Accounting Firms in Bali Province. Workplace spirituality strengthens the positive relationship of audit experience to auditor performance in Public Accounting Firms in Bali Province. Workplace spirituality strengthens the positive relationship between audit competence and auditor performance in Public Accounting Firms in Bali Province.

**KEYWORDS:** Task Complexity, Audit Experience, Audit Competence, Auditor Performance, Workplace Spirituality

### **I. INTRODUCTION**

Auditor performance is a work achieved by a person in carrying out the tasks assigned to him which is based on skill, experience, and seriousness of time measured by considering quantity, quality, and timeliness (Rustiarini, 2021). According to Loehoer (2018) Performance Auditor is a Public Accountant who carries out audit assignments (*examination*) objectively on the financial statements of a company or other organization with the aim of determining that the financial statements are presented reasonably in accordance with generally accepted accounting principles, in all material matters, financial position and results of the company's business. The performance of auditors is also referred to as public accountants who carry out audit assignments (*examination*) objectively over the financial statements of a company or other organization with the aim of determining whether the financial statements are presented reasonably in accordance with generally accepted accounting principles, in all respects material, financial position and results of the company's business (Mawel, 2020). Performance measurements can be made from quality as well as quantity. Quality of work is the quality of completing work by working based on all abilities and skills and knowledge possessed by the auditor, while quantity is the result of work that can be completed with the target that is the responsibility of the auditor's work and the ability to utilize the facilities and infrastructure to support the work (Triany et al., 2022). Auditor performance has an important role in conducting financial statement audits, where parties interested in financial statements include investors, creditors, and *Stakeholders* and users of this audit report also expect that the financial statements

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that have been audited by the auditor produce opinions that are free from misrepresentation of financial statements, so that the truth can be trusted to be used as a basis for decision-making and has been in accordance with the accounting principles applicable in Indonesia (Mawel, 2020).

The performance and work results of auditors can be influenced by the conditions of the work environment so that it can have an impact on public trust in auditors as independent parties in auditing financial statements (Aspexsia, 2020). This is in line with *goal setting theory* that a person acts in accordance with the goals that have been set by each company in order to be able to be consistent in producing auditor performance. The auditor's operational activities are not fully running smoothly, this happens because of inhibiting factors or fraud opportunities that are usually taken advantage of by irresponsible people (Anwar, 2019:78). These opportunities will directly have an impact on the difficulty level of the tasks carried out by the auditor, usually the irresponsible party will eliminate evidence in the form of transaction evidence to avoid lawsuits (Ridwan, 2022). There are several cases of fraud involving auditors in conducting financial statement audits. Reporting from [iapi.or.id](http://iapi.or.id) accessed on March 5, 2024 stated that there had been a case that befell KAP Purwantono, Sungkoro and Surja. This case is not the only case of irregularities that occurred among the public accounting profession. In 2018, several KAP committed violations and irregularities so that they were given sanctions for freezing permits, including KAP Hans Burhanuddin Makarao. The freezing of the public accountant's license was set on April 3, 2018, for a period of 3 months on the grounds of non-compliance with SA and SPAP on the implementation of the audit of the financial statements of PT. Rima Bintuni Lestari for the 2016 Fiscal Year because it has not fully obtained sufficient and appropriate audit evidence in believing the fairness of inventory account balances, fixed assets, business debts, bank debts, revenues, and cost of revenue.

Another case that occurred in Bali related to violations of the code of ethics that befell the Public Accounting Firm (KAP) was recorded as 8 (eight) KAP, of which 2 KAP had been frozen by the Ministry of Finance for 6 (six) months. The Minister of Finance (Menkeu) froze the permits of Public Accountant (AP) Drs. Ketut Gunarsa, Associate Leader of the Public Accounting Firm (KAP) K. Gunarsa and I.B Djagera for six months. The freezing of permits contained in Decree Number 325/KM.1/2007 came into effect on May 23, 2007. The sanction of freezing the permit was given because the AP violated the Professional Standards of Public Accountants (SPAP) in the implementation of the audit of the financial statements of Bali Hai Resort and Spa for the financial year 2004 which has the potential to have a significant effect on the independent audit report. As long as the permit is frozen, the AP is prohibited from providing attestation services including general audits, reviews, performance audits and special audits ([detikfinance.com](http://detikfinance.com), accessed on March 5, 2024). Performance Auditors can be influenced by various factors that come from within (internal) and also from outside (external). These internal factors come from within the auditor's personality such as attitude and behavior. External factors can also come from outside the auditor such as the complexity of the auditor's task (Widayani et al., 2022). Task complexity is defined as a different perception, namely ambiguity and weak structure, both in the main tasks and other tasks. In confusing and unstructured tasks, the existing alternatives cannot be identified, so the output is unpredictable (Pradnya et al., 2015). The existence of unstructured tasks will result in a decrease in detecting errors, looking for the cause of the error, and stating what is contained in the client's financial statements (Rachmat, 2020).

However, no matter how high the complexity of the task, the auditor must complete the task well so that in the future the client will continue to use his services. In carrying out audit duties, public accountants must encounter difficulties in completing an audit task. The amount of information from management that must be checked and the ability to complete and limited memory can undeniably affect the performance produced by an auditor in the future (Rachmat, 2020). Some of the previous studies include research conducted by Rahmawati (2021) stated that the complexity of audit tasks has a negative effect on audit quality. With the existence of unstructured task conditions, it will result in a decrease in detecting errors, looking for the cause of errors, and providing opinions that will later be able to reduce the performance of auditors. Tan et al. (2022) stated that the complexity of audit tasks has a negative effect on auditor performance. This opinion is in line with the statement Johari et al. (2022) which states that the complexity of the task has a negative effect on the auditor's performance. In contrast to the research conducted by Awards & Grand (2021) which states that Task complexity has no effect on audit performance.

Different results are also shown by Pratomo (2022) and Awards & Grand (2021) stated that the complexity of the task was not proven to affect the performance of the audit. Research Rustiarini (2021) and Indhiana (2020) which shows that the complexity of the task is not proven to affect the performance of the auditor. The existence of inconsistent results from the influence of task complexity on auditor performance is suspected to be due to other factors that affect the relationship between independent and bound variables. Govindarajan (1986) It is proposed that, to solve the differences of various research results, it can be done with contingency factors. Based on the contingency approach, there is a suspicion that there are other situational factors that may interact with each other in influencing certain situations. Other factors that are suspected to moderate the

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influence of task complexity on auditor performance are *Workplace Spirituality*. This is because the complexity of the task is classified as a realistic job *stressfull* which can affect the quality of auditor performance. However, with the existence of *Workplace Spirituality* in the organization or work environment, in the future it will be able to improve or even improve the performance of auditors. *Workplace spirituality* in the company is a guideline to overcome work stress, because it is able to provide benefits to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as an acknowledgment of the value of individual cyclical values that occurs in the context of an organization. Based on theory *goal setting theory* It is stated that the alignment between individual and organizational values leads to a positive attitude and job satisfaction. Application *Workplace Spirituality* good in an organization can give rise to a more positive employee perception so that employees get better changes through work with a higher level of performance (Abbas et al., 2021).

Another factor that is suspected to affect the performance of auditors is the auditor's experience. Auditor experience is the combined accumulation of everything obtained through dealing with and interacting repeatedly with fellow natural objects, circumstances, ideas, and sensing or also referred to as a learning process and the addition of the development of behavioral potential both from formal and non-formal education or it can also be interpreted as a process in which a person reaches a higher pattern of behavior (Sari et al., 2018). Basically, experience, one of the keys to the success of auditors in conducting audits depends on an auditor who has expertise which includes two elements, namely knowledge and experience. Work experience has been seen as an important factor in predicting the auditor's performance against the audit assessment it produces (Loehoer, 2020:119).

This opinion is in line with research conducted by Nutchajarin (2021) shows that the higher the auditor experience owned by employees, the performance they produce will increase so that audit experience has a positive effect on auditor performance. Triany et al. (2022) also stated that audit experience has a positive effect on auditor performance. In contrast to the research conducted by Rustiarini (2021) which states that work experience cannot affect the performance of auditors. Audit competency factors can also affect auditor performance, where work competence is a personal aspect of a worker that allows to achieve superior performance. These personal aspects include traits, motives, value systems, attitudes, knowledge and skills where competence will direct behavior, while behavior will result in performance (Lasmahadi, 2018:112). Susanto (2018:98) Defining competencies that are often used are the characteristics that underlie individuals to achieve superior performance. Competence is also knowledge, skills, and abilities related to work, as well as abilities needed for non- routine jobs. This opinion is in line with research conducted by Awards & Grand (2021) states that Audit competence has a positive effect on audit performance. Nutchajarin (2021) states that Audit Competence Has a Positive Effect on Auditor Performance. In contrast to the research conducted by Pratomo (2022) which states that audit competence cannot affect the performance of auditors.

By The description of the empirical results above, it can be seen that the influence of task complexity, audit experience and audit competence on auditor performance shows variable or inconsistent results. This is suspected to be due to other factors that affect the relationship between the independent variable and the bound variable. Reconciling conflicting outcomes requires a contingency approach to identify other variables that act as moderations or mediators in the research model (Pratiwi, 2019). Conceptually and empirical research results, there are several variables that are suspected to play a role in moderating the influence of task complexity, audit experience and audit competence on Auditor Performancethat is *Workplace Spirituality*. *Workplace spirituality* contains constructs *compassion, mindfulness, meaningful work, and transcendences* (Jamaludin, 2023). Auditors who experience complex task situations, are increasingly threatened with their independence and experience a decline in performance in their work, but by interpreting their work (*meaningful work*), then the auditor understands the purpose of the audit profession. Compassion (*compassion*) and awareness (*mindfulness*) making auditors able to supervise well, prioritize their work, and manage the time needed to complete their work. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. The alignment between individual and organizational values will lead to a positive attitude and job satisfaction (Muslim et al., 2022).

Muslim et al. (2022) in his research stated the importance of *Workplace Spirituality* public accounting firm to maintain sustainable performance, by implementing *Workplace Spirituality* provide a positive working atmosphere and reduce auditor stress levels. *Workplace spirituality* It can also help auditors to create a harmonious working environment and reduce the negative behavior of hotel employees to support the improvement of employee performance. This is in line with research conducted by Pebriany et al. (2021), conducting research on the performance of auditors at BPKAD Gianyar Regency, the results of the study show *Workpace Spirituality* affect the performance of auditors and can moderate the relationship between task complexity and work experience on auditor performance. This research is a research development Sipayung (2022) which tests

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the Factors Affecting the Performance and Quality of the Auditor's Work Life. The difference between this study and the previous study is that this study emphasizes the influence of task complexity, audit experience and audit competence towards the performance of auditors working in Public Accounting Firms as research objects and adding variables *Workpace Spirituality* as a moderator. This is because the moderation variable used, namely individual morality, cannot moderate the relationship between independent variables and dependent variables. *Added value* (novelty) in this study is that the researcher wants to find out the supporting factors for auditor performance from the physical and psychological side of the auditor and include variables *Workplace Spirituality* as a moderator so that this research is relatively new.

### II. RESEARCH CONCEPTS AND HYPOTHESES

The concept of research is an overview of the relationship between research variables. The research concept in this study describes the relationship between Task Complexity, Audit Experience and Audit Competence on Auditor Performance and is moderated by Workplace Spirituality. Based on this framework of thinking, a research concept can be prepared that explains the relationship between variables. The research concept is presented in Figure 1.

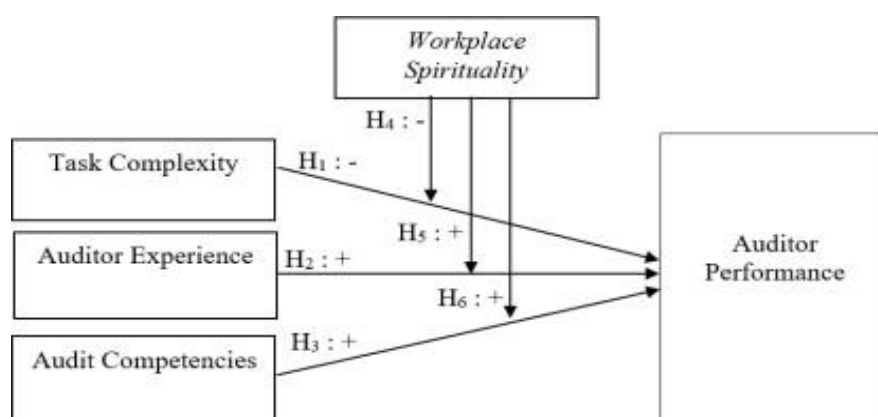


Figure 1 Research Concept

Based on the description above, to be able to provide a provisional answer to the formulation of the problem, several hypotheses are formed, namely:

#### 1. The Effect of Task Complexity on Auditor Performance

The relationship between task complexity and auditor performance is based on the theory *goal setting theory*, Where the complexity of the task is an illustration related to the difficulty level of the task in conducting a financial statement audit. The high difficulty of the task and the unclear task structure faced by the public accounting profession will affect the performance produced by auditors in the future. The task of conducting an audit tends to be a task that faces many complex problems. Auditors are faced with complex, numerous, varied and interrelated tasks. The complexity of an audit is based on an individual's perception of the difficulty of an audit task. There are auditors who perceive audit tasks as tasks with high complexity and difficulty, while other auditors perceive them as easy tasks. According to Junaidi (2020:117) Task complexity is the various types and types of tasks faced by auditors and are limited by the limitations of a person's memory and ability capacity to combine the problems they have so that it will affect the final decision in the problem to be solved, the complexity of the task is related to the amount of information about the task. This statement is in accordance with the empirical study conducted previously by Rahmawati (2021) stated that the complexity of audit tasks has a negative effect on audit quality. With the existence of unstructured task conditions, it will result in a decrease in detecting errors, looking for the cause of errors, and providing opinions that will later be able to reduce the performance of auditors. Tan et al. (2022) stated that the complexity of audit tasks has a negative effect on auditor performance. This opinion is in line with the statement Johari et al. (2022) which states that the complexity of the task has a negative effect on the auditor's performance.

Task complexity has a negative influence on auditor performance, meaning that the more complex the task received by the auditor, the lower the auditor's performance. This is because auditors who experience difficulties in their tasks can have a negative impact on the auditor's performance so that their performance can decrease. An auditor needs a long span of time to conduct an audit due to difficulties in carrying out their duties. Based on this, the hypothesis can be formulated as follows:

H1: The higher the level of task complexity, the lower the performance of auditors in KAP in Bali Province.

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## 2. The Influence of Audit Experience on Auditor Performance

Relationship Audit experience on auditor performance is based on affective event theory, where audit experience is a form of ability obtained from handling cases that have been carried out previously. According to Loehoer (2020:119) Auditor experience is the combined accumulation of everything obtained through dealing with and interacting repeatedly with fellow natural objects, circumstances, ideas, and sensing or also referred to as a learning process and the addition of the development of behavioral potential both from formal and non-formal education or it can also be interpreted as a process of a person to a higher behavior pattern. Basically, experience, one of the keys to the success of auditors in conducting audits depends on an auditor who has expertise which includes two elements, namely knowledge and experience. Work experience has been seen as an important factor in predicting the auditor's performance against the audit assessment it produces. This statement is in accordance with the empirical study conducted previously by Nutchajarin (2021) shows that the higher the auditor experience owned by employees, the performance they produce will increase so that the audit experience has a positive effect on the auditor's performance. Triany et al. (2022) also stated that audit experience has a positive effect on auditor performance. Audit experience has a positive influence on the performance of the auditor, meaning that the higher the auditor's experience, the auditor has sufficient ability to handle cases so that the experience obtained by the auditor becomes the basic foundation in solving problems faced in the field, this will provide value for an auditor who has high experience because the auditor has been able to solve various cases that have been faced. Based on this, the hypothesis can be formulated as follows: H2: The higher the level of Audit Experience, the better the performance of auditors in KAP in Bali Province.

## 3. The Effect of Audit Competence on Auditor Performance

The relationship between audit competence and auditor performance is based on *goal setting theory*, where Audit competence is a form of the ability that auditors have in conducting examinations related to the cases they face. According to Lasmahadi (2018:112), competence is defined as the personal aspects of a worker that he or she is likely to achieve superior performance. These personal aspects include traits, motives, value systems, attitudes, knowledge and skills where competence directs behavior, while behavior produces performance. Susanto (2018:98) Defining competencies that are often used are the characteristics that underlie individuals to achieve superior performance. Competence is also knowledge, skills, and abilities related to work, as well as abilities needed for non- routine jobs. This statement is in accordance with the empirical study conducted previously by Awards & Grand (2021) states that Audit competence has a positive effect on audit performance. Nutchajarin (2021) states that Audit competence has a positive effect on auditor performance. Johari et al. (2022) states that Competence auditors have a positive effect on audit quality. Audit competence has a positive influence on auditor performance, meaning that the higher the auditor's competence, the auditor has sufficient ability to handle cases so that the competence possessed by the auditor becomes an illustration of the abilities possessed so that audit competence plays a very important role in conducting financial statements audits so that the audited reports are in accordance with applicable operational policies. Based on this, the hypothesis can be formulated as follows:

H3: The higher the level of audit competence, the better the performance of auditors in KAP in Bali Province.

## 4. Workplace Spirituality Moderates Task Complexity on Auditor Performance

Relationship *Workplace Spirituality* on auditor performance based on a contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization. The addition of this moderation variable is also supported by differences in empirical research on the influence of Task Complexity on Auditor Performance. Based on the contingency approach, this study adds a combination between variables by adding moderation variables. The contingency approach is used as a tool in interpreting the results of empirical research. This is due to limitations in reviewing and understanding the types of hypotheses that have been put forward to explain conflicting findings. The contingency approach provides opportunities for other variables to be moderated which can affect Task Complexity to Auditor Performance. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). *Workplace spirituality* contains constructs *compassion, mindfulness, meaningful work* and *transcendence* (Dharma & Rasmini, 2022). Auditors who experience complex task situations, the longer their independence will be threatened and their performance will decline in their work, but by interpreting their work (*meaningful work*), then the auditor will understand the purpose of the audit profession. Compassion (*compassion*) and awareness (*mindfulness*) making the auditor able to supervise well, set priorities for his work, and manage the time needed to complete his work (Dharma & Rasmini, 2022). This statement is in accordance with the empirical study conducted previously

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by Rahmawati (2021) stated that the complexity of audit tasks has a negative effect on audit quality. With the existence of unstructured task conditions, it will result in a decrease in detecting errors, looking for the cause of errors, and providing opinions that will later be able to reduce the performance of auditors. Tan et al. (2022) stated that the complexity of audit tasks has a negative effect on auditor performance. This opinion is in line with the statement Johari et al. (2022) which states that the complexity of the task has a negative effect on the auditor's performance.

The high application of *Workplace spirituality* in Public Accounting Firms can have a good impact on the continuity of auditor performance, where the main cause is the high level of task complexity so that auditors tend to experience an increase in workload. This can be overcome through the implementation of *Workplace spirituality*, where *Workplace spirituality* has a good impact on reducing task complexity. This means that *Workplace spirituality* can weaken the relationship between task complexity and auditor performance so that the auditor's workload will decrease. The hypothesis is as follows:

H4: The higher the level of *workplace spirituality*, the weaker the negative relationship of task complexity to auditor performance in KAP in Bali Province.

### **5. Workplace Spirituality Moderates Audit Experience on Auditor Performance**

Relationship *Workplace Spirituality* on auditor performance based on a contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization. The addition of this moderation variable is also supported by the difference in empirical research on the influence of Audit Experience on Auditor Performance. Based on the contingency approach, this study adds a combination between variables by adding moderation variables. The contingency approach is used as a tool in interpreting the results of empirical research. This is due to limitations in reviewing and understanding the types of hypotheses that have been put forward to explain conflicting findings. The contingency approach provides an opportunity for other variables to be moderated which can affect the Audit Experience on Auditor Performance. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). *Workplace spirituality* contains constructs *compassion*, *mindfulness*, *meaningful work* and *transcendence* (Dharma & Rasmini, 2022). Auditors who experience complex task situations, the longer their independence will be threatened and their performance will decline in their work, but by interpreting their work (*meaningful work*), then the auditor will understand the purpose of the audit profession. *Compassion (compassion)* and awareness (*mindfulness*) making the auditor able to supervise well, set priorities for his work, and manage the time needed to complete his work (Dharma & Rasmini, 2022).

This statement is in accordance with the empirical study conducted previously by Nutchajarin (2021) The higher the audit experience, the higher the auditor's performance so that the audit experience has a positive effect on the auditor's performance. Triany et al. (2022) also stated that audit experience has a positive effect on auditor performance. For auditors, *Workplace spirituality* motivate them to implement good behavior so that the audit experience is increasing. Moreover *Workplace spirituality* creating high productivity for auditors in improving the quality of their audits. Therefore *Workplace spirituality* It is very important to apply to public accounting firms because it will improve the performance of the auditor and the organization as a whole. The hypothesis is as follows:

H5: The higher the level *Workplace Spirituality*, it will strengthen the positive relationship of audit experience on auditor performance in KAP in Bali Province.

### **6. Workplace Spirituality Moderates Audit Competency on Auditor Performance**

Relationship *Workplace Spirituality* on auditor performance based on a contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization. The addition of this moderation variable is also supported by the difference in empirical research on the influence of Audit Competence on Auditor Performance. Based on the contingency approach, this study adds a combination between variables by adding moderation variables. The contingency approach is used as a tool in interpreting the results of empirical research. This is due to limitations in reviewing and understanding the types of hypotheses that have been put forward to explain conflicting findings. The contingency approach provides opportunities for other variables to be moderated which can affect Audit Competence on Auditor Performance. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). *Workplace spirituality*

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contains constructs *compassion*, *mindfulness*, *meaningful work* and *transcendence* (Dharma & Rasmini, 2022). Auditors who experience complex task situations, the longer their independence will be threatened and their performance will decline in their work, but by interpreting their work (*meaningful work*), then the auditor will understand the purpose of the audit profession. Compassion (*compassion*) and awareness (*mindfulness*) making the auditor able to supervise well, set priorities for his work, and manage the time needed to complete his work (Dharma & Rasmini, 2022).

This statement is in accordance with the empirical study conducted previously by Awards & Grand (2021) states that Audit competence has a positive effect on audit performance. Nutchajarin (2021) states that Audit Competence Has a Positive Effect on Auditor Performance. Johari et al. (2022) states that Competence auditors have a positive effect on audit quality. For auditors, *Workplace spirituality* motivate them to implement good behavior so that they can improve audit competence. Moreover *Workplace spirituality* creating high productivity for auditors in improving the quality of their audits. Therefore *Workplace spirituality* It is very important to apply to public accounting firms because it will improve the performance of the auditor and the organization as a whole. The hypothesis is as follows:

H6: The higher the level *Workplace Spirituality*, it will strengthen the positive relationship of audit competence on auditor performance in KAP in Bali Province.

### III. RESEARCH METHODS

Researchers in this study used a quantitative approach that Shaped associative research. Associative research is research that aims to determine the relationship between two or more variables (Sugiyono, 2021:118). The purpose of this study is to obtain empirical evidence regarding the influence of task complexity, audit experience and audit competence on auditor performance with *Workplace Spirituality* as a moderator. The samples used in the study, data sources, and data collection methods are first determined before conducting statistical testing.

The location of this research is all Public Accounting Firms in the Province of Bali. The reason for choosing the research location is because it is in accordance with the main topic in research This is related to the auditor's performance assessment. The object of research is a property of the object that is determined by the researcher to be studied and then a conclusion is obtained (Sugiyono, 2021:121). The object of this study is the Auditor Performance conducted at the Public Accounting Firm of Bali Province. The population in this study includes all auditors at Public Accounting Firms (KAP) registered in the 2023 Directory of the Indonesian Institute of Public Accountants (IAPI) in Bali Province which totals 19 KAP in Bali Province consisting of 148 auditors. The number of 148 auditors was obtained by asking directly to the KAP in Bali Province. The sampling method used is the saturated sampling method or census technique, where the entire population is used as a sample member. So the entire population, namely 19 KAP consisting of 148 auditors, either as partners, seniors, or junior auditors. The reason for the use of respondents who are not limited by position is carried out with the consideration that every auditor who works at KAP conducts an audit process, namely conducting an audit of financial statements and providing opinions and making decisions based on the results of the audit. Therefore, all auditors who work at KAP either as partners, seniors, or junior auditors can be included as respondents. The sample in this study is as follows:

Table 1. Research Sample

It	HOOD	Auditor
1	Arifin Anissa Mardani Muchammad (Branch)	&7
2	Arimbawa	7
3	Arnaya & Darmayasa	2
4	Artayasa	7
5	Dony & Ramli (Branch)	12
6	Dwi Haryadi Nugraha	17
7	I Gede Bandar Wira Putra	2
8	I Gede Oka	12
9	I Gusti Ngurah Putra	8
10	I Wayan Ramantha	10
11	Johan Malonda Mustika Partners (Branch)	&12

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12	Ketut Budiarta and14 Anggiriawan	
13	Ketut Muliarta Rm	5
14	Paul Hadiwinata, Hidaja8 Arsono, Retno, Palilingan ; Partners (Branch)	
15	Rama Wendra (Branch)	8
16	Sodikin Budhananda and5 Wandestarido (Branch)	
17	Teddy & Fredy	6
18	Tjahjo, Machdjud Modopuro &3 Partners (Branch)	
<u>19</u>	<u>Kadek Pramesti Septyana</u>	<u>3</u>
	<b>Sum</b>	<b>148</b>

Source: Observation (2023)

The data collection methods used in this study are as follows:

- 1) Documentation, namely by viewing and studying documents and recording written data related to the object of research. The author searches for data by collecting, studying, and reading books, scientific journals, articles, theses, and dissertations related to the title of this research (Sugiyono, 2021:131).
- 2) Questionnaire, which is a data collection technique that is carried out by providing questions or written statements to respondents to answer (Sugiyono, 2021:131). The questionnaire distributed was in the form of a list of written statements to respondents. The questionnaire in this study was shown to auditors who work at Public Accounting Firms in Bali Province. The questionnaire data in this study was modified to match the existing variable measurement indicators. The scale of the instrument's measurement is based on the subject's response with a scale assessment *Likert-type* 5 points. The measurement scale starts from STS (Strongly Agree), TS (Disagree), KS (Disagree), S (Agree) and SS (Strongly Agree). The use of response point 5 has good reliability, validity, discriminatory power, and stability (Sugiyono, 2021:131). The questionnaire was distributed directly to all Public Accounting Firms in the Province of Bali.

## IV. RESULTS AND DISCUSSION

### 7. The Effect of Task Complexity on Auditor Performance

Hypothesis (H1) The higher the level of task complexity, the lower the performance of auditors in KAP in Bali Province. Based on the results of hypothesis testing, it shows that the complexity of the task has a negative effect on the performance of the auditor, so it can be said that the results of this study are in line with the research hypothesis or in other words the H1 hypothesis is accepted. This proves that the increase in the complexity of tasks can affect the decline in auditor performance in Public Accounting Firms in Bali Province. The results of the study prove that the level of difficulty of the tasks faced by auditors tends to make the auditor's performance decrease, because the target of completing the financial statement audit is hampered if the auditor experiences difficulties in completing the task. Related to this, the complexity of tasks has a relationship with the performance of auditors based on theory *goal setting theory*, where the complexity of the task is an illustration related to the difficulty level of the task in conducting the audit of financial statements so that the auditor in this case needs to set goals in accordance with the basis of *goal setting theory* So that the examination of financial statements can be adjusted to the results that have been determined previously. The high difficulty of the task and the unclear task structure faced by the public accounting profession will affect the performance produced by auditors in the future. This statement is in accordance with the empirical study conducted previously by Rahmawati (2021) stated that the complexity of audit tasks has a negative effect on audit quality. With the existence of unstructured task conditions, it will result in a decrease in detecting errors, looking for the cause of errors, and providing opinions that will later be able to reduce the performance of auditors. Tan et al. (2022) stated that the complexity of audit tasks has a negative effect on auditor performance. This opinion is in line with the statement Johari et al. (2022) which states that the complexity of the task has a negative effect on the auditor's performance.

### 8. The Influence of Audit Experience on Auditor Performance

Hypothesis (H2) The higher the level of Audit Experience, the better the performance of auditors in KAP in Bali Province.



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Based on the results of hypothesis testing, it shows that audit experience has a positive effect on auditor performance, so it can be said that the results of this study are in line with the research hypothesis or in other words the H2 hypothesis is accepted. This proves that the improvement of audit experience can affect the improvement of auditor performance in Public Accounting Firms in Bali Province. The results of the study prove that the high level of audit experience tends to accelerate the financial statement audit process so that audit experience will support the financial statement audit process because the auditor has been able to face the obstacles that have been obtained from previous audit experience. In this regard, audit experience has a relationship with auditor performance based on affective event theory, Where audit experience is a form of the result of abilities obtained from handling cases that have been carried out previously so that this is very related to affective events that have been handled. The higher the audit experience that the auditor has, it will have an impact on the ease of handling cases in the field so that the auditor's performance will increase. According to Loehoer (2020:119) Auditor experience is the combined accumulation of everything obtained through dealing with and interacting repeatedly with fellow natural objects, circumstances, ideas, and sensing or also referred to as a learning process and the addition of the development of behavioral potential from both formal and non-formal education. This statement is in accordance with the empirical study conducted previously by Nutchajarin (2021) shows that the higher the auditor experience owned by employees, the performance they produce will increase so that audit experience has a positive effect on auditor performance. Triany et al. (2022) also stated that audit experience has a positive effect on auditor performance.

### **9. The Effect of Audit Competence on Auditor Performance**

Hypothesis (H3) The higher the level of audit competence, the better the performance of auditors in KAP in Bali Province. Based on the results of hypothesis testing, it shows that audit competence has a positive effect on auditor performance, so it can be said that the results of this study are in line with the research hypothesis or in other words the H3 hypothesis is accepted. This proves that increasing audit competence can affect the improvement of auditor performance in Public Accounting Firms in Bali Province. The results of the study prove that good audit competence will support the auditor in the financial statement audit process, where audit competence is the basis of expertise that must be mastered by an auditor so that this competence will guide the auditor in the financial statement audit process. In this regard, audit competence has a relationship with auditor performance based on *goal setting theory*, Where audit competence is a form of the ability that auditors have in conducting audits. This ability will help the company set goals to produce the quality of auditor performance in accordance with the operational policies that have been enacted. Basically *goal setting theory* implemented to improve the setting of corporate goals. According to Lasmahadi (2018:112), competence is defined as the personal aspects of a worker that he or she is likely to achieve superior performance. This statement is in accordance with the empirical study conducted previously by Awards & Grand (2021) states that Audit competence has a positive effect on audit performance. Nutchajarin (2021) states that Audit competence has a positive effect on auditor performance. Johari et al. (2022) states that Competence Auditors have a positive effect on audit quality

### **10. Workplace Spirituality Moderates Task Complexity on Auditor Performance**

Hypothesis (H4) The higher the level of workplace spirituality, the weaker the negative relationship of task complexity to the performance of auditors in KAP in Bali Province. Based on the results of the hypothesis test, it shows that the high *Workplace Spirituality* will weaken the negative relationship of task complexity to auditor performance, so it can be said that the results of this study are in line with the research hypothesis or in other words the H4 hypothesis is accepted. This proves that the increase in *Workplace Spirituality* tend to weaken the negative relationship of task complexity to the performance of auditors in Public Accounting Firms in Bali Province. The results of the study prove that the level of difficulty of the tasks faced by auditors is the cause of the decline in auditor performance. *Workplace spirituality* is a solution to overcome this, the higher the level *Workplace Spirituality* This will reduce the level of task complexity so that auditor performance can be improved. *Workplace spirituality* are basically spiritual values that will help the auditor's focus to produce better quality work. Related to this *Workplace Spirituality* has a relationship with auditor performance based on the contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization so that this is greatly influenced by the contingency approach which is a directive imposed by the leadership to direct individuals to be able to work in accordance with the rules imposed so that the relationship between the leadership and the individual is able to run well and the individual is able to trust his subordinates. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). The statement is in accordance with with Empirical studies conducted previously by Rahmawati (2021) stated

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that the complexity of audit tasks has a negative effect on audit quality. With the existence of unstructured task conditions, it will result in a decrease in detecting errors, looking for the cause of errors, and providing opinions that will later be able to reduce the performance of auditors. Tan et al. (2022) stated that the complexity of audit tasks has a negative effect on auditor performance. This opinion is in line with the statement Johari et al. (2022) which states that the complexity of the task has a negative effect on the auditor's performance.

### **11. Workplace Spirituality Moderates Audit Experience on Auditor Performance**

Hypothesis (H5) The higher the level of workplace spirituality, the stronger the positive relationship between audit experience and auditor performance in KAP in Bali Province. By The results of hypothesis testing show that the high *Workplace Spirituality* will strengthen the positive relationship of audit experience to auditor performance, so it can be said that the results of this study are in line with the research hypothesis or in other words the H5 hypothesis is accepted. This proves that the increase in *Workplace Spirituality* tend to strengthen the positive relationship between audit experience and auditor performance in Public Accounting Firms in Bali Province. The results of the study prove that *Workplace Spirituality* motivate auditors to implement good behavior so that the work climate becomes more conducive. Moreover *Workplace spirituality* creating high productivity for auditors so that the audit quality will also be good. Therefore *Workplace spirituality* It is very important to apply to public accounting firms because it will improve the performance of the auditor and the organization as a whole. Related to this *Workplace Spirituality* has a relationship with auditor performance based on the contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization so that this is greatly influenced by the contingency approach which is a directive imposed by the leadership to direct individuals to be able to work in accordance with the rules imposed so that the relationship between the leadership and the individual is able to run well and the individual is able to trust his subordinates. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). This statement is in accordance with the empirical study conducted previously by Nutchajarin (2021) The higher the audit experience, the higher the auditor's performance so that the audit experience has a positive effect on the auditor's performance. Triany et al. (2022) also stated that audit experience has a positive effect on auditor performance.

### **12. Workplace Spirituality Moderates Audit Competency on Auditor Performance**

Hypothesis (H6) The higher the level of workplace spirituality, the stronger the relationship positive audit competence on auditor performance in KAP in Bali Province. Based on the results of the hypothesis test, it shows that the high *Workplace Spirituality* will strengthen the positive relationship of audit competence to auditor performance, so it can be said that the results of this study are in line with the research hypothesis or in other words the H6 hypothesis is accepted. This proves that the increase in *Workplace Spirituality* tend to strengthen the positive relationship between audit competence and auditor performance in Public Accounting Firms in Bali Province. The results of the study prove that *Workplace Spirituality* able to motivate auditors to implement good behavior so that this tends to have a positive impact on improving auditor competence. High auditor expertise will make it easier for auditors in the financial statement audit process so that basically expertise will guide auditors in every step of auditing financial statements. Related to this *Workplace Spirituality* has a relationship with auditor performance based on the contingency approach, where *Workplace Spirituality* It is a form of individual awareness in understanding every policy that is enacted to form a structured organization so that this is greatly influenced by the contingency approach which is a directive imposed by the leadership to direct individuals to be able to work in accordance with the rules imposed so that the relationship between the leadership and the individual is able to run well and the individual is able to trust his subordinates. *Workplace spirituality* It can be used to improve the performance of auditors in carrying out audit duties. *Workplace spirituality* It is seen as a recognition of an individual's spiritual value that occurs in the context of an organization. Application *Workplace Spirituality* Bringing out a more positive employee perception of the organization so that employees get changes and achieve better adjustments through higher performance work (Dharma & Rasmini, 2022). This statement is in accordance with the empirical study conducted previously by Awards & Grand (2021) states that Audit competence has a positive effect on audit performance. Nutchajarin (2021) states that Audit Competence Has a Positive Effect on Auditor Performance. Johari et al. (2022) states that Competence auditors have a positive effect on audit quality.

## **V. CONCLUSION**

Based on the results of the research and discussion that has been described earlier, it can be concluded as follows.

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13. The complexity of the task has a negative effect on the performance of the auditor, this means that the higher the complexity of an auditor's task, the lower the performance of the auditor.
14. Audit experience has a positive effect on the performance of auditors, this means that the higher the audit experience of an auditor, the higher the performance of the auditor.
15. Audit competence has a positive effect on the performance of auditors, this means that the higher the audit competence of an auditor, the higher the performance of the auditor.
16. The results of the study show that high *workplace spirituality* will weaken the negative relationship between task complexity and auditor performance. When *workplace spirituality* increases, it tends to have a negative influence on the complexity of tasks on auditor performance.
17. The results of the study prove that *workplace spirituality* strengthens the positive relationship between audit experience and auditor performance. When *workplace spirituality* increases, the audit experience will have a positive influence on auditor performance.
18. The results of the study prove that *workplace spirituality* strengthens the influence of audit potential on auditor performance. When *workplace spirituality* increases, the potential audit will have a positive influence on auditor performance.

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