

## INVESTIGATING CONCURRENT LECTURER PERFORMANCE: THE ROLE EFFORT AS MEDIATION & TASK COMPLEXITY AS MODERATION



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**Helmi Yazid** ✉<sup>1</sup>, **Lili Sugeng Wiyantoro**<sup>2</sup>, **Iis Ismawati**<sup>3</sup>

<sup>1</sup>Postgraduate Accounting Programme, Universitas Sultan Ageng Tirtayasa, Indonesia

<sup>2,3</sup>Dapartement of Accounting, Faculty of Economics, Universitas Sultan Ageng Tirtayasa, Indonesia

<sup>3</sup>PhD Student of Finance and Economics, Faculty of Finance and Economics, Dongbei University, China

Corresponding Author: [helmiyazid@untira.ac.id](mailto:helmiyazid@untira.ac.id) ✉<sup>1</sup>

Jl. Raya Palka No.3, Pancangan, Kec. Cipocok Jaya, Banten, Indonesia

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### Abstract

Currently, there are most accounting graduates who have not been able to compete to fill jobs in their fields. Universities must address it immediately. This study investigates the effect of the performance of university accounting lecturers in Jakarta – Banten. This study used respondents 334 of academics and auditors at universities in Jakarta and Banten. Sampling using purposive sampling method, and data analysis method using SEM. This research shows that accountability, self-ability, and effort can affect the performance of audit lecturers who also act as auditors. Then, complexity proved capable of being a moderation variable and Effort proved capable of being a mediation variable. This study explains that lecturers as academics and concurrently as auditors at universities in Jakarta and Banten who have high confidence will make maximum efforts to improve lecturer performance so that it will have an impact on decision making and be able to do their jobs well.

### INTRODUCTION

Higher education is critical in national development because it prepares citizens with superior education. One of them is the critical role of lecturers as pillars in advancing higher education in Indonesia through community development and the production of quality human resources to survive in the wheels of life, economy, politics, and culture. One of the main determinants of a country's social and economic development is the quality and performance of lecturers in tertiary institutions (Amin 2022; Amtu et al. 2021). Lecturer performance is regarded as a barometer of a tertiary institution's success. University lecturers' performance is the overall organizational effectiveness of each group as determined by systematic and continuous efforts to increase organizational capacity to meet their needs effectively (Aikins 2020; Amin 2022; Amtu et al. 2021; Bello et al. 2018; Sofyani et al. 2022). Measuring higher education lecturers' performance must reflect the actual

goals of higher education (Aikins 2020; Bello et al. 2018). First, the purpose of this research is to look into the performance of lecturers at tertiary institutions in Jakarta and Banten, and how it is influenced by accountability, self-ability, and effort. Second, the purpose of this research is to ascertain the impact of mediation efforts on the relationship between accountability, self-ability, and lecturer performance. Third, the purpose of this research is to determine whether task complexity has a moderating effect on the relationship between effort and lecturer performance. This research focuses on auditing lecturers who also work as external and internal auditors. Jakarta is Indonesia's economic magnet. Because audit lecturers have an excellent opportunity to advance their careers as external and internal auditors, many audit lecturers also work as auditors. Banten, as a buffer province for Jakarta, facilitates the advancement of audit lecturers' careers as auditors. As a result, researchers are curious about the activities of audit lecturers who also serve as auditors in terms of accountability, self-ability, effort, task complexity, and performance. The interrelationship of these variables is very interesting to investigate, and it corresponds to the phenomena observed by audit lecturers who also serve as auditors.

Social cognitive theory is based on the idea that social and cognitive processes are essential for understanding human motivation, emotions, and actions (Calligaro et al. 2001). According to cognitive theory, learning is a process that relies on elements of cognition, particularly thoughts, to recognize and understand external stimuli. One distinguishing feature of social learning theory is its emphasis on self-regulation abilities. People can exert control over their behavior by constructing environmental-related drives, generating cognitive support, and generating consequences for actions (Chapman et al. 2007). Individuals with high self-effectiveness exert more effort and motivation in response to negative feedback. Individuals with low self-efficacy, on the other hand, tend to reduce their effort when given negative feedback (Chapman et al. 2007). Meanwhile, suppose Redifer et al. (2021) apply self-ability to the world of work. In that case, self-ability refers to a person's confidence in his ability to mobilize the motivation, cognitive resources, and actions required to successfully carry out and in a specific context.

Accountability is a type of psychological encouragement that encourages people to try to be responsible for all actions and decisions they make in relation to their surroundings (Dalla Via et al. 2019). Auditors who are held to a higher standard of accountability will put in more effort than auditors who are held to a lower standard (Abbas et al. 2022b; Höglund, Mårtensson, et al. 2021). Assume an accountant recognizes the importance of his role in society and his profession (Abbas et al. 2022a; Susilo et al. 2023). In that case, he will be confident that by doing his job well, he will make a significant contribution to society and his profession. Then an accountant will feel obligated to do his job as well as he can for society and his profession (Furiady and Kurnia 2015). Auditing lecturers who also act as auditors have a difficult task, so they must be held to high standards for their performance in tertiary institutions.

Several contributions to the literature have been made by our research on the dimensions of internal cognitive factors owned by auditing lecturers, such as accountability, self-ability, effort, task complexity, and the performance of auditing lecturers who also serve as auditors. First, we contribute to the literature on internal cognitive factor dimensions by demonstrating how auditing lecturers who act as auditors perceive their own accountability, self-ability, and effort. We discovered that accountability has a positive effect on effort. Furthermore, we discovered a positive influence of self-ability on effort. Thus, auditing lecturers who are also auditors in Jakarta and Banten are working to improve their accountability and lecturing abilities, and they must be distinguished from them as practitioners. Second, we contribute to the literature on performance by evaluating the performance of auditing lecturers who also work as auditors in Jakarta and Banten. We discovered that accountability improves lecturer performance. Furthermore, we discovered that self-ability has a positive effect on lecturer performance. Furthermore, we discovered that effort has a positive effect on lecturer performance. As a result, auditing lecturers who are also lecturers in Jakarta and Banten are concerned about their accountability, self-ability, and efforts that affect their performance as lecturers, despite the fact that they are also lecturers. Third, we contribute to the literature on effort by examining how influence affects performance. The effort to mediate the relationship between accountability, self-efficacy, and performance was discovered. So that our research contributes to auditing lecturers who also act as auditors, and that their efforts play an important role in increasing their accountability and abilities as lecturers and practitioners, so that tertiary institution performance improves. Fourth, we add to the complex literature by examining how it affects performance. We discovered that task complexity moderates the effort-performance relationship. So that our research also contributes to auditing lecturers who also double as auditors; they are required to be more accountable and reliable in facing challenges even though they still perform well; lecturers at their college. Fourth, The paper makes a valuable contribution to the field of higher education management and internal auditing. By identifying the factors that positively influence state higher education performance, the study provides insights for policymakers, university administrators, and internal auditors. The findings highlight the importance of a strong internal audit function, Accountability, Self Ability, Effort, Task Complexity, and Lecturer Performance. This paper can serve as a foundation for further research in the area of internal audit in higher education institutions.

There have been numerous studies on the direct effect of auditor accountability on performance. These studies show that accountability influences auditor judgment and decision-making, and that accountable auditors perform better than unaccountable auditors (Dalla Via et al. 2019; Iskandar et al. 2012; Nurdiono and Gamayuni 2018). In audit judgment, financial performance incentives (monetary) and non-financial incentives (such as accountability, feedback, and justification) have a significant relationship (Arum 2015; Furiady and Kurnia 2015; Mališ and Kozjak 2017). In this case, accountability affects lecturer performance (AbRahman et al. 2016; Aldosari 2021; Grossi 2020; Harari and Rudolph 2017; Höglund, Mårtensson, et al. 2021). The performance of lecturers will improve if they are held accountable. Accountability is required for high performance (Everett and Friesen 2010; Iskandar 2017; Klimoski and Inks 1990; Langhe et al. 2011; Lewis et al. 2020; Parmigiani et al. 2011; Vivian Chen et al. 2016). As a result, this study looks into the accountability of lecturers who teach auditing as well as auditors. Even if the lecturer also serves as an auditor, the lecturer's performance is exceptional if the lecturer has a high level of accountability.

Self-efficacy and job-related performance, according to Iskandar et al. (2012), include job search, sales, research productivity, learning and task-related achievement, career choice, and others. Alghamdi et al. (2020), show a strong positive correlation between self-efficacy and work-related performance. According to Alhadabi and Karpinski (2020), people tend to avoid situations that are thought to be beyond their abilities, but they take and carry out activities that are expected to be successful (Yeh et al. 2021). Self-efficacy promotes active activity participation and competency development (Redifer et al. 2021). Self-ability, on the other hand, causes individuals to avoid their surroundings and activities, slows potential development, and shields negative self-perceptions from constructive change (Vivian Chen et al. 2016). Self-efficacy and decision-making improve understanding of the role of motivational factors in performance improvement (Afifah et al. 2015; Komarraju and Nadler 2013). Self-awareness improves performance (Iskandar et al. 2012). Individuals who have high self-efficacy and are able to cope and survive will test and revise strategies (Iskandar et al. 2012). Previous research by Iskandar et al. (2012) found that self-ability is a predictor of performance. Self-awareness can improve performance (Honicke and Broadbent 2016). The ability to find oneself is closely related to performance Fryer et al. (2020)—a lecturer who acts as an auditor's self-ability has a significant impact on the lecturer's performance. The abilities of the lecturer in question have an impact on his or her performance. The ability of a practitioner and an academic in auditing influences lecturers' performance in mastering teaching and research materials.

Accountability is a non-monetary motivator (Höglund et al., 2021). Many studies have been conducted on the direct effect of auditor accountability on performance, and the findings show that accountability influences auditor judgment and decision-making (Höglund et al., 2021). The effects of accountability on individual cognitive processes at work were investigated, and it was discovered that subjects with high accountability perform more complex cognitive processes DeZoort et al (2006) increasing the level of accountability pressure (i.e. review, feedback, and justification) reduces the auditor's judgment variability. Mechanisms for individual auditors to exert their efforts to perform well on assigned audit tasks can be designed as an incentive to improve audit performance appraisal (Furiady and Kurnia 2015). Accountability is related to audit appraisal performance in a positive way (Furiady and Kurnia 2015). Auditors who are extremely ambitious will go to great lengths to achieve the best results (Alissa et al. 2014; Chui et al. 2013; Dissanayake et al. 2019; Latan et al. 2020; Non and Tempelaar 2016; Santos et al. 2014; Schrettle et al. 2014; Wu et al. 2016) have found that effort influences performance. Attempts to mediate the relationship between accountability and audit judgment performance to some extent. Auditors with a high level of accountability will put in more effort than auditors with a low level of accountability. Due to the difficulty of solving more complex problems, increased effort cannot improve audit appraisal performance for complex tasks (Asante-Appiah 2020; Wu et al. 2016).

Previous accounting research indicates that accountability provides significant external motivation for auditors to improve audit assessment performance Iskandar et al (2012) The mediating role is responsible for explaining the relationships between personality variables such as abilities, knowledge, experience, and audit performance ratings (Budiman et al. 2015). Even though they are auditors, auditing lecturers are responsible for their performance as lecturers. Auditing lecturers have made various efforts to maintain good lecturer performance. These efforts include mastery of audit material delivered to students and the ability to conduct auditing research in order to perform well as lecturers.

According to Liem et al. (2008), self-ability is the belief in one's ability to mobilize motivation and cognitive resources and devise the necessary actions in stressful situations. Personal standards have an impact on behavior, primarily through the motivational function, as people strive to do the necessary work. According to Vidergor (2023), the perception of low ability is an internal barrier to progress that hinders the ability to overcome external obstacles effectively. Low self-efficacy can stymie efforts even when an individual possesses skills and is easily discouraged. According to Dissanayake et al (2019), one's ability to believe influences one's thoughts and feelings. People who believe they are unable to deal with their environment's pressures tend to

exaggerate their shortcomings, become easily discouraged, and give up when faced with difficulties (Lin et al. 2012). People who are confident in their ability, even if they will be temporarily discouraged if they fail, tend to focus on the task at hand and increase their efforts if their performance approaches marketing results. Auditing lecturers' self-ability has a significant impact on their efforts to improve their performance as lecturers. Education as a certified public accountant, other certifications, experience and expertise as an auditor, ability to write scientific papers and publish papers in international journals are examples of self-abilities. As a lecturer and auditor, high self-efficacy combined with consistent effort influences good performance.

The more complex the task, the more performance will be provided (Lankton et al. 2012; Lau and Chong 2015). In complex tasks, effort cannot influence performance directly or strongly (Liu and Li 2012). It will encourage doing tasks that are more difficult than expected as tasks become more complex (Topi et al. 2005). According cognitive theory, Individuals with high self-effectiveness exert more effort and motivation in response to negative feedback. Individuals with low self-efficacy, on the other hand, tend to reduce their effort when given negative feedback (Chapman et al. 2007). When the task is more complex or poorly structured, the increased effort may make it more difficult to complete. Lecturers made a variety of efforts to improve lecturer performance, including attending workshops and seminars, receiving training in writing scientific papers, and gaining auditing experience. Audit lecturers who also serve as auditors, on the other hand, face increasingly complex tasks because they work as both lecturers and auditors at the same time, which has a significant impact on their performance. Thus, the task's complexity moderates the relationship between effort and performance of lecturers who serve as both lecturers and auditors.

## METHODS

A correlational study is used in this study. Correlational research is a non-experimental research method in which a researcher measures two or more variables and analyzes and evaluates the statistical relationship between them without the influence of other variables. The sampling technique used in this study was purposive sampling. The purposive side method is the sample selection method used in this study. With the criteria for a sample of auditing lecturers who are auditors who teach at universities located in Jakarta and Banten, have accounting majors, and are accredited B. In Jakarta there are 13 universities majoring in accounting with A accreditation and 40 universities majoring in accounting with B accreditation. In Banten, there are 9 universities majoring in accounting with B accreditation. After conducting a survey with convecien or confirming to the university, information was obtained that audit lecturers who teach auditing and work as auditors are as many as 310 respondents who will be given questionnaires in this study. Because the minimum amount of data that can be processed in this study using SEM is 50 (number of variables x 10 = 50) (Sekaran and Bougie 2016)

The operational variables used in the identification of the problem to be studied and the development of the model are as follows:

Table 1. Operational Variables

Variable	Proxy and Prior Reseach	Measurment	Scale
Accountabilty	A person's social psychological motivation to take responsibility for something they have done to their environment or other people (Höglund, Holmgren, et al. 2021)	a. Motivation b. Confidence c. Thinking Power	Interval
Self Abilty	Individual self-confidence or their ability to organize to carry out the necessary actions to achieve a certain level of achievement (Iskandar et al. 2012)	a. New General Self Efficacy (NGSE)	Interval
Effort	Willingness to spend more time and energy in carrying out organizational activities and trying to complete their tasks (Asante-Appiah 2020)	a. Duration effort b. Intensity effort	Interval
Task Comlextecity	Individual perceptions about the difficulty of a task caused by limited capabilities, and memory and ability to integrate problems that are owned by a decision maker (Liu and Li 2012).	a. Degree of Interval Defficulty b. Structure Task	Interval
Lecturer Performance	Lecturer performance is defined as the number of uses or benefits generated by lecturers in a university (Rashid et al. 2021)	a. Education and Learning b. Research c. Dedication to Community	Interval

In this study, the data was analyzed using the Partial Least Squares (PLS) method and Smart PLS and SPSS software. PLS is a predictive model, whereas covariance-based SEM is a quality/theory test. PLS is a powerful analytical method because it is based on few assumptions (Huit et al. 2018). For example, the data must be normally distributed, but the sample does not need to be statistically significant. PLS can be used to explain whether there is a relationship between latent variables in addition to confirming the theory. PLS can analyze constructs formed by reflexive and formative indicators at the same time. Covariance-based SEM cannot do this because the model is unknown

## RESULTS

According to the field survey results, there are 13 tertiary institutions in Jakarta with accounting majors A, and 40 universities with accounting majors B. In Banten, there are nine universities with accounting majors B. As a result, 62 universities in Jakarta and Banten with accounting majors have received accreditation above B. This section displays the results of the final data analysis, not raw data that has yet to be processed, calculation results, and statistical/other tests; only significant calculation results are displayed. According to the field survey results, there are 13 tertiary institutions in Jakarta with accounting majors A, and 40 universities with accounting majors B. Banten has nine universities with accounting majors B, for a total of 62 universities in Jakarta and Banten with accountants accredited above B.

The accountability variable (ACC) (X1) has six statements with values ranging from 1 to 7 on the questionnaire; the table shows a mean (average) value of 33.74. The mean (average) value of each statement is 6. The accountability variable (ACC) assessment of the respondent is excellent or agrees. The questionnaire scores from 1 to 7 on the variable self-efficacy (SE) (X2), and the table shows a mean (average) value of 44.77. The mean (average) value of each statement is 6. As a lecturer and auditor, the respondent's assessment of the self-ability variable (SE) is excellent.

Table 2. Analysis Statistic Decriptif result

	Mean	Maximum	Minimum	Std. Dev.	Resp
AK	33.74	42	27	4.172	73
KD	44.77	55	27	6.361	73
US	27.41	35	19	4.416	73
KAJ	38.57	42	23	5.774	73

Notes: ACC: accountability, SE: self-effert, LP: lecturer performance

Source: Analyzed primary data from Smart PLS (2022)

According to the field survey results, there are 13 tertiary institutions in Jakarta with accounting majors A, and 40 universities with accounting majors B. Banten has nine universities with accounting majors B, for a total of 62 universities with accountants accredited above B in Jakarta and Banten.

The accountability variable (ACC) (X1) has six statements with values ranging from 1 to 7 on the questionnaire; the table shows a mean (average) value of 33.74. The mean (average) value of each statement is 6. The accountability variable (ACC) is perfect or agrees with the respondent. The questionnaire scores from 1 to 7 on the variable self-efficacy (SE) (X2) are eight statements; the table shows a mean (average) value of 44.77. The mean (average) value of each statement is 6. The respondent's evaluation of the self-ability variable (SE) as a lecturer and auditor is excellent.

Table 3. Latent Variable Correlation, Square Root of AVE, and Composite Reliability

	AK (AVE)	KD√AVE	US	KAJ	Composite Reliability
AK	1.000/(0.552)	√.742			0.880
KD	0.401/ (0.561)	1.000/ √0.749			0,910
US	0.464/ (0.675)	0.657/ √0.821	1.000		0.912
KAJ	0.592/ (0.513)	0.590/ √0.716	0.660	1.000	0.913

Notes: √AVE: Square Root of AVE, ACC: Accountability, SE: Self-Efficacy, EF: Effort, LP: lecturer Performance

Source: Analyzed Primary Data from Smart PLS (2022)

Table 3 lists the AVE values and roots derived from the constructs of accountability (ACC), self-efficacy (SE), effort (EF), and lecturer performance (LP). Each construct (variable) has an AVE value greater than 0.5. Each of these constructs has a high validity value, which means that each indicator or questionnaire used to assess the relationship between accountability, self-ability, effort, and lecturer performance is reliable. Another method for determining the validity of a construct is to compare the AVE roots in Table 3 that are greater than the latent variable correlations in Table 4. The findings show that the AVE roots are smaller than the latent variable correlations. Because the data results meet one of the applicable conditions, the statements in the questionnaire remain valid.

Table 3 shows that each construct or latent variable has a composite reliability value greater than 0.7, indicating that the independent variables, namely accountability (ACC) and self-efficacy (SE), as well as the dependent variables of lecturer performance (LP) and business intervening variable (EF), have good reliability. In this study, the inner model is as follows:

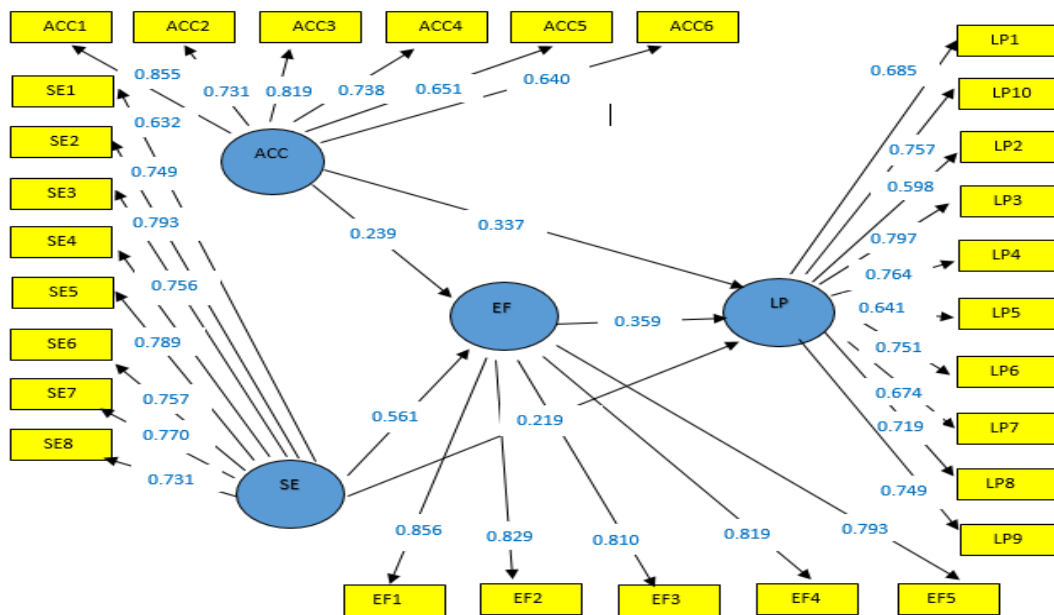


Figure 1. Initial Test Structural Model

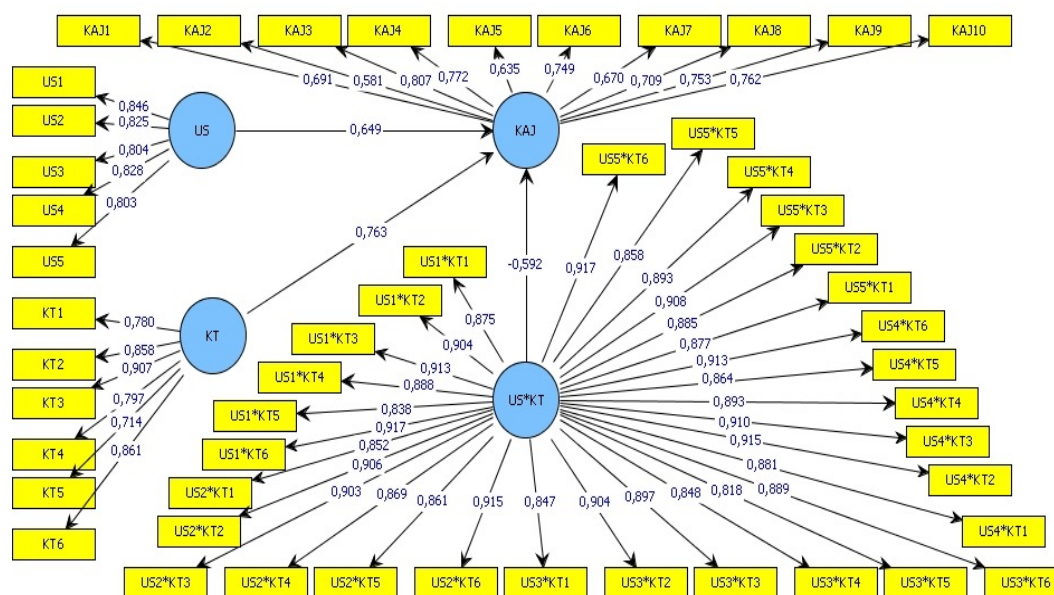


Figure 2. Full Model Structural Variable Moderating Partial Least Square

Table 4. Result For Inner Weight

Hyp	Hypotesis Statement	Coef. Value	P> z
1	There is a positive effect of accountability on performance	t-statistic 2.380 original sample estimate. 0.239	Hypothesis Accepted
2	There is a positive effect of self-ability on lecturer performance	t-statistic 7.060 original sample estimate. 0.561	Hypothesis Accepted
3a	There is a positive effect of accountability on lecturer performance through effort	t-statistic 3.061 original sample estimate. 0.337	Hypothesis Accepted
3b	There is an effect of self-ability on lecturer performance through effort	t-statistic 2.073 original sample estimate. 0.219	Hypothesis Accepted
4	Task complexity moderates the effect of effort on lecturer performance	t-statistic 3.019 original sample estimate. 0.359	Hypothesis Accepted

Source: Primary data is analysed by Smart PLS (2022)

## DISCUSSION

The findings of this study support the findings of Everett and Friesen (2010), Iskandar et al (2012), Langhe et al (2011), Lewis et al (2020), Parmigiani et al (2011) and Vivian Chen et al (2016), indicating that H1 is accepted, namely that there is a positive and significant relationship between accountability and the performance of auditing lecturers who also serve as auditors. The experience and knowledge of quality auditing lecturers who also act as auditors can be seen in their decisions (Furiady and Kurnia 2015; Iskandar et al. 2012). As a result, accountable individuals will strive to maintain a positive social image. In this case, the auditing lecturer, also known as an auditor, will perform his duties effectively and responsibly. The responses to the variable accountability questionnaire reflect the reality on the ground: many respondents answered on a Likert 7, Likert 6, and Likert 5 scale. Auditing lecturers in Jakarta and Banten have a strong sense of responsibility for their work and strive to do their best in every assignment. Lecturer performance can be improved if they are held accountable for their responsibilities. Based on cognitive theory, it means that auditors with a high level of accountability will try harder than auditors with a low level of accountability.

The findings of this study are consistent with the findings of Fryer et al (2020), Honicke and Broadbent (2016) and Iskandar et al (2012), indicating that H2 accepts the existence of a positive relationship between self-ability and the performance of auditing lecturers who also serve as auditors. According to Iskandar et al (2012), self-ability is the belief that one can organize and take the necessary actions to achieve the desired results. Auditing lecturers with high self-efficacy who also act as auditors tend to consider, evaluate, and integrate their perceived abilities before selecting options and beginning their activities as lecturers or auditors. It is said that lecturers who believe they are assisting students will work harder to produce good results. It corresponds to the reality on the ground, as evidenced by the questionnaire responses on self-ability variables: many respondents used a Likert 7, Likert 6, or Likert 5 scale. The ability to improve oneself led to continuous improvement in lecturer performance. Based on cognitive theory, it means that Auditing lecturers who also act as auditors believe that they can complete tasks on campus and as auditors with complete confidence that they can do something successfully in certain situations. The belief that a lecturer can handle and complete a task well defines his or her self-ability. As a result, lecturers will continue to develop their potential abilities in carrying out their duties in order to improve the quality of their work on campus.

The findings of this study are consistent with the findings of Iskandar et al (2012), who sought to become an accountability intermediary in order to improve the performance of auditing lecturers who also serve as auditors. According to questionnaire field data on the variables of accountability, effort, and performance of auditing lecturers, those who also serve as auditors have high motivation, which causes them to do their best in completing their work. They, as accountable auditors, will carry out their duties as carefully and thoroughly as possible, making continuous improvements in each audit task and giving their best effort. Despite the fact that they double as auditors with high accountability, they will increase their efforts in lecturer performance. A lecturer will be more morally responsible if he believes his work will be held accountable for his duties. He will put forth his all-out effort to deliver the best performance possible. Based on cognitive theory, it means that Auditing lecturers who act as accountable auditors will work diligently and thoroughly in carrying out their duties on campus and in auditing, with a strong commitment and full responsibility.

The findings of this study agree with those of Iskandar et al (2012), namely that there is a link between self-ability and improved lecturer performance through effort. According to the reality on the ground, auditors with high self-confidence tend to work harder in carrying out their work and duties in lecturers' performance.

High self-efficacy can strengthen the auditor's resilience in facing challenging assignments, allowing the auditor to assess his behavior as influenced by his performance in audit assignments, allowing the auditor to survive in the face of failure and difficulty. Based on cognitive theory, it means that if the auditor is considered successful in carrying out his work, he will be proud of his accomplishments, and this will influence the lecturer's performance before making a decision.

The findings of this study agree with Liu and Lin (2012) that the auditor knows what tasks will be completed, has no difficulty completing tasks, and can do his job well. In a complex task situation that is unrelated to the auditor's considerations in forming an opinion on the audit results (Lankton et al. 2012). Similarly, according to the questionnaire, not all auditors experience complexity in their duties as a result of conditions; in this case, the auditors have professionalism in that they can clearly know which work will be done and what work will be done in the audit work. In each assignment, the auditor is given guidelines on audit procedures and techniques. It will make it easier for the auditor to carry out the various audit procedures required to complete his work, ensuring that the level of complexity of the task at hand does not have an impact on the auditor's performance in lecturers. This outcome is assumed because the auditors work as a team to complete audit tasks. Based on cognitive theory, it means that the complexity of the tasks faced by the auditor is reduced, and if the auditor encounters difficulties in completing his audit assignment, it will be discussed with the audit team. Furthermore, the auditor has clear technical guidelines and parameters regarding the scope of work when carrying out their duties. The audit plan begins with the preparation (audit plan) to provide an opinion on the fairness of the audited financial statements in order for the audit to be carried out systematically.

## CONCLUSION

This study examines the role of business and task complexity in the relationship between accountability and self-efficacy with the performance of auditing lecturers who also serve as auditors, concluding that Accountability, self-ability, accountability has a positive effect on the performance of auditing lecturers who also serve as auditors. And the relationship between effort and lecturer performance is not moderated by task complexity.

The practical implications in this article are to help see how the performance of accounting lecturers at state universities in Banten & Jakarta is currently depicted. Accountability and good self-efficacy will improve the performance of lecturers at state universities in Banten & Jakarta. In addition, accounting lecturers who work as auditors are able to face increasingly complex tasks, because they have practical experience in the field, so that it has a significant impact on their performance compared to accounting lecturers who only teach. Thus, the complexity of the task moderates the relationship between the efforts and performance of lecturers who function as lecturers and auditors at state universities in Jakarta and Banten.

Suggestions for following up on research findings include the following: First, the auditor must be aware of the factors that can improve the performance of lecturers in order to motivate the auditor to make additional efforts to improve their performance, such as the award factor given to auditors who excel in each job in order to create job satisfaction and make them more responsible for their work. Second, it is expected that future research will include variables related to lecturer performance, such as personality (control variables), knowledge, and experience. Third, future research is expected to include indicators to measure the complexity of assignments, with the results influencing lecturer performance.

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