



The Influence of Independence and Professional Ethics on Auditor Performance with Professionalism as an Intermediary Variable in the Bogor Regency Inspectorate

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ABSTRACT

This study aims to examine the influence of independence and professional ethics on auditor performance, with professionalism as a mediating variable, on auditors at the Bogor Regency Inspectorate Office. The study population consisted of 50 auditors, with a sample of 44 auditors. Data collection was conducted through questionnaires distributed to all respondents. Data analysis was conducted using Structural Equation Modeling (SEM) with the help of SmartPLS 3.0. The results of the study indicate that independence and professionalism have a direct effect on auditor performance. Meanwhile, professional ethics does not have a direct effect on auditor performance. Professional ethics does not have a direct or indirect effect through professionalism. This is different from independence, which is proven to have a direct or indirect effect through professionalism.

INTRODUCTION

As public trust in the accounting profession grows, demands on auditor performance also increase. To meet these expectations, public auditors are required to consistently uphold the professional code of ethics in every audit assignment (Astuti, 2024). The public accountant's code of ethics is regulated in the 2021 Code of Ethics for Public Accountants, which came into effect on December 31, 2021. This code encompasses the principles of integrity, objectivity, due professional care, professionalism, and confidentiality (Putri et al., 2023). Internal auditors play a crucial role in maintaining the quality of organizational performance by conducting audits in accordance with established standards, thereby improving organizational efficiency and effectiveness (Rahmat et al., 2022).

Fraud and mismanagement are commonplace in the Indonesian government, posing significant challenges for auditors in detecting and preventing fraud (Primasatya and Hady, 2022). Internal auditors play a crucial role in maintaining accountability and transparency in state financial management. However, the effectiveness of fraud detection remains questionable, given the dualism of the government audit system (Basmar 2024; Primasatya and Hady 2022).

The APIP audit report highlights the importance of a clean, authoritative, orderly, and systematic supervisory body in carrying out its duties and functions in accordance with applicable norms and regulations (Salsabila, 2021). Regulation of the Minister of Administrative and Bureaucratic Reform (PERMENPAN) No. PER/04/M.PAN/03/2008 states that one of its objectives is to prevent unethical behavior. Through government oversight, it is hoped that duties and functions will be carried out effectively and efficiently in accordance with established policies and regulations (Badjuri, 2012).

Auditor performance can be evaluated based on their ability to identify potential non-conformities that may arise during the audit. Furthermore, auditor performance also encompasses individual accountability in carrying out their duties and responsibilities consistently and timely (Zogoto & Hayati, 2020). Therefore, auditor performance refers not only to the results achieved but also to the process, which can be measured and objectively assessed based on applicable standards and procedures (Rahmat et al., 2022).

In this context, the Bogor Regency Inspectorate has carried out its duties in accordance with the 2024–2026 Strategic Plan (Renstra). This has led to changes in the Key Performance Indicators (KPI) for the local government and the Inspectorate, which were established through official decrees. Achievement is measured by comparing targets and actual results based on the 2024 Performance Agreement.

In 2024, the Bogor Regency Government demonstrated progress in governance, with key indicators largely meeting or exceeding targets. The percentage of regional apparatuses with excellent accountability reached 48.61%, and the internal accountability evaluation score reached the 100% target, supported by high compliance with the Inspectorate's supervision and mentoring. However, several indicators, such as the SPIP Maturity Level and

Risk Management, remained at Level 2, indicating the need for improvement in compliance, supervision, and technical policies. The Corruption Control Effectiveness Index also reached Level 2 with 100% achievement, but fell short of the national target. Meanwhile, the APIP Capability managed to maintain Level 3, as targeted. Future improvement efforts include training, coaching, policy strengthening, and improving supervisory human resources (inspektorat.bogorkab.go.id).

However, despite progress in financial oversight, the Financial and Development Supervisory Agency (BPKP) faces serious challenges related to internal integrity, as revealed in the corruption case involving BPKP auditor Tomi Triono. He admitted to receiving money from the Ministry of Education and Culture related to a joint audit and has returned the money to the Corruption Eradication Commission (KPK). This case also implicated the former Inspector General of the Ministry of Education and Culture, Sofyan, who was accused of enriching himself and others through misappropriation of official travel funds and the withholding of funds for a joint audit program. Total state losses from this case reached IDR 36.48 billion. These findings highlight the need for strengthened ethics and internal oversight within the Financial and Development Supervisory Agency (BPKP) (<https://news.detik.co>).

The aforementioned cases suggest that auditor performance is beginning to be questioned. Sofyan's case, accused of enriching himself, serves as a clear example of how ethical violations can damage the profession's reputation. The audit profession's code of ethics is designed to serve as a guideline for auditors in upholding professional responsibility, the public interest, integrity, objectivity, confidentiality, professional behavior, and technical standards. Unfortunately, these cases of ethical violations demonstrate that there are still gaps in the implementation of the code of ethics in practice. As professionals, auditors are obligated to uphold the professional code of ethics. This code of ethics is a set of principles and standards of behavior that serve as a reference for auditors in carrying out their duties and maintaining public trust (Prambowo, 2020).

Professionalism plays a crucial role as a mediator, explaining how values such as professional ethics and independence can impact auditor performance. In the context of auditor behavior, professionalism reflects the actualization of ethical values and the principle of independence in the concrete actions taken by auditors while carrying out their duties. In other words, ethics and independence do not necessarily directly influence performance without the internalization of these values in the form of professional behavior. Therefore, professionalism is more appropriately positioned as a mediating variable because it acts as a psychological and behavioral mechanism that bridges the influence of independent variables on auditor performance (Luter et al., 2021).

To better understand how auditor behavior is shaped and influenced by factors such as professional ethics, independence, and professionalism, this study utilizes two behavioral theory approaches: the Theory of Planned Behavior (TPB) and Attribution Theory. TPB explains that intentions to act are influenced by attitudes toward the behavior, subjective norms, and perceived control over the

behavior. In this context, auditors' attitudes toward ethics and professionalism, as well as perceptions of organizational pressure or freedom, will influence their intentions to act professionally. Meanwhile, Attribution Theory is used to explain how individuals understand the causes of behavior, whether stemming from internal factors (such as auditor professionalism) or external factors (such as pressure from the work environment). These two theories provide a comprehensive framework for explaining the relationships between the variables examined in this study.

Based on the research described previously, a research gap was identified, namely the inconsistency of previous research results between one study and another. Therefore, this study aims to empirically test the influence of professional ethics and independence on auditor performance, with professionalism as a mediating variable. This study also offers novelty in terms of the theory used, namely a combination of the Theory of Planned Behavior (TPB) and Attribution Theory, as well as the specific focus of the research object within the Bogor Regency Inspectorate. The differences between this study and previous studies lie in the location, timeframe, and theoretical approach used to examine the relationships between the variables.

The literature review revealed several research findings regarding the influence of independence and professional ethics on auditor performance, as well as the role of professionalism as a mediator. Therefore, this study was conducted to empirically test the influence of independence and professional ethics on auditor performance, with professionalism as a mediating variable.

LITERATURE REVIEW

The Theory of Planned Behavior

The Theory of Planned Behavior (TPB) is an extension of the Theory of Reasoned Action (TRA) proposed by Martin Fishbein and Icek Ajzen in the 1980s (Maslim et al., 2023). TPB acknowledges that not all behavior is entirely under self-control. This means the extent to which an individual feels capable of controlling an action, which is influenced by skills, resources, and opportunities. By incorporating these factors, TPB is able to explain how an individual's behavior is influenced not only by intentions and personality but also by ability and social environmental conditions (Ikbali et al., 2018).

Attribution Theory

The book 'The Psychology of Interpersonal Relations' by Heider (1958) is an important milestone in the development of attribution theory. This theory explains how we understand the reasons behind a person's actions, whether due to internal factors (such as personality) or external factors (such as the situation). Heider argues that these factors influence our behavior. In the context of the author's research, this attribution theory is relevant because an auditor's personal traits can influence the outcome of their audit, as these traits are internal factors that drive auditors to act in certain ways (Heider, 1958).

Independence has a direct impact on auditor performance.

Independence means that honesty and integrity are very important for an auditor. Auditors must be able to consider facts objectively and impartially when giving their opinions. In previous studies, Handayani (2017), Azhari et al. (2020), Monique and Nasution (2020), Suairni (2020), Basmar and Sahidah (2024), Yusuf (2025), Luter et al. (2021), and Hubais (2023) showed that independence significantly affects auditor performance. This is in line with previous theories and research, which prove that auditor independence is a key factor in determining audit performance. The independent attitude demonstrated by auditors, namely not taking sides with any party, enables auditors to produce more objective and optimal audits. This indicates a positive relationship between the level of auditor independence and audit performance. The higher the level of independence, the better the performance. Therefore, the following hypothesis can be proposed.

H1: It is suspected that independence has a direct influence on auditor performance.

Professional Ethics has a direct impact on Auditor Performance

Professional ethics are a set of moral principles that form the basis for auditors in carrying out internal audit tasks, ensuring the quality and integrity of their work. This forms the basis of trust in the profession and helps to address potential conflicts of interest. Previous studies by Monique & Nasution (2020), Suairni (2022), Yusuf et al. (2025), and Hubais (2023) have shown that professional ethics significantly influence auditor performance.

Professional ethics have proven to be a key factor in determining audit performance because, fundamentally, the higher an auditor's ethics, the better the quality of the audit produced. However, in practice, professional ethics need to be applied concretely through the auditor's professional attitude in dealing with pressure, conflicts of interest, or other complex situations. Therefore, professionalism is an important element that strengthens the influence of professional ethics on auditor performance.

H2: It is suspected that professional ethics have a direct influence on auditor performance.

Independence has a direct impact on professionalism

Independence plays a role in shaping the professionalism of auditors. An independent attitude allows auditors to carry out their duties without influence or pressure from any party (Azhari et al., 2020), so that the decisions and assessments made are truly objective and based on valid evidence. Thus, independence is the main foundation for maintaining the integrity and credibility of auditors in carrying out audits. Researchers Luter et al. (2021) state that independence results have an impact on professionalism. This supports the notion that independence contributes significantly to the enhancement of professionalism. Therefore, strengthening the attitude of independence must be

a priority in the development of auditor professionalism to produce high-quality and reliable audits for economic and social decision-making.

H3: It is suspected that independence has a direct influence on professionalism.

Professional ethics have a direct influence on professionalism

Auditor professional ethics, as part of general ethics, are a set of moral principles that form the basis for auditors in carrying out internal audit tasks, to ensure the quality and integrity of their work (Rengganis et al., 2024).

Research shows that auditors who adhere to professional ethics codes tend to have higher levels of professionalism, which is reflected in better performance quality and professional judgment during the audit process. Thus, professional ethics is an important factor in shaping professional attitudes and behavior that can maintain the credibility and reputation of the auditing profession. Conversely, a lack of adherence to professional ethics can reduce professionalism and undermine public confidence in audit results. Therefore, strengthening professional ethics is key to enhancing professionalism and maintaining the credibility of the auditing profession as a whole. The results of Rahman and Hardana (2024) indicate that professional ethics have a significant influence on professionalism.

H4: It is suspected that professional ethics have a direct influence on professionalism.

Professionalism has a direct impact on auditor performance

Professionalism is a key factor that directly affects auditor performance. This means that an auditor's professionalism requires the individual to perform their duties with sincerity, thoroughness, and integrity. The absence or loss of these professional qualities can hinder the achievement of optimal performance and have a negative impact on public trust in the public accounting profession. Research by Azhari et al. (2020), Monique and Nasution (2020), Luter et al. (2021), Rahmat et al. (2022), and Yusuf et al. (2025) shows that increased professionalism has a significant impact on auditor performance. Therefore, the development of professionalism is an important aspect in improving the quality of audit services and maintaining public trust in the auditing profession.

H5: It is suspected that professionalism has a direct influence on auditor performance.

Independence indirectly influences audit performance after being mediated by professionalism

Auditor independence is the attitude of being free from external influences that maintain objectivity in auditing. However, independence alone is insufficient to ensure optimal audit performance. Auditor professionalism, which encompasses competence, knowledge, and ethics, acts as a mediator between independence and audit performance. Independent auditors tend to exhibit high professionalism, which ultimately enhances the accuracy, reliability, and quality of audits. Thus, the influence of independence on audit performance occurs indirectly through professionalism. Research by Azhari et al. (2020),

Monique and Nasution (2020), Luter et al. (2021), Rahmat et al. (2022), and Yusuf et al. (2025) shows that increased professionalism has a significant impact on auditor performance.

H6: It is suspected that independence has an indirect effect on auditor performance after being mediated by professionalism.

Professional Ethics Indirectly Influence Audit Performance After Mediating Professionalism

Professional ethics are a set of values and moral principles that auditors must uphold in performing their duties. Professional ethics play an important role in shaping the attitudes and behavior of auditors so that they always act honestly, objectively, and responsibly. Based on research by Monique & Nasution (2020), Suairni (2022), Yusuf, et al. (2025), and Hubais (2023), which shows that professional ethics significantly influence auditor performance. This differs from the research by Rahmat, et al. (2022), which shows that professional ethics do not influence audit performance.

H7: It is suspected that professional ethics have an indirect effect on auditor performance after being mediated by professionalism.

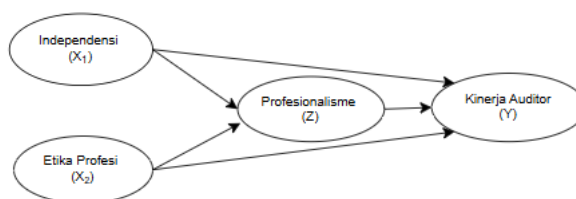


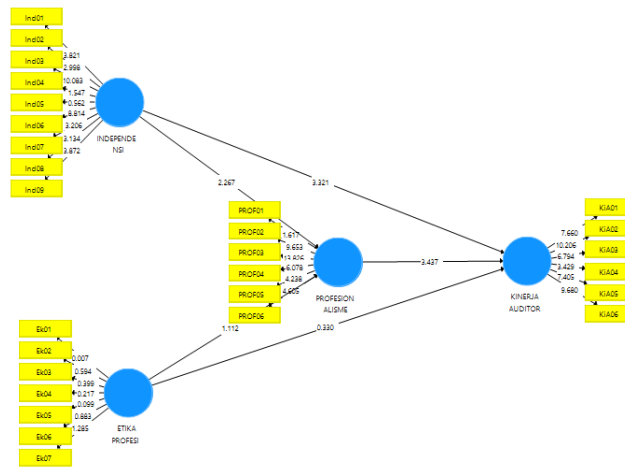
Figure 1. Conceptual Framework

METHODOLOGY

This study uses quantitative research that is descriptive in nature and causal or associative problem formulation, as well as data collection techniques obtained from the results of a distributed survey. According to Sugiyono (2019), this study uses numerical data that reflects actual conditions, so it falls under the category of descriptive quantitative research aimed at describing existing variables (Resdiana and Setiawan 2024).

The population is the entire set of objects being studied or residing together in a place that is the target of the final conclusions of a study. The population can consist of people, objects, events, educational institutions, facilities, values, or occurrences (Kusumastuti et al., 2020). The population in this study consists of 50 auditors working at the Inspectorate of Bogor Regency, West Java. Saturation sampling technique was used to determine the sample size, but considering the Slovin method and a sampling error of 5%, the sample size was determined to be 44 auditors from the total population.

RESEARCH RESULT
Measurement Model (Outer Model)
Convergent Validity



Picture 2. Full outer Model

The following is data processing based on four variables with a total of 28 statements. Convergent validity items are considered valid if the correlation value is greater than 0.7, but according to Chi (1998) as cited in Ghozali, I. (2014), for initial research in the development of a measurement scale, a loading value of 0.5 to 0.6 can be considered sufficient and therefore usable.

Table 1 : Convergent Validity

Description	Original Sampel	Standard Deviation	T Statistic	P Values
Independence				
1 Ind01	0.687	0.201	3.420	0.000
2 Ind02	0.632	0.226	2.796	0.000
3 Ind03	0.902	0.152	5.927	0.000
4 Ind04	0.422	0.276	1.529	0.000
5 Ind05	-0.214	0.347	0.617	0.000
6 Ind06	0.797	0.156	5.100	0.000
7 Ind07	0.644	0.251	2.568	0.000
8 Ind08	0.576	0.226	2.553	0.000
9 Ind09	0.645	0.226	2.858	0.000
Professional Ethics				
10 EK01	0.472	0.431	1.095	0.000
11 EK02	0.141	0.396	0.355	0.000
12 EK03	-0.498	0.496	1.005	0.000
13 EK04	0.204	0.408	0.501	0.000
14 EK05	0.399	0.437	0.914	0.000
15 EK06	-0.332	0.487	0.682	0.000
16 EK07	0.332	0.424	0.783	0.000
Auditor Performance				
17 KiA01	0.814	0.086	9.454	0.000
18 KiA02	0.947	0.055	17.085	0.000

19 KiA03	0.917	0.139	6.602	0.000
20 KiA04	0.763	0.212	3.605	0.000
21 KiA05	0.823	0.095	8.674	0.000
22 KiA06	0.749	0.072	10.481	0.000
Professionalism				
23 PROF01	0.473	0.232	2.041	0.000
24 PROF02	0.849	0.056	15.088	0.000
25 PROF03	0.900	0.087	10.314	0.000
26 PROF04	0.858	0.178	4.808	0.000
27 PROF05	0.760	0.214	3.551	0.000
28 PROF06	0.759	0.201	3.782	0.000

Convergent validity is assessed based on the correlation between item scores and the construct they represent, as reflected in the factor loading values. According to Ghozali (2014), factor loading values are considered good if ≥ 0.7 and adequate if between 0.5–0.6. Based on Table 4.2, there are several items with values ≤ 0.5 , such as PROF01, EK01, EK03, and Ind04. However, according to Hair et al. (2021), factor loadings between 0.4–0.7 can still be considered as long as the removal of indicators does not significantly improve internal reliability or convergent validity.

Discriminant validity

The discriminant validity of a measurement model is measured by comparing the Average Variance Extracted (AVE) value with other constructs in the model. If the square root of the AVE is greater than the other correlation values, it is said to have good discriminant validity.

Cross-loading analysis indicates that discriminant validity is met if each indicator has the highest loading on its original construct. Based on Table 2, all indicators meet this criterion, thus the model's discriminant validity is deemed adequate.

Table 2. Dicriminant validity

	X2	X1	Y	Z
Professional Ethics (X2)	0.900			
Independence (X1)	0.139	0.728		
Auditor Performance (Y)	0.174	0.562	0.838	
Professionalism (Z)	0.175	0.390	0.768	0.776

The results presented in Table 3 below show that the AVE values of the construct indicators are greater than 0.5, which means that they have met the Average Variance Extracted (AVE) validity evaluation.

Tabel 3. Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
Auditor Performance	0.702
Professionalism	0.602
Professional Ethics	0.810
Independence	0.530

Composite Realibility

After validity testing, reliability was assessed using Composite Reliability (CR) to assess the consistency of indicators within a construct. According to Ghozali (2014), reliability is considered adequate if the Cronbach's Alpha and CR values are above 0.7 for confirmatory research, and 0.6–0.7 is acceptable for exploratory research. High reliability indicates the instrument's consistency in measuring the construct, thus making the research results more credible.

Table 4. Composite Reliability

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>	<i>Rule of Thumb</i>	Kesimpulan
Kinerja Akuntansi	0.914	0.934	0.6	Reliabel
Profesionalisme	0.866	0.898	0.6	Reliabel
Etika Profesi	0.766	0.895	0.6	Reliabel
Independensi	0.851	0.886	0.6	Reliabel

Inner Model Analysis

R-Square (R²)

According to Ghazali (2014), the R-Square value can classify the strength of the model as 0.67 “good”, 0.33 ‘moderate’, and 0.19 “weak”. The findings from the analysis of the relative contribution of exogenous and endogenous variables in this research model are presented in detail in Table 5 R-Square (R²).

Table 5. R-Square (R²)

	R-Square	R-Square Adjusted
Auditor Performance	0.671	0.637
Professionalism	0.167	0.112

Based on Table 4.6, the auditor performance variable has an R-Square value of 0.671 (67.1%), indicating that professionalism and professional ethics contribute significantly to explaining auditor performance variability. The remaining 32.9% is influenced by other factors outside the model. This value is considered good.

Meanwhile, the independence variable has an R-Square value of 0.167 (16.7%), which falls into the weak category, as only a small portion of the variability in independence can be explained by the constructs in the model.

F-Square

The F² value is used to determine the extent of the influence of exogenous variables on endogenous constructs. The criteria for the strength of influence are divided into three categories, namely 0.02 for weak influence, 0.15 for moderate influence, and 0.35 for strong influence, as listed in Table 6. Meanwhile, an F² value below 0.02 is considered to have no substantive influence on the endogenous construct.

Table 6. F-Square

	F-Square	Influence
X1-Y	0.243	Moderate
X1-Z	0.164	Moderate
X2-Y	0.001	Not Substantive
X2-Z	0.018	Not Substantive
Z-Y	1.051	Large

Q-Square (Q²)

If the Q² value of the endogenous construct is higher than the contribution of the exogenous construct to it, then the model is considered to have good predictive validity. The interpretation categories for the Q² value are: 0.02 indicates weak predictive relevance, 0.15 indicates a moderate level, and 0.35 reflects strong predictive relevance.

Table 7. Q-Square

	SSO	SSE	Q² (=1-SSE/SSO)	Critical Value	Kesimpulan
Professionalism	198.000	183.422	0.074	"has Predictive Relevance" if Q>0;	Meeting Predictive Relevance evaluation
Auditor Performance	198.000	119.126	0.398	"lacks Predictive Relevance" if Q<0	Meeting Predictive Relevance evaluation

Significant Estimates

Based on the results of the significance estimation evaluation (evaluation of precision of estimation), it can be determined whether the null hypothesis (H₀) and alternative hypothesis (H_a) in this study are accepted or rejected, based on the results of the tests performed.

Table 8 Path Coefficients

	Original Sample	Sample Mean	Standard Deviation	T statistics	P Values
Independensi -> Kinerja Auditor	0.308	0.327	0.107	2.890	0.004
Etika Profesi -> Kinerja Auditor	0.018	0.020	0.108	0.170	0.865
Independensi -> Profesionalisme	0.373	0.435	0.153	2.445	0.015
Etika Profesi -> Profesionalisme	0.124	0.127	0.156	0.795	0.427
Profesionalisme -> Kinerja Auditor	0.644	0.653	0.120	5.367	0.000

DISCUSSION

Based on the findings explained above, it can be concluded that:

1. Independence on Auditor Performance. The analysis results show that independence significantly influences auditor performance, with a p-value < 0.05 and a t-statistic of 2.890. This means that the higher the auditor's independence, the better their performance. Therefore, the null hypothesis (H_{01}) is rejected, and the alternative hypothesis (H_{a1}) is accepted.
2. Professional Ethics on Auditor Performance. Professional ethics did not significantly influence auditor performance ($p > 0.05$; $t = 0.170$). This indicates that an understanding of ethics alone is not sufficient to influence performance without the support of other factors. The null hypothesis (H_{02}) is accepted, and the alternative hypothesis (H_{a2}) is rejected.
3. Independence on Professionalism. There is a significant influence between independence and professionalism, as evidenced by a p-value < 0.05 and a t-statistic of 2.445. This indicates that independent auditors tend to demonstrate a professional attitude in their work. The null hypothesis (H_{03}) is rejected, and the alternative hypothesis (H_{a3}) is accepted.
4. Professional Ethics on Professionalism. There was no significant effect between professional ethics and professionalism ($p > 0.05$; $t = 0.795$). This means that even if ethics is understood, it is not necessarily directly reflected in the auditor's professional attitude. The null hypothesis (H_{04}) is accepted, and the alternative hypothesis (H_{a4}) is rejected.
5. Professionalism on Auditor Performance. Professionalism was shown to have a significant effect on auditor performance ($p < 0.05$; $t = 5.367$). Auditors who behave professionally tend to produce better and more consistent performance. Therefore, the null hypothesis (H_{05}) is rejected, and the alternative hypothesis (H_{a5}) is accepted.
6. There is an indirect relationship between independence and auditor performance through professionalism. Independence has a direct effect on professionalism ($p < 0.05$; $t = 2.445$) and also an indirect effect on auditor performance through professionalism as a mediator ($p < 0.05$; $t = 2.413$). This means that professionalism significantly mediates the relationship between independence and auditor performance.
7. There is an indirect relationship between professional ethics and auditor performance through professionalism. Professional ethics has no significant effect on professionalism ($p > 0.05$; $t = 0.795$) or on auditor performance through professionalism ($p > 0.05$; $t = 0.785$). Thus, professionalism does not mediate the relationship between professional ethics and auditor performance.

CONCLUSIONS

Based on the research results presented, the following conclusions can be drawn: first, independence directly influences auditor performance. Second, professional ethics does not directly influence auditor performance. Third, independence directly influences professionalism. Fourth, professional ethics does not directly influence professionalism. Fifth, professionalism directly influences auditor performance. Sixth, independence indirectly influences

auditor performance through professionalism. Seventh, professional ethics does not indirectly influence auditor performance through professionalism.

ADVANCED RESEARCH

As professionals, ethics are crucial for auditors because they govern professional behavior. However, ethics often lacks a significant impact on performance due to a lack of relevant training. Therefore, regular case study-based training, peer reviews, regular supervision, and discussions between auditors are necessary to improve ethical understanding, maintain independence, and encourage professionalism and quality performance.

Further research is recommended to consider other variables that could potentially influence auditor performance, such as organizational pressure, personal values, organizational culture, or experience. Furthermore, expanding the scope of the study, given that this study was conducted only at the Bogor Regency Inspectorate, or comparing the public and private sectors, could provide a more comprehensive picture and broader generalizability of the results related to the topic under study.

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