PROCEEDING INTERNATIONAL CONFERENCE ON RELIGIOUS & CULTURAL SCIENCES
PENELEH RESEARCH INSTITUTE
E-ISSN : 3024-2364
VOLUME 7, SEPTEMBER 2025

INCRECS

THE INFLUENCE OF COMPETENCE, WORKLOAD, AND SELF-EFFICACY ON AUDITOR PERFORMANCE AT THE AUDIT BOARD OF THE REPUBLIC OF INDONESIA (BPK RI) REPRESENTATIVE OFFICE IN SOUTHEAST SULAWESI

Yudith Yuliana[1], Erwin Hadisantoso[2], Andi Muhammad Fuad Ramadhan Basru[3], Muhammad Zaikin[4], Nurul Fatimah[5]

[1,2,3,4,5] Department of Accounting, Faculty of Economics and Business, Halu Oleo University

E-mail Corresponding Author: erwinhadisantoso@yahoo.co.id

ABSTRACT

This study aims to test and analyze the effect of competence, workload, and self-efficacy on auditor performance at the Indonesian Supreme Audit Agency Representative of Southeast Sulawesi. Data collection was carried out using a questionnaire. The sample in this study amounted to 138 auditors at the Supreme Audit Agency of Southeast Sulawesi. Data analysis using descriptive analysis method and multiple linear regression analysis with IBM SPSS Statistics Version 26 software application. The results showed that competence, workload, and self-efficacy affect auditor performance.

Keywords: *Competence; Workload; Self Efficacy; Auditor Performance.*

I. INTRODUCTION

Financial statements serve as the primary source of information for investors and potential investors in assessing a company's financial position. Therefore, it is necessary to involve parties with the expertise to ensure the accuracy of the information contained in these statements. External auditors are the competent parties to perform this task (Maghfiroh et al., 2024). In the governmental context, external auditors refer to the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK RI). The performance of auditors plays a crucial role in determining the quality of audit reports produced, which ultimately affects the level of public trust in government institutions. In accordance with Article 23 paragraph (5) of the 1945 Constitution of the Republic of Indonesia, BPK is responsible for auditing the management and accountability of state finances carried out by the Central Government, Regional Governments, State Institutions, Bank Indonesia, State-Owned Enterprises (SOEs), Public Service Agencies, Regional-Owned Enterprises (ROEs), and other institutions or bodies that manage state finances. This provision is further elaborated in Article 4 paragraph (1) of Law Number 15 of 2004 concerning the Audit of the Management and Accountability of State Finances, as well as Article 6 paragraph (3) of Law Number 15 of 2006 concerning the Audit Board of the Republic of Indonesia (Law No. 15, 2006; Law No. 15, 2004). At BPK RI Southeast Sulawesi Representative Office, three types of audits are carried out: financial audits, performance audits, and audits with specific purposes (BPK, 2012).

However, several challenges exist in auditor performance, as illustrated in a case involving BPK RI Southeast Sulawesi Representative Office on May 27, 2024. Auditors were criticized for delivering unclear reports that did not reflect field conditions. Contractors involved in projects in Southeast Sulawesi protested against BPK's findings, which showed fluctuating losses even for projects that were already 100% completed (Yunus, 2024). This case raised concerns over potential corruption and lack of transparency in the audit process, which could harm financial statement users and erode public trust in auditors. Furthermore, the case highlighted the impact of factors such as workload, competence, and self-efficacy on auditor performance. In carrying out its duties, BPK RI requires support from human resources with adequate competence and strong motivation to perform tasks optimally. Thus, human resources are considered vital assets for BPK RI, with continuous development efforts in terms of both quality (competence and self-efficacy) and quantity (workload). Auditors are often involved in financial cases where errors in audit reports occur due to negligence in performing their duties (Kirana & Suprasto, 2019). Factors such as education and dysfunctional auditor behavior significantly affect auditor performance and play a major role in maintaining the integrity of financial reports and ensuring transparency. An auditor's performance is influenced by competence, which is based on the specific knowledge they possess (Indriasari et al., 2025). Auditors must continuously improve their competence through training and skill development programs to enhance their capabilities, enabling them to successfully perform their assigned tasks.

According to the Audit Board of the Republic of Indonesia Regulation Number 1 of 2007, competence is defined as education, knowledge, experience, and/or expertise possessed by an individual in relation to auditing or specific fields (BPK, 2007). Competence can also be observed, measured, and evaluated (Hadisantoso et al., 2017). Research conducted by Afriastuti et al. (2023) found that competence influences auditor performance. Workload can be defined as a set or volume of activities that must be completed by an organizational unit or position holder within a specified time frame (Rohma & Zakiyah, 2022). Workload is a significant environmental factor affecting auditors. According to attribution theory, excessive workload can influence an individual's perception of audit tasks, potentially lowering the quality of audit results. Suprapta & Setiawan (2017) found that workload affects auditor performance, while Larasati & Puspitasari (2019) reported that workload has no significant effect on auditor performance.

Self-efficacy is another factor that can influence auditor performance improvement (Kirana & Suprasto, 2019). Self-efficacy, or confidence in one's ability to complete tasks, is a crucial factor affecting auditor performance. Suprapta & Setiawan (2017) state that self-efficacy refers to a person's belief in their ability to carry out tasks effectively. Individuals with high self-efficacy are more confident in fulfilling their responsibilities even under challenging conditions, giving them a higher likelihood of success compared to those who are pessimistic or have low self-efficacy.However, findings on the relationship between self-efficacy and auditor performance are inconsistent. Sangkut et al. (2024) found that self-efficacy does not influence auditor performance, whereas Kirana & Suprasto (2019) demonstrated a positive effect of self-efficacy on auditor performance. Based on these phenomena and the research gaps identified, this study aims to examine the influence of competence, workload, and self-efficacy on auditor performance at the Audit Board of the Republic of Indonesia (BPK RI) Southeast Sulawesi Representative Office.

LITERATURE REVIEW

Attribution theory is a theory that explains individual behavior. Attribution theory is a branch of social psychology that aims to explain how a person determines the causes of an event or behavior, as well as the impact of such attributions on individual behavior (Heider, 1958; Malle, 2022). In the context of competence, attribution theory relates to the experience, skills, and expertise possessed by an auditor as an internal strength that can be used to carry out audit tasks in accordance with established procedures. The competencies required of auditors in conducting audits include several elements, namely ability, experience, training, and knowledge. Auditors must have sufficient knowledge to understand and recognize the entity to be audited. In addition, auditors must also have the ability to work collaboratively in a team and to analyze problems that arise during the audit process.

Etymologically, the word “kinerja” (performance) originates from the term “performance,” which means work achievement. Deisti & Muttaqin (2023) state that performance comes from “job performance” or “actual performance,” which refers to the work achievement or actual results attained by an individual. Auditor performance is the accomplishment obtained by auditors in carrying out the tasks and responsibilities assigned to them, which serves as a benchmark for assessing whether the auditor’s work has been carried out properly or not (Fembriani & Budiartha, 2016). Auditor performance includes the completion of audit tasks within a specific timeframe. Auditor performance reflects the outcomes achieved by auditors in carrying out their duties, which depend on their skills, experience, and dedication. The evaluation of auditor performance is measured based on aspects of quantity, quality, and timeliness. Agoes (2017) defines auditor competence as the ability and expertise possessed in carrying out their duties or profession. A competent individual can complete their work with high-quality results. Competence is also a combination of sufficient knowledge and experience, as well as the ability to conduct audits in an objective, thorough, and careful manner. The more experience an auditor has, the greater their contribution to the decision-making process. In-depth knowledge of the industry also helps auditors identify irregularities in annual financial statements. A previous study conducted by Afriastuti et al. (2023) found that competence significantly influences auditor performance. This means that the higher the competence of an auditor, the higher their performance will be.

Workload is defined as the number of tasks that must be completed within a certain period of time (Fitrie & Arief, 2024; Vanchapo, 2020). A previous study conducted by Suprapta & Setiawan (2017) showed that workload affects auditor performance.

Self-efficacy is an individual's response regarding their belief in their own ability to complete the necessary tasks (Kirana & Suprasto, 2019). Self-efficacy is a person's perception of themselves, related to the belief and confidence that they are capable of successfully carrying out an activity, as well as the extent of the strength they feel within themselves. According to Santrock (2019), self-efficacy is the belief held by an auditor in controlling themselves and situations in order to achieve more favorable outcomes. Self-confidence is closely related to the attitudes and behaviors of auditors in certain conditions or situations (Bandura, 1997). In the process of auditing financial statements, high-quality auditors will act independently and skeptically, in accordance with their professional ethical standards. The purpose of this attitude is to improve the quality of the published financial statements and to enhance public trust in auditor performance. A previous study conducted by Kirana & Suprasto (2019) showed that self-efficacy has a positive effect on auditor performance. This means that the higher the self-efficacy of an auditor, the higher their performance will be.

Based on the above arguments, the hypotheses of this study are as follows.

H_1: Competence has an effect on auditor performance at the Audit Board of the Republic of Indonesia (BPK RI), Southeast Sulawesi Representative Office.

H_2: Workload has an effect on auditor performance at the Audit Board of the Republic of Indonesia (BPK RI), Southeast Sulawesi Representative Office.

H_3: Self-efficacy has an effect on auditor performance at the Audit Board of the Republic of Indonesia (BPK RI), Southeast Sulawesi Representative Office.

II. METHOD

This research is a quantitative study conducted at the Audit Board of the Republic of Indonesia (BPK RI) Southeast Sulawesi Representative Office, located at Jalan Sao-sao No. 10, Kendari. The objects of this study are Competence (X1), Workload (X2), and Self-Efficacy (X3) as independent variables that influence and cause changes in the dependent variable, namely Auditor Performance (Y). The sampling technique used in this study is saturated sampling, also known as a census method. The total number of auditors at BPK RI Southeast Sulawesi Representative Office is 141 individuals, all of whom are included as research samples. The distribution of the research sample consists of 1 senior auditor, 8 intermediate auditors, and 132 junior auditors. Data collection methods applied in this study include questionnaires, documentation, and interviews. The data analysis technique employed is multiple regression analysis to measure both the simultaneous and partial influence of independent variables on the dependent variable. Data processing in this study is conducted using IBM SPSS Statistics Version 26.

III. RESULTS AND DISCUSSION

Multiple Linear Regression Analysis Results

The results of the multiple linear regression test can be seen in the following table.

Table 1 Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	3,350	0,346		9,693	0,000
Kompetensi (X_1)	0,192	0,064	0,256	3,007	0,003
Beban Kerja (X_2)	-0,136	0,032	-0,318	-4,213	0,000
Self-Efficacy (X_3)	0,172	0,075	0,203	2,304	0,023

The results of the multiple linear regression test are presented in Table 1. Based on the regression analysis, the following multiple linear regression equation is obtained:

$$\mathbf{Y = 3{,}350 + 0{,}192X_1 - 0{,}136X_2 + 0{,}172X_3 + \varepsilon}$$

The interpretation of the multiple linear regression equation above shows that the constant value in this study is 3.350. This indicates that if the independent variables—competence, workload, and self-efficacy—remain constant without any increase or decrease, then auditor performance will still increase by 3.350, assuming that other variables remain constant.

The regression coefficient of the competence variable (X1) on auditor performance (Y) is positive with B = 0.192. This means that if competence increases by 1 unit, auditor performance will increase by 0.192 or 19.2%, assuming other variables remain constant.

The regression coefficient of the workload variable (X2) on auditor performance (Y) is negative with a value of –0.136. This indicates that if workload increases by 1 unit, auditor performance will decrease by 0.136 or 13.6%, assuming other variables remain constant.

Meanwhile, the regression coefficient of the self-efficacy variable (X3) on auditor performance is positive with a value of 0.172. This shows that if self-efficacy increases by 1 unit, auditor performance will increase by 0.172 or 17.2%, assuming other variables remain constant.

Hypothesis Testing Results

The t-test aims to determine the effect of each independent variable individually on the dependent variable. The results of the t-test can be seen in the following table.

Table 2. Partial Test (t-test) Results

Variabel	Unstandardized Coefficients	T	Sig.	Keterangan
Kompetensi (X1)	0,192	3,007	0,003	Aceepted
Beban Kerja (X2)	-0,136	-4,213	0,000	Aceepted
Self-Efficacy (X3)	0,172	2,304	0,023	Accepted

Based on the table above, the interpretation of the results is as follows: The competence variable has a calculated t-value of 3.007 with a significance level of 0.003. In addition, the calculated t-value of 2.115 is greater than the critical t-value of 1.978, and the significance value of 0.003 is less than 0.05. This indicates that auditor competence has a significant effect on auditor performance; therefore, **Hypothesis 1 is accepted**.

The workload variable has a calculated t-value of –4.213 with a significance level of 0.000. Since the absolute t-value (4.213) is greater than the critical t-value of 1.978, and the significance value of 0.000 is less than 0.05, it can be concluded that workload has a significant effect on auditor performance. Thus, **Hypothesis 2 is accepted**.

The self-efficacy variable has a calculated t-value of 3.894 with a significance level of 0.000. Furthermore, the calculated t-value of 2.304 is greater than the critical t-value of 1.978, and the significance value of 0.023 is less than 0.05. This shows that self-efficacy has a significant effect on auditor performance. Therefore, **Hypothesis 3 is accepted**.

Simultaneous Test (F-test)

The F-test is used to determine whether all independent variables—competence, workload, and self-efficacy—collectively have a significant effect on the dependent variable, namely auditor performance. The results of the F-test are presented in Table 3 below.

Table 3. Simultaneous Test (F-test) Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	8,979	3	2,993	27,238	0,000^b
Residual	14,724	134	0,110		

Total	23,703	137

a. Variabel Dependen: Kinerja Auditor (Y)
b. *Predictors*: (*Constant*), *Self-Efficacy* (X3), Beban Kerja (X2), Kompetensi (X1)

Moreover, the coefficient of determination test aims to measure the contribution of all independent variables to the dependent variable. The results show that auditor performance can be explained by the variables of competence, workload, and self-efficacy. The results of the determination test can be seen in the following table.

Table 4. Coefficient of Determination (R^2 Test) Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,615[a]	0,379	0,365	0,33148	1,955

a. *Predictors*: (*Constant*), *Self-Efficacy* (X3), Beban Kerja (X2), Kompetensi (X1)
b. Variabel Dependen: Kinerja Auditor (Y)

Based on the table above, it can be concluded that the adjusted R^2 coefficient shows a value of 0.365. This indicates that competence, workload, and self-efficacy simultaneously contribute directly to auditor performance by 36.5%, while the remaining 63.5% is influenced by other factors not analyzed in this study, such as work discipline, work motivation, and auditor experience.

DISSCUSION

The Influence of Competence on Auditor Performance

The results of the first hypothesis test indicate that competence has a significant effect on auditor performance. Based on respondents' assessments of the competence variable, the indicators with the highest average were training and knowledge. This shows that training and knowledge enhancement are crucial in shaping competent auditors. Therefore, BPK RI needs to continuously develop training programs that align with contemporary challenges so that auditors can carry out their duties optimally and ensure more transparent and accountable management of state finances.

Most auditors at BPK RI Representative Office of Southeast Sulawesi have an educational background in accounting; however, none have a background in information technology (IT). This has become an obstacle in the implementation of e-audit, which requires specialized expertise in IT. Consequently, auditors generally lack IT skills and often rely on external IT experts to conduct digital financial system analysis. To address this limitation, BPK RI Southeast Sulawesi provides training aimed at improving auditors' understanding of information technology, thereby enabling them to perform audits more accurately and efficiently, as well as to better detect risks in digital financial systems.

The findings of this study support the attribution theory proposed by Heider (1958), which explains individual behavior based on how individuals determine the causes of events or actions and their impact on behavior. In the context of competence, this theory highlights the experience, skills, and expertise of auditors as internal factors influencing their ability to perform audit tasks in accordance with established procedures. Auditor competence encompasses several key aspects, including capability, experience, training, and knowledge. Auditors must understand the audited entity, be able to collaborate effectively in teams, and possess analytical skills in addressing issues during the audit process.

According to Dwiyanto and Rufaedah (2020), competence reflects the achievement and maintenance of a level of understanding and knowledge that enables a member to deliver services with ease and skill. Similarly, Yuliarti and Istiningrum (2023) emphasize that competence is influenced by auditors' education and experience. Education enhances auditors' understanding of their duties, while experience sharpens their practical skills.

Auditors with higher levels of knowledge and experience tend to have a deeper understanding of issues and are better able to adapt to developments in the audit profession, which positively impacts audit performance. This study is also consistent with the findings of Afriastuti et al. (2023), which demonstrate that competence significantly influences auditor performance. In other words, the higher the competence of an auditor, the better the quality of the audit produced.

The Influence of Workload on Auditor Performance

The second hypothesis test was conducted to examine the effect of workload on auditor performance. The findings of this study confirm that workload has a significant influence on auditor performance.

Based on respondents' assessments of the workload variable, the indicator with the highest average score was the internal factor. Although workload was found to affect auditor performance, the impact was not particularly strong. This result is reflected in the majority of respondents who fell into the "disagree" category, indicating that they did not fully perceive workload as having a significant effect on their performance. This suggests that the work environment of auditors at BPK RI Representative Office of Southeast Sulawesi is relatively supportive, with fair task distribution, efficient work systems, auditor performance enhancement training, and manageable levels of work pressure. Nevertheless, further evaluation is necessary to ensure that there are no long-term negative consequences, such as job burnout or declining audit quality, as a result of high workload.

These findings support attribution theory proposed by Heider (1958), which states that attribution explains how individuals determine the causes of behavior or actions, whether influenced by internal factors (self) or external factors (environment). Attribution theory helps explain why auditors at BPK RI

Southeast Sulawesi do not feel burdened despite high workloads. If auditors attribute the situation to internal factors such as competence and work efficiency, they are more likely to remain motivated and not feel pressured. However, if external factors (such as workplace support) were to change, their perception of workload could also shift. Therefore, it is important to evaluate whether high workloads can truly be managed in the long term to prevent negative impacts such as stress or decreased auditor performance. This study is consistent with the findings of Suprapta and Setiawan (2017), which show that workload has an effect on auditor performance.

The Influence of Self-Efficacy on Auditor Performance

The third hypothesis test was conducted to identify the influence of self-efficacy on auditor performance. The results of this study indicate that self-efficacy has a significant effect on auditor performance. Based on respondents' assessments of the self-efficacy variable, the indicator with the highest average score was *strength*. This suggests that auditors often face. challenges when detecting indications of budget irregularities in regional infrastructure projects at BPK RI Representative Office of Southeast Sulawesi. Despite external pressures to overlook such findings, auditors with high self-efficacy consistently perform their duties independently and report audit results in accordance with the principles of professionalism and integrity.

These findings support the attribution theory proposed by Heider (1958), which explains how individuals interpret the causes of events or behaviors, whether in success or failure. In the auditing context, attribution theory helps explain how auditors' self-efficacy is shaped by the way they interpret their achievements and setbacks. Auditors with positive attribution are more confident, better able to confront challenges, and more proactive in enhancing their competencies. Therefore, BPK RI Representative Office of Southeast Sulawesi must ensure that auditors work within a supportive learning environment, foster positive attribution, and provide continuous skill development in order to strengthen their self-efficacy and maintain optimal audit performance. This study is consistent with the findings of Kirana and Suprasto (2019), who found that self-efficacy positively influences auditor performance.

IV. CONCLUSION

Based on the results and discussion of this study, it can be concluded that competence has a positive effect on auditor performance. This indicates that the higher the competence possessed by auditors, the better their performance will be. Furthermore, workload has a negative effect on auditor performance, meaning that the higher the workload of auditors, the lower their performance tends to be. Meanwhile, self-efficacy has a positive effect on auditor performance, indicating that the higher the self-efficacy of auditors, the better their performance.

The limitation of this study is that it was conducted only at the Audit Board of the Republic of Indonesia (BPK RI) Representative Office of Southeast Sulawesi. Therefore, the findings cannot be generalized to other BPK representative offices, which may have different organizational characteristics, work cultures, or audit workloads. In addition, this study focused only on three main variables: competence, workload, and self-efficacy. Future research could examine the influence of other variables such as motivation, job satisfaction, leadership style, organizational culture, or reward systems on auditor performance.

V. REFERENCE

Afriastuti, V. D., Yudi, Y., & Rahayu, R. (2023). Pengaruh Komitmen Profesional, Motivasi, Kompetensi, Pengalaman Kerja, dan Gaya Kepemimpinan Terhadap Kinerja Auditor Pada Inspektorat Kota Jambi. *Jambi Accounting Review (JAR*, *4*, 141–157. https://doi.org/10.22437/jar.v4i2.12595

Agoes, S. (2017). *Auditing* (5th ed.). Salemba Empat.

Bandura. (1997). *Self-Efficacy (The Exercise of Control)*. W.H. Freeman and Company.

BPK. (2012). *Jenis-Jenis Pemeriksaan*. https://sultra.bpk.go.id/jenis-jenis-pemeriksaan/

Deisti, I., & Muttaqin, R. (2023). Pengaruh Budaya Organisasi, Disiplin Kerja, dan Kompensasi terhadap Kinerja Karyawan PT Pusat Pengembangan Properti Syariah Bandung. *JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi)*, *9*(6), 2786–2794. https://doi.org/10.35870/jemsi.v9i6.1732

Dwiyanto, A., & Rufaedah, Y. (2020). Pengaruh Kompetensi, Independensi, dan Profesionalisme Auditor Internal terhadap Kinerja Auditor Internal (Studi Kasus pada Inspektorat Pemerintah Kabupaten Bandung Barat). *Prosiding Industrial Research Workshop and National Seminar*, 936–942.

Fembriani, A., & Budiartha, I. K. (2016). Faktor-Faktor yang Memengaruhi Kinerja Auditor BPK RI Perwakilan Provinsi Bali. *E-Jurnal Akuntansi*, *16*(1), 1–17.

Fitrie, A. A., & Arief, A. (2024). Pengaruh Karakteristik Individu, Beban Kerja, Motivasi Kerja, Kepuasan Kerja dan Lingkungan Kerja terhadap Kinerja Tax Officer pada Perusahaan di Jakarta. *Jurnal Ekonomi Trisakti*, *4*(2), 375–384. https://doi.org/10.25105/v4i2.20662

Hadisantoso, E., Sudarma, I. M., & Rura, Y. (2017). The Influence of Professionalism and Competence of Auditors Towards the Performance of Auditors. *Scientific Research Journal (SCIRJ*, *1*(5), 1–14. https://doi.org/10.31364/SCIRJ

Heider, F. (1958). *The Psychology of Interpersonal Relations*. Psychology Press.

Indriasari, D. P., Fatma, N., & Hardiyono, H. (2025). Kesesuaian Peran dan Kompetensi Sebagai Prediktor Kinerja Auditor: Analisis Mediasi Komitmen Kerja. *Accounting Profession Journal (APAJI)*, *7*(1), 198–209. https://doi.org/10.35593/apaji.v7i1.302

Kirana, I. B. W., & Suprasto, H. B. (2019). Pengaruh Independensi Auditor, Pemahaman Good Governance dan Self Efficacy terhadap Kinerja Auditor pada KAP Bali. *EJurnal Akuntansi Universitas Udayana*, *27*(3), 1839–1866. https://doi.org/https://doi.org/10.24843/eja.2019.v27.i03.p08

Larasati, D., & Puspitasari, W. (2019). Pengaruh Pengalaman, Independensi, Skeptisisme Profesional Auditor, Penerapan Etika, dan Beban Kerja terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan. *Jurnal Akuntansi Trisakti*, *6*(1), 31–42. https://doi.org/10.25105/jat.v6i1.4845

Maghfiroh, V. A., Lestari, D. A., & Suprianik. (2024). Peran Analisis Eksternal Auditor dalam Pengambilan Keputusan Strategis di Perusahaan. *Gudang Jurnal Multidisiplin Ilmu*, *2*(6), 662–667. https://doi.org/10.59435/gjmi.v2i6.633

Malle, B. F. (2022). *Theories in Social Psychology: How people make sense of behavior* (2nd ed.).

Peraturan Badan Pemeriksa Keuangan Nomor 1 Tahun 2007 Tentang Standar Pemeriksaan Keuangan Negara (2007).

Rohma, F. F., & Zakiyah, R. D. (2022). Retaliation, Obedience Pressure, and Investigative Decisions on Whistleblowing Allegations: An Experimental Study. *Jurnal Dinamika Akuntansi*, *14*(2), 156–166. https://doi.org/10.15294/jda.v14i2.38032

Sangkut, N., Yudi, & Erwati, M. (2024). The Influence of Self-Efficacy, Proffesional Ethics, and Integrity on Auditor Performance at The BPKP Representative of Jambi Province. *FINANCIAL: Jurnal Akuntansi*, *10*(1), 118–127. https://doi.org/10.37403/financial.v10i1.593

Santrock, J. W. (2019). *Adolescence* (17th ed.). McGraw-Hill Education.

Suprapta, K. R. A., & Setiawan, P. E. (2017). Pengaruh Beban Kerja, Kepuasan Kerja, Self Efficacy dan Time Budget Pressure pada Kinerja Auditor. *E-Jurnal Akuntansi*, *19*(1), 81–108.

Undang-undang. (2006). *Undang-undang Nomor 15 Tahun 2006 tentang Badan Pemeriksa Keuangan*.

Undang-Undang Nomor 15 Tahun 2004 Tentang Pemeriksaan Pengelolaan Dan Tanggung Jawab Keuangan Negara (2004).

Vanchapo, A. R. (2020). *Beban Kerja dan Stres Kerja*. Qiara Media.

Yuliarti, L., & Istiningrum, F. (2023). Analisis Faktor yang Memengaruhi Kompetensi Auditor. *Applied Research in Management and Business*, *3*(1), 54–69. https://doi.org/10.53416/arimbi.v3i1.158

Yunus, S. R. (2024). *BPK Sultra Didesak Tidak "Bermain" Dalam Audit Proyek*. Kompas.id. https://www.kompas.id/baca/nusantara/2024/05/27/bpk-sultra-didesak-tidak-bermain-dalam-audit-proyek