

ABSTRACT

This study aimed to investigate the effect of specific experience, self efficacy, and effort on auditor performance moderated by task complexity. More specifically, the study was performed to examine as the followings: 1) effect of specific experience antecedent on auditor performance mediated by self efficacy and effort, and 2) effect of interaction either between task complexity and self efficacy on either auditor performance or between task complexity and effort on auditor performance.

Data for this study were obtained by a survey of 188 state auditors who worked at the Audit Board of the Republic of Indonesia (BPK-RI) headquarters and branch offices in nine different provinces: Jakarta, West Java, Banten, Central Java, Yogyakarta, East Java, Bali, South Sulawesi, and Maluku. Unit of analysis consisted of individual auditors at all functional levels, which comprised young member auditors, primary expert auditors, first expert auditors, and auditor practitioners, that made of 188 sample respondents. The data obtained were then analysed by an AMOS 21-aided Structural Equation Model.

The study resulted in a positive and significant effect of specific experience on self efficacy and auditor performance; a positive and significant effect of self efficacy on effort and auditor performance; a positive and significant effect of effort on auditor performance; and a negative and significant effect on auditor performance. Furthermore, the study also proved that interaction between task complexity and self efficacy as well as between task complexity and effort had a positive and significant effect on auditor's performance, while direct examination showed that task complexity had a negative and significant effect on auditor's performance. Therefore the study proved two new findings: 1) positive and significant effect of specific experience on self efficacy and auditor performance; and 2) a positive effect of either task complexity-self efficacy or task complexity-effort interactions on auditor performance.

In addition to contributing the concept of auditor's performance development by considering the roles of specific experience, self efficacy, and effort in social cognitive and goal setting theories, it also gave a policy implication on BPK-RI as a state external agency and IAI as a public accountant professional organization in Indonesia.

Keywords : specific experience, self efficacy, effort, task complexity, and auditor performance