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## The Influence of Job Satisfaction and Competence on Auditor Performance

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**Abstract:** This study aims to examine the influence of job satisfaction and competence on the performance of auditors. Auditor performance is a critical factor in maintaining the quality and reliability of financial reports and ensuring compliance with applicable auditing standards. Auditors often face significant work pressures, such as tight deadlines, complex regulations, and demands for transparency, which can negatively impact their performance if not properly managed. This study employs a bibliometric method using the VOSviewer software to analyze academic journal articles published between 2020 and 2024. Data were collected from Google Scholar, and 22 relevant articles were selected for detailed review. The findings indicate that both job satisfaction and competence have a significant and positive impact on auditor performance. Visualizations generated by VOSviewer software illustrate the interconnectedness of job satisfaction, competence, and other factors influencing auditor performance. High levels of job satisfaction are associated with increased organizational commitment, enhanced motivation, and lower turnover intentions, contributing to better overall performance. Meanwhile, competence improves work efficiency, decision-making quality, and fosters a collaborative and supportive work environment. The study emphasizes the importance of addressing both job satisfaction and competence as key strategies to enhance auditor performance, which in turn strengthens the effectiveness of auditing processes and contributes to improved organizational outcomes.

**Keyword:** Job Satisfaction, Competence, Employee Performance, & Auditor.

## INTRODUCTION

The performance of auditors plays a crucial role in maintaining the quality of financial statements and ensuring compliance with applicable audit standards. Auditors are not only required to deliver high-quality audits but also face various work pressures, such as tight deadlines and demands for transparency in audits. These challenges often become significant hurdles in improving auditor performance, particularly when factors like job satisfaction and competence are not given adequate attention (Pratama & Syaiful, 2024). This situation

highlights the importance of research that explores the relationship between job satisfaction, competence, and auditor performance.

Job satisfaction is an intrinsic aspect that plays a key role in influencing auditors' motivation, commitment, and productivity. Herzberg's motivation theory identifies job satisfaction as a factor that can drive employees to deliver their best performance (Alrawahi *et al.*, 2020). On the other hand, competence is a fundamental asset encompassing the knowledge, skills, and technical abilities that auditors must possess to carry out their tasks effectively. Adequate competence not only helps auditors minimize audit errors but also enhances the credibility of the reports produced (Blum *et al.*, 2022).

The relationship between job satisfaction, competence, and auditor performance has been discussed in several previous studies. For instance, research conducted by Srimindarti *et al.* (2020) found that auditors with high levels of job satisfaction tend to perform better. Additionally, a study by Turetken *et al.* (2020), highlighted the importance of technical competence in influencing the quality of audit outcomes. These two aspects complement each other, where job satisfaction can serve as an internal driver, while competence acts as a tool to achieve optimal results. The lack of research explicitly mapping the relationship between job satisfaction, competence, and auditor performance using a bibliometric approach represents a research gap that needs to be addressed. The bibliometric approach offers advantages in providing a visual depiction of research trends and collaborative networks on specific topics. This research is relevant for supporting strategic decision-making by organizations seeking to improve auditor performance through data-driven approaches.

This study aims to analyze research trends related to job satisfaction, competence, and auditor performance using a bibliometric method with the aid of VOSviewer software. This approach is expected to bridge practical and academic needs in auditor management. Methodologically, this research employs bibliometric analysis and an in-depth literature review. The research data is collected from scholarly journals indexed in Google Scholar and analyzed using VOSviewer software to map relationships between studies and identify relevant topic trends. The literature review strengthens the analysis by exploring empirical findings from relevant previous studies.

Practically, this research is expected to contribute to audit firms or government agencies in designing strategies to improve auditor performance, such as competency training programs and efforts to create a supportive work environment. Academically, this study enriches the literature on job satisfaction, competence, and auditor performance, while also providing a foundation for future research. The structure of this research includes an introduction, literature review, research methodology, bibliometric analysis results, discussion, and recommendations for auditor performance development.

## METHOD

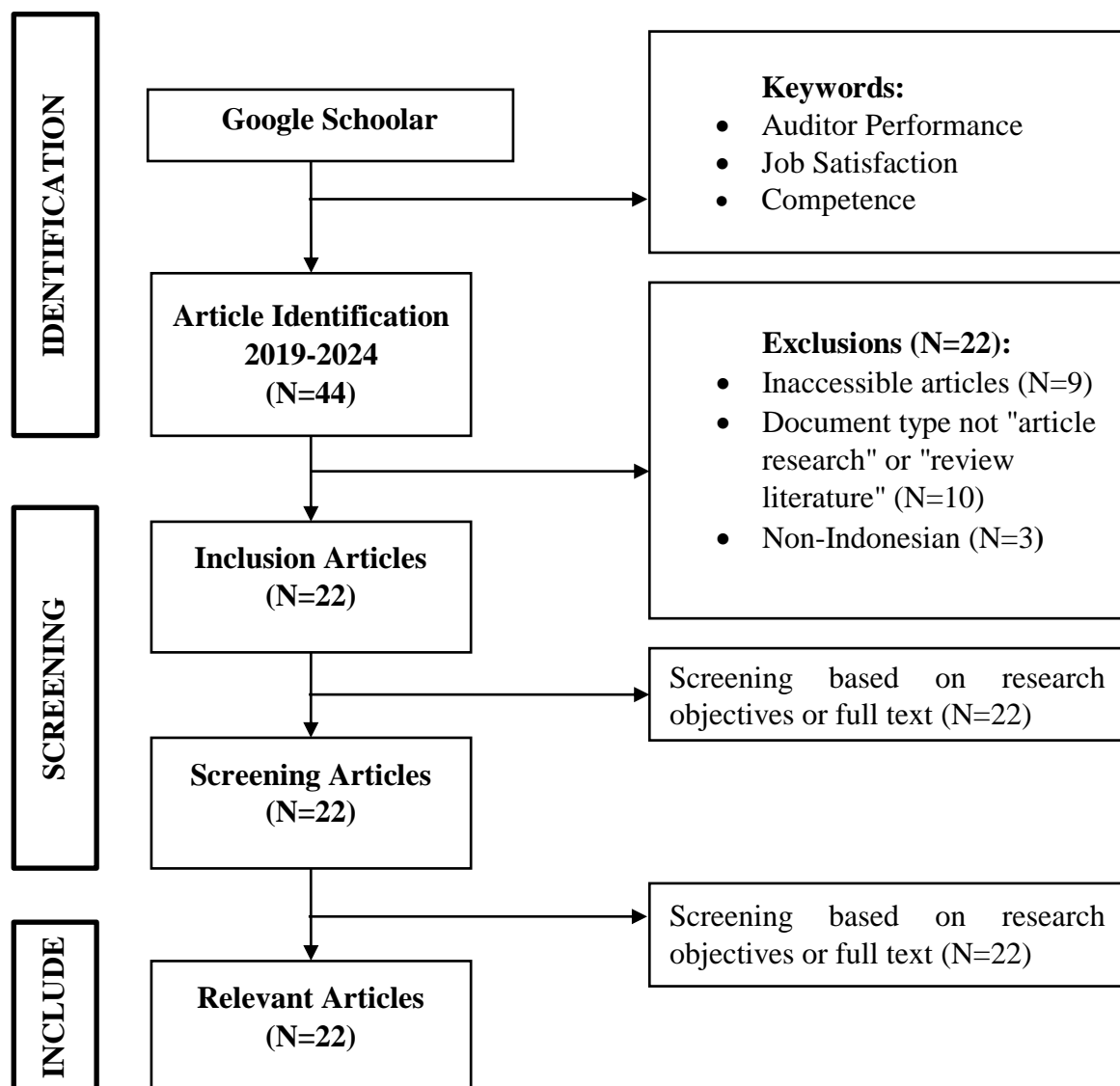
This research is a library research, a type of study that involves a series of methods for collecting data from literature. It analyzes the relationships between variables through journals obtained offline via Mendeley, Google Scholar, and other online media. The focus of library research is to uncover various theories or ideas used to analyze the research questions formulated. The nature of this research is descriptive analysis, which involves systematically presenting the collected data and then providing insights and explanations to make it comprehensible for readers.

First, in collecting data, the study will explore various types of literature relevant to the topic. The selection criteria for literature involve considerations such as the publication period, relevance to the sustainability theme, and the credibility of the sources. After conducting a selection process using specific keywords like "Auditor Performance," "Job Satisfaction," and "Competence," and filtering based on the 2020–2024 publication period, the study identified 22 articles for further review. The search for previously published articles was conducted

through online sources, primarily Google Scholar. The search yielded 44 articles (published between 2020 and 2024) that matched the keywords "Auditor Performance," "Job Satisfaction," and "Competence." These articles will be analyzed and categorized accordingly:

1. 9 articles were inaccessible (N=35)
2. 10 articles were excluded due to their document type being neither "research articles" nor "literature reviews" (N=28)
3. 3 articles were excluded because they were not in Indonesian (N=22)
4. 0 unpublished Indonesian articles were identified for collection and screening in the next stage (N=22).

The articles were screened by examining the full text to ensure alignment with the research subject. As a result, 22 articles were selected for this study. The protocol used as a basis or guideline was the PRISMA Protocol, consisting of identification, screening, and inclusion stages (Page et al., 2021). Therefore, based on the research methodology, from the 44 identified research articles, 22 relevant articles were selected for use in the literature review study, with the PRISMA diagram presented as follows.



Source: Research Results

Figure 1. PRISMA Flowchart Research Data Process

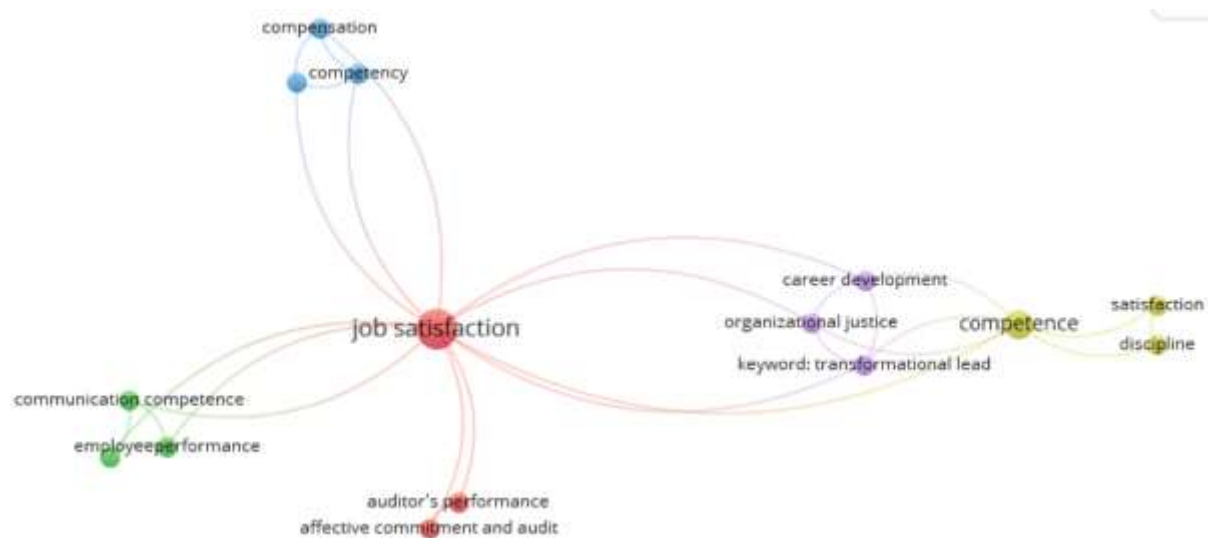
The next step is data analysis, which involves the collection, review, and examination of the selected publications. This analytical technique enables researchers to gain deeper insights into the topic being studied and obtain a comprehensive understanding of the sustainability issues under investigation. This study also employs Bibliometric analysis using VOSviewer and Library Research methods.

## RESULTS AND DISCUSSION

The research results indicate the influence of job satisfaction and competence on auditor performance based on the library research method, utilizing journal articles published between 2020 and 2024 with the assistance of the VOSviewer application. The visualization results from the VOSviewer application are as follows.

### Network Visualization

The Network Visualization in VOSviewer is used to analyze the relationships between interrelated concepts in the research. The displayed image shows several clusters indicating thematic connections related to job satisfaction, competence, and other elements influencing auditor performance.



Source: Research Results

**Figure 2. Network Visualization Kinerja Auditor**

The Network Visualization in Figure 2 illustrates that each cluster represents a specific theme interconnected through linking lines:

1. Cluster 1 (Red): This cluster focuses on the relationship between job satisfaction and auditor performance, including affective commitment and auditors' turnover intention. The relationship indicates that job satisfaction plays a crucial role in enhancing performance and reducing auditors' intention to leave their job. Auditors with high levels of job satisfaction tend to have a strong emotional commitment to the organization, which, in turn, improves their performance.
2. Cluster 2 (Green): This cluster highlights the importance of communication competence, servant leadership, and employee performance. Communication competence serves as a vital component that supports performance improvement, where servant leadership contributes to creating a conducive work environment. This demonstrates that interpersonal factors, such as effective communication and supportive leadership styles, can significantly influence an auditor's success in completing tasks.
3. Cluster 3 (Blue): This cluster emphasizes the connection between compensation, competence, and employee engagement. High employee engagement is often influenced

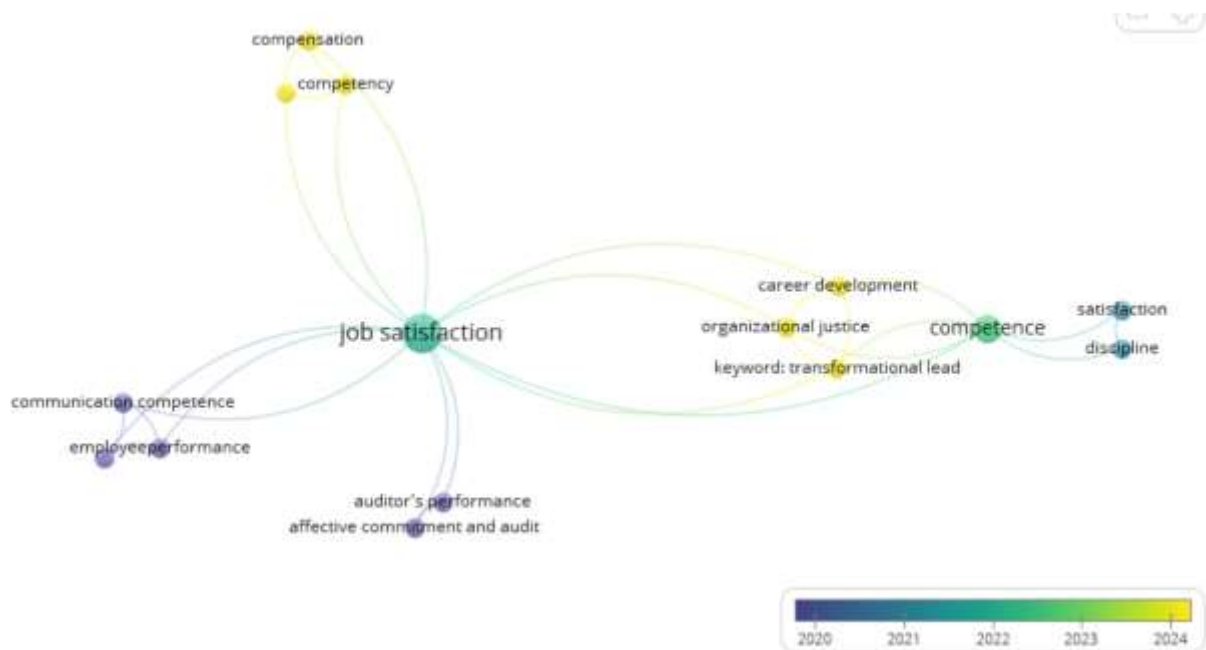
by fair compensation and the relevance of individual competence to their job. Auditors who feel valued and possess adequate skills are more engaged in their work, positively impacting performance.

4. Cluster 4 (Yellow): This cluster links competence, discipline, and satisfaction. A combination of high competence levels, strong work discipline, and adequate job satisfaction significantly contributes to achieving optimal performance. This indicates that competence and discipline are key pillars supporting auditors' satisfaction and work success.
5. Cluster 5 (Purple): This cluster encompasses career development, organizational justice, and transformational leadership. A focus on career development and fairness within the organization highlights the role of equitable organizational structures in enhancing auditor performance. Transformational leadership is also identified as an important factor that motivates auditors to achieve better performance through long-term vision and innovation.

Through this analysis, it can be concluded that the combination of job satisfaction, competence, and organizational support has a significant impact on improving auditor performance. The successful implementation of these factors can minimize turnover intention and create a productive work environment.

### Overlay Visualization

The overlay visualization in VOSviewer is used to map the relationships between research elements, focusing on the temporal dynamics of the analyzed topics. In the context of the influence of job satisfaction and competence on auditor performance, this visualization provides insights into the development of research over time and the interactions between relevant concepts. These relationships are represented by colors indicating the publication years of the articles, as identified by the color legend at the bottom of the visualization.



Source: Research Results

**Figure 3. Overlay Visualization Kinerja Auditor**

Figure 3 shows that job satisfaction and competence are at the center of the thematic relationships discussed. The job satisfaction element has strong connections with various themes, including affective commitment and audit, communication competence, and auditor's

performance, which are grouped within the earlier years (2020-2021). This theme highlights that early research tended to focus on the fundamental relationship between job satisfaction, commitment, and auditor performance.

Next, the competence theme is closely linked to concepts such as career development, organizational justice, and transformational leadership, which began to emerge more frequently between 2021 and 2023. This indicates a shift in research focus from job satisfaction to the importance of competence and organizational support in the career development of auditors.

In the more recent period (2023-2024), the focus shifted towards elements such as satisfaction and discipline. The light blue to light green colors indicate an increased focus on the role of work discipline and job satisfaction in supporting consistent performance, which is relevant to the modern organization's need to sustain auditor performance.

**Table 1. Article Frequency Based on Year of Publication**

Publication Year	Article Frequency	Percentage
2020	11	50.00%
2021	4	18.18%
2022	2	9.09%
2023	3	13.64%
2024	2	9.09%
<b>Total</b>	<b>22</b>	<b>100.00%</b>

Source: Research data

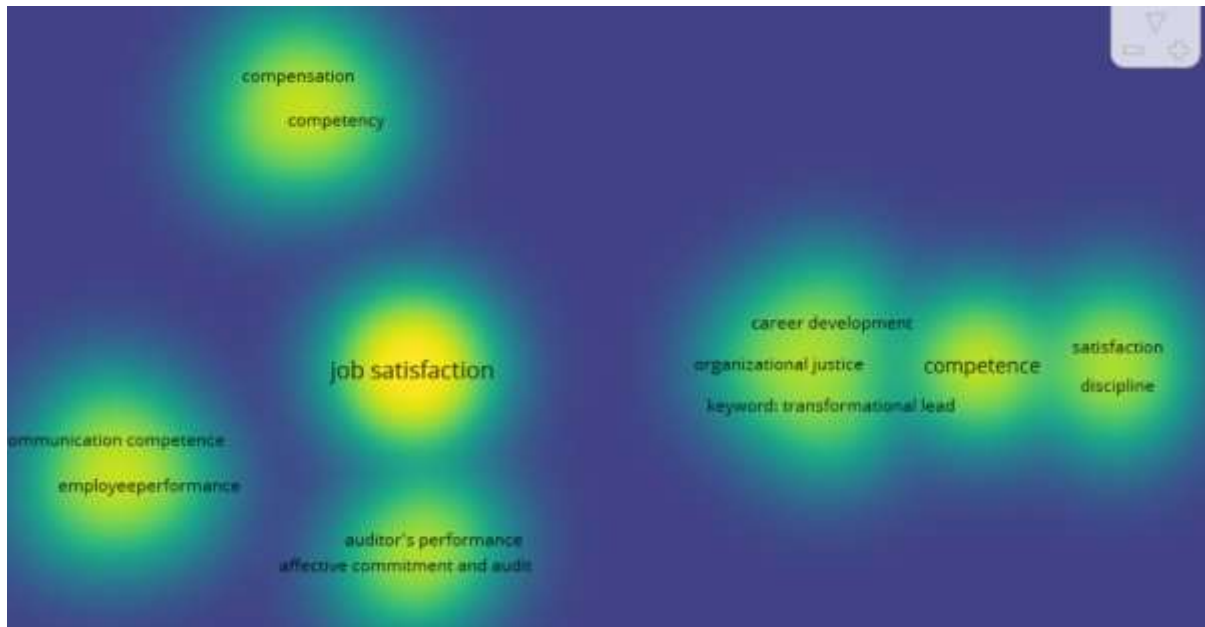
From Table 1, it can be seen that the frequency of articles peaked in 2020 (50.00%), indicating a surge in interest in the theme of the influence of job satisfaction and competence on auditor performance. Articles in this year dominated discussions on the fundamental relationship between job satisfaction, affective commitment, and auditor's performance, as reflected in the overlay visualization. The decline in the number of articles in the following years (2021-2024) may be due to the diversification of research themes or a focus on more specific topics, such as transformational leadership and career development, as reflected in the yellow cluster.

In the 2023-2024 period, articles discussing discipline and satisfaction gained more attention, aligning with the changing industry needs for enhanced efficiency and auditor accountability. The overlay visualization showing new connections to these elements indicates that, although the number of articles is relatively lower, recent research is aiming to delve into practical elements that directly contribute to auditor performance. This strengthens the importance of understanding the shift in thematic focus to support the development of research in this field.

### Density Visualization

Density visualization in VOSviewer is used to identify areas with high levels of attention in research based on the proximity of relationships between topics. The colors and density indicate the intensity of the relationships, where brighter colors and denser areas reflect the main focus in the research topic. In the context of the influence of job satisfaction and competence on auditor performance, this visualization provides an overview of how these elements are central to the research focus and how they are interconnected with other concepts.





Source: Research Results

**Figure 4. Overlay Visualization Kinerja Auditor**

The density visualization from VOSviewer shows the relationship between the concepts of job satisfaction, competence, and auditor performance. The colors and density in the density map are used to indicate the intensity of the relationships between various concepts in the analyzed data. This result provides insights into how often these concepts appear together in the literature or data being analyzed.

Brighter colors, such as yellow, indicate areas with high intensity, suggesting that terms like "job satisfaction" and "competence" are frequently discussed together and have a significant impact on auditor performance research. Conversely, areas with darker or blue colors indicate lower intensity, meaning the concepts in these areas rarely appear together.

The density in the map reflects the strength of the relationships between concepts. For instance, the term "job satisfaction" is centrally located with high density, indicating that this topic is a primary focus in auditor performance-related research. Meanwhile, concepts like "career development" and "organizational justice" related to "competence" also have relatively high density, suggesting that competence is often linked to other supporting elements.

This interpretation shows that job satisfaction and competence are two key factors with significant influence on auditor performance. The combination of elements such as organizational justice, career development, and affective commitment also has relevant connections in creating a supportive environment for auditor performance.

### **The Influence of Job Satisfaction on Auditor Performance**

Job satisfaction plays a crucial role in influencing auditor performance, as highlighted by Ardini & Darya (2020), who found that job satisfaction significantly reduced turnover intention among auditors at Public Accounting Firms (KAP) in South Jakarta. Another study by Harahap & Tirtayasa (2020) showed that at PT Angkasa Pura II (Persero) Kualanamu Branch, job satisfaction positively contributed to auditor performance. These findings align with the work of Santi & Suarmanayasa (2022), who confirmed that job satisfaction mediates the relationship between work motivation and employee performance, creating a strong synergy in the workplace.

Research by Hidayat et al. (2020) further emphasizes the importance of job satisfaction, stating that it acts as a mediator in the influence of competence on performance. In other sectors, Sahem & Bachri (2020) identified that while job satisfaction significantly impacts the

performance of PKH assistants in North Aceh, the effect is often contingent on a supportive organizational climate. In this case, job satisfaction serves as a key element in driving performance through the fulfillment of both emotional and professional needs of employees.

Hamisah & Nawawi (2023) also mentioned that job satisfaction directly affects employee loyalty at Taspen Life Jakarta, leading to improved performance. Meanwhile, a study by Pratama and Pasaribu (2020) found that job satisfaction serves as a mediating variable in the relationship between organizational culture and career development on auditor performance. This underscores that a satisfying work environment is a key catalyst for improving productivity and reducing employee turnover.

Afriyeni & Kurnia (2022) demonstrated that job satisfaction significantly contributes to employee performance, particularly at PT PLN (Persero) Indarung. Using multiple linear regression techniques, this study concluded that when employees are satisfied with their jobs, they are more motivated to meet organizational targets. This highlights the importance of organizational efforts in improving aspects that support job satisfaction, such as a conducive work environment and work-life balance.

Wibawa & Mayasari (2020) reinforced these findings by analyzing employees at Maha Surya Motor II. Their research found a close relationship between job satisfaction and performance, where satisfied employees showed higher productivity levels. This study also revealed that job satisfaction is a key indicator in creating a harmonious work atmosphere. Therefore, investing in factors that enhance job satisfaction, such as rewarding work results and recognition, is a crucial strategy in improving overall employee performance. From an organizational strategy perspective, Pasaribu (2023) showed that job satisfaction influenced by organizational justice significantly contributed to employee performance at the University of Haji Sumatera Utara. Factors like motivation, fairness, and career development, when aligned with job satisfaction, can increase productivity and effectiveness in auditors' tasks.

### **The Influence of Competence on Auditor Performance**

Competence, as a key element in auditor performance, has been extensively discussed in the literature. According to Agustinah et al. (2020), strong competence, along with job satisfaction, significantly enhances employee engagement at Batik Tulis SMEs in Malang Raya. This aligns with the findings of Firmansyah (2024), who highlighted the influence of competence on job satisfaction and, ultimately, on the performance of contract employees at the Transportation Agency in Buleleng Regency. This study emphasizes the importance of focused training to improve auditor competence. Research by Krisna Lelmalaya & Moeins (2024) shows that competence has a direct impact on job satisfaction and, consequently, on employee performance at PT GMF Aero Asia Tbk.

Additionally, Fernanda Ujung et al. (2021) point out that although competence does not directly influence employee loyalty at PT Danamas Insan Kreasi Andalan, the combination of competence and job satisfaction creates a greater impact on individual performance. This result suggests that competence needs to be integrated with other factors, such as motivation and compensation.

Hidayat et al. (2020) mention that competence and career development simultaneously have a significant influence on employee performance at the Social Service Department of Makassar City. In a broader organizational context, research by Rohmah (2020) shows that competence and motivation together contribute to job satisfaction, which in turn enhances employee performance at Tjoekir Sugar Factory in Jombang. This finding underscores the importance of continuous competence development across various sectors.

Sugiono et al. (2021) emphasize that both technical expertise and interpersonal skills significantly contribute to improved employee performance at the Data and Information Center of the Ministry of Agriculture. Furthermore, job satisfaction has proven to be a mediating variable that strengthens the relationship between competence and performance. This indicates



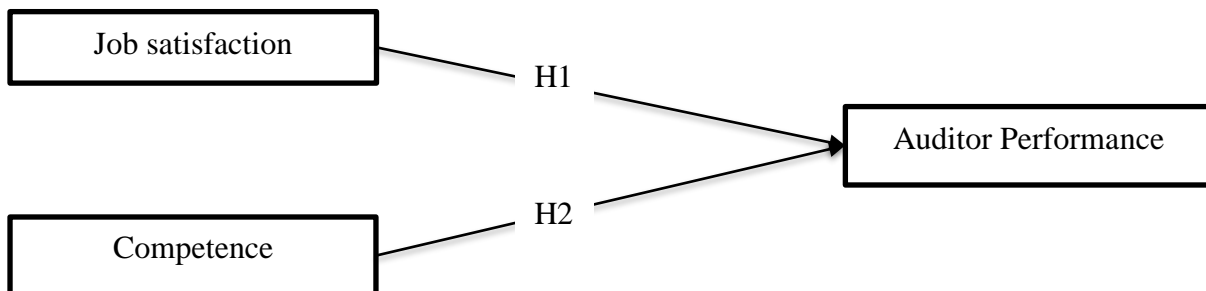
that high competence needs to be accompanied by job satisfaction for its impact on performance to be optimal.

Wuisan et al. (2021) confirm the importance of competence in their study at PT Freeport Indonesia. Through a quantitative approach, they found that adequate work competence directly influences employees' ability to perform tasks to high standards. This competence includes technical knowledge, decision-making abilities, and sufficient communication skills. These findings highlight that improving competence through ongoing training is essential for achieving excellent performance in a competitive work environment.

In addition to direct influence, competence also interacts with other factors, such as motivation and job satisfaction, in determining performance. Kadir & Sembiring (2020) revealed that competence has a significant impact on employee performance, both directly and through job satisfaction. In other words, auditors who are competent and satisfied with their work are more likely to produce outstanding performance. This is also supported by research by Afandi & Bahri (2020), which emphasizes the importance of combining competence, motivation, and work discipline to improve performance.

On the other hand, the research by Wuisan et al. (2021) stresses the need for ongoing training to enhance employee competence. In the audit world, companies can adopt this strategy by providing specialized training, seminars, or relevant professional certifications. Additionally, as suggested by Ujung et al. (2021), companies should encourage experiential learning to improve auditors' skills. By enhancing competence, companies can ensure that auditors are capable of meeting professional demands and adding value to the organization (Arismunandar & Khair, 2020). Hendra (2020) also mentioned that competence positively influences both performance and job satisfaction at Tjut Nyak Dhien University. This is further supported by research by Masruchiyah et al. (2023), which shows that communication competence during the COVID-19 pandemic affected job satisfaction and employee performance at PT KAO Indonesia. These results provide evidence that relevant and refined competence can improve auditors' effectiveness in carrying out complex tasks.

Based on the above discussion, the proposed research framework is as follows.



Source: Agustinah et al. (2020), Afandi dan Bahri (2020), Afriyeni dan Kurnia (2022), Ardini dan Darya (2020), Arismunandar & Khair (2020), Firmansyah (2024), Ujung et al. (2021), Hamisah dan Nawawi (2023), Harahap dan Tirtayasa (2020), Hendra (2020), Hidayat et al. (2020), Krisna Lelmalaya dan Moeins (2024), Masruchiyah et al. (2023), Pasaribu (2023), Pratama dan Pasaribu (2020), Rohmah (2020), Sahem dan Bachri (2020), Santi dan Suarmanayasa (2022), Sembiring dan Tanjung (2021), Sugiono et al. (2021), Wibawa dan Mayasari (2020), Wuisan et al. (2021).

**Figure 5. Conceptual Framework Job Satisfaction and Competence on Auditor Performance**

Based on the conceptual framework above, the hypothesis proposed in the first hypothesis (H1) is that job satisfaction has a positive and significant effect on auditor performance, as recommended by Ardini and Darya (2020), Harahap and Tirtayasa (2020), Santi and Suarmanayasa (2022), Hidayat et al. (2020), Sahem and Bachri (2020), Hamisah and Nawawi (2023), Pratama and Pasaribu (2020), Afriyeni and Kurnia (2022), Wibawa and Mayasari (2020), and Pasaribu (2023). Meanwhile, in the second hypothesis, competence has

a positive and significant effect on auditor performance, as recommended by Agustinah et al. (2020), Firmansyah (2024), Krisna Lelmalaya and Moeins (2024), Ujung et al. (2021), Hidayat et al. (2020), Rohmah (2020), Sugiono et al. (2021), Wuisan et al. (2021), Sembiring and Tanjung (2021), Afandi and Bahri (2020), Hendra (2020), Masruchiyah et al. (2023), and Arismunandar & Khair (2020).

## CONCLUSION

The results of this study indicate that job satisfaction and competence have a significant impact on auditor performance. Visualization through the VOSViewer application illustrates the relationship between these two factors and other elements influencing performance, such as affective commitment, employee engagement, and career development. These findings suggest that auditors who are satisfied with their jobs and possess adequate competence tend to exhibit higher performance, with supporting factors such as transformational leadership and organizational justice further strengthening this relationship. Additionally, temporal analysis shows that over time, the focus of research has shifted from job satisfaction to the importance of competence and organizational support in auditor career development.

The implications of these findings are that organizations should pay more attention to improving job satisfaction and auditor competence to drive optimal performance. High job satisfaction can reduce turnover intention and enhance commitment to the organization, while good competence improves auditors' ability to complete their tasks more effectively. Therefore, policies that support skill development through training, as well as creating a work environment that fosters satisfaction, will be highly beneficial for the organization.

As a recommendation, organizations should design continuous training and development programs to enhance auditor competence. Additionally, more attention should be given to creating a supportive work environment, such as recognizing achievements, ensuring fairness in human resource management, and implementing supportive leadership. With these strategies, it is expected that auditor performance will improve, which in turn will contribute to overall organizational performance.

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