



# The Effect of Auditor Competency and Organizational Support on Auditor Performance at the Selayar Islands District Inspectorate with Work-Life Balance as a Moderation

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## ABSTRACT

This study aims to examine the influence of auditor competence and organizational support on auditor performance with work-life balance as a moderating variable. This research is a quantitative study with a causality approach. The population in this study were auditors working at the Selayar Islands Regency Inspectorate, with the sampling technique using the census method or saturated sampling. The number of samples used in this study was 45 auditors consisting of first-time auditors, junior auditors, and middle auditors. The data used in this study were primary data obtained through direct questionnaire distribution to respondents. The results showed that auditor competence had a positive and significant effect on auditor performance. Conversely, organizational support did not have a significant effect on auditor performance. In addition, the results of the moderation regression analysis showed that work-life balance was not able to moderate the effect of auditor competence on auditor performance, but was able to moderate the effect of organizational support on auditor performance. The implications of this study indicate that auditor competence plays a dominant role in improving auditor performance, while work-life balance only functions as a moderating variable in the relationship between organizational support and auditor performance. The results also emphasize the importance of developing auditor competence and implementing organizational policies that support work-life balance to encourage sustainable auditor performance.

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## INTRODUCTION

Awareness of the importance of the Inspectorate as an institution that carries out the internal oversight function (internal auditor) of the government is increasing. Its main objective is to realize good governance, which is one of the main agendas of public sector reform in Indonesia. The Inspectorate is one of the units that conducts audits/examinations of local governments (Bolang et al., 2013). The Provincial Inspectorate plays a crucial role in the progress and success of local governments in planning monitoring programs, inspections, investigations, testing, and assessments of audit tasks (Susimartini & Latrini, 2023). An auditor can be defined as someone

who provides and expresses an opinion on the fairness of financial statements in a company or organization and adjusts the reports made in accordance with generally accepted accounting principles. Auditing is a profession that requires quality skills. An auditor's abilities are reflected in their performance while working (Hariyanti & Mustikawati, 2019) . The demands of auditors who must be able to provide good auditor performance are inseparable from their performance results, namely providing good audit quality in every audit. The quantity and quality of performance in the auditor profession can be created by the auditor's performance when carrying out his duties, so that technical and ethical standards are needed as a basis for carrying out the duties for which the auditor is responsible. (Elizabeth & Firnanti, 2020) . The Regional Inspectorate, as an institution (Regional Apparatus) tasked with overseeing the implementation of government affairs within the Regional Government, has a strategic role and responsibility in realizing the principles of *good governance* in the administration of government. The main task of the Regional Inspectorate is to assist the Regent in fostering and supervising the implementation of government affairs that fall under the authority of the Region and assistance tasks assigned to the Regional Government (Lewa et al., 2023) . The Regional Inspectorate is required to provide added value in the form of improving the governance of Regional Apparatus , providing consultation services and providing early warnings of various maladministration that may occur in the implementation of government. (Linda et al., 2024) .

Auditors must have adequate competence to carry out their work to support their performance. A more competent auditor will be more responsive in detecting errors. Increasing auditor work experience and knowledge (competence) will also improve auditor performance in terms of thoroughness in conducting audits (Romadon & Fridatien, 2019) . Furthermore, organizational support is a crucial factor . inherent in the organizational culture in carrying out the duties of its subordinates. In this case, the organization can provide support by strengthening the position of the internal audit department, evaluating risk-based audit planning, providing an adequate audit budget and other resources, providing easy access to management directly, and evaluating the performance of the internal audit department. According to Arens *et al.* (2015) in (Rahmadhanti et al., 2023a) , competency is something that an auditor must have, including formal education in auditing and accounting, practical experience appropriate to the work performed, and attending continuing professional education. The implementation of *work-life balance* is expected to be able to overcome the problems described previously. *Work-life balance* , or in Indonesian, is called a balance of life, a condition of balance between a person's work and personal life (Anggono et al., 2024) .

Previous research on auditor competency has yielded varying results, for example, research conducted by Hariyanti & Mustikawati (Hariyanti & Mustikawati, 2019) revealed that competency influences auditor performance. This is in line with research from Putri *et al.* (2019) which revealed that competency has a positive and significant effect on auditor performance at the Financial and Development Supervisory Agency of the North Sumatra Representative Office, and research from Aprimulki (2017) also states that competency has a positive and significant effect on auditor performance. This is in contrast to research from Maramis & Wokas (2013) ; Ultasia & Andini (2022) ; and Salju *et al.* (2016) which states that competency has no effect on auditor performance.

Previous research on organizational support also yielded different results. Research conducted by Hastuti & Kanto (2024) and Olimpia & Rachmawati (2021) showed that organizational support significantly impacted auditor performance. This means that the higher the organizational support an auditor receives, the higher their performance. However, there are differences in research results from Searle & Auton (2015) showed different results, where organizational support had no significant effect on auditor performance. Their research suggests that in some contexts, other factors such as the nature of the job or relationships between

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coworkers may have a greater influence on performance than organizational support. This suggests that several factors influence organizational support for auditors.

The results of research by Anggono *et al.*, (Anggono *et al.*, 2024) revealed that *work-life balance* has a positive and significant effect on auditor performance because the concept of *work-life balance* is able to balance work life and personal life, so that auditors do not experience conflicts of interest between the world of work and personal life. This is also in line with the results of research by Sukmawati & Tarmizi (2022) who revealed that *work-life balance* has a significant effect on auditor performance. *Work-life balance can neutralize the stress experienced by auditors who work under high pressure because auditors are given time to rest optimally so that the auditor's psychological state becomes stable and can focus on improving work quality and work efficiency, thus increasing auditor performance.* Therefore, researchers took *work-life balance* as a moderating variable because able to balance work life and personal life, so that auditors do not experience conflicts of interest between the world of work and personal life, thereby improving auditor performance.

This research uses *Attribution Theory* The theory was first proposed by Fritz Hider (1958) and later developed by Harold Kelley (1978) who in his theory explains how someone draws conclusions about "what is the cause" what is the basis for someone to do something or decide to act in certain ways (Robbins & Judge, 2017). Attribution theory is a process that examines how someone reacts to an event and explains the triggers of their behavior, where a person's behavior can be seen from internal and external factors (Santosa *et al.*, 2024). Attribution theory is related to a person's knowledge and understanding of an event that is happening around themselves or others by understanding the reasons for the event (Pratiwi *et al.*, 2020). Attribution theory is directly related to individual attitudes and characteristics that can be used to predict a person's behavior in facing certain situations. Therefore, attribution theory is the basis of this study to assess auditor competence, organizational support, *work - life balance* in assessing auditor performance. The purpose of this study is to test and analyze whether auditor competence and organizational support have an influence on auditor performance, as well as to test and analyze whether *work-life balance* is able to moderate the influence of auditor competence and organizational support on auditor performance at the Selayar Islands Regency Inspectorate.

## METHOD

This research uses a quantitative approach. Quantitative research method is a type of research whose specifications are systematic, planned and clearly structured from the beginning until the creation of the research design. Quantitative research method, as stated by Sugiyono (Sugiyono, 2013), namely "A research method based on the philosophy of positivism, used to research a specific population or sample, data collection using research instruments, quantitative/statistical data analysis, with the aim of testing the established hypothesis". This study aims to examine the relationship between independent variables, namely the influence of auditor competence and organizational support on the dependent variable, namely auditor performance with *work-life balance* as a moderating variable. This research approach uses a descriptive research type and a causality study approach which is carried out to test whether a variable causes another variable to change or not.

The population in this study was all 45 auditors working at the Selayar Islands Regency Inspectorate. The details are as follows.

**Table 1** Research Population

No.	Research Respondents	Amount
1	First Auditor	7 People
2	Young Auditor	20 People
3	Middle Auditor	18 People
	Total	45 People

A research sample is a portion of a population that is used as a research subject as a representative of the population members (Suharyadi & SK, 2016) . The sample determination in this study uses the census method or saturated sampling. According to Sugiyono (2016) , saturated sampling is a sampling technique when all members of the population are used as samples. Another term for saturated sampling is census. Thus, the sample size of this study is 45 auditors from the Selayar Islands Regency Inspectorate .

The data analysis techniques used in this study are as follows:

1. Descriptive Statistical Test
2. Data Quality Test
  - a. Validity Test
  - b. Reliability Test
3. Classical Assumption Test
  - a) Normality Test
  - b) Multicollinearity Test
  - c) Heteroscedasticity Test
4. Hypothesis Testing
  - a) Multiple Linear Regression Analysis
  - b) Moderated Regression Analysis
  - c) Analysis of the Coefficient of Determination (R<sup>2</sup>)
  - d) Simultaneous Regression Test (F-test)
  - e) Partial Regression Test (T-test)

## RESULTS AND DISCUSSION

### Descriptive Statistical Analysis

**Table 2.** Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std Deviaton
Auditor Competence	45	32	40	37.42	2,116
Organizational Support	45	28	40	35.89	2,596
Auditor Performance	45	23	30	27.51	1,779
Work-Life Balance	45	26	40	33.96	3,849
Valid N (listwise)	45				

Source: Processed Primary Data (2025)

Based on the table above , it can be analyzed that the mean value shown is based on the average assessment criteria stated in the study (Aswar, 2012) . In the Auditor Competence and

Organizational Support variables, the respondents' assessment criteria are high or good, the Auditor Performance variable shows the respondents' assessment criteria are moderate or sufficient, and the Work-life Balance variable also shows the respondents' assessment criteria are moderate or sufficient.

### Data Quality Test Results

#### Data Validity Test

**Table 3.** Validity Test Results

Variables	Statement Items	Corrected item total correlation	R Table n=45 5% level	Information
Competence Auditor (X1)	X1 . 1	0.593	0.294	Valid
	X1 . 2	0.571		Valid
	X1 . 3	0.595		Valid
	X1 . 4	0.461		Valid
	X1 . 5	0.564		Valid
	X1 . 6	0.440		Valid
	X1 . 7	0.594		Valid
	X1.8	0.665		Valid
Dukungan Organisasi (X2)	X2.1	0.618	0.294	Valid
	X2.2	0.706		Valid
	X2.3	0.468		Valid
	X2.4	0.393		Valid
	X2.5	0.666		Valid
	X2.6	0.601		Valid
	X2.7	0.524		Valid
	X2.8	0.365		Valid
Kinerja Auditor (Y)	Y.1	0.621	0,294	Valid
	Y.2	0.546		Valid
	Y.3	0.647		Valid
	Y.4	0.529		Valid
	Y.5	0.485		Valid
	Y6	0.335		Valid
Work-Life Balance (M)	M1	0.721	0,294	Valid
	M2	0.799		Valid
	M3	0.453		Valid
	M4	0.297		Valid
	M5	0.291		Valid
	M6	0.627		Valid
	M7	0.660		Valid
	M8	0.687		Valid

Based on the table above, it can be concluded that all statement items in this study have a correlation value of  $r_{\text{count}} > r_{\text{table}}$  (0.294) , which means they have met the validity requirements. In this case, it means that the statements in each variable, namely auditor competence, organizational support, auditor performance, and *work - life balance*, are declared valid and can then be used as a measuring tool for the variables .

### Reliability Test

**Table 4.** Reliability Test

No	Variables	<i>Cronbach's Alpha</i>	Information
1	Auditor Competence	0.684	Reliable
2	Organizational Support	0.663	Reliable
3	Auditor Performance	0.610	Reliable
4	<i>Work-Life Balance</i>	0.861	Reliable

Based on Table 4, it can be seen that all variables in this study have a *Cronbach's Alpha value* greater than 0.60 . Thus, it can be concluded that the questionnaire instrument used to explain the variables of auditor competence, organizational support, auditor performance, and *work-life balance* is declared reliable or can be trusted as a measuring tool for the variables.

### Classical Assumption Test Results

#### Normality Test

**Table 5.** Shapiro-Wilk Normality Test

	Shapiro-Wilk		
	Statistics	df	Sig.
Auditor Competence	.973	45	.358
Organizational Support	.973	45	.368
Auditor Performance	.965	45	.189
<i>Work Life Balance</i>	.953	45	.066

The statistical results are presented in table 4.1 4 using the normality test. *Shapiro-Wilk* supports the conclusion that the data is normally distributed . This can be seen from the significance value (Sig.) of each variable .

In addition to the normality test *Shapiro-Wilk* There is another way to test normality, namely with a normal *probability plot graph* . The normal *probability plot graph* can be seen in the following image:

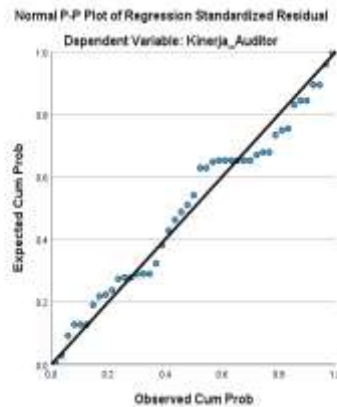


Figure 1. Probability Plot Normality Graph

Figure 1 above shows that the data is normally distributed because the points (data) on the normal *probability plot graph* follow the diagonal line. This means that the data in this study meet the assumption of normality based on the normal *probability plot analysis*.

### Multicollinearity Test

Table 5. Multicollinearity Test

Model	Collinearity Statistics		Information
	Tolerance	VIF	
Auditor Competence	0.494	2,023	Multicollinearity Free
Organizational Support	0.510	1,962	Multicollinearity Free
Work-life balance	0.854	1,171	Multicollinearity Free

Based on the test results in table 5 on the tolerance *value* shows a value greater than 0.10 . The VIF values for all variables are less than 10. This indicates that there are no symptoms of multicollinearity between the independent variables because all variable *tolerance values* are greater than 0.10 and all VIF values are less than 10.

### Heteroscedasticity Test

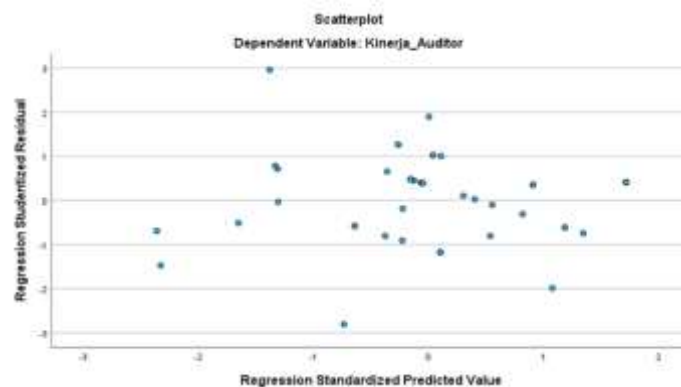


Figure 2. Scatterplot Graph

A good regression model typically does not experience heteroscedasticity. A scatterplot graph can determine whether a regression model experiences heteroscedasticity. A specific pattern in the graph indicates heteroscedasticity. Figure 2 shows that the points are randomly distributed, both above and below the number 0 on the Y-axis. Therefore, it can be concluded that there is no heteroscedasticity in the regression model in this study .

## Hypothesis Test Results

### Results of Multiple Regression Test of Research Hypotheses $H_1$ and $H_2$

#### 1. Coefficient of Determination ( $R^2$ )

Table 6. Coefficient of Determination ( $R^2$ )

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.518 <sup>a</sup>	.269	.234	1,557

Based on Table 6, it shows that auditor competence and organizational support are quite significant but not very strong on auditor performance. The results of the determination coefficient test in Table 6 above indicate that 23.4% of auditor performance is influenced by auditor competence and organizational support, while the remaining 76.6% is influenced by variables not analyzed in this study.

#### 2. Simultaneous Regression Test (F Test)

Table 7. Simultaneous Regression Test (F Test)

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	37,431	2	18,716	7,721	.001 <sup>b</sup>
	Residual	101,813	42	2,424		
	Total	139,244	44			

a. Dependent Variable: Auditor Performance

b. Predictors: (Constant), Organizational Support, Auditor Competence

Based on table 7 above, the calculated F value is smaller than the significance level of 0.05, and the calculated F value is greater than the F value of table 3.20 ( $df_1=3-1=2$  and  $df_2=45-3=42$ ). Thus, it can be concluded that the auditor competency and organizational support variables simultaneously or together have a significant effect on auditor performance.

#### 3. Partial Regression Test (T-Test)

Table 8. Partial Regression Test (T-Test)

Model		Unstandardized Coefficients		Standardized Coefficients	
		B	Std. Error	Beta	T
1	(Constant)	11,081	4188		2,646
					0.011

Auditor Competence	0.384	0.154	0.457	2,487	0.017
Organizational Support	0.057	0.126	0.084	0.455	0.651

Based on table 8 above, the estimation model is analyzed as follows:

$$Y = 11.081 + 0.384 X_1 + 0.057 X_2 + e$$

Information:

**Y** = Auditor Performance

**α** = Constant

**X1** = Auditor Competence

**X2** = Organizational Support

**β** = Regression Coefficient

**e** = error term

The results of the interpretation and discussion of the research hypotheses (H1 and H2) can be seen as follows:

- 1) Auditor competence has a positive effect on auditor performance.

Based on table 8, it can be seen that the auditor competency variable has a calculated t value > t table 2.01808 (sig.  $\alpha < 0.05$  and  $df = n - k$ , namely  $45 - 3 = 42$ ) with an unstandardized beta coefficient in the positive direction and a significance level smaller than 0.05, so **H1 is accepted**. This means that auditor competence has a positive effect on auditor performance. Thus, the first hypothesis states that auditor competency has a positive effect on auditor performance. acceptable. This finding indicates that the higher the level of competence of an auditor, the more effective and reliable their performance will be in carrying out their responsibilities as an auditor.

The first hypothesis in this study states that auditor competence has a positive and significant influence on auditor performance. Based on the analysis presented, the results reveal that a competent auditor will demonstrate quality in the resulting performance. Auditor competence can be assessed using an auditor performance instrument that measures two main dimensions: knowledge and experience. Auditors at the Selayar Islands Regency Inspectorate have a combination of adequate knowledge and experience. such as relevant formal educational background, participation in training and supervision seminars, and experience in conducting audits. will be able to carry out supervisory duties carefully, objectively, and meticulously. This competency plays a crucial role in improving auditor performance in carrying out the internal oversight function of local governments, resulting in the preparation of accurate, reliable, and high-quality audit reports in accordance with applicable laws and regulations. This will impact auditor performance and result in high-quality audit reports (Junisa & Kuntadi, 2024).

The findings of this study are supported by attribution theory which provides a theoretical framework for understanding the relationship between individual characteristics of auditors and their performance (Aziz & Maghfiroh, 2025). Attribution theory is used to explain how auditor competence influences the assessment of auditor performance in objectively assessing financial information whether there are errors in financial statements caused by internal factors (ability, effort, motivation, knowledge, commitment, and discipline) or external factors (organizational support, work environment, workload, availability of resources, or pressure from superiors or clients) that can affect the results of auditor performance (Soerono & Ismawati, 2020). As this

theory explains that individualism and situational factors (environment) influence a person's behavior (auditor) including the resulting performance.

The results of this study are in line with research conducted by Hanifah & Kuntadi (2024), Alwan *et al.* (2024), & Rahmadhanti *et al.* (2023), which stated that auditors who have competencies such as more experience will show better performance because experience increases skills and knowledge from education and work practice. The more experience, the more accustomed the auditor is to handling tasks independently and effectively. This study is inconsistent with research conducted by Ultasia & Andini (Ultasia & Andini, 2022) and Salju *et al.* (Ultasia & Andini, 2022) which stated that competency does not affect auditor performance. Auditors have good competencies such as adequate abilities and knowledge, many other factors such as organizational support, work motivation, workload, or work environment conditions that can also influence auditor performance.

2) Organizational support does not have a significant effect on auditor performance.

Based on table 8, it can be seen that the organizational support variable has a calculated  $t < t$  table 2.01808 (sig.  $\alpha < 0.05$  and  $df = n - k$ , namely  $45 - 3 = 42$ ) with an unstandardized beta coefficient of positive with a significance level greater than 0.05, then **H2 is rejected**. **This means that organizational support provided such as allowances, provision of facilities, and work environment** will not necessarily affect auditor performance.

The second hypothesis in this study states that organizational support has a positive but insignificant effect on auditor performance, meaning that organizational support does not always affect auditor performance results. Based on the results of the analysis that state that the results are insignificant, this indicates that the organizational support perceived by auditors at the Selayar Islands Regency Inspectorate is not optimal, so it has not been able to make a significant contribution to improving auditor performance. Auditor performance is not only determined by organizational support, but is also influenced by the level of work engagement (Tamimi *et al.*, 2023). Work engagement describes the commitment and emotional bond of employees to the organization. Auditors who are highly engaged will show high enthusiasm and involvement in carrying out their duties (Zainal *et al.*, 2023). Auditor performance at the Selayar Islands Regency Inspectorate is not determined by organizational support, but is also greatly influenced by internal auditor factors, such as competence and work engagement. Auditors with high work engagement are still able to demonstrate good performance even though organizational support is perceived as limited.

Attribution theory explains that individuals tend to seek the causes of a behavior or outcome. In line with this research, if auditor performance results are linked to internal factors such as ability or personal effort, then the influence of external factors such as organizational support will be seen as less important or even ineffective in determining the final outcome. Thus, in the context of attribution theory, auditor performance is more influenced by the belief that work success comes from personal effort and competence, rather than from the support or conditions of the organization where they work. This research is in line with research conducted by Rismawati & Wahyuni, (2023), Zainal *et al.*, (2023) & Ariyanti & Rijanti, (2022) which stated that organizational support has no influence on auditor performance. This means that, high or low organizational support for employees does not necessarily affect employee (auditor) performance results. Previous research on organizational support has also yielded differing results, such as those conducted by Hastuti & Kanto (2024) and Olimpia & Rachmawati (2021), which showed that organizational support significantly impacts auditor performance. This means that the higher the organizational support an auditor receives, the higher their performance will be.

## Results of the Moderated Regression Analysis (MRA) Test with an Analytical Test Approach on H<sub>3</sub> and H<sub>4</sub>

### 1. Determinant Coefficient Test (R<sub>2</sub>)

Table 9. Test of the Coefficient of Determination (R<sub>2</sub>)

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.633 <sup>a</sup>	.401	.324	1,463

Based on Table 9 above, it shows that auditor competence, organizational support, and *work-life balance* have a strong influence on auditor performance. The results of the determination coefficient test above show an R<sup>2</sup> (*Adjusted R Square*) value of 32.4%. This indicates that auditor performance can be explained by the variables of auditor competence, organizational support, and *work-life balance* by 32.4%. Meanwhile, the remaining 67.6% is influenced by other variables not examined in this study.

### 2. Simultaneous Regression Test (F Test)

Table 10. Simultaneous Regression Test (F Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	55,821	5	11,164	5,219	<.001 <sup>b</sup>
	Residual	83,423	39	2,139		
	Total	139,244	44			

The results of the F test in table 10 above show the calculated F value with a significance level smaller than the significance value of 0.05, where the calculated F value is > from the F table. This shows that the total auditor competency variables (X1), total organizational support (X2), total *work life balance* (M), X1M and X2M together or simultaneously affect auditor performance.

### 3. Partial Regression Test (T-Test)

Table 11. Partial Regression Test (T-Test)

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.
	B	Std. Error	Beta			
1 (Constant)	10.805	2.069		5.222		<.001
Kompetensi Auditor	.459	.078	.865	5.904		<.001
Dukungan Organisasi	-.011	.063	-.026	-.182		.857
<i>Work-Life Balance</i>	.012	.091	.212	.128		.899
X1M	-.005	.003	-3.225	-	1,863	.070
X2M	.005	.002	2,999	2,058		.046

Based on table 11 above, it can be described with the following regression equation:

$$Y = 10.805 \alpha + 0.459 X_1 - 0.011 X_2 + 0.012 M - 0.005$$

Information:

**Y** = Auditor Performance

**$\alpha$**  = Constant

**$X_1$**  = Auditor Competence

**$X_2$**  = Organizational Support

**$X_1 M$**  = Interaction between Auditor Competence and *Work- Life Balance*

**$X_2 M$**  = Interaction between Organizational Support and *Work-Life Balance*

**M** = *Work-Life Balance*

**B** = Regression Coefficient

**e** = *Error Term*

The results of the interpretation and discussion of the research hypotheses ( $H_3$  and  $H_4$ ) can be seen as follows:

- 1) *Work-life balance* is not moderates the influence of auditor competence on auditor performance.

Based on the results of the analytical test or *Moderated Regression Analysis* (MRA) in table 11, it shows that the moderating variable  $X_1M$  has a t count smaller than the t table 2.01808 (df = n - k, namely 45 - 3 = 42) with a significance level greater than 0.05, which means  $H_3$  is rejected. This can be concluded that *work-life balance* can moderate the influence of auditor competence on auditor performance is not proven or  **$H_3$  is rejected. The use of *work-life balance* variables in interactions with auditor competence on auditor performance is a type of *homologizer moderation* or cannot be used as a moderating variable.**

The third hypothesis in this study states that *work-life balance* does not moderate the effect of auditor competence on auditor performance. Based on the results of the analysis presented, it is known that auditor competence still has a positive influence on auditor performance, but the presence of *work-life balance* does not strengthen or weaken the relationship. This means that both auditors with high and low levels of *work-life balance*, the effect of competence on performance remains at the same level. This finding indicates that auditors at the Selayar Islands Regency Inspectorate rely more on their professional abilities and responsibilities in their work, so that the resulting performance is determined more by internal factors such as competence, rather than by the balance between work and personal life. In the context of attribution theory, attribution theory is a process that examines how a person reacts to an event and explains the triggers of their behavior, where a person's behavior can be seen from internal and external factors (Santosa et al., 2024). Auditors who have high competence will be better able to explain their successful performance as a result of their internal capabilities, such as ability and effort, rather than because of good *work - life balance*.

The results of this study align with the findings of several previous studies, which also show that *work-life balance* does not always strengthen or weaken the relationship between internal variables and performance. This is in line with research (Sisworini et al., 2024), which explains that competence is an individual's internal characteristics, encompassing knowledge, skills, and personal attributes that directly impact the ability to carry out tasks and achieve high performance results. Research (Jatmiko et al., 2025) explains that *work-life balance does not moderate the influence of work behavior on auditor performance ( individuals )*. This can be explained because auditor competence is an internal factor inherent in the individual,

encompassing technical skills, knowledge, and professional experience that directly influence performance outcomes. When auditors possess high competence, they are able to continue working optimally even if the balance between work and personal life is not entirely ideal. Thus, *work-life balance is not a significant variable in strengthening or weakening the relationship between auditor competence and performance, because competence is already strong enough to be the primary determinant of performance itself.*

2) *Work-life balance* moderates the effect of organizational support on auditor performance.

Based on the results of the analytical test or *Moderated Regression Analysis* (MRA) in table 11, it shows that the moderating variable X2M has a calculated  $t > t$  table 2.01808 ( $df = n - k$ , namely  $45 - 3 = 42$ ) with a significance level less than 0.05, which means H4 is accepted. This can be concluded that *work life balance* can moderate the influence of organizational support on auditor performance, which is proven or **H4 is accepted.**

The fourth hypothesis in this study states that *work-life balance* moderates the effect of organizational support on auditor performance. Based on the results of the analysis presented, it reveals that *work -life balance* acts as a moderating variable that determines whether organizational support can be optimized to improve performance. When auditors have a good *work-life balance*, organizational support can be perceived and utilized optimally, ultimately strengthening its influence on performance. Conversely, if the auditor's *work-life balance* is low, the auditor tends to experience pressure and stress, so that organizational support cannot be perceived and utilized optimally, ultimately weakening its influence on auditor performance. Views on *work-life balance* vary depending on the situation and work environment (Mezaluna et al., 2025). The findings of this study indicate that *work-life balance* plays a role in strengthening the influence of organizational support on auditor performance at the Selayar Islands Regency Inspectorate. Auditors who have a good *work-life balance* tend to be more able to respond positively to various forms of organizational support. This condition makes the organizational support provided more effective in improving auditor performance.

According to attribution theory, individuals will seek to understand why they act the way they do and what the reasons are (Fachrunnisa & Ramadhani, 2024). Attribution theory helps understand how auditors explain their performance based on the work environment provided by the organization. If the organization provides support such as adequate resources, recognition, and work flexibility, auditors will perceive their achievements as the result of effort (internal) and organizational support (external). This theory encourages a sense of appreciation and a supportive environment, so that motivation is more stable, *work -life balance patterns* become regular, and performance quality will improve.

This research is in line with research conducted by Deski & Chusairi (2024) stated that a good *work-life balance* will have a positive impact on Organizational Support, because the more balanced an employee's life is in the work environment and outside the work environment, the better the organizational support they feel. The results of this study are also in line with research by Anggono et al., (2024) which states that *work-life balance* has a positive influence on auditor performance. Auditors who have a good *work-life balance* are more likely to feel the support of the organization, which will improve the quality of their performance as auditors.

## CONCLUSIONS

Based on the data obtained and analyzed, the conclusions of this study can be described as follows: auditor competence has a positive and significant effect on auditor performance, therefore the first hypothesis (H1) is accepted. This indicates that the higher the competence possessed by the auditor, the higher the quality of the resulting performance. Organizational support has a positive but insignificant effect on auditor performance, therefore the second hypothesis (H2) is rejected. This indicates that organizational support has not been fully able to encourage improved auditor performance. Work-life balance is unable to moderate the effect of auditor competence on auditor performance, therefore the third hypothesis (H3) is rejected. This indicates that the level of work-life balance, whether high or low, does not affect the strength or weakness of the relationship between auditor competence and auditor performance. Work-life balance is able to moderate the effect of organizational support on auditor performance, therefore the fourth hypothesis (H4) is accepted. This indicates that the implementation of work-life balance can strengthen the influence of organizational support on auditor performance.

The results of this study indicate that if organizations fail to address work-life balance, the organizational support provided will not be optimal in improving auditor performance. Conversely, highly competent auditors will still be able to demonstrate good performance even if their work-life balance is not ideal. This demonstrates the importance of considering differences in individual auditor characteristics when formulating managerial policies. Consequently, organizations need to adjust their human resource management strategies to focus not only on structural support but also on auditor well-being and work-life balance in an effort to maintain sustainable performance.

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