The International Journal of Business Management and Technology, Volume 7 Issue 3 May-June 2023
ISSN: 2581-3889

Research Article Open Access

The Mediating Role of Continuing Professional Development on the Relationship between Auditor's Self-Efficacy and Audit Quality

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Abstract: The study determined the mediating role of continuing professional development on the relationship between auditor's self-efficacy and audit quality. The study applied a quantitative, non-experimental design with 198 auditors as study participants selected through stratified random sampling. The researcher adapted and contextualized sets of standardized survey questionnaires to measure the level of auditor's self-efficacy, audit quality and continuing professional development. The data were analyzed using the Mean, Pearson Product Moment Correlation and Path Analysis. The results revealed that auditor's self-efficacy, audit quality, and continuing professional development are high levels. Moreover, a significant relationship and influence existed between independent and dependent variables. It is proven in the study that there is a significant partial mediation of continuing professional development on the relationship between auditor's self-efficacy and audit quality in Davao del Norte Province.

Keywords: accounting, *auditor, audit quality, continuing professional development, mediation, Philippines, self-efficacy*

I. Introduction

Auditing becomes the mainstream of an organization. However, in China, comprehensive quality of audit staff is low and lacks in concept of enterprise risk management (Liu, 2016). Lack of independence among audit engagements is shown among SMEs because it tends to be more subjective than being objective (Yin, 2017). Inconsistent audit procedure is the reason of failing audit reports due to inoperability of audit processes and imperfect work climate (Zhou, 2014). Flawed laws and regulations compromise the audit quality due to inconsistency of judgement standards and legal provisions that are not detailed (Zhao, Zhang & Chen, 2014). The Audit Board of Indonesia (BPK RI), the audit system and internal control in local government is inadequate. Thus, the same findings and problems are still repetitive from year to year (Hanif &Sunitiyoso, 2021). Furthermore, the level of ethical conduct of auditors is set stricter because of numerous scandalous audit history; and one is the Enron Corporation that the management and auditors fail to safeguard the interest of stakeholder but instead they helped to conceal the bankruptcy (Sendyona, 2020).

Quality audit is important among institutions that shows appropriate core values, professional ethics and personal attitudes; demonstrates competence in the field expertise and performs the audit work; applies audit process and quality control procedures with applicable laws, regulations and standards; provides comprehensive and relevant reports; and interacts with stakeholders, regulators and communities (IAASB, 2014). Auditors' performance is the most important factor and auditors' competence is the major determinant in audit quality (Deribe & Regasa, 2014) and auditors' objectivity is an element affecting audit quality (Almatarneh, 2011).

In connection with this, in today's dynamic and demanding economic environment, professional auditors maintain the ability to accomplish tasks and acquire competencies as noted by social scientists, factors that can improve audit quality include (1) intensive training (Knechel, Krishnan, Pevzner, Shefchik &Velury, 2013), (2) audit specialization and execution of error detection (Stephens, 2011), (3) professional decisions (Bobek, Daugherty & Radtke, 2012), and (4) the professionalism of the auditors (Nagy, 2012). When people with high self-efficacy encounter academic problems, they are less likely to give up and would try to find useful solutions to fix the problems (Charkhabi, Azizi Abarghuei & Hayati, 2013). The personality, professional commitment and self-efficacy traits to influence auditor's ethical decisions (Dewi & Dwiyanti, 2018). The self-efficacy has a significant impact on management and auditor performances (Lee, Su, Tsai, Lu & Dong, 2016). Professional Development enables professional auditors to develop competently in a professional environment (Sirojuzilam, Hakim & Muda, 2018). Therefore, it is observed that auditors which have less improvement on their self-efficacy and professional development can affect to perform competently at work.

Those studies mentioned above were conducted with the variables, however, those are concentrated in an international context. Hence, the researcher in this study covers the specific domain of each variable, and brings the concentration in the local setting. Thus, the researcher recognizes the urgency of conducting this study; to find out if the auditor's self-efficacy may affect audit quality with a mediating variable Continuing Professional Development. This study will contribute to the existing gap in the literature. It will give specific contributions to the advancement of knowledge, theory, and practice primarily in the local set-up about the mediating role of Continuing Professional Development between the relationships of auditor's self-efficacy and audit quality.

II. Review Of Related Literature

The variables of the study were self-efficacy of auditors which is the independent variable with the following indicators: efficacy and collaboration, efficacy and job satisfaction, efficacy and professional development, efficacy and supervision, efficacy and role definition, and personal self-efficacy (Straus &Bondie, 2015). Continuing Professional Development is the mediating variable with the following indicators: career development, financial income, development of professional networks and personal competencies (Tan, 2015). Audit quality is the dependent variable with the following indicators: competence, objectivity and performance (Almatarneh, 2011).

2.1 Self-efficacy of Auditors

A key aspect of the self-regulation process is self-efficacy. It has the following indictors: efficacy and collaboration, efficacy and job satisfaction, efficacy and professional development, efficacy and supervision, efficacy and role definition, and personal self-efficacy. Self-efficacy refers to a person's confidence in their ability to successfully manage the events or acts in their lives. Mastery experiences, observational experiences, social persuasions, and psychological states are the four key informational sources that help person develop their sense of self-efficacy (Bandura, 1986).

In Indonesia, the study investigated the individualism culture and audit quality with the mediation of self-efficacy. It applied Structural Equation Modeling (SEM) with WarpPLS Program 6 using the purposive sampling method with 101 Supreme Indonesian Auditors were selected as the sample. There is a significant impact on individualism culture and audit quality as self-efficacy mediates (Djaddang, Lyshandra, Wulandjani&Sulistiawarni, 2018). In addition, there were 294 auditors working in the public practice. The instrument was adapted and modified questionnaires and analyzed using partial least squares analysis. The results showed that the auditors' self-efficiency improves the quality of the audit (Salimi, Gerayli&Valiyan, 2019).

Furthermore, in Malaysia, there are 154 auditors from SMEs audit firms and used a hierarchical regression analysis. Self-efficacy mediates the goal orientation and it has been discovered that learning goal orientation has a higher impact on audit judgement. The findings emphasized the significance of social cognitive processes in explaining differences in audit judgment performance for tasks of varying complexity (Mohd Sanusi, Iskandar, Monroe & Saleh, 2018). According to the study, those with high levels of self-efficacy are less likely to give up and are more willing to look for practical solutions. These people create difficult goals for themselves, remain steadfastly committed to achieving them, and keep trying even after failing. As a result, it strengthens judgment and maturity, thus, it gives confidence for their upcoming challenges. (Charkhabi et al., 2013).

Perceived efficacy is self-capability, self-esteem and self-worth. It is a judgement on one's self competence for performances and expected outcome (Bandura, 1986). There are physical, social, and self-evaluative outcomes which the positive outcomes are incentives and the negative outcomes are disincentives. These outcomes are highly dependable to the judgements on how they perceived to perform in a given tasks. Goals, aspirations, outcome expectations, affective tendencies, and impairments perception and opportunities in the social climate impacts self-efficacy (Bandura, 1997).

2.2 Continuing Professional Development

Professional development is seeking a continuing professional education on personal development, auditing technical skills, developed audit procedures, and improved audit quality. Audit specialization is necessary to defy uncertainties of audit result due to business risk that may detect error, risk evaluation and deficiency disclosure (Stephens, 2011). In the Philippines, knowledge is the key component of audit quality. The study conducted career advancement of Certified Public Accountant (CPA). It employed descriptive-quantitative design using stratified, purposive random with 100 CPAs and statistical treatment of frequency, mean, Annova and logistical regression. As a result, there is no significance between the level of Continuing Professional Development and career advancement of CPA, thus, the null hypothesis was accepted (Tan, 2015).

In Asia Pacific region, the study examined perceptions of accountants on the requirements of IES7 towards CPD. It applied descriptive statistics and analyzed using SPSS with 1,310 accountants in five countries: Australia, China, Hong Kong, Malaysia and Singapore. There is significant difference on perception of CPD offerings in developed economies and emerging economies among professional accountants. The study suggested to have CPD global uniformity to meet CPD offerings gap(De Lange, Jackling &Suwardy, 2008).

Henceforth, the main factor of audit effectiveness is knowledge sharing and expertise sharing in achieving favorable outputs and meeting targets. The more it shared into the audit team, the more superior the audit performance; thus, it acquires audit specialization that has been an influence to audit effectiveness and audit quality (Miguel, 2013). Audit expertise is positively correlated to audit quality due to business risk and special audit engagements (Nelson, 2009). Audit experience, knowledge, professionalism, skepticism and judgment provide a positive correlation to improve audit quality. Hence, from the point of professional industry and client industry, the more capable, equipped and learned auditors are, the more reliable and useful the reports and recommendations are which signifies higher audit performance (Green, 2008).

It is organization learning that improves organization performance by acquiring necessary knowledge and skills to be effective in business development strategies and potentially reduced identified risk (Huang, 2009). Moreover, organization learning anticipates possible outcomes such as obtaining, understanding and applying new learnings in analyzing problems, giving alternatives, assessing procedures and producing new strategies to improve performance (Klinge, 2015). The key factor of CPD activities are professional service and work relevance. It is said that to be productive and competitive, a company must provide a well valued, educated and rewarded working environment to be more efficient and effective that brings the best and high-quality audit outputs (De Lange, Jackling &Suwardy, 2008).

2.3 Audit Quality

Audit is a service activity that provides reasonable assurance, audit opinion and recommendation to those charge with governance, stakeholders and regulators. It is impartial, unbiased and objective audit activity designed to meet the common goal in accordance with applicable laws, standards, established criteria and code of ethics. In Indonesia, the government auditor evaluates the efficiency of risk-management process, control and public-sector governance to achieve their goals in a systematic approach and government audit standards (Permana, Perdana &Kurniasih, 2017).

In Ethiopia, the study investigated the factors affecting audit quality. It adapted quantitative research design by sets of survey questionnaire to 160 internal auditors across 15 commercial banks and employing Multiple Regression (OLS). The results revealed that performance, competence and use of information technology are significant factors affecting audit quality. Also, it revealed that performance is the utmost determinant factor, then competence and lastly Information technology (Deribe&Regasa, 2014). Furthermore, in Jordan, the study focused on determining the most important factors affecting audit quality. The factors of audit efficiency, audit firm reputation, audit fees, audit firm size and audit proficiency have direct influence to audit quality and revealed to have satisfactory to very good description among Jordanian Commercial Bank (Al-khaddash, Nawas & Ramadan, 2013).

In Indonesia, there are 300 experienced auditors from audit firms and employed a qualitative design through interviews and group discussion on factors affecting audit quality. It has been revealed that on audit inputs (input orientation, personnel assignments, experience, expertise, consultation, supervision, appointment, professional development, promotion and inspection), audit process (independence, adherence to standards, audit competence) and audit results (auditor performance, going concern and professional due care) are the main factors of audit quality (Indrayati, Sumiadji&Slamet, 2021).

However, The Federal Ministerial Bureaucracy, the Legislative Process and Better Regulation, Kuhlmann and Veit (2021) mentioned that when the independence or objectivity is compromised on the substance of appearance or fact, it must be disclosed to the management. It should consider the possible conflict of interest and impartiality that is being questioned. Objectivity has an influence to credit in a task. Accordingly, the study of Ma'ayan and Carmeli (2016) that the report or working paper shall not be considered as sufficient audit evidence due to the basis of objectivity being compromised. It will mislead the readers and users of information for decision-making process. Auditors should possess education, training, experience and professional qualifications.

It is communication skills, professional integrity, knowledge is strongly related to competency of auditors to understand the nature and extent of client's business (Siriwardane, Hoi & Low, 2014). In addition, it is found out that auditing, taxation, financial and managerial accounting, and accounting information systems are the functional skills which is relevant to accounting curricula and program (Kearn, 2014). Communication skill is likely a vital role in interviewing auditee for any suspicious transaction (Siriwardane et al., 2014). Data analytic is an important skill for audit technique tools (Early, 2015).

2.4 Theoretical Framework

This study is anchored on the proposition of Erlina and Muda (2018) that self-efficacy and professional development is significant and positive relationship on audit quality. High self-efficacy would result high self-confidence and likely result to high work performance of auditors with continuing education. This proposition is in line with the study of Lee et al. (2016) that professional development and self- efficacy have significant influence and impact on the audit quality. Hence, competence and objectivity are direct influence towards performance. The technical skills and new knowledge can be used effectively to expand auditor's professional judgment and opinion.

In this study, another proposition has been aligned with the research of Djaddang and Lysandra (2022), pointed out that both self-efficacy and professional ethics have a direct effect on audit quality. The professional ethics can fully moderate on the relationship between self-efficacy and audit quality. It is recommended to augment the self-efficacy of auditors and professional ethics to provide better audit quality in the public sector. In addition, the concept of the study is anchored on Social Cognitive Theory, it is pointed out that auditor's perception on self-efficacy and professional development to audit quality is affected by cognitive, behavioral, decisional and environmental factors (Bandura, 1986). This theory adopted in the methodological development assessment tools in perceiving self-efficacy that affects influence to collaboration, job satisfaction, professional development, supervision, role definition, and personal. Self-efficacy is the individuals' principles in their capabilities driven with common goals and attainments (Bandura, 1997).

2.5 Conceptual Framework

Fig. 1 shows the conceptual model showing the relationships of the variables. The study investigates self-efficacy, the independent variable, which measure the relative response of auditors. It has the following indicators: efficacy and collaboration, efficacy and job satisfaction, efficacy and professional development, efficacy and supervision, efficacy and role definition, and personal self-efficacy (Straus &Bondie, 2015). According to the study of Straus and Bondie (2015), professionals should have been examined on the contributory factors of self-efficacy. It shall have team collaboration, roles are well-defined, supervision is managed from the supervising professional and authority. Moreover, professionals should be given training and competency for new techniques to facilitate in work engagements and should be given enough chances to reflects on their job satisfaction. Thus, it would affect the overall well-being of the professionals on personal self-efficiency.

On the other hand, the dependent variable, which is the audit quality of auditors. It refers to the indicators involving competence, objectivity and performance (Almatarneh, 2011). In the study of Almatarneh (2011) that competence has six factors which are the educational level, professional experience, professional certification obtained, level of preparation and technical training, rehabilitation and ongoing training in and for auditors. Objectivity has six factors which are audit department is connected to a high management level, the functional and administrative function of internal auditors by the audit committee or management, access all parts of the company, the independence of audit department from other departments, implement the necessary internal audit procedures, and existence of an audit committee and the ease of accessing it by internal auditors without the presence of management. Performance has six factors which are accuracy and adequacy of audit programs, adequacy of the extent and scope, due audit care, management support, assessment of performance quality by outsider parties, and protection of assets from errors and irregularities.

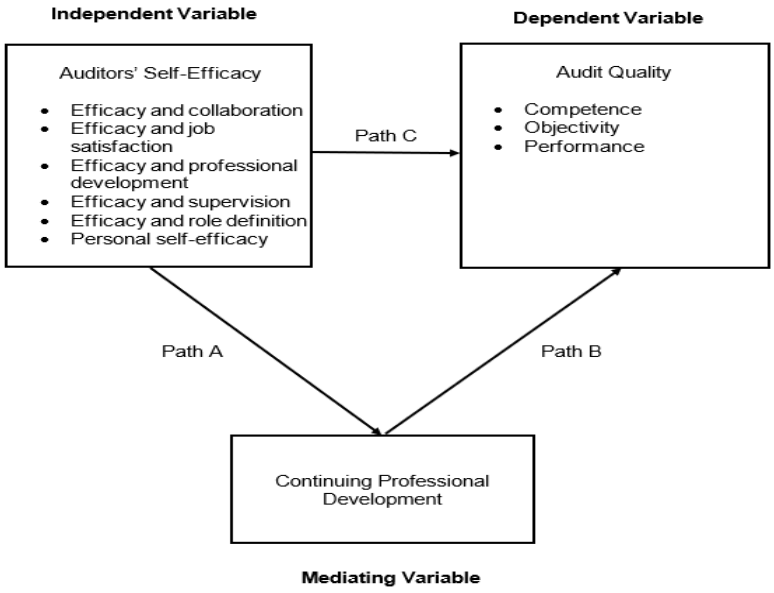

Figure 1. Conceptual Framework Showing the Variables of the Study

Furthermore, the mediating variable is continuing professional development which has four indicators. Namely, they are career development contribution, financial income contribution, development of professional networks contribution and personal competencies contribution (Tan, 2015). In the study of Tan (2015), that CPD as to career development contribution, allows higher responsibility and wider authority. It is the significance of CPE to work success, thus this opens moreopportunities. CPD as to financial income contribution is atangible proof of having CPD increases the worth value of professionals and CPAs who continue to develop their skills and pursue higher knowledge statistically get promoted and increase salary bracket. CPD as to development of professional network contribution, it is the connection between colleagues and peers that may help professionally and personally. It opens the horizon of mentoring, coaching and sharing knowledge relationship. CPD as to personal competency contribution, it is the learning experience and

realization in the conduct of CPD. It is identified the essence of CPD which are attitude to learn new ideas, topics to be discussed, structure and conveyance of CPD activities.

III. METHOD

3.1 Research Respondents

The respondents are auditors with unexpired CPA licensed and with meaningful years of experience in auditing. Auditors are employed in any of the sectors: academe, commerce and industry, government and public practice. The researcher considered non-CPA auditors provided that they have attained meaningful years of experience, engage in CPD trainings for them to acquire and employ new audit techniques beneficial to audit engagements. There was a total of 198 respondents needed in the study. This study requires no age limit, ethnicity group, gender preferences, and employment status of the respondents in Davao del Norte. However, If the said criterion mentioned above subject to inclusion is not met, then they will be excluded from the study. The researcher will always establish respect to unavailable auditors hence they will also be excluded from the study due to unavailability.

The sample size of 198 respondents is adequate using Slovin's Formula. It is way to determine the desired sample size (184) given the population size (350) and a margin of error (5%) (Stephanie, 2003). The group will be selected through stratified random sampling. It is a method of sampling where the researcher can choose a group as a sample size for the research to be conducted wherein from a population which can be divided into subpopulations. It is randomly subdivided into sector of commerce and industry, government, academe and public practice. Using stratified random sampling is advantageous to select sample in each subpopulation independently (Parsons, 2017).

3.2 Materials and Instrument

There are three sets of standardized questionnaires in attaining information from the respondents coming from established researches. A pilot testing was conducted to 30 auditors from registered businesses in Davao del Norte. The data were submitted to external validators with expertise in the field of social research and statistics for reliability testing with the use of Cronbach Alpha. With a reliability test of 74 items, the overall summary result has a value of Cronbach's alpha at 0.921 which indicates that the data used in the study is valid and instrument has a very high reliability. The questionnaires were adopted and submitted to the panel of experts for validation, as a result, it earned an overall rating of 4.48, described as excellent validity index. The final revision of questionnaire was made by incorporating corrections, comments, and suggestions given by the expert validators (Brown, 2002).

The auditor's self-efficacy questionnaire is adapted from the study of Straus and Bondie (2015) and has 6 subscales, namely: efficacy and collaboration, efficacy and job satisfaction, efficacy and professional development, efficacy and supervision, efficacy and role definition, and personal self-efficacy. The continuing professional development questionnaire is adapted from the study of Tan (2015) and has 4 subscales, namely: career development, financial income, development of professional network and personal competencies. The audit quality questionnaire is adapted from Almatarneh (2011) and has 3 subscales, namely: competence, objectivity and performance.

3.3 Design and Procedure

This study applied a quantitative, non-experimental design. It is a research design on the non-experimental social phenomena with no interference and direct manipulation of the variables that are being tested. Therefore, it is an evidence based that supports the cause and effect of variables where it is limited in nature. It is descriptive or correlational that either the description of phenomenon or description of relationship of two or more variables involved without the manipulation from the researcher. It is a nonexperimental design as descriptive in nature (Stangor, 2011). Thus, quantitative, non-experimental design allows to determine the significant influence of self-efficacy of auditors on the relationship of audit quality as continuing professional development mediates in Davao del Norte.

Mediating variables are prominent in psychological theory and research. It transmits the effect of an independent variable on a dependent variable. Mediation is one way that a researcher can explain the process or mechanism by which one variable affects another. Reasons of the mediation study are 1) historical dominance of the stimulus organism response model; 2) form the basis of many psychological theories; and 3) methodological (MacKinnon, Fairchild and Fritz, 2007). Hence, in this study, it determined the levels of auditor's self-efficacy and audit quality, mediating the continuing professional development.

All data collected for this research was secured to safeguard confidentiality, most especially during periods when the data was in transport. In any event, it was ensured that the identifying information such as names was kept separately from other personal information collected as part of the study, like questionnaire responses were secured in a locked filing cabinet for hard copy while the soft copy of the data was stored in a password-protected computer or in google drive. Further, the gathered information was not even passed on to random people. Otherwise, it might mean the information can be utilized, but individual's names and other identifying features of the situation will be removed. Eventually, paper records were disposed of in a manner that leaves no possibility for reconstruction of information such as burning or shredding, then cross shredding.

The interpretation and analysis of data gathered through questionnaires were used and treated using the following statistical tools: **Mean.** It is the average of the data. It was used to measure the levels of professional development, self-efficacy, and audit quality of auditors. **Pearson Product Moment Correlation.** It was utilized to determine the relationships of professional development, self-efficacy, and audit quality. **Path Analysis.** This was used to determine the mediating role of continuing professional development on the relationship between auditors' self-efficacy and audit quality.

IV. RESULTS AND DISCUSSION

The data are presented, analyzed, interpreted and discussed in this section based on the research objectives previously stated. The order of discussions on the mentioned topic is as follows: level of auditor's self-efficacy; level of audit quality; level of auditor's continuing professional development; correlations between auditor's self-efficacy and audit quality; correlations between auditor's self-efficacy and continuing professional development; correlations between continuing professional development and audit quality; and mediation analysis results.

4.1 Auditor's Self-efficacy

In Table 1, the level of auditor's self-efficacy has a weighted mean of 4.13 with standard deviation of 0.378 and a descriptive level of High. The results show that both efficacy and collaboration (EC) and efficacy and job satisfaction (ES) has the highest mean value of 4.37 which is described as Very High. Meanwhile, the efficacy and professional development (EP) with a mean value of 4.15, and efficacy and role definition (ER) with a mean value of 4.03, and personal self-efficacy (PS) with a mean value of 3.99, which all are described as High. On the other hand, the lowest mean of all auditor's self-efficacy is the efficacy and supervision (ES) with a mean value of 3.79.The overall level of auditor's self-efficacy is high, derived from the responses which are mostly High levels. The indicator with very high level is efficacy and collaboration, and efficacy and job satisfaction. The other indicators which are efficacy and professional development, efficacy and role definition, personal self-efficacy, and efficacy and supervision have high ratings. This implies that auditor's self-efficacy towards audit quality is oftentimes manifested.

Table 1

Level of Auditors' self-efficacy

INDICATORS	SD	Mean	Descriptive Level
Efficacy and Collaboration	0.498	4.37	Very High
Efficacy and Job Satisfaction	0.458	4.37	Very High
Efficacy and Professional Development	0.512	4.15	High
Efficacy and Supervision	0.712	3.79	High
Efficacy and Role Definition	0.611	4.03	High
Personal Self-efficacy	0.483	3.99	High
Overall	**0.378**	**4.13**	**High**

This result of the auditor's self-efficacy on audit quality is same with the findings to Djaddang et al. (2018) and Salimi, Gerayli and Valiyan (2019) that high self-efficacy has impact on audit quality. The results emphasize the social cognitive factors in audit judgement tasks with different levels of complexity (Mohd Sanusi, Iskandar, Monroe & Saleh, 2018). Furthermore, the experience increases personal expectation and source of self-efficacy for next challenge (Charkhabi et al., 2013). Ability to lessen opposing thoughts and keep a confident attitude when facing tough or challenging tasks to help individuals achieve a level of self-efficacy (Bandura, 1997).

4.2 Audit Quality

In Table 2, the weighted means of each criterion were computed, in which the level of audit quality has a weighted mean of 4.02 with a standard deviation of 0.474 and descriptive interpretation of High. The results revealed that the competence has the highest mean score with a value of 4.11 which is described as High, and the objectivity and performance have a weighted mean score of 3.98 which is described also as High. The overall level of audit quality is high, derived from the responses which are all High levels. The indicators which are competence, objectivity and performance have high ratings. This means that the items relating to audit quality are oftentimes manifested.

Table 2

Level of Audit Quality of the respondents

INDICATORS	SD	Mean	Descriptive Level
Competence	0.585	4.11	High
Objectivity	0.671	3.98	High
Performance	0.562	3.98	High
Overall	**0.474**	**4.02**	**High**

This result of the audit quality is same with the findings of Permana, Perdana and Kurniasih (2017) that audit standard is the criteria or minimum quality requirement to perform audit task. In addition, audit performance, audit reputation, audit objectives, and audit competence indicate a positive and significant correlation between quality of auditing (Al-khaddash, Nawas & Ramadan, 2013). The influence of audit quality is audit inputs, audit process and audit results (Indrayati, Sumiadji&Slamet, 2021). Audit specialization need to experience for specific auditing field (Ma'ayan&Carmeli, 2016).

4.3 Continuing Professional Development

Table 3 shows the level of auditor's continuing professional development with an overall weighted mean score of 3.84 and a standard deviation of 0.686 that has a descriptive level of High. For specific items' result, the highest means are personal competencies contribution with a mean value of 4.08, and followed other indicators with results revealed for development of professional networks contribution with a mean value of 3.87, career development contribution with a mean value of 3.74, and financial income contribution with a mean value of 3.65. All of the aforementioned indicators got a descriptive interpretation of High. The overall level of continuing professional development is high, derived from the responses which are all High levels. The indicators which are personal competencies contribution, development of professional networks contribution, career development contribution and financial income contribution have high ratings. This means that the items relating to continuing professional development are oftentimes manifested.

This result of the continuing professional development is stronger compared to the findings of Tan (2015) that revealed in his findings the null hypothesis is accepted which there is no significant impact on the level of continuing professional development. Quality established a CPD system intensive on competencies (Campbell, Silver, Sherbino, Cate &Holmboe, 2010). Furthermore, the urge for various CPD activities should upgrade to fulfill the goals of CPAs in ever changing global economies (De Lange, Jackling &Suwardy, 2008). On the other hand, Audit strategy and audit experience are significantly correlated to audit challenges (Klinge, 2015). Audit specialization becomes an element to provide audit quality and competitiveness (Miguel, 2013). Auditor's knowledge and experience makes professional judgments (Green, 2008).

4.4 Relationship Between Auditor's Self-efficacy and Audit Quality

Table 4 shows the results of the test of relationship between auditor's self-efficacy and audit quality. Reflected in the hypothesis, the relationship was tested at 0.05 level of significance. The overall r-value of 0.478 with a p-value of <0.05 signified the rejection of the null hypothesis. It means that there is a significant relationship between auditor's self-efficacy and audit quality. This shows that auditor's self-efficacy is correlated with audit quality.

More specifically, result revealed that all indicators of auditor's self-efficacy are positively correlated with audit quality, since the p-value is more than 0.05, however efficacy and supervision have the p-value more than 0.05. The over-all r-value is 0.376 on efficacy and collaboration, 0.345 on efficacy and job satisfaction, 0.473 on efficacy and professional development, 0.139 on efficacy and supervision, 0.145 efficacy and role definition, and 0.501 on personal self-efficacy. Data shows the positive association of the two variables.The test of relationship between auditor's self-efficacy and audit quality revealed a significant relationship. This implies that the self-efficacy of auditors is correlated with quality audit. In other words, the increase in self-efficacy in auditing would also likely increase their quality.

Table 4

Correlation Matrix on the Relationship between Auditors' Self-Efficacy and Audit Quality

	Auditors' Self-Efficacy						
Audit Quality	Efficacy and Collabo-ration	Efficacy and Job Satisfac-tion	Efficacy and Professional Develop-ment	Efficacy and Supervi-sion	Efficacy and Role Definition	Personal Self-efficacy	**Overall Self-efficacy**
Competence	.351* (.000)	.421* (.000)	.550* (.000)	.062 (.387)	.120 (.093)	.405* (.000)	.453* (.000)
Objectivity	.257* (.000)	.173* (.015)	.210* (.003)	.039 (.586)	-.015 (.839)	.328* (.000)	.248* (.000)
Performance	.280* (.000)	.228* (.001)	.374* (.000)	.240* (.001)	.259 (.000)	.455* (.000)	.443* (.000)
Overall Audit Quality	.376* (.000)	.345* (.000)	.473* (.000)	.139 (.051)	.145* (.042)	.501* (.000)	**.478* (.000)**

Significant @ 0.05

This result conforms to the results of Lee et al. (2016) that self-efficacy has a significant impact on management and auditor performances. High self-efficacy has a positive impact on performance in terms of cognitive, motivational, and decisional (Bandura 1997). Self-efficacy in IT stated eight constructs that affect auditor self-efficacy and performance: personal, behavioral, environmental, verbal, emotional, mastery, modeling, and efficacy (Wongpinunwatana&Panchoo, 2014). Commitment and self-efficacy influence auditor's ethical decisions (Dewi&Dwiyanti, 2018). Self-efficacy

significantly and positively influences auditor work involvement (Shih, Hsieh & Lin, 2009). Self-efficacy has found out the positive correlated to performance (Bandura & Locke, 2003).

4.5 Relationship Between Auditor's Self-efficacy and Continuing Professional Development

Table 5 shows the results shows the test of relationship auditor's self-efficacy and continuing professional development. More specifically, all of the indicators of auditor's self-efficacy correlate positively with continuing professional development except for efficacy and role definition with p-value more than 0.05. The overall result is efficacy and collaboration (r-value = 0.148, p-value <0.05), efficacy and job satisfaction (r-value = 0.242, p-value <0.05), efficacy and professional development (r-value = 0.497, p-value <0.05), efficacy and supervision (r-value = 0.157, p-value <0.05), efficacy and role definition (r-value = 0.111, p-value >0.05), and personal self- efficacy (r-value = 0.428, p-value <0.05), nonetheless of efficacy and role definition for being insignificant, the results show that the overall values reveal a positive and significant relationship between auditor's self-efficacy and continuing professional development (r-value of 0.387, p-value <0.05), hence the rejection of the null hypothesis at 0.05 level of significance.The test of relationship between auditor's self-efficacy and continuing professional development revealed a positive and significant relationship. This implies that the auditor's self-efficacy is correlated with continuing professional development. This suggests that the increase in self-efficacy would also likely increase the continuing professional development of auditors.

Table 5

Correlation Matrix on the Relationship between Auditors' Self-Efficacy and Continuing Professional Development

	Auditors' Self-Efficacy						
Continuing Professional Development (CPD)	Efficacy and Collaboration	Efficacy and Job Satisfaction	Efficacy and Professional Development	Efficacy and Supervision	Efficacy and Role Definition	Personal Self-efficacy	**Overall Self-efficacy**
Career Development Contribution	.144* (.042)	.209* (.003)	.394* (.000)	.193* (.007)	.169* (.018)	.392* (.000)	.365* (.000)
Financial Income Contribution	.109 (.127)	.200* (.005)	.424* (.000)	.215* (.002)	.137 (.055)	.401* (.000)	.364* (.000)
Development of Professional Networks Contribution	.063 (.377)	.166* (.019)	.460* (.000)	.044 (.540)	-.002 (.976)	.366* (.000)	.275* (.000)
Personal Competencies Contribution	.199 (.055)	.263* (.000)	.440* (.000)	.090 (.205)	.082 (.249)	.320* (.000)	.334* (.000)
Overall CPD	.148* (.038)	.242* (.000)	.497* (.000)	.157* (.028)	.111 (.120)	.428* (.000)	**.387* (.000)**

Significant @ 0.05

This result congruent to the result of Erlina and Muda (2018) that conducted on self-efficacy and professional development which auditors should be given trainings and opportunities for knowledge sharing. Professional development is effective to increase IT self-efficacy (Ward, 2015). It was found out that self-efficacy and skepticism had significant effect on audit judgment (Atmaja & Sukartha, 2021). Self -efficacy is the belief of capability and professional development is continued training and education (Nithyanantham, 2021). The relationship between self-efficacy and the format of professional development: verbal, experience, mastery, and physiological related to increased self-efficacy in a new skill (Tschannen-Moran & McMaster, 2009). High level of self-efficiency and high level of ethical practices would result to high performance (Afifah et al., 2015).

4.6 Relationship Between Continuing Professional Development and Audit Quality

Table 6 shows the results of the test of relationship between continuing professional development and audit quality. Reflected in the hypothesis, the relationship was tested at 0.05 level of significance. In particular, it revealed a positive and significant relationship between the indicators of continuing professional development and audit quality as revealed in the p-value that is less than 0.05, and with r-value of 0.470 on career development contribution, 0.376 on financial income contribution, 0.439 on development of professional networks contribution, and 0.416 on personal competencies contribution. The overall result reflects that continuing professional development are positively correlated with audit quality since the overall r-value is 0.491 with a p-value <0.05, hence rejecting the null hypothesis. This shows that the increase in continuing professional development would contribute to the audit quality of auditors. The test of relationship between continuing professional development and audit quality revealed a positive and significant relationship. This implies that the continuing professional development is correlated with audit quality. This infers that the increase in continuing professional development would also likely increase the audit quality of the auditors.

This result consistent to the result of Suphachin and Chuaychoo (2021) that encouraged to have understanding in work ethics, skepticism and audit procedures to improve the quality auditing. Auditing standards became stricter to increase audit quality (Gao & Zhang, 2019). Accordingly, professional learning has positive effect in auditing, meaning, continual professional training and technological have positive relationship with tax auditor's work (Wangcharoendate, 2015).

Learning leads to quality level of audit engagements (Crucean & Hategan, 2019). Skills and knowledge of auditors determine the work performance (Ahmad et al., 2019). Auditor experience and education are significantly and positively associated with audit quality (Al Shanti, 2022).

Table 6

Correlation Matrix on the Relationship between Auditors' Continuing Professional Development and Audit Quality

Audit Quality	**Continuing Professional Development (CPD)**				
	Career Development Contribution	Financial Income Contribution	Development of Professional Networks Contribution	Personal Competencies Contribution	**Overall CPD**
Competence	.456* (.000)	.390* (.000)	.444* (.000)	.504* (.000)	.517* (.000)
Objectivity	.340* (.000)	.216* (.002)	.329* (.000)	.220* (.002)	.319* (.000)
Performance	.309* (.000)	.288* (.000)	.255* (.000)	.266* (.000)	.323* (.000)
Overall Audit Quality	.470* (.000)	.376* (.000)	.439* (.000)	.416* (.000)	**.491* (.000)**

Significant @ 0.05

4.7 On the Mediating Role of Continuing Professional Development

Shown in Table 7 is the regression analysis on the mediating role of continuing professional development on the relationship between auditor's self-efficacy and audit quality. The data in this table were used as input to the med-graph. As evident in the study of Baron and Kenny (1986), there are three steps to be met for a third variable to be acting as mediator. In Table 7, auditor's self-efficacy as the independent variable (IV) significantly predicts audit quality, the dependent variable (DV). Auditor's self-efficacy (IV) significantly predicts continuing professional development, the mediator (MV). The combined effect auditors' self-efficacy and continuing professional development on audit quality is significant.

In the triangulation path on mediation analysis through med-graph (Jose, 2003) is reasonable with the use of Sobel Test to measure the significance of mediating role. For an instance, when the effect of self-efficacy is insignificant to audit quality in the final phase of mediation analysis, full mediation is achieved, meaning, all of the path effect are fully mediated by the mediator. In addition, when the regressed coefficient is significantly reduced at the final phase but still significant, then partial mediation is achieved. Thus, parts of the independent variable are mediated by the mediating variable but other parts of the independent variable are either direct or mediated by other variables not included in the model. In the model, the effect of the auditor's self-efficacy on audit quality is reduced as shown in the weakened beta value after mediating continuing professional development. Using the Sobel Z-test, the partial mediation region is not sufficiently large, hence, showing a still significant relationship which imply a partial mediation.

Table 7

Data Entry for the Different Paths

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.547	.326		4.744	.000
	selfefficacy	.600	.079	.478	7.624	.000

a. Dependent Variable: auditquality

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.941	.495		1.900	.059
	selfefficacy	.702	.120	.387	5.868	.000

a. Dependent Variable: cpd

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	1.313	.305		4.298	.000
	selfefficacy	.426	.079	.339	5.372	.000
	cpd	.249	.044	.360	5.699	.000

a. Dependent Variable: auditquality

In addition, the three paths highlighted in the model are supported by the principles of the Classical Multiple Regression Model which revealed the level of linear relationship among the three variables. In Fig. 2, the indirect effect analysis results for **X → M → Y** using Sobel Test are as follows: *Test statistic* = **2.77477971**, *Std. Error* = **0.06299527,** *p-value* = **0.00552391**. The p-value which in this case is **less than 0.05** therefore we can conclude that the indirect effect

between *auditors' self-efficacy* and *audit quality* via *continuing professional development* is statistically significant (p-value **≤ 0.05**). The point estimate of the indirect effect at which the p-value in the Sobel Test is **0.174798.**The association between auditor's self-efficacy and audit quality has been decreased by the mediation of continuing professional development. The graph result revealed that from 0.478 is declined to 0.426 in the succeeding regression. It is concluded with the 95% confidence interval, significant mediation has occurred and yielded to small standard error (se) of 0.079. It is said that the smaller the margin of error, the more accurate the point of estimation of coefficient.

The indirect to total ratio of 36.56% measures the effect of auditor's self-efficacy on audit quality which how much it can be qualified to the indirect path (ASE to CPD to AQ). The total effect of 0.478 is the original relationship between auditor's self- efficacy and audit quality. The direct effect of 0.426 is the ratio of the relationship between auditor's self-efficacy and audit quality with continuing professional development included in the regression analysis. The ratio of raw relationship between self-efficacy and audit quality that goes through continuing professional development to the audit quality (a*b) wherein "a" refers to the path between self-efficacy and CPD, and "b" refers to the path between CPD and audit quality is the indirect effect. The ratio index is calculated by dividing the indirect effect by the total effect, in this case 0.175 divided by 0.478 = 0.3656. It seems that about 36.56% of the total effect of the self-efficacy on the audit quality goes through the CPD, and about 63.44% of the total effect is either direct or mediated by other variables not included in the model.

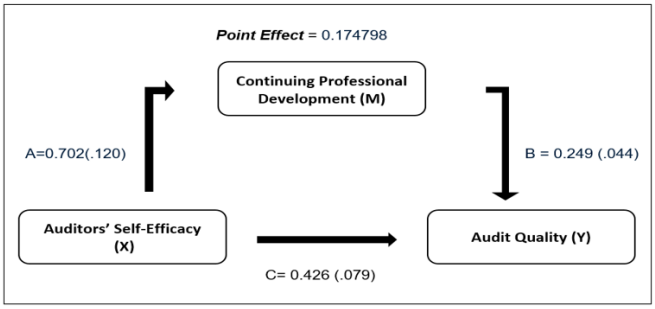

Fig. 2 Mediation Analysis results (point effect)

Accordingly, Baron and Kenny's (1986) steps in testing mediation of continuing professional development, the researcher proved that mediation is significant and there is partial mediation. First regression, the auditor's self-efficacy impacts the continuing professional development at beta coefficient of 0.702 and the relationship is significant at p-value <0.05. Second regression, the auditor's self-efficacy impacts the audit quality at beta coefficient of 0.429 and the relationship is significant at p-value <0.05. Third regression, the continuing professional development impacts the audit quality at beta coefficient value of 0.249 and the relationship is significant at p-value <0.05.The Sobel's z value of 2.77477971 has a probability value of 0.00552391 significance which is lower than 0.05 level of significance. Hence, significant mediation is determined and hypothesis 1 is rejected. There is a significant mediation of continuing professional development on the relationship between auditor's self-efficacy and audit quality in Davao del Norte.

Lastly, the audit quality is regressed on auditor's self-efficacy and continuing professional development since the beta coefficient of the auditor's self-efficacy has been declined from 0.478 to 0.426, but still significant, partial mediation of continuing professional development on the relationship between auditor's self-efficacy and audit quality is achieved.
The mediation analysis reveals that continuing professional development has partial mediation on the relationship between auditor's self-efficacy and audit quality. The partial mediation could not totally claim that continuing professional development is the very reason how auditor's self-efficacy can influence audit quality. This indicates that continuing professional development can partially explain on how auditor's self-efficacy can influence audit quality. However, the fact that continuing professional development has significant correlation with audit quality, this finding is in line with the pronouncement of Erlina and Muda (2018); Lee et al. (2016); and Djaddang and Lysandra (2022), accordingly, continuing professional learning is associated with audit quality on its competence, objectivity and performance.

V. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of the study, in this section, the following conclusions can be drawn and recommendations are highly suggested:

There are findings that suggest enough evidence as to the perception of auditors on self-efficacy which is important in delivering quality audit. As presented, auditors exhibit high level response of self-efficacy. It is suggested that auditors shall maintain their levels or even improve, more particularly under efficacy and supervision, they have less to like being supervised closely, less to like getting frequent feedback on their performance, and less to like getting frequent feedback on how they prefer to be supervised. Hence, to increase the level of self-efficacy particularly on efficacy and supervision, management or audit committee may reevaluate or reassess their degree of supervision for it affects the work climate of performing auditors.

Furthermore, as to the perception of auditors on audit quality and as presented, auditors exhibit high level response of audit quality. It is suggested that auditors shall maintain their levels or even improve, more particularly under objectivity and performance. They are longing for appointment, promotion, and rewards by the audit committee or management, and they have less to like being assessed on the quality of their performance by outsider parties. Hence, to improve the level of audit quality particularly on objectivity, management or audit committee may provide and conduct training to enhance the technical skills, professional due care and level of independence that will help them feel appointed, promoted and rewarded and would likely to increase audit performance.

Moreover, as to the perception of auditors on continuing professional development and as presented, auditors exhibit high level response of continuing professional development. It is suggested that auditors shall maintain their levels or even improve, more particularly under financial income contribution that continuing professional development would help increased professional fees, help increase earnings, salaries and benefits, and helped improve income flow. Hence, to strengthen the level of continuing professional development particularly on financial income contribution, management or audit committee may review or revisit remuneration of tenured and performing auditors in consideration of acquired meaningful years of experience in the field of auditing to make them feel the increased of their professional market value.

There is a significant relationship and influence between auditor's self-efficacy and audit quality. It is suggested to develop work program design of onsite and offsite auditors on the degree of supervision. There is a significant relationship and influence between auditor's self-efficacy and continuing professional development. It is suggested to provide audit programs as to audit plan, audit task and work schedule for auditor's role definition. There is a significant relationship and influence between continuing professional development and audit quality. It is suggested that CPD as to financial income contribution, management and audit committee may consider the number of CPD units acquired in salary structure standardization.

The results of the study may conform to the concept of the study Erlina and Muda (2018) that self-efficacy and professional development is significant and positive relationship on audit quality. In addition, in the study of Lee et al. (2016), professional development and self- efficacy have significant influence and impact on the audit quality. Moreover, the research of Djaddang and Lysandra (2022), it pointed out that both self-efficacy and professional ethics have a direct effect on audit quality. The professional ethics can fully moderate on the relationship between self-efficacy and audit quality. Lastly, in the theory anchored on Social Cognitive Theory, the auditor's point of view in terms of self-efficacy and professional development to audit quality is associated to cognitive, behavioral, decisional and environmental factors (Bandura, 1986).

There is a partial mediation on the role of continuing professional development on the relationship between auditor's self-efficacy and audit quality. The mediation analysis suggests that management or audit committee mayempower their continuing professional development training in order to stay relevant and significant in an ever-changing global economy, and to achieve better audit plans, programs, fieldworks, findings, results and recommendations. The Professional Regulation Commission on Board of Accountancy may consider the effect of partial mediation of continuing professional development between the relationship of auditor's self-efficacy and audit quality with regards to the CPD unit credits training provided. The auditors may enlighten the primary purpose of continuing education, not only for CPD unit credits earned but also to elevate the existing skills, to acquire new techniques, and to share the new knowledge. Finally, the researcher recommends the other researchers to conduct future studies toward investigating other variables that can fully mediate the relationship between auditor's self-efficacy and audit quality which is the essence of the research community.

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