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Personal Factors and Their Role in Enhancing Internal Auditor Performance: The Mediating Role of Auditor Efforts

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A B S T R A C T

Achieving optimal audit performance remains an issue in the literature and in the field. Therefore, more studies are underway to explore this issue. In this context, the primary objective of the current study is to examine the mediating role of auditor efforts in the relationship between auditor personal factors and auditor performance. The independent variable (auditor personal factors) was represented by five sub-variables: auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report. To achieve this objective, a hypothetical model was constructed that included these three variables. The data collection tool was a questionnaire distributed to a sample of 192 auditors at the Iraqi Foodstuff Company. To test the study's hypotheses, structural equation modeling was adopted using AMOS 26. The analysis results revealed that auditor effort is a partial mediating factor in the impact of personal factors on auditor performance. In other words, the impact of personal factors on auditor performance can be explained through auditor effort. The presence of personal factors within an auditor may not be sufficient to achieve optimal performance; rather, this issue depends on the effort the auditor exerts in their work.

Keywords: auditor's personal factors, auditor effort, auditor performance, auditor experience.

1. Introduction

Auditing performance is a fundamental issue of concern to auditing bodies and institutions of all types, due to its significant impact on detecting problems and violations and identifying errors and fraud, if any. However, auditor performance remains controversial, due to the many factors that can influence auditor performance, which is driving greater interest in this topic. The auditor's personal factors may have an impact on their audit performance, and therefore, the impact of these factors on performance must be investigated. Some studies have addressed this topic, but it remains a broad area of research. Therefore, five key personal factors have been selected as potentially influential factors in auditor performance: auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-reporting. Furthermore, this relationship between personal factors and auditor performance may require further explanation. A direct effect may exist, but is it possible that there is another factor that could contribute to explaining this relationship, known as the mediating factor or variable? This is what was adopted in the current study. The relationship between the auditor's personal factors and performance can be explained through the mediating role of auditor efforts. Accordingly, the current study will examine the relationship between the three variables (auditor's personal factors, auditor efforts, and auditor performance) within the framework of a model designed for this purpose. The study included five main sections. The first presented the research methodology, the second the theoretical framework, the third the study tools, the fourth the practical aspect of the study, and the fifth the conclusions and recommendations.

2. Research Problem

The auditing process is affected by numerous administrative, organizational, and accounting factors. These factors can contribute to enhancing the efficiency of the auditing process, or, in some cases, when negatively impacted, can contribute to reducing the efficiency of the auditing process and potentially negatively impact auditors' performance. Furthermore, there are some factors related to the auditor's personality that can impact their performance. Hence, the research problem was launched with the following questions:

1. Do the auditor's personal factors (represented by the auditor's self-efficacy, auditor's experience, auditor's knowledge, ethical awareness, and self-report) affect auditor performance?
2. To what extent do the auditor's personal factors (represented by the auditor's self-efficacy, auditor's experience, auditor's knowledge, ethical awareness, and self-report) influence the auditor's efforts?
3. To what extent do the auditor's efforts affect their audit performance?

4. To what extent do the auditor's personal factors (represented by the auditor's self-efficacy, experience, knowledge, ethical awareness, and self-reporting) influence auditor performance through auditor efforts?

Hypothesis:

Hypothesis 1: Auditor personal factors (represented by auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report) have a direct significant effect on auditor performance.

Hypothesis 2: Auditor personal factors (represented by auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report) have a direct significant effect on auditor effort.

Hypothesis 3: Auditor effort has a direct significant effect on audit performance.

Hypothesis 4: Auditor personal factors (represented by auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report) have an indirect significant effect on auditor performance through auditor effort.

3. Importance of the Research:

The research derives its importance from two aspects. The first is the theoretical aspect, as the researcher constructed a model that includes seven main variables to demonstrate the factors influencing auditor performance. This is particularly true since the model includes an intervening variable (auditor effort), in addition to the independent variables represented by the auditor's personal factors (auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-reporting), and the dependent variable (auditor performance). Furthermore, the importance of testing the model lies in its ability to utilize one of the most important modern statistical methods, structural equation modeling. This will contribute to testing the model comprehensively, meaning that all relationships will be tested simultaneously within a single model, without the need to separate these relationships and test them separately. The second aspect of the research is the practical aspect, as the study was conducted within one of the most important ministries of the state, represented by the Ministry of Trade, specifically the General Company for Foodstuff Trading. This company plays a significant and clear role in the Iraqi economy and in meeting citizens' food needs. This requires the existence of a comprehensive audit system that contributes to the discovery of any violations or deviations in the work of this important institution.

4. Research Objectives:

The primary objective of the study is to demonstrate the extent to which auditor personal factors (auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-reporting) influence auditor performance. This is achieved through the mediating role of the auditor effort variable. In other words, the primary objective is to test the study model within an integrative framework without separating the relationships; rather, all of these variables are tested within a single model. Furthermore, one of the study's objectives is to identify the mediating role of auditor effort in the relationship between auditor personal factors and auditor performance, and to determine whether it is a mediating variable or not, and if it is a mediating variable, whether it is a complete mediator or a partial mediator.

5. Literature review :

5.1 The auditor's self-efficacy

The research addressed the issue of the many factors influencing auditor performance, and the mediating role of auditors' efforts in the audit process. Accordingly, a theoretical overview of each of these factors must be provided. Self-efficacy is viewed as an individual's belief in their ability to influence the events that affect their life. This belief represents the foundation of human motivation. In the context of performing required tasks, self-efficacy is defined as an individual's knowledge of their own expectations regarding their ability to perform various tasks successfully. It is represented by their self-confidence in their ability to control and overcome the difficult problems they encounter during work and in completing their tasks. Self-efficacy is defined as procedural ability that is not related to what an individual possesses, but rather to their belief in what they can do, regardless of the available resources. Within this definition, the individual is not asked about the degree of their capabilities, but rather about the strength of their confidence in their ability to carry out the required activities under the demands of the situation. It is the individual's expectations about their performance in situations characterized by ambiguity. These expectations are reflected in the individual's choice of activities included in the performance, the amount of effort expended, the confrontation of difficulties, and the achievement of the behavior (Bandura, 2010, p. 1). Within the auditing context, the importance of auditor self-efficacy has been emphasized as a significant factor in motivating auditors to achieve optimal performance. This is because auditor self-efficacy influences individual choices, goals, emotional reactions, auditor effort, and perseverance. Auditors do not operate in isolation, so it is essential to understand how the people, tasks, and environment with which auditors interact will impact their audit performance. In this context, (Baatwah et al., 2023, p. 833) Su et al., 2016, p. 3, argue that auditors with high self-efficacy are more likely to continue adopting behaviors that drive goal achievement. Therefore, self-efficacy will influence behavior by influencing motivation and confidence to overcome challenges and improve auditor performance. One of the important issues in the relationship between self-efficacy and the efforts exerted by the auditor and his performance is that the auditor’s possession of self-efficacy is a decisive factor in determining the amount of effort and resources that the auditor employs when facing challenges in the audit process

(this shows the pivotal importance of the auditor's self-efficacy, as achieving the goal of the audit process and facing challenges and difficulties, and the motivation to accomplish this task is driven by the self-efficacy that the auditor possesses.

5.2 Auditor Experience:

Auditor experience is one of the most important factors emphasized in auditing literature, given its importance in many aspects of auditing, including audit quality and audit performance. Experience is a significant factor determining performance in audit assignments. Auditor experience is defined as the ability to efficiently perform complex, unstructured assignments in a distinguished manner, relying on accumulated knowledge in a specific field and the procedures established for performing such assignments. An auditor must have experience in their audit activities. This experience comes from two important sources: formal education and work experience in the accounting profession. These two elements are important and complement each other. An experienced person is considered to have experience in conducting financial statement audits for the periods in which they worked as an auditor, the number of assignments they performed as an auditor, and the types of companies they dealt with as an auditor. For an auditor, work experience will be a cornerstone of their work as an auditor, as this experience enables the auditor to resolve audit problems they encounter in their work (Reschiwati, 2020, 43). The auditor's experience is a pivotal issue in identifying problems related to audit assignments, as well as a key factor in the auditor's performance and the quality of their work. The theoretical presentation above demonstrates the key role of auditor experience in improving audit performance, achieving optimal results, and detecting shortcomings in corporate activities (khaddar @ Abdul Razzaq, 2018, 610).

5.3 Auditor Knowledge:

For an individual, possessing knowledge has become a competitive advantage that can provide them with a distinguished position within the organization they work for. The same applies to individuals working in the auditing field. The definition of knowledge can be classified into three categories: practical, conceptual, and philosophical. The practical definition focuses on the function of knowledge, for example, in problem-solving and decision-making, while the conceptual definition emphasizes that knowledge is an understanding of why and how things work. The third is philosophical, emphasizing that knowledge consists of truth and beliefs, perspectives and concepts, evaluation and prediction methodologies, and know-how (Sunyoto, 2020, 194). Within the auditing context, knowledge is one of the auditor's core competencies. According to Nurdiono & Gamayuni, (2018, 427)) The auditor's core competency consists of three basic pillars: knowledge, behavioral skills, and technical skills. Studies have found that competence, independence, and professionalism impact audit quality. This means that audit quality can be achieved if the auditor possesses excellent competence. As the spearhead of auditing tasks, auditors must increase their knowledge, as the application of knowledge in practice can be maximized. The maximum application of knowledge will undoubtedly be consistent with their increased experience. There are three components that an auditor must possess: competence (experience), independence, and professionalism. The ability to find material misstatements in a company's financial statements depends on the auditors' competence and knowledge, while the willingness to report the findings of misstatements depends on the auditor's independence and professionalism, which is critical to producing high-quality audits (Kartika & Pramuka, 2019, 160). Knowledge is one of the most important foundations that make an auditor competent and improve their decisions and judgments at the end of the audit process. Furthermore, the knowledge an auditor possesses can be the primary factor in helping them solve irregular problems (those that occur for the first time or are not recurring) that they encounter during the audit process.

5.4 Ethical Awareness:

Ethical awareness is an important foundation for the success of any profession or job, as a lack of ethical awareness among employees can lead to numerous violations, misconduct, or inappropriate behaviors on the part of employees. Ethical awareness is defined as the awareness that an individual has in a given situation of ethical dilemmas that require a decision or action that may affect their interests or the interests of others in a way that may conflict with ethical standards (Ghani et al., 2021, 352). It is also defined as the individual's ability to evaluate and consider ethical principles in a given situation (Tarigan et al., 2023, 3). Ethical awareness within the auditing context is defined as the auditor's conscious decision to act professionally when faced with a professional ethical situation or dilemma (Tarigan et al., 2023, 2). Accordingly, ethical awareness is vital for the auditor, as the higher the auditor's ethical awareness, the more their work conduct is bound by the code of ethics, thus improving the auditor's performance and work results, including greater responsibility for identifying inaccuracies or problems in financial reports. The importance of ethical awareness lies in achieving the auditor's professional stance, along with the auditor's ethical awareness, which means that the auditor understands professional standards. Accordingly, it appears that higher ethical awareness is expected to increase audit effectiveness, especially when something goes wrong in the organization under audit (Betri, 2021, 66). The author himself believes that one of the most important benefits of ethical awareness in auditors is that high ethical awareness can help them make the right decision, especially since ethical awareness enables the auditor to prioritize the public interest over personal interest. This will enhance the efficiency and effectiveness of the decision they make and the entire audit process.

5.5 Self-Report:

This variable relates to the auditor's motivation to perform audit work. The individual's self-report relates to two types of motivation. The first is intrinsic motivation, which means that the individual engages in behaviors out of a personal motive.

6. Methodology of Study:

The study adopted the analytical survey method. A survey method is defined as a systematic attempt to collect data and analyze and interpret the current situation of a topic in a specific environment and at a specific time (Al-Mahmoudi, 2019, 51). The analytical survey research method seeks to provide an explanation and clarification of the relationships between variables, particularly causal relationships (Al-Mashhadani, 2019, 132). The current study includes a set of variables linked by hypothesized relationships that were developed within the framework of a study model that will be tested after collecting data from the sample. In line with the study method and to collect data from the largest possible number of individuals representing the field phenomenon being studied, a questionnaire was adopted as the primary tool for data collection. A set of ready-made scales from foreign studies (in English) were used, translated into Arabic, and presented to a group of academic referees for the purpose of adapting them for measurement within the current study environment. The sources used to design the questionnaire indicators were as follows: self-efficacy and auditor efforts from the study of Iskander et al., 2012; experience and ethical awareness from the study of Ghani et al., 2021; and knowledge from the study of Putra, 2019. The self-report was based on the indicators included in the study of Hurt, 2010, while the auditor performance scale was based on the study of Sanusi et al., 2023.

7. Study Sample:

The current study population consisted of auditors working in the General Company for Foodstuff Trading in Iraq, with all its branches. The researcher faced significant difficulty in collecting data due to the geographical distribution of this institution and its auditors. To resolve this problem, the researcher adopted electronic distribution of the questionnaire, with a sample size of 192 respondents. Fourth: Statistical Methods of the Study .The study adopted a set of statistical tools, some of which were used for description and diagnosis, such as the arithmetic mean, standard deviation, and response rate. The second type of analysis, represented by structural equation modeling, was used to test hypotheses. Structural equation modeling is increasingly used in the psychological, social, and behavioral sciences, as it is used to verify the acceptability of a study model that includes a set of variables and the causal relationships or influences between them, known as a causal or structural model. Structural equation modeling has been defined as an advanced analytical strategy in the psychological, behavioral, and social sciences, used to verify the validity of theories and study the causal relationships of study variables (Amer, 2018, 7).

8. Results and discussions:

Describing and diagnosing study variables represents one of the most important steps in the field of statistical analysis, as it reveals the attitudes and opinions of respondents regarding the main study variables and the sub-dimensions used to measure them. Within the framework of the current study, Table (1) shows the descriptive statistical indicators represented by the arithmetic mean, standard deviation, and response rate.

Testing the Measurement Model:

The primary purpose of the measurement model is to demonstrate the relationship between the study factors and the indicators used to measure them, and to demonstrate the validity of these indicators in measuring these factors and their significance in measuring them (Brown, 2015, 1). In the context of the current study, (30) measurement items were used to measure seven factors included in the study model. Regarding the goodness-of-fit indicators that will be adopted in the current study to test the measurement model, they are as follows (Schumacker & Lomax, 2010); (Hair et al., 2014); (Bagozzi & Yi; 2012); (Hooper et al., 2008(

1. Goodness-of-Fit Index (GFI): Values greater than 0.90 reflect good fit for the model, while values between 0.80 and 0.89 reflect acceptable fit.
2. Adjusted Goodness of Fit Index (AGFI): Values greater than 0.90 reflect a good model fit, and values between 0.80 and 0.89 reflect an acceptable fit.
3. Root Mean Square Residual (RMR): A value close to zero indicates an excellent fit, while a high value (close to 1) indicates a poor fit.
4. Root Mean Square Error of Approximation (RMSEA): Values below 0.07 indicate a good model fit.
5. P-value for Close Fit (PCLOSE): Values greater than 0.05 are acceptable.
6. Tucker-Lewis Index (TLI): Values greater than 0.90 or 0.95 indicate a good model fit.
7. Standardized Chi-Square ($\chi 2$/df): A small standardized Chi-Square value (ranging between 1 and 3) indicates a good model fit.
8. Comparative Fit Index (CFI): Values greater than 0.90 or 0.95 indicate a good model fit.

A test of the measurement model was conducted in the first stage, noting that the model included (30) measurement indicators, representing all variables included in the model (independent, mediator, and dependent). The goodness-of-fit indices were: The first stage of testing the measurement model was as shown below:

(□2/df), 1.269; GFI, 0.860; AGFI, 0.831; CFI, 0.943; TLI, 0.936; RMR, 0.067; RMSEA, 0.037; PCLOSE, 0.984(.

From the above indicators, it is evident that there is a good fit for most of the goodness-of-fit indicators, and the model can be accepted in this form. However, the researcher noted the need to make some modifications to the model in order to achieve a better fit. Accordingly, the following modifications were made to the model:

1. Linking the residual errors of the two indicators X17-X18 due to the high correlation between them. The goodness-of-fit indicators were as follows after the linking process: (□2/df), 1.243; GFI, 0.864; AGFI, 0.834; CFI .949; TLI, .942; RMR, 0.066; RMSEA, 0.036; PCLOSE 0.992(.
2. The X19 measurement index was removed due to its high correlation with more than one measurement indicator in the model. The goodness-of-fit indices after removal were as follows)2/df), 1.237; GFI, 0.868; AGFI, 0.839; CFI, 0.951; TLI, 0.944; RMR, 0.065; RMSEA, 0.035; PCLOSE 0.992.
3. The X28 measurement index was removed due to its high correlation with some other measurement indicators in the model. The model goodness-of-fit indices after removal were as follows: (□2/df), 1.185; GFI, 0.880; AGFI, 0.851; CFI, .961; TLI, .955; RMR, 0.064; RMSEA, 0.031; PCLOSE, 0.998.

The results of the measurement model test in the final stage indicate that the model achieved the best possible fit, as all indicators were consistent with the standard levels.

Testing the Relationship Model:

After completing the previous step, which involved testing the measurement model and verifying its validity for measuring variables, the so-called relationship model will be tested. This model includes the relationships between the main research variables, demonstrates the impact of personal factors on auditors' efforts and performance, and examines the mediating role of auditors' efforts in the relationship between personal factors and auditor performance. These relationships will be tested according to the hypotheses previously established within the research model, as follows:

1. Testing the first hypothesis: The auditor's personal factors (represented by the auditor's self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report) have a direct, significant impact on auditor performance.
2. This hypothesis focused on the direct impact of the independent variable (the auditor's personal factors) on the dependent variable, namely auditor performance. The results of testing this hypothesis are shown in Table (2) and Figure (1).

The results of the statistical analysis of the first hypothesis show that there is a significant impact of personal factors on auditor performance. The value of the regression coefficient (Estimate(β) was (1.025) at a significance level of (0.002), a value indicating a significant impact of less than (0.05). The results of the analysis of the impact of personal factors on auditor performance show that a change in these factors by one unit will lead to a positive and direct change in auditor performance by (1.025).Testing the second hypothesis: The auditor's personal factors (represented by the auditor's self-efficacy, auditor's experience, auditor's knowledge, ethical awareness, and self-report) have a direct significant impact on auditor's efforts.

The results of the statistical analysis of the second hypothesis show that there is a significant impact of personal factors on auditor performance. The value of the regression coefficient (Estimate(β) was (0.3560) at a significance level of (0.028), a value indicating the significance of the impact as it is less than (0.05). The results of the analysis of the impact of personal factors on auditor effort show that a one-unit change in these factors will lead to a positive and direct change in auditor effort of (0.3560).Testing the third hypothesis: The efforts exerted by the auditor have a direct, significant impact on their audit performance.

This hypothesis focused on testing the impact of the mediating variable, represented by auditor efforts, on the dependent variable, represented by auditor performance. The results of testing this hypothesis are shown in Table (4) and Figure (5).This hypothesis focused on the impact of the auditor's personal factors on the mediating variable, represented by auditor's efforts. The results of testing this hypothesis are shown in Table (3) and Figure (4).

The results of the statistical analysis of the third hypothesis show that there is a significant effect of auditor effort on the variable called auditor performance. The value of the regression coefficient (Estimate(β) was (0.1851) at a significance level of (0.001), a value that indicates the significance of the effect being less than (0.05). The results of the analysis of the effect of auditor effort on performance show that a change in auditor effort by one unit will lead to a positive and direct change in performance by (0.1851).Testing the fourth hypothesis: The auditor's personal factors (represented by auditor self-efficacy, auditor experience, auditor knowledge, ethical awareness, and self-report) have an indirect significant effect on auditor performance through auditor effort. This hypothesis is unique in that it includes three variables (independent, mediating, and dependent). The process of testing this hypothesis relies on the results of the previous hypotheses, especially the first hypothesis, as evaluating the nature of the mediating variable depends on comparing the results of these variables. The hypothesis with the result of testing the same relationship but within the framework of testing the model in a comprehensive manner (i.e. placing all variables in one model). Therefore, the model will be tested in a comprehensive manner, and the results of testing this model were as shown in Table (5) and Figure (6).

Regarding the mediating role test, the three relationships above represent significant relationships and have been previously tested individually. They indicate that the conditions for testing the mediating role of auditor effort in the relationship between personal factors and auditor performance are met. However, the question remains as to whether the nature of the mediation is a complete mediator or a partial mediator. To this end, the relationship between the independent variable (personal factors) and the dependent variable (auditor performance) in the first hypothesis test must be compared with the result of testing this relationship in the full model. The mediating outcome will fall within one of the three scenarios below:

1. If the effect of the independent variable on the dependent variable is significant and unchanged, this means that there is no mediating role for the mediating variable.
2. If there is a decrease in the effect of the independent variable on the dependent variable but it remains significant, this means that the mediating variable is a partial mediator.
3. If the effect of the independent variable on the dependent variable becomes insignificant, this means that the mediating variable has a fully mediating role.

Table (6) shows a review of the results of testing the impact of the independent variable (personal factors) on the dependent variable (auditor performance) in the two cases (single impact) and (impact within the framework of the full model).It is noted from Table (6) that the value of the regression coefficient for the relationship between the influence of personal factors (the independent variable) on auditor performance (the dependent variable) has decreased significantly, becoming (0.633) after it was (1.025). However, the effect value remains significant. This means that the mediating variable (auditor efforts) is a partial mediating variable, according to the context of mediation testing (if there is a decrease in the influence of the independent variable on the dependent variable but it remains significant, this means that the mediating variable is partial). Based on the results above, the four hypotheses established within the study model can be accepted, with the emphasis that the fourth hypothesis has also been verified, and that the mediating nature of auditor efforts in the relationship between personal factors and auditor performance is partial mediation.

9. Conclusions and Recommendations

1. The results of the analysis revealed that the surveyed auditors possess self-efficacy in audit work, in terms of their high confidence in their ability to effectively perform the tasks required of them and their ability to overcome the challenges they face at work. Accordingly, auditors who possess self-efficacy are likely to achieve satisfactory results in their assigned audit work. Furthermore, self-efficacy implies the ability to perform well.
2. It may not be sufficient for an auditor to possess confidence in their ability to perform the tasks assigned to them; they also require the experience to perform the work. This is what the results of the current study demonstrated: the surveyed auditors possess the required experience in completing audit work. They are able to obtain answers during the audit process to any defects when investigating a case or situation. Possessing experience enables the auditor to identify audit steps, gain knowledge of the progress of the audit process, and achieve the desired results. 3. While the auditor may possess experience and self-competence in the field, they may also need to possess another aspect: knowledge. This knowledge, which the auditor is supposed to possess, relates not only to the auditing process, but also to accounting principles in general. This also applies to knowledge of the institutions previously audited and the units currently being audited. This knowledge can be an important factor in understanding these units and achieving satisfactory audit results. In other words, the auditor must have knowledge of the audit history of these units.
3. The results of the analysis revealed that the auditors surveyed possess an ethical awareness, meaning they possess the ethics of the auditing profession and are able to address the ethical issues they encounter during the audit process, particularly regarding the auditor's ability to defend their decisions, particularly regarding ethical issues. 5. As a result of the auditors' experience and knowledge in auditing, this was reflected in their ability to self-report. They possess the ability to detect inconsistencies in the explanations provided when investigating a case. They do not tend to accept what others say easily or immediately. They tend to think deeply about every detail of the case being audited, and sometimes disagree with some of the opinions of the audit team working on the case.
4. The analysis results indicated that auditors exert significant efforts in the field of auditing, based on their conviction that exerting more effort can contribute to the completion of the audit task to the fullest extent. The same applies to audit performance. The auditors in the study possess the ability to perform well, completing the required tasks on time, and reaching an accurate opinion regarding the case under audit based on the information collected. 7. The results of the statistical test of the impact of personal factors on auditor efforts showed that these factors have a significant impact on auditor efforts. This means that the auditor's experience, knowledge, ethical awareness, and ability to self-report are all factors that can motivate the auditor to exert greater effort in the process and achieve the desired results. The same applies to the impact of personal factors on auditor performance, as the results indicated that these factors have a significant impact on auditor performance.
5. The results of the test of the impact of auditor efforts on audit performance indicated that auditor efforts have a significant impact on their performance. This result is consistent with the literature, which indicates that the more effort the auditor exerts in the audit process, the better their performance, ensuring they obtain results that reveal deficiencies in the units or institutions being audited. 9. Among the important results of testing the study's hypotheses, the results showed that auditor efforts are a partial mediating factor in the impact of personal factors on auditor performance. This means that the impact of personal factors on auditor performance can be explained through auditor efforts. The presence of personal factors within an auditor may not be sufficient to achieve optimal performance; rather, this issue depends on the efforts exerted by the auditor in their work.

Recommendations

1. Enhancing auditors' self-efficacy, experience, and knowledge. These characteristics can contribute to motivating auditors to exert greater efforts and achieve optimal audit performance. This can be achieved through the following:
2. Providing guidelines for auditors that include some cases that can help detect errors and faults in the units under audit.Focusing on training auditors on the latest auditing methods, particularly with regard to auditing using accounting information technology applications.
3. Implementing workshops specifically focused on the latest developments in the field of auditing, fraud, manipulation, and methods for detecting them.
4. Providing auditors, especially those with outstanding academic achievement, with the opportunity to complete their studies (postgraduate studies) in order to enhance their knowledge of all developments and innovations in auditing.

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