

ABSTRACT

The Effect of Professionalism, Audit Structure on The Auditor Performance with Tax Knowledge as Moderator

Shela Octaviani ¹⁾, Agustine Dwianika ²⁾

¹⁾Student of Accounting Department, Pembangunan Jaya University

²⁾Lecturer of Accounting Department, Pembangunan Jaya University

This study aims to examine the variables of Professionalism, Audit Structure on Auditor Performance with Tax Knowledge as Moderator at Public Accounting Firms in DKI Jakarta and Tangerang. This study uses the primary method by distributing questionnaires with 100 respondents. The results of the study show that the variables of Professionalism, Audit Structure and Tax Knowledge have a positive and significant effect on Auditor Performance, as evidenced by the t-count > 1.96, which means there is a significant effect. Tax knowledge have a positive and significant effect in moderating the audit structure variable on auditor performance as evidenced by the t-count > 1.96, which means there is a significant effect. Meanwhile, Tax Knowledge has a negative and insignificant effect in moderating the Professionalism variable on Auditor Performance as evidenced by the t value < 1/96, which means that there is an insignificant effect. This proves that the higher the forgotten knowledge does not necessarily provide a professional attitude towards the auditor's performance.

Keywords: Professionalism, Audit Structure, Auditor Performance, Tax Knowledge

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