

ANAGEMENT SUPPORT AND TEAM EFFECTIVENESS AS A DETERMINANT OF AUDITOR PERFORMANCE IN SOUTH SULAWESI

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Abstract

Background - Auditors are important to ensure that the client has complied with the provisions as per the applicable accounting standards and regulations. Audit performance is not only measured by technical ability but the presence of a team and management support is also important in achieving audit goals. The collective and hierarchical work culture in South Sulawesi provides a special context that affects the dynamics of relationships in this study

Purpose - This study aims to obtain empirical evidence that team support and management support play a role as a determinant of auditor performance both directly and mediatedly

methodology - An explanatory research approach is used in this study. Data was collected through a questionnaire distributed to auditors in South Sulawesi. The data was processed using the Partial Least Square (PLS) method, with 46 respondents. Respondents consist of junior and senior auditors with a minimum of two years of experience

Findings - The results of the study suggest that the support team greatly affects the management support, but either through management support or directly, the support team does not affect the performance of auditors. These findings suggest that, although management support increases team support, this relationship does not lead to improved auditor performance. The finding of this study is that auditors need deeper expertise and relevant technical abilities to navigate complex audit challenges in the field, which require ongoing training and more targeted individual development. This study shows that while structural support is important in South Sulawesi, it is important for management to support auditor performance with a more holistic approach rather than focusing on formal support, such as providing resources or instructions. While structural support is important, improved auditor performance can be achieved through improved technical competence, better workload management, and greater autonomy in audit decision-making

Originality - This finding introduces a new perspective that management and team support need to be combined with a deeper approach to individual and workload management, especially in the context of a unique work culture such as South Sulawesi. This study also indicates that team and management support need to be more tailored to specific conditions in the field to truly drive improvements in auditor performance.

Keywords: Auditor performance, team support, management support, sustainable performance
