

The Effect of Leadership Style and Independence on Auditor Performance with Professionalism as a Moderating Variable

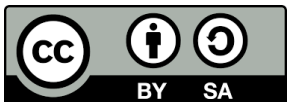
^{1*}Siti Fauzi Nurhayati, ²Mia Sipa Sopiatur Rohmah, ²Khoirun Nuranisa Safitri

^{1,3}Sekolah Tinggi Ilmu Ekonomi Tri Bhakti, Bekasi, Indonesia

²Universitas Terbuka, Jakarta, Indonesia

Email: ²Miafiami153@gmail.com ³khoirunns816@gmail.com

Corresponding autor e-mail: ^{1*}Sitifauzinurhayati@gmail.com

Article Info	Abstract
<p><i>Keywords:</i></p> <ul style="list-style-type: none"> ○ Leadership; ○ Independence; ○ Auditor Performance; ○ Professionalism 	<p>Purpose – This study aims to obtain empirical evidence about the effect of leadership style and independence on auditor performance with professionalism as a moderating variable</p> <p>Design/methodology/approach – This study uses a quantitative method of primary data research. This research was conducted using a questionnaire distributed to auditors of public accounting firms (PAF) and accounting students who took audit courses, namely 40 questionnaires distributed via email and social media. Each questionnaire distributed contained 42 statements to be answered by respondents. From the distribution of questionnaires conducted, 30 respondents provided answers. To get the results of this study, researchers used PLS SEM version 3.0.</p> <p>Findings – The results of this study found that leadership style has an affect and is not significant on auditor's performance, independence has a significant effect on auditor's performance, professionalism has a significant does not moderate the relationship between leadership style and auditor's performance, professionalism can moderate the between independence and auditor's performance.</p> <p>Research limitations/implications – This study has several limitations that should be considered when interpreting the results. First, the sample size is limited to the 10 largest Islamic banks in the world, which may not fully represent the diversity of Islamic banks globally. The implications of these findings suggest that organizations need to focus on developing a supportive leadership style and creating an environment that facilitates auditor independence. Future research is advised not to use the variable professionalism as a mediator and explore other factors that might affect this relationship, in order to gain a more comprehensive understanding of the dynamics of auditor performance.</p>
Article History	
<p>Received: 19 - 01 - 2025</p> <p>Accepted: 12 - 07 - 2025</p> <p>Published: 31 - 01 - 2026</p>	
DOI	
<p>https://doi.org/65440/jaa.v2i2.110</p>	
 <p>Copyright: © 2025by the authors. Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution (CC BY SA) license (https://creativecommons.org/licenses/by-sa/4.0/)</p>	<p>JEL : G31, G32, G35</p>

INTRODUCTION

The business world experiencing repaid development, requiring public accountants to improve the quality of audit services for historical financial service reports, attestation services,

and accounting and review services. The profession as an auditor is a profession that serves as a bridge between the preparer of financial statements and users of financial statements. Therefore, auditors are expected to always maintain their independence by being objective and impartial to one party. Independence itself can be interpreted as an absolute thing which means that it is not easily influenced, because the audit assignment is carried out in the public interest, namely ensuring that the audit carried out by the auditor is of good quality for the realization of quality financial reports as well.

The opinion issues by the auditor determines the assessment of the users of the financial statements in determining the actions to be taken. The opinion issued by the auditor is a representation of audit quality, the reality that is happening now illustrates that the expected occurred. In Indonesia itself, various cases of irregularities committed by auditors have occurred on sherly jakom form KAP purwanto, sungkoro and suria for violating the capital market law and the code of ethics for the public accounting profession. As a results sherly's registered certificate (STTD) was suspended for 1 year. The sanction was related to the inflation (over statement) of revenue worth Rp.613 billion for annual financial report (AFR) KAP amir abdi jusuf aryanto, mawar & friend is still in the process of investigating the over statement in the 2017 AFR of PT riga pilar Sejahtera food Tbk (AISA). The inflation was discovered after AISA's new management request an investigation into the company's 2017 AFR, the results of the investigation found over statements of up to Rp.4 trillion in accounts receivable, inventory and fixed assets.

The above case gives a slap to auditor's performance which is still low, auditor performance is very meaningful because good performance from an auditor will create financial report that can be trusted by users as a basis for decision making. The public accountant (AP) profession acts as a guardian of the quality of financial reporting used by the public (stakeholders) as a basis for economic decision making, knowing the factors related to auditor performance is expected that auditors can carry out audit activities more effectively and efficiently.

According to (Schmitt, 2020) in (S. Robbins, 2008) attribution theory explains how we judge individuals differently, we attempt to determine whether the behavior is caused internally or externally. Internally influenced behavior is behavior from within the individual's own personal control while external is behavior caused by external causes. Both internal and external attributions have been stated to effect individual attitudes and satisfaction with performance. Based on the description above, the purpose of this study is to measure and analyze the effect of leadership style, independence on auditor performance before and after being mediated by auditor professionalism.

This research is a development of research conducted by (Dariana & Refina, 2020) regarding the effect of professionalism, organizational commitment, leadership style and organizational culture on auditor performance. However, in this study researchers only used 2 independent variables, namely leadership style and independence. The novelty of this study is the use of professionalism variables as moderating variables. Researchers use the professionalism variable as a moderating variable with the consideration that auditor integrity is one.

LITERATUR REVIEW

Attribution theory

Attribution theory was developed by (Schmitt, 2020) in fritz heider in 1958 which is a theory that explains a person's behavior. According to Fritz Heider, the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the

process of how we determine the causes and motives of a person's behavior. This theory determines how a person explains the causes of the behavior of other or oneself and will determine whether the cause is internal or external which can affect individual behavior. Meanwhile, according to (S. Robbins, 2008), attribution theory is a theory that state that individuals observe someone's behavior, attribution theory tries to determine whether the cause of the behavior or what drives someone to do it.

In this study, researchers used attribution theory because this research is related to the behavior characteristics of an auditor performance which includes three things, namely leadership style, independence and professionalism.

Leadership

Leadership style is the leader's way of moving and directing this subordinates to carry out directed actions in support of achieving goals (Tambunan, 2015). The leadership style used by a leader depends on his personality capacity, so it sometimes very difficult to judge a leader using one of the leadership styles. A factor that often influences the leadership style of a leader is the personality of the leader himself. Personality that is natural and grows since birth, will bring its own personality traits of a leader itself. The nature of the personality that exists since birth, can't change by itself. These changes require a process and a long period of time.

In today's leadership science, there are several leadership styles that are generally recognized, namely: autocratic/dictatorial, militaristic, paternalistic, participative, laissez faire, free-rein, charismatic, democratic. Furthermore, the author will explain each of these leadership styles. (Serang & Utami, 2020) From the above definitions, it can be concluded that leadership style is a pattern of behavior used by leaders to influence subordinates in order to achieve organizational goal effectively. This leadership style includes the ability to build strong interpersonal relationship and create effective communication within the team. This a good leadership style focuses not only on the end result, but also on the process of interaction between team members in achieving common goals.

Independence

In accordance with professional ethics, accountants who practice as auditors are required to have an attitude of independence in every audit. In relation to auditors, independence is generally defined with reference to freedom from relationships that damage or appear to damage the accountant's ability to apply objectivity. This independence is defined as a condition for objectivity to be applied. In addition, there is another understanding of independence which means an impartial perspective in the conduct of tests, evaluation of examination result. And preparation of audit reports. Independence should be seen as one of the most important auditor characteristics. The reason is that so many parties rely on the trustworthiness of financial statements based on an impartial auditor's report. Independence and professionalism a professional accountant should not use his judgment only for the satisfaction of the auditee. In the auditor's reality, any consideration of the auditee's interests must be subordinated to a greater obligation or responsibility, namely the obligation to third parties and the public. The key principle of the whole idea of professionalism is that a professional has experience and the ability to recognize/ understand a particular field that is higher than the auditee. Therefore, the professional should not subordinate his judgement to the wishes of the auditee. (Romadon & Fridatien, 2019)

Auditor performance

(S. P. Robbins, 2005) (781) state that performance is the result of evaluating performance compared to predetermined criteria. Furthermore, stringer, (2002) defines performance as a pattern of actions taken to achieve goals as measured by comparison with standards.

Likewise, auditor performance is the result of an evaluation of the auditor's work in conducting an examines as measured by applicable auditing standards. Assessment of individual auditor performance can be seen from the professionalism of auditors in carrying out work in accordance with auditing standards. Many factors affect performance, including ability, motivation / support, the work done, and the relationship with the organization (Mathis & Jackson, 2006) in the book (Sudarman, 2023)

From some of the above definitions, it can be concluded that, auditor performance is a result of the work achieved by an auditor in carrying out the tasks assigned to him on quality and quantity based on skill, experience, seriousness of time measured by considering quality, quantity, and timeliness in order to achieve organizational goals.

Professionalism

In the big Indonesian dictionary, professionalism means; quality and conduct that characterizes a profession or a professional. Professionalism is the attitude of a professional. It means a term that explains that every job should be done by someone who has expertise in their field of profession.

Professionalism is e behavior, a goal or a set of qualities that mark or describe the style of a "profession". Professionalism also implies practicing a profession for profit or as a source of livelihood. Besides the term professionalism, there is the term profession. We often mean profession with our daily "Work" or "job". But the word profession, which come from the Angglo Saxon vocabulary, does not only mean "job". Profession requires not only specialized knowledge and skill through preparation and training, but in the meaning of 'profession' there is also a "calling". In this case, the meaning of "profession" contains two elements. First, the element of expertise and second, the element of vocation. Thus, "professional" must combine in his or her person the technical skills needed to carry out his or her work, as well as ethical maturity. Technical mastery alone does not make one a "professional". But must be integrated.

Hypothesis Development

The Effect of Leadership Style on Auditor Performance

A leader can take various ways in influencing and motivating subordinates or other people to always take action directed at achieving organizational goals. If an auditor is led by a leader who has good way of leading, the subordinates will feel happy at work so that their performance will increase. Based on the results of the research, the Leadership Style variable has a significant positive effect on auditor performance. The results of this study support previous research conducted by (Serang & Utami, 2020). Based on this explanation, the researchers took the hypothesis, namely:

H₁: leadership style has a positive effect on auditor performance.

The Effect of Independence on Auditor Performance

Mulyadi (2010) states that independence also means that there is honesty in the auditor in considering facts and there are objective and impartial considerations in the auditor in

formulating and expressing his opinion. Auditors are not allowed to take sides with anyone, because the opinion expressed by the auditor regarding the fairness of the company's financial statements will be questioned if the auditor is not truly independent. This is in line with research conducted by (Tjahjono & Wulandari, 2011) which states that independence has a positive effect on auditor performance. This statement is in line with research conducted by (Akriyanto, 2012) which states that independence affect auditor performance. These results are also consistent with research (Romadon & Fridatien, 2019) which also states that independence has a positive effect on auditor performance. Based on this explanation, the research took the hypothesis, namely:

H₂: Independence has a positive effect on auditor performance

Professionalism Moderates Leadership Style on Auditor Performance

Auditors who have a high professionalism attitude will have an impact on the performance they produce. An auditor who has not been able to timely report his audit report will show the auditor's lack of professionalism. And also, better the way to lead a leader where the auditor works so that will affect the performance of an auditor. And can affect the creativity of the auditor's performance when completing his duties as part of the organization. The result of this study support previous research conducted by (Yuningsih & Annisa, 2022). It can be concluded that professionalism can strengthen the relationship between leadership style and auditor performance. Based on this explanation, the researchers took the hypothesis, namely:

H₃: Professionalism Strengthens Leadership Style on Auditor Performance.

Professionalism Moderates Independence on Auditor Performance

Professionalism leads to characterizing or marking behavior, goals, or excellence that approves the characteristics and recognizes a profession or professional person (Adhi & Wayan 2015). Auditors who have a high professionalism attitude will have an impact on the performance they produce. An auditor who has not been able to timely report his audit report will show the auditor's lack of professionalism. Research by Monique & Nasution (2020), (Devi & Setya Putra, 2019), (Hendrawan & Budiarta, 2018), Kurniawan et al (2017) state that independence has a positive effect on auditor performance. This means that the more independent an auditor is, the level of achievement of the implementation of a job will be better. Conversely, auditors who are not independent, the resulting performance when providing option on financial statements is not good. The result of this study support previous research conducted by (Yuningsih & Annisa, 2022). It can be concluded that professionalism can strengthen the relationship between independence and auditor performance. Base on this explanation, the researchers took the hypothesis, namely:

H₄: professionalism strengthens independence on auditor performance.

RESEARCH METHOD

The population of this study were auditors who were member of the public accounting firm (PAF) and students who had studied audit courses. The research sample is junior auditors, managers, senior auditors, partners, supervisor auditors and students. The variables use in this study are as follows:

Table 1. Variable Measurements

Type	Variable	Dimension	Source
Independent Variables	Leadership	1. Auditor Relations 2. Auditor Communication	(Serang & Utami, 2020)
	Independence	1. Client Relationship 2. Independence of Work Implementation 3. Independence of Reporting	(Romadon & Fridatien, 2019)
	Auditor Performance	1. Quantity of Work 2. Quality of Work 3. Timeliness	(Bhaskoro et al., 2024)
Moderation Variables	Professionalism	1. Devotion To the Profession 2. Social Obligation 3. Independence 4. Belief in Professional Rules 5. Relationship with Peers/Affiliation	(Bhaskoro et al., 2024)

The data analysis method used in this study was the Partial Least Square (PLS) methodology. PLS is a structural equation modeling (SEM) solution method that is better suited for this study than other SEM approaches. PLS-SEM was chosen for its advantages in handling small sample sizes and evaluating complex relationship among latent variables. The linear equation model in this regression is as follows:

$$KA = \beta_0 + \beta_1 LS + \beta_2 IN + \beta_3 LS * PRO + \beta_4 IN * PRO + \varepsilon$$

RESULTS

Respondent Demographics

A total of 1 public accounting firm and 14 universities were selected as samples for this study. With 15 male and 14 female respondents, the majority of respondents were aged between less than 25 years old. Of these, 30 people have a bachelor's degree. 3 of them are junior auditors who have worked for less than 1 year and the others are active students and have graduated last year.

Normality testing, convergent validity and Reliability Testing

The fundamental assumption of multivariate analysis is normality. The data are considered normal if the skewness value is in the range of ± 1.96 at a significance of 0.05 (Hair et al., 2010). The data is deemed normal since, according to the table, the normality test indicates that each variable's skewness value is less than 1.96. in the meantime, the data processing findings demonstrated that all indicators and dimensions created latent variables, with loading factor > 0.7 and AVE > 0.5 meeting the validity of convergence (Hair et al., 2010). Additionally, the reliability test revealed that each variable had Cronbach's alpha and composite reliability values greater

than 0.7, indicating the dependability of the data. All things considered, the assessment of the measurement model (outer model) verifies that all dimensions and indicators originate from latent variables.

The Hypothesis Test

The hypothesis in this study can be known from the calculation of the model using the PLS bootstrapping technique. From the results of the bootstrapping calculation, the statistical t value of each relationship or path will be obtained. This hypothesis testing is set with a significance level of 0.05. The hypothesis can be accepted if the original sample value is in line with the hypothesis. The results of the calculation for hypothesis testing in this study, using the direct effect of the independent variable on the dependent variable and the moderating variable obtained as follows:

Table 2. T test results (Individual)

$$KA = \beta_0 + \beta_1 LS + \beta_2 IN + \beta_3 LS * PRO + \beta_4 IN * PRO + \epsilon$$

Variable	Prediction	Original Sample (O)	P- Values
LS -> AP	+	0,085	0,748
IN -> AP	+	0,816	0,002
LS*PRO -> AP	+	-0,121	0,632
IN*PRO -> AP	+	0,016	0,926
R-squared		0,553	
Adjusted R- squared		0,460	

Table 2 shows results from the inner and outer model tests with use smart PLS this own objective for test and analyze connecting between variable. Leadership has a positive but insignificant effect on auditor performance. Independence has a significant positive effect on auditor performance. Professionalism does not strengthen the relationship between leadership to auditor performance. Professionalism does not strengthen the relationship between independence on auditor performance.

Explanatory

The come about of testing the speculation of the impact of leadership on inspector execution gotten the first test result of 0.085 and p-values of 0.748, meaning that the centrality of $0.748 < 0.05$, H1 is reject, so it can be stated that leadership features a positive insignificant impact on auditor performance.

The comes about of testing the theory of the impact of independence on auditor performance gotten the first test result of 0.816 and p-values of 0.002, meaning that the importance of $0.002 < 0.05$, at that point H2 is acknowledged so it can be stated the independence encompasses a positive and significant on auditor performance.

The comes about of testing the speculation of the impact of Leadership*Professionalism on Auditor Performance gotten the initial test result of -0.121 and a p-value of 0.632, meaning that the centrality of $0.632 > 0.05$, at that point H3 is rejected, so it can be expressed that Professionalism cannot strengthen the relationship between Leadership to Auditor Performance.

The comes about of testing the theory of the impact of Independence*Professionalism on Auditor Performance gotten the initial test result of 0.016 and a p-value of 0.926, meaning that the

noteworthiness of $0,926 > 0.05$, at that point H4 is rejected, so it can be expressed that Performance skill cannot strengthen the relationship between Professional Ethics on Auditor Performance.

DISCUSSIONS

Leadership has a positive but not significant effect on Auditor Performance

This study shows that leadership style has an important role in auditor performance. This is in line with research (Serang & Utami, 2020) which provides results that leadership style has a positive effect on auditor performance. Thus this research is a very interesting topic to discuss. The study shows that a good leadership style can have a positive influence on auditor performance. This is due to several factors underlying the relationship. First, leaders who apply effective leadership styles, such as transformational styles, are able to create a work environment that supports and motivates auditors to achieve the best performance. A good leader not only provides direction, but also listens to input from his team, thus creating a sense of involvement and responsibility among auditors.

Second, a positive leadership style contributes to improved communication within the team. Open and communicative leaders allow auditors to share ideas and challenges they face, thus facilitating collaborative problem solving. Research shows that auditors who feel supported by their leaders tend to be highly motivated and able to work more efficiently, which ultimately leads to better performance. Furthermore, leadership style also affects the organizational commitment of auditors. Leaders who show concern for team welfare and value individual contributions will increase auditor loyalty to the organization. Highly committed auditors tend to show better performance because they feel tied to organizational goals and are motivated to achieve them. Although this study shows a positive influence of leadership style on auditor performance, it should be noted that the influence is not always significant in every context. External factors such as job pressure and task complexity may also affect auditor performance outcomes. However, in general, this research underscores the importance of the leader's role in influencing audit team performance and confirms that a good leadership style is one of the keys to achieving optimal work outcomes. Thus, focusing on the development of effective leadership styles becomes highly relevant for organizations to improve overall auditor performance.

Independence has a positive and significant effect on Auditor Performance

Mulyadi (2010) in (Romadon & Fridatien, 2019) states that independence also means that there is honesty in the auditor in considering facts and there are objective and impartial considerations in the auditor in formulating and expressing his opinion. Auditors are not allowed to take sides with anyone, because the opinion expressed by the auditor regarding the fairness of the company's financial statements will be questioned if the auditor is not truly independent. This is in line with research conducted by Wulandari and (Tjahjono & Wulandari, 2011) which states that independence has a positive effect on auditor performance. This statement is in line with research conducted by (Akriyanto, 2012) which states that independence affects auditor performance. These results are also consistent with research (Romadon & Fridatien, 2019) which also states that independence has a positive effect on auditor performance. this is important because good audit quality not only increases public confidence in the audit results, but also contributes to the reputation of the accounting profession as a whole. In addition, auditors who feel free from conflicts of interest will be more focused in carrying out their duties, so their performance will improve. In other words, the higher the level of auditor independence, the better the performance that can be produced, as revealed in various previous studies that show a significant relationship between independence and auditor performance.

Professionalism cannot strengthen the relationship between leadership and Auditor Performance

Auditors who have a high professionalism attitude will have an impact on the performance they produce. An auditor who has not been able to timely report his audit report will show the auditor's lack of professionalism. And also, the better the way to lead a leader where the auditor works so that it will affect the performance of an auditor. And can affect the creativity of the auditor's performance when completing his duties as part of the organization. The results of this study support previous research conducted by (Yuningsih & Annisa, 2022). Where professionalism cannot strengthen the relationship between leadership style and auditor performance because professionalism focuses more on the competence, ethics, and work standards of the individual concerned, while leadership style functions as an external factor that influences auditor behavior. Although auditors' professionalism is very important in determining the quality of their work, the independent and objective nature of professionalism does not always align with the influence of leadership styles.

Research shows that an effective leadership style can improve team motivation and performance, but if auditors already have a high level of professionalism, they may be less influenced by the leadership style applied by their superiors. In addition, the relationship between leadership style and auditor performance may be influenced by various other factors, such as task complexity and work pressure. In situations where auditors face significant challenges or high workloads, the influence of leadership style may become less relevant compared to the professional ability of individuals to complete their tasks. This suggests that while leadership style can provide support and direction, auditors who have a high level of professionalism are likely to be able to operate effectively without having to rely entirely on the influence of their leaders. Thus, while leadership style and professionalism are both important in the context of auditor performance, they function in different realms. Professionalism focuses on an individual's ability to perform tasks well based on professional ethics and standards, while leadership style is more related to how leaders motivate and direct teams. Therefore, professionalism cannot strengthen the relationship between leadership style and auditor performance directly, but rather serves as an independent factor that supports the overall quality of auditor work.

Professionalism cannot strengthen the relationship between independence and Auditor Performance

Professionalism leads to characterizing or marking behavior, goals, or excellence that approves the characteristics and recognizes a profession or professional person (Adhi & Wayan 2015). Auditors who have a high professionalism attitude will have an impact on the performance they produce. An auditor who has not been able to timely report his audit report will show the auditor's lack of professionalism. Research by Monique & Nasution (2020), (Devi & Setya Putra, 2019), (Hendrawan & Budiarta, 2018) Kurniawan et al (2017) state that independence has a positive effect on auditor performance. This means that the more independent an auditor is, the level of achievement of the implementation of a job will be better. Conversely, auditors who are not independent, the resulting performance when providing opinions on financial statements is not good. The results of this study support previous research conducted by (Yuningsih & Annisa, 2022) where professionalism can strengthen the relationship between independence and auditor performance because a high professional attitude allows auditors to carry out their duties better and more objectively. When auditors have a high level of professionalism, they not only meet

ethical and competency standards, but are also able to maintain an independent attitude in the face of pressure from outside parties, including clients. Research shows that professional auditors tend to be more honest and transparent in carrying out audits, so their work becomes more reliable. In other words, professionalism serves as a foundation that supports auditor independence, so when auditors operate within a strong professionalism framework, they can maintain the integrity and objectivity necessary to produce high-quality audits. Furthermore, professionalism includes a deep understanding of professional ethics and the auditor's responsibility to stakeholders. Professional auditors will always put the public interest first and ensure that the financial statements they audit reflect the true state of affairs without any influence from any party. This is very important in building trust between auditors and users of financial statements.

When auditors act independently and professionally, the resulting audit quality will improve, which in turn will improve their overall performance. Research by (Adhi: & Wayan, 2015) shows that auditor professionalism has a positive effect on auditor performance, confirming that professional attitudes not only strengthen independence but also contribute directly to better work results. Thus, the relationship between independence and auditor performance becomes stronger when supported by professionalism. Auditors who have high integrity and commitment to professional standards will be able to carry out their duties more effectively, so that the audit results become of higher quality. This suggests that to achieve optimal auditor performance, it is important for organizations to emphasize the development of professionalism among their auditors, so as to strengthen independence and produce better performance.

CONCLUSIONS

Based on the results of this study can take conclusion as following: 1. Leadership has a positive but not significant effect on Auditor Performance. 2. Independence has a positive and significant effect on Auditor Performance. 3. Professionalism does not strengthen the relationship between Leadership to Auditor Performance. 4. Professionalism does not strengthen the relationship between independence to Auditor Performance.

Theoretical Implications

The results of this study are expected to add to the academic literature and can be used to develop a more comprehensive theoretical model in understanding the same problems. This research can be used as a reference in testing the variables of leadership style and independence as independent variables, Auditor Performance as the dependent variable and Professionalism as a moderating variable on auditors who are members of the Public Accounting Firm (KAP) and students who have taken audit courses.

Managerial Implications

This study produces useful findings for auditors who are members of the Public Accounting Firm (KAP) and students to strengthen their understanding of Organizational Commitment, ensuring that Professional Ethics can affect Auditor Performance. By implementing this, it can be effective in reducing situations, increasing integrity in every activity and bringing long-term benefits to the growth and prosperity of the organization or company.

Policy Implications

With policy implications that encourage the application of leadership styles, independence,

and strengthening Auditor Performance to improve accountability and public trust, this research provides significant insight for audit institutions. In addition, it is necessary to develop effective supervisory mechanisms, including supervisory units to monitor compliance with the principles of leadership style and independence on sophisticated accounting information systems to produce good Auditor Performance.

Limitations

The limitations of this study are that all research variables, namely Organizational Commitment variables, Professional Ethics as independent variables, Auditor Performance as dependent variables and Professionalism as moderating variables are measured using questionnaires, so that the data obtained are respondents' perceptions. Respondents were obtained via WhatsApp, email and Instagram so that the questionnaires obtained were not guided in detail in filling them out. Therefore, it can have the possibility of respondent subjectivity to the questions asked and also have obstacles in waiting for confirmation from respondents.

Suggestions

Given these constraints, recommendations that can be made are: (1) Using respondents who are more relevant auditors, namely those who are members of a Public Accounting Firm (KAP) in greater numbers. (2) Comparing the performance of one Public Accounting Firm (KAP) with another. (3) Conducting qualitative research through in-depth interviews with auditors who are members of a Public Accounting Firm (KAP).

REFERENCE

- Adhi:, N. I. B. S., & Wayan, R. I. (2015). Pengaruh Profesionalisme, Etika Profesi Dan Pelatihan Auditor Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Di Bali. *E-Jurnal Akuntansi Universitas Udayana*, 13(3), 916–943.
- Akriyanto, R. (2012). Pengaruh Independensi, Gaya Kepemimpinan, Komitmen Organisasi Dan Pemahaman Good Governance Terhadap Kinerja Auditor (Studi Empiris Pada Auditor Di Kap Wilayah Surakarta Dan Yogyakarta). *Skripsi S1, Universitas Muhammadiyah Surakarta*, 05, Tidak Dipublikasikan.
- Bhaskoro, A. P., Ulupui, I. G. K. A., & Musyaffi, A. M. (2024). Pengaruh Etika Profesi, Profesionalisme, Independensi, Dan Komitmen Organisasi Terhadap Kinerja Auditor Internal. *Jurnal Revenue: Jurnal Ilmiah Akuntansi*, 5(1), 420–441.
- Dariana, D., & Refina, R. (2020). Pengaruh Profesionalisme, Komitmen Organisasi, Gaya Kepemimpinan, Dan Budaya Organisasi Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Di Pekanbaru. *Jurnal Iakp: Jurnal Inovasi Akuntansi Keuangan & Perpajakan*, 1(2), 128. <https://doi.org/10.35314/.V1i2.1681>
- Devi, Y. V., & Setya Putra, I. (2019). Reaksi Pasar Terhadap Pengumuman Dividen Perusahaan Yang Termasuk Dalam Idx High Dividend 20 Periode 2019. *Jurnal Penelitian Teori & Terapan Akuntansi (Peta)*, 5(2), 79–95. <https://doi.org/10.51289/Peta.V5i2.446>
- Hair, Jr. J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). Preparation And Characterization Of Nonwoven Fibrous Biocomposites For Footwear Components. In *Polymers* (Chapter 1, Vol. 12, Issue 12). <https://doi.org/10.3390/Polym12123016>
- Hendrawan, P. R., & Budiarta, I. K. (2018). Pengaruh Integritas, Independensi, Dan Gaya Kepemimpinan Transformasional Pada Kinerja Auditor Inspektorat Kota Denpasar. *E-Jurnal*

- Akuntansi*, 1359. <https://doi.org/10.24843/Eja.2018.V24.I02.P20>
- Mathis, R. L., & Jackson, J. H. (2006). *Human Resource Management* 10th. In *Harvard Business Review* (Vol. 13, Issue January 2019). <https://open.umn.edu/opentextbooks/bookdetail.aspx?bookid=71>
- Robbins, S. (2008). *Perilaku Organisasi. Perilaku Organisasi*. <https://doi.org/10.52931/T4b6/2022>
- Robbins, S. P. (2005). *Essentials Of Organizational Behavior*. <http://www.theeuropeanlibrary.org/tel4/record/3000089783526>
- Romadon, A. S., & Fridatien, E. (2019). Analisis Pengaruh Kompetensi Dan Independensi Terhadap Kinerja Auditor Dengan Self Efficacy Sebagai Variabel Mediasi (Studi Empris Auditor Pada Kantor Akuntan Publik Di Semarang). *Solusi*, 17(4), 63–84. <https://doi.org/10.26623/Slsi.V17i4.1773>
- Schmitt, J. (2020). Attribution Theory. *Attribution Theory, March*, 366–373. <https://doi.org/10.1002/9781444323528.Ch46>
- Serang, J. E., & Utami, W. (2020). *The Effect Of Professionalism , Leadership Style , Organizational Commitment And Locus Of Control On Auditor Performance (Study At A Public Accounting Firm In Jakarta)*. 6(3), 217–226. <https://doi.org/10.31695/Ijasre.2020.33778>
- Sudarman, S. (2023). *Fenomenal Auditing*. Cv. Eureka Media Aksara.
- Tambunan, Toman Sony. (2015). *Pemimpin Dan Kepemimpinan*. In *Pemimpin Dan Kepemimpinan* (Vol. 10, Issue 9).
- Tjahjono, H. K., & Wulandari, E. (2011). Pengaruh Kompetensi, Independensi Dan Komitmen Organisasi Terhadap Kinerja Auditor Pada Bpkp Perwakilan Diy. *Jbti*, 1(1).
- Yuningsih, L., & Annisa. (2022). Independensi, Profesionalisme Auditor Dan Gaya Kepemimpinan Terhadap Kinerja Auditor Pada Kantor Badan Pemeriksaan Keuangan Ri Perwakilan Provinsi Sumatera Barat. *Jurnal Manajemen Dan Bisnis Digital*, 1(1), 1–12.