



Research Paper

Auditor Performance Analysis with Soft and Hard Competence with Work Motivation as a Moderating Variable (Study towards Mamuju District Inspectorate)

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ABSTRACT: This research aims to know the effects of soft and hard competence towards auditor performance in Mamuju District inspectorate environment, and soft and hard competence effects towards auditor performance in Mamuju District inspectorate environment with Work Motivation as Moderating Variable. This research uses quantitative approach with the path analysis method. Research result shows that: 1) Soft competence has a positive and significant effect on auditor performance, 2) Hard competence has a positive and significant effect on auditor performance, 3) Soft competence has a positive and significant effect on auditor performance, moderated by Work Motivation, and 4) Hard competence has a positive and significant effect on auditor performance, moderated by Work Motivation.

KEYWORDS: Auditor Performance, Soft Competence, Hard Competence, Work Motivation

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I. INTRODUCTION

Regional financial supervision aims to ensure that all economic resources owned by the region have been used for the benefit of the community and have been accounted for in accordance with the principles of accountability and transparency. For this purpose, the region then formed an internal supervisory unit which was accommodated in a Regional Apparatus Work Unit (SKPD) which was later known as the Regional Inspectorate or Regional Financial Supervisory Agency (Bawasda), which functions as an auditor or internal examiner for the Regency Government who is responsible to the Regent. As the government's internal auditor, the Inspectorate has the authority to do 3 (three) things; First, Supervision. Supervision can be in the form of preventing accountability error reporting, prevention of negligence by regional employees in implementing systems and procedures, prevention of errors in the use of authority by SKPD officials and preventing embezzlement and corruption that occurs in the region. Second, Examination, which is a systematic process for collecting evidence related to transactions that have occurred and assessing the suitability of the transactions with predetermined criteria or rules. In carrying out the audit function, the inspectorate must be able to find all material errors that occur in regional financial management, both errors in the presentation of figures and errors due to the violation of certain procedures in financial management. Third, Coaching, which is providing technical instructions on correct financial management according to the applicable laws and regulations in accordance with the principles of accountability and transparency.

II. LITERATURE REVIEW

2.1. Regional Finance Supervision

According to Halim and Iqbal, (2012:37): "In general, supervision can be formulated as a process of activities carried out continuously to observe, understand, and assess each implementation of certain activities to prevent or correct errors that occur. Meanwhile, Saydam in Kadarisman (2012: 187) states as follows: "Supervision is a managerial activity in order to make sure there are no deviations in carrying out work. A deviation or error occurs or not during the work implementation depending on the level of ability and skill of the employee.

2.2. State Civil Apparatus

The State Civil Apparatus plays a role as planner, implementer and supervisor for the implementation of general government tasks and national development through the implementation of policies and public services that are professional, free from political intervention, and free from corruption, collusion, and nepotism.

2.3. Auditor Performance

According to Mulyadi and Kanaka (1998:116) in Alfianto, S., & Suryandari, D. (2015) is an auditor who carries out an examination assignment objectively on the financial statements of a company or other organization with the aim of determining whether the financial statements present in accordance with general accounting principles, in all material respects, the financial position and results of operations of the company. An auditor who has the ability in terms of auditing will be proficient in completing the work. Auditors who are committed to their profession will be loyal to their profession as perceived by the auditor.

2.4. Work Motivation

Work motivation can be defined as the power of work enthusiasm given to someone so that they want to work together, work effectively and be integrated to achieve satisfaction with all their efforts. Work motivation is part of the factors that determine a person's performance. Big or small motivation affects an individual's performance and depends on how much intensity of motivation is given. Differences in work motivation for employees are usually reflected in the various activities and achievements they have achieved (Hutabarat, 2019).

2.5. Soft Competence

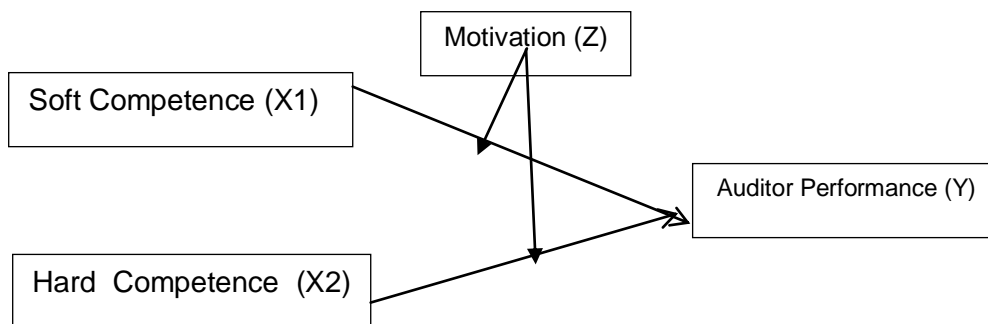
Soft competence is defined by Spencer and Spencer in the research of Rosa (2011), that is the basic characteristics of employees related to performance effectiveness and superior performance in doing a job.

2.6. Hard Competence

Hard competence is the ability to master science and technology and technical skills in developing Intelligence Quotient (IQ) related to their field. This technical knowledge includes the knowledge needed for a particular profession and its development in accordance with the technology used must also be able to overcome problems that occur and be able to analyze them.

III. CONCEPTUAL FRAMEWORK

3.1. Conceptual Framework



Picture 1. Conceptual Framework.

3.2. Hypothesis

- 1) Soft competence affects positively and significantly towards auditor performance in the scope of Mamuju District Inspectorate
- 2) Hard competence affects positively and significantly towards auditor performance in the scope of Mamuju District Inspectorate
- 3) Soft competence moderated by work motivation affects positively and significantly towards auditor performance in the scope of Mamuju District Inspectorate
- 4) Hard competence moderated by work motivation affects positively and significantly towards auditor performance in the scope of Mamuju District Inspectorate

IV. RESEARCH METHOD

4.1. Research Design and Approach

This study uses a quantitative approach which aims to explain the position of the variables and the relationship between one variable and another. This study will explain the causal relationship between the variables through hypothesis testing. In this study, the analytical method used is the path analysis model using the SPSS 21 program.

4.2. Research Time and Location

The research was done in Mamuju District Inspectorate Office of West Sulawesi with the research time of 3 months, that is from April 2021 until July 2021.

4.3. Population and Sample

The population in this study are 38 employees and auditors at the Mamuju District Inspectorate. The sample used in this study is a saturated sample or census.

4.4. Data Type and Source

The data types in this research consists of:

1) Qualitative Data

That is data not in the form of numbers or cannot be calculated or in the form of information both written and verbally, and is obtained from interviews with company leaders and employees within the company as well as information obtained from other parties related to the problem related to the research.

2) Quantitative Data

That is the data obtained in the form of numbers that can be calculated, which is obtained from the questionnaires distributed and related to the problem researched.

Data sources in this research consists of:

1) Primary Data

Primary data is data obtained by the author through direct observation from the research location, either through direct observation and interviews.

2) Secondary Data

Secondary data is data obtained indirectly by the author from agency documents and literature books that provide information about the variables studied.

4.5. Data Gathering Technique

1) Observation

Observation is a form of research carried out by researchers by making observations, either directly or indirectly, such as giving questionnaires to respondents.

2) Interview

Interview is one of the data collection techniques which is done by directly facing the interviewees, or can also be done indirectly, by providing a list of questions to be answered on another occasion. The instruments used can be in the form of interview guidelines or 'checklists'.

3) Documentation

Documentation is collecting data by gathering company documents, literature, and scientific essays that are related to the research.

4) Questionnaire

Questionnaire is a way of collecting data by providing data or distributing a list of questions to respondents, with the hope that they will respond to questions in the form of questionnaires that have been distributed to be filled out to respondents.

4.6. Data Analysis Technique

1) Descriptive Analysis

Descriptive Analysis is used to analyze data by describing the data gathered as it is without the means of making generalized conclusions.

2) Data Quality Test (Validity and Reliability)

To test the quality of the data, the validity and reliability tests were carried out using the SPSS 21 software. The data validity test is used to measure the validity of an item in the questionnaire. A questionnaire is considered

valid if the questions on the questionnaire are able to reveal something that will be measured by using a convergent validity test.

Validity test is an analysis of a measure that shows the levels of validity of a questionnaire. According to Pramesti (2016) validity shows how far a test or operations measure what it is supposed to measure.

3) Hypothesis Test

Based on the research objectives, the hypothesis test design that can be made is a hypothesis test design in this study which is presented based on the research objectives.

4.7. Variable Operational Definition

Variable	Definition	Indicator
Soft Competence	Soft competence is defined by Spencer and Spencer in Rosa (2011)'s research, that is the basic characteristics of employees related to performance effectiveness and superior performance in carrying out work.	1) Attitude, 2) Character 3) Integrity 4) Teamwork 5) Disciplinary
Hard Competence	Hard competence is a description of behavior and skills that can be seen by the eye (explicit). Hard competence can be assessed from the Technical test or Practical Test (Siahaan, 2017).	1) Do Work Process 2) Obey Procedures 3) Using Work Supporting Tools 4) Work Solving Techniques
Work Motivation	Motivation can be defined as a complex unit of the process of giving work motives to subordinates in such a way that they want to work sincerely for the achievement of organizational goals efficiently and economically (Utami, 2015).	1) Achievement 2) Recognition 3) Responsibility 4) The job itself
Auditor Performance	Anwar Prabu Mangkunegara (2010) stated that auditor performance is the result of work in quality and quantity achieved by an auditor in carrying out its duties to oversee regional finances.	1) Quality 2) Quantity 3) Punctuality

V. RESEARCH RESULTS

5.1. Respondents' Opinion

Respondents' Opinion Related to Soft Competence (X1), Hard Competence (X2), Work Motivation (Z), Auditor Performance (Y), could be seen in the following table:

5.1.1. Soft Competence

Table 1. Respondents' Opinion About Soft Competence

No	Question	Respondent's Opinion Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	As an auditor, I do not accept anything in any form that is not your right.	2	0	3	18	15	4.16
2	Auditors behave in accordance with applicable norms	2	0	1	18	17	4.26
3	As an auditor, I always uphold integrity in working in accordance with the actual situation, without adding nor subtracting the facts contained in the results of the financial audit examination.	2	2	3	17	14	4.03
4	I am able to work closely with colleagues in the team to complete every audit work	2	5	1	17	13	3.89
5	As an auditor, I always obey every rules and SOP that has been set by the agency and discipline in every job	2	3	2	22	9	3.87

Source: Primary Data (2021)

Based on the table above, it is known that the composing indicator as a whole has shown high and very high opinion of respondents. The highest opinion is "I have good character and attitude in working with colleagues and superiors", with an average value of 4,26, meanwhile the lowest opinion is "I always obey every rules by the agency and discipline in every job", with an average value of 3,89. Even though the respondents' opinion for this statement is the lowest, this is included in good category.

5.1.2. Hard Competence

Table 2. Respondents' Opinion about Hard Competence

No	Question	Respondent's Opinion Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	I am able to do every work process as an auditor as well as possible	2	0	1	20	15	4.21
2	In completing every job as an auditor, I always follow every procedure that has been set by the agency	2	5	4	17	10	3.74
3	Auditors have the ability to utilize existing system resources and processes as well as work support tools to achieve maximum results	2	4	9	18	5	3.53
4	Auditors are able to finish every job with more efficient techniques and methods	2	4	9	17	6	3.55

Source: Primary Data (2021)

Based on the table above, it is known that the composing indicator as a whole has shown high and very high opinion of respondents. The highest opinion is "I am able to do every work process as an auditor as well as possible", with an average value of 4,21, and is in the very high category. Meanwhile, the lowest opinion is "Auditors have the ability to utilize existing system resources and processes as well as work support tools to achieve maximum results", with an average value of 3,53. Even though the respondents' opinion for this statement is the lowest, this is included in good category.

5.1.3. Work Motivation

Table 3. Respondents' Opinion about Work Motivation

No	Question	Respondent's Opinion Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	Every auditor who has high work performance will get the opportunity to develop their career	2	0	4	18	14	4.11
2	In doing work, every auditor wants to get recognition for his work from the community	2	2	5	16	13	3.95
3	The auditor has the authority and responsibility for the success of the audit assessment.	2	3	6	19	8	3.74
4	In finishing the work, the auditor has its own method for the work	2	0	5	18	13	4.05

Source: Primary Data (2021)

Based on the table above, it is known that the composing indicator as a whole has shown high and very high opinion of respondents. The highest opinion is "Every auditor who has high work performance will get the opportunity to develop their career", with an average value of 4,11, and is in the very high category. Meanwhile, the lowest opinion is "The auditor has the authority and responsibility for the success of the audit assessment.", with an average value of 3,74. Even though the respondents' opinion for this statement is the lowest, this is included in good category.

5.1.4. Auditor Performance

Table 4. Respondents' Opinion about Auditor Performance

No	Question	Respondent's Opinion Percentage					Avg
		SD	D	N	A	SA	
		(1)	(2)	(3)	(4)	(5)	
1	As an auditor, I have the ability to achieve determined work goals.	2	0	1	20	15	4.21
2	As an auditor, the results of my work have met the targets set in the financial audit program	2	3	1	19	13	4.00
3	As an auditor, I have done quite a number of audits.	2	6	3	19	8	3.66
4	As an auditor, I am able to complete work faster than the targets set in the financial audit assessment	2	2	4	17	13	3.97

Source: Primary Data (2021)

Based on the table above, it is known that the composing indicator as a whole has shown high and very high opinion of respondents. The highest opinion is “As an auditor, I have the ability to achieve determined work goals.”, with an average value of 4,21, and I s in the very high category. Meanwhile, the lowest opinion is “As an auditor, I have done quite a number of audits.”, with an average value of 3,66. Even though the respondents’ opinion for this statement is the lowest, this is included in good category.

5.2. Research Results

a. Multiple Regression

Table 5. Coefficients

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.491	1.245		.394	.696
	SOFT.COMPETENCE	.513	.094	.628	5.483	.000
	HARD.COMPETENCE	.435	.153	.325	2.839	.007

a. Dependent Variable: PERFORMANCE

Based on Table 5, Multiple Regressions, the following applies:

$$Y = a + b_1X_1 + b_2X_2 + e$$

$$Y = 0,491 + 0,513 X_1 + 0,435 X_2$$

The equations above could be explained as follows:

- 1) The value of 0.491 on the variable Soft competence (X1), hard competence (X2) is 0 (zero) then the auditor's performance (Y) is 0.491.
- 2) The value of 0.513 on the Soft competence variable (X1) is positive so it can be said that the better the Soft competence, the better the auditor's performance.
- 3) The value of 0.731 on the hard competency variable (X2) is positive so it can be said that the better the hard competency, the better the management of village funds will be.

5.3. Hypothesis Test

5.3.1. Hypothesis 1 (Soft Competence effect towards Auditor Performance)

From the calculation result, t count for soft competence variable is 5,483 and by using level significance of 5%, a t table of 1,690 is obtained, where t table is obtained from $dk = n - k (100 - 4) = 34$ (Siregar, 2012), which means that t count is greater than t table, that is $5,483 > 1,690$. The sig value on table is 0,000, because sig is less than 0,05, it means soft competence has a positive and significant effect towards auditor performance, making Hypothesis 1 accepted.

5.3.2. Hypothesis 2 (Hard Competence effect towards Auditor Performance)

From the calculation result, t count for hard competence variable is 2,839 and by using level significance of 5%, a t table of 1,690 is obtained, where t table is obtained from $dk = n - k (100 - 4) = 34$ (Siregar, 2012), which means that t count is greater than t table, that is $2,839 > 1,690$. The sig value on table is 0,007, because sig is less than 0,05, it means soft competence has a positive and significant effect towards auditor performance, making Hypothesis 2 accepted.

Table 6. Coefficients Moderation Stage 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.517	2.119		.716	.479
	SOFT.COMPETENCE	.513	.181	.628	2.830	.008
	WORK.MOTIVATION	.716	.252	.692	2.847	.007
	X1Z	.413	.111	.713	2.223	.029

a. Dependent Variable: PERFORMANCE

5.3.3. Hypothesis 3 (Soft Competence Effects towards Performance moderated by Work Motivation)

Based on Coefficients Moderation Stage 1 table above, it is known that t count is 2,223 and t table is 1,690, and significance = 0,029 and less than 0,05. Therefore, hypothesis is accepted. Soft competence moderated by work performance has a positive effect towards auditor performance.

Table 7. Coefficients Moderation Stage 2

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.453	2.246		.647	.522
HARD.COMPETENCE	.684	.331	.512	2.065	.047
WORK.MOTIVATION	.898	.207	.868	4.348	.000
X2Z	.725	.219	.649	2.306	.030

a. Dependent Variable: PERFORMANCE

5.3.4. Hypothesis 4 (Hard Competence Effects towards Performance moderated by Work Motivation)

Based on Coefficients Moderation Stage 2 table above, it is known that t count is 2,306 and t table is 1,690, and significance = 0,030 and less than 0,05. Therefore, hypothesis is accepted. Hard competence moderated by work performance has a positive effect towards auditor performance.

VI. DISCUSSION

6.1. Soft Competence Effect Towards Auditor Performance

The results of the study show that the better soft competency, the better the auditor's performance. The results also show that respondents' opinions towards soft competency on auditor performance show that the average respondent's responses are high/good, even though there are still those who show neutral and disagree responses to soft competency that are currently felt towards auditor performance.

Based on the interview results with several auditors at the Mamuju District Inspectorate Office regarding to soft competency, it shows that as auditors do not accept everything in any form that is not their right from other people related to the assessment, and also the auditors behave in accordance with norms. Another thing also shows that as an auditor, the auditors always uphold integrity in working in accordance with the actual situation as it is, without adding or reducing the facts contained in the results of the financial audit assessment and are able to work together with colleagues in the team to complete each audit work. And also, they always obey every rule and SOP that has been set by the agency and discipline in every job. Another thing related to auditor performance shows that as an auditor, auditors have the ability to achieve determined work goals. And also, the results of the auditor's work meet the targets that have been determined in the financial audit program and as an auditor, has done quite a lot of examinations and is able to complete the work faster than the targets set in the financial audit assessment.

The results of this study are supported by the opinion stated by Sumantri in Sriwidodo & Haryanto (2010) that competence is something that a person needs when in an organization. Competence (soft competence) has a very important role, because it involves a person's basic ability to do a job. Without competence, a person will find it difficult to complete a job according to the required standards, therefore it can be said that competence is a key determining factor for someone in achieving good performance.

6.2. Soft Competence Effect Towards Auditor Performance

The results of the study show that the better hard competency, the better the auditor's performance. The results also show that respondents' opinions towards hard competency on auditor performance show that the average respondent's responses are high/good, even though there are still those who show neutral and disagree responses to soft competency that are currently felt towards auditor performance.

Based on the interview results with several employees at the Mamuju District Inspectorate Office related to hard competency, it showed that the auditors were able to carry out every work process as auditors as well as possible and in completing every job as auditors, they always followed every procedure that had been set by the auditor. instant. In addition, the auditor has the ability to utilize system resources, existing processes and work support tools to get maximum results and the auditor is able to complete each job with more efficient techniques and methods. Another thing related to auditor performance shows that as an auditor, auditors have

the ability to achieve predetermined work goals. And also, the results of the auditor's work meet the targets that have been determined in the financial audit program and as an auditor, the auditor has done quite a lot of assessment and is able to complete the work faster than the targets set in the financial audit assessment.

This research result is supported by supported by the opinion stated by Siahaan (2017) that hard competence is the ability to master science and technology and technical skills in developing Intelligence Quotient (IQ) related to their field. Hard competency has a very important role to be developed, the purpose of this role is that someone will do a job properly and correctly in accordance with the hard competencies it has (Siahaan, 2017).

6.3. Soft Competence Effects towards Performance moderated by Work Motivation

The research result shows that the better the soft competence, it will increase auditor performance moderated by work motivation. The research result also shows the respondents' opinion moderated by work motivation, which shows the average of respondents' opinion in high/good, even though there are still some neutral or disagree opinions of auditor performance moderated by work motivation that is currently felt towards soft competence.

Based on the interview results with several auditors at the Mamuju District Inspectorate Office related to soft competencies, it shows that as auditors do not accept everything in any form that is not their right from other people related to the assessment, and also the auditors behave in accordance with norms. Another thing also shows that as an auditor, the auditors always uphold integrity in working in accordance with the actual situation as it is, without adding or reducing the facts contained in the results of the financial audit assessment and are able to work together with colleagues in the team to complete each audit work, and also always obey every rule and SOP that has been set by the agency and discipline in every job.

The results of this study are supported by the opinion stated by Ferris, 1977 in Sujana, E, 2012) that the expectancy theory developed in the world of auditor states that auditor performance is a joint function of the auditor's ability in carrying out the task, the auditor's perception of the suitability of the role assigned. carried out and motivation (Meaning that the auditor's performance will be maximized if it is supported by good abilities and skills, a perception of role suitability and high motivation. In line with the research of (Ferris, 1977 in Sujana, E, 2012) found that personality and motivation significantly affect Individual performance at work and these results are strengthened by the research of Rokhayati, A., Kambara, R., & Ibrahim, M. (2017)

6.4. Hard Competence Effects towards Performance moderated by Work Motivation

The research result shows that the better the hard competence, it will increase auditor performance moderated by work motivation. The research result also shows the respondents' opinion moderated by work motivation, which shows the average of respondents' opinion in high/good, even though there are still some neutral or disagree opinions of auditor performance moderated by work motivation that is currently felt towards hard competence.

Based on the results of interviews with several employees at the Mamuju District Inspectorate Office related to hard competencies, it showed that the auditors were able to carry out every work process as auditors as well as possible and in completing every job as auditors, they always followed every procedure that had been set by the agency. In addition, the auditor has the ability to utilize system resources and existing processes as well as work support tools to get maximum results and the auditor is able to complete each job with more efficient techniques and methods. Another thing related to work motivation also shows that every auditor who has high work performance will get the opportunity to develop a career, and in doing work, every auditor wants to get recognition for its work from the community. Moreover, the auditor has the authority and responsibility for the success of the audit assessment and in completing the work the auditor has his own method for his work.

This research result is supported by the opinion stated by Siahaan (2017) that a good hard competency can support work motivation which will support performance optimization where performance can be measured, as described by Robbins & Judge (2008) in Siahaan (2017), that is the performance of the people in the organization. It is true that initially what is measured is the performance of the entire organization, then the organizational units that support it, and finally the performance of the people inside. The results of this research are in line with the previous research conducted by Islami, F. A., & Ferdinand, A. T. (2012).

VII. CONCLUSION AND SUGGESTION

7.1. Conclusion

1. Soft competence affects positively and significantly towards auditor performance, which means that a better soft competence will improve auditor performance
2. Hard competence affects positively and significantly towards auditor performance, which means that a better hard competence will improve auditor performance
3. Soft competence moderated by work motivation affects positively and significantly towards auditor

performance, which means that a better soft competence will improve performance mediated by work motivation

4. Hard competence moderated by work motivation affects positively and significantly towards auditor performance, which means that a better hard competence will improve performance mediated by work motivation

7.2. Suggestion

1. The leadership of the agency to further improve the soft competence of the auditors so that their performance increases, especially the discipline indicator which is the weakest indicator

2. The leadership of the agency to further improve the hard competence of the auditors so that their performance increases, especially the use of work support tools indicator which is the weakest indicator

3. The leadership of the agency to further improve the work motivation of the auditors so that their performance increases, especially the responsibility indicator which is the weakest indicator

4. The leadership of the agency to further improve the performance of the auditors so that their performance increases, especially the quantity indicator which is the weakest indicator

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