

The Influence Of Organizational Commitment, Professional Ethics On Auditor Performance With Professionalism As A Moderating Variable

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Article Info	Abstract
<p>Keywords:</p> <ul style="list-style-type: none">○ Organizational Commitment;○ Professional Ethics;○ Auditor Performance;○ Professionalism.	<p>Purpose - This study aims to analyze the influence of Organizational Commitment, Professional Ethics on Auditor Performance with Professionalism as a moderating variable.</p> <p>Design/methodology/approach - This study uses a quantitative method with a correlational approach. This study uses a questionnaire distributed to auditors of Public Accounting Firms and undergraduate student who taken audit courses. A total of 35 questionnaires were distributed through social media, each containing 67 statements that must be answered by respondents. Of these, 35 respondents were obtained from 5 provinces. To analyze the data and obtain results, the researcher used PLS-SEM Version 3.0.</p> <p>Findings - The result of this study indicate that Organizational Commitment has a positive and significant effect on Auditor Performance, Professional Ethics has a positive but not significant effect n Auditor Performance, Professionalism cannot strengthen the relationship between Organizational Commitment on Auditor Performance. Professionalism cannot strengthen the relationship between Professional Ethics and Auditor Performance.</p> <p>Research limitations/implications - The research was measured using a questionnaire, so the data obtained were the respondents' perceptions. Respondents were obtained via WhatsApp, Email, and Instagram so that the questionnaire obtained were not guided in detail in filling them out.</p>
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INTRODUCTION

The accounting profession plays a vital part in the business world. Financial information provided by management to the public carries risks such as the possibility that management's personal interests may influence the communication of financial results and conditions in favor of management, and the possibility of fraud, negligence, or deception in the preparation of financial statements. Therefore, the public requires professional services to evaluate whether the financial information provided by management is impartial. This is where auditors play an important role (Ni Wayan, 2013).

A case regarding Auditor Performance happened in 2018, the Service of Back clarified three Public Accountant (AP) carelessness in inspecting the 2018 financial statements of PT Garuda Indonesia (Persero) Tbk. This in the long run driven to sanctions from the Center for Financial Professional Development (PPPK). Already, Garuda Indonesia's money related articulations were questioning. This was activated by the refusal of two commissioners of Garuda Indonesia, Chairal Tanjung and Dony Oskaria to sign the endorsement of the 2018 monetary explanations. Both of them have distinctive suppositions with respect to the recording of exchanges with Mahata worth US\$ 239.94 million within the income post. The reason is, there has been no installment from Mahata until the conclusion of 2018. Secretary Common of the Service of Fund Hadiyanto point by point the three exclusions made. First, the public accountant concerned has not properly assessed the substance of the transaction for the accounting treatment of revenue recognition of receivables and other income. This is because the Public Accountant has recognized receivable income even though the nominal amount has not been received by the company. Thus, this public accountant is proven to violate Auditing Standard (SA) 315. Second, the public accountant has not fully obtained sufficient audit evidence to assess the accounting treatment in accordance with the substance of the transaction agreement. This is called violating SA 500. Finally, the public accountant also cannot consider facts after the date of the financial statements as a basis for accounting treatment, which violates SA 560. Not only that, the Public Accounting Firm (KAP) where Kasner was based was also asked to control the quality control standards of KAP (CNNIndonesia.com, 2019).

The first factor that affects Auditor Performance is Organizational Commitment. According to (Yusuf & Syarif, 2018) Organizational Commitment is an attitude of employee loyalty to the organization, by staying in the organization, helping to achieve organizational goals and having no desire to leave the organization for any reason. In research (Alfianto & Suryandari, 2015), this study resulted Organizational Commitment on Auditor Performance has positive effect. This is because the higher the auditor's Organizational Commitment to the organization where he works, the better the Performance of Auditor.

The second factor that affects Auditor Performance is Professional Ethics. Professional Ethics are principles that apply to certain fields (Sihotang, 2019). In research (Fish, 2020) which examines the effect of Professional Ethics on Auditor Performance shows that professional ethics has a positive relationship to auditor performance. This means that professional ethics is directly proportional to auditor performance, this shows that when professional ethics are increasingly adhered to, auditor performance can also be better.

The third factor is moderating effects of Professionalism on Auditor Performance. Moderating variable is type of variable that strengthen or not strengthen the relationship between the independent variable and the dependent variable. In his book entitled "Professional Ethics of Work Professionalism", (Hasibuan, 2017) suggests that Professionalism is a behavior, a goal or a set of qualities that mark or describe the style of a "profession". Professionalism also contains the notion of running a profession for profit or as a source of livelihood. Professionalism has a significant influence on Auditor Performance. This is because if the audit results that have been carried out by an auditor cannot be completed within the specified time, this can cause the professionalism of an auditor to decrease. This is what causes an auditor's professionalism to greatly affect the auditor's performance (Monique & Nasution, 2020).

Based on the background described above, the authors want to test again by conducting

research entitled “The Effect of Organizational Commitment, Professional Ethics on Auditor Performance with Professionalism as a Moderating Variable.

LITERATUR REVIEW

Attribution Theory

Auditor performance is inseparable from the auditor's behavior in carrying out his duties. According to Fritz Heider, the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory clarifies the method of how we decide the causes and thought processes of a person's behavior. Attribution theory defines an understanding of a person's reaction to events that can be seen from their surroundings, by knowing their reasons for the events they experience. Attribution theory also contains behavior related to attitudes and privileges possessed by a person, so it can be said that just by looking at their behavior, the person's attitude or characteristics can be known and can also estimate a person's behavior in responding to certain conditions. Attribution is one of the processes of forming impressions. Attribution refers to how people explain the causes of other people's or their own behavior. Attribution Theory is a theory that discusses the causes of a person's behavior or ourselves, which will later form an impression. The impressions formed will be concluded as factors that influence the behavior of others. Attribution theory has similarities with attitude and behavior theory, which is a theory that states that a person's behavior is determined by attitudes, social rules, habits and knowing the consequences of that behavior (Prabayanthi & Widhiyani, 2018)

Organizational Commitment

Organizational Commitment is the level of person devotion to the organization. With high Organizational Commitment, they will be pleased to consider themselves as individuals of the organization. Organizational Commitment is additionally characterized as a condition in which a representative side with a specific organization and its goals and wants to preserve enrollment in that organization. Concurring to (Yusuf & Syarif, 2018) Organizational Commitment is a state of mind of employee dependability to the organization, by remaining within the organization, making a difference to realize organizational objectives and having no crave to take off the organization for any reason. Organizational Commitment is measured by 3 dimensions, namely affective commitment, continuous commitment, and normative commitment (Fachruddin & Rangkuti, 2019).

Professional Ethics

In general, ethics is partitioned into two; general ethics and specialized ethics. General ethics talks around the essential conditions of how humans act ethically, how to create choices, and investigates the rationality of ethical benchmarks of activity (ethical speculations) and essential ethical standards in decision-making, whereas specialized morals are fundamental ethical standards connected in a specific field. Special ethics is partitioned into two parts, specifically individual ethics and social ethics. According to A. Sonny Keraf, professional ethics is a portion of social ethics. Conforming to (Sihotang, 2019) Professional Ethics are standards that apply to certain areas. Professional Ethics has 8 dimensions, namely professional responsibility, public interest, integrity, objectivity,

professional competence and prudence, confidentiality, professional behavior, and technical standards (Widyasmono, 2012).

Auditor Performance

Robbins (2009: 781) states that performance is the result of assessing execution compared to foreordained criteria. Besides, Stringer, (2002) characterizes execution as a design of activities carried out to attain objectives as measured by comparison with benchmarks. Evaluation of individual auditor performance can be seen from the polished skill of reviewers in carrying out work in agreement with examining measures. Numerous components influence execution, counting capacity, inspiration/back, the work done, and the relationship with the organization. Moreover, auditor performance is the result of an assessment of the auditor's work in conducting an examination as measured by pertinent reviewing benchmarks (Sudarman, 2024). Auditor performance has 3 dimensions, namely quality, quantity, and timeliness (Maharani et al., 2024).

Professionalism

With skills alone from vocational education, it is not enough to say that a job is called a profession. It is necessary to master the theory that underlies implementation practice, mastery of intellectual techniques which are the relationship between theory and practice. There are other things that professional practitioners need to pay attention to apart from professional ethics, namely the professional code of ethics and professional abuse. Professionalism is a behavior, a goal or a series of qualities that mark or describe the style of a "profession" (Hasibuan, 2017). Professionalism also implies carrying out a profession for profit or as a source of livelihood. Professionalism has 5 dimensions, namely dedication to the profession, belief in professional regulations/professional standards, social obligations, independence, relationships with other professionals/affiliations (Insani et al., 2017).

Hypotheses development

The higher the Organizational Commitment of the auditor, the higher the auditor's performance will be. Auditors who have a high commitment to the organization where they work will show up dependability, a sense of recognizing verification, feel playful to work, have a sense of having a put to the organization, take obligation and be more included in advancing the organization. In the event that the auditor's Organizational Commitment is higher, his execution will be way better. This statement is in line with research (Hayatul Khairat, 2017; Prabayanthi & Widhiyani, 2018; Putra, 2020) Based on this explanation, the researchers took the hypothesis, namely (H₁): Organizational Commitment has a positive effect on Auditor Performance.

Professional ethics emphasizes more on the demands on the profession of a person, which involves responsibility, discipline, integrity, and moral commitment. The code of ethics acts as a basis for an accountant to achieve his goals in the public interest. Professional ethics are needed to produce good performance. This is because the ethics that have been established in each auditor or in a team of auditors will be the basis for achieving the final result of the audit. With the high professional ethics of an auditor, high auditor performance will be created. From the results of study by (Mahmud et al., 2022;

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Wahyudi & Titik Aryati, 2022) show that Professional Ethics has a positive effect on Auditor Performance. Based on this explanation, the researchers took the hypothesis, namely (H₂): Professional Ethics has a positive effect on Auditor Performance.

Professionalism could be a behavior that has responsibility and earnestness in a work to realize great performance (Faisal, Sari, et al., 2023). With the professionalism had by an auditor, the auditor is required to carry out and total his audit assignments in agreement with appropriate methods and measures. Or in other words, proficient evaluators must maintain a strategic distance from untrustworthiness and carelessness (Faisal, Nopitasari, et al., 2023). The professionalism of an auditor is an imperative marker that must be show in an auditor in carrying out his obligations and obligations. So that on the off chance that professionalism has been connected within the auditor, this will have an effect on making strides the coming about auditor performance. Subsequently, it can be accepted that high professionalism includes a positive impact on Auditor Performance, meaning that in case the professionalism had by the inspector is tall, it will have an effect on progressing Auditor Performance, and vice versa. This statement is in line with research (Bhaskoro et al., 2024; Monique & Nasution, 2020; Serang & Utami, 2020) which states that Professionalism has a positive effect on Auditor Performance, meaning that with high Professionalism, Auditor Performance can run well. It can be concluded that Professionalism strengthens the relationship between Organizational Commitment to Auditor Performance. Based on this explanation, the researchers took the moderation hypothesis, namely: (H₃): Professionalism strengthens the effect of Organizational Commitment on Auditor Performance.

Professional Ethics is frequently a request for auditors in carrying out their obligations. Professional Ethics for an auditor is a very important thing to uphold. This means that if the auditor has good Professional Ethics, the Auditor's Performance will also be good. Auditors who have a high view of professionalism will make contributions that can be trusted by decision makers, both internal and external parties. This statement is in line with research (Bhaskoro et al., 2024; Monique & Nasution, 2020; Serang & Utami, 2020) which states that Professionalism has a positive effect on Auditor Performance, meaning that with high Professionalism, Auditor Performance can run well. It can be concluded that Professionalism strengthens the relationship between Professional Ethics and Auditor Performance. Based on this explanation, the researchers took the moderation hypothesis, namely (H₄): Professionalism strengthens the effect of Professional Ethics on Auditor Performance.

RESEARCH METHOD

The primary data is the data used in this study. A quantitative approach is the research method in this study used, namely examining significant relationships between the variables studied to draw conclusions that will explain the general picture of the study, based on the value or score of respondents' answers to the questionnaire. Non-probability sampling is the sampling design in this research. The variables utilized in this research are:

Table 1. Variable Measurements

Type	Variable	Dimension	Source
Independent Variables	Organizational Commitment	1. Affective commitment	(Fachruddin & Rangkuti, 2019)
		2. Continuous commitment	
		3. Normative commitment	
	Professional Ethics	1. Professional responsibility	(Widyasmono, 2012)
		2. Public interest	
		3. Integrity	
		4. Objectivity	
		5. Professional competence and prudence	
		6. Confidentiality	
		7. Professional behavior	
		8. Technical standards	
Dependent Variable	Auditor Performance	1. Quality	(Maharani et al., 2024)
		2. Quantity	
		3. Timeliness	
Moderation Variable	Professionalism	1. Devotion to the profession	(Insani et al., 2017)
		2. Belief in professional rules / professional standards	
		3. Social obligations	
		4. Independence	
		5. Relationship with fellow professionals / affiliates	

The Partial Least Square (PLS) methodology is the data analysis method in this research. PLS is a structural equality modeling (SEM) solution method that is more suitable for this study than other SEM approaches. PLS SEM was chosen because of its advantages in handling small sample sizes and evaluating complex relationships between latent variables. In this study, respondents came from five regions due to limited resources and ease of access. Although this study is limited to only five regions, the results are more relevant because they are focused only on those areas. Although this study was conducted in only five regions, it still provides valuable insights into Auditor Performance. The linear equation model in this regression is as follows:

$$AP = \beta_0 + \beta_1 OQ + \beta_2 PE + \beta_3 PRO*OQ + \beta_4 PRO*PE + \varepsilon$$

Demographics

This research obtained answers from 35 respondents who came from several provinces in Java. A total of 20 respondents came from West Java Province, 11 respondents came from DKI Jakarta Province, 2 respondents came from Central Java Province, and 1 respondent each came from East Java Province and Yogyakarta Special Region. This researcher on auditors who were members of the Public Accounting Firm (KAP) and students who had taken audit courses. With 8 male and 27 female respondents, most of the respondents were between the ages of under 23. Of them, 2 had a diploma and 33 had a bachelor's degree.

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 the range of ± 1.96 at a significance of 0.05 (Hair J et al., 2014). The data is deemed normal since, according to the table, the normality test indicates that each variables 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., 2019). 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 theory in this research can be known from calculation of the demonstrate utilizing the PLS bootstrapping procedure. From the result of the bootstrapping calculation, the measurable t esteem of each relationship or way will be gotten. This theory testing is set with a noteworthiness level 0.05. the hypothesis can be accepted in case 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:

Regression results

Table 2. Path Coefficient

$$AP = \beta_0 + \beta_1 OQ + \beta_2 PE + \beta_3 PRO*OQ + \beta_4 PRO*PE + \varepsilon$$

	Original Sample (O)	T Statistics (O/STDEV)	P Values
Organizational Commitment -> Auditor Performance	0.317	2.377	0.018
Professional Ethics -> Auditor Performance	0.341	1.677	0.094

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Organizational Commitment*Professionalism -> Auditor Performance	0.026	0.203	0.839
Professional Ethics* Professionalism -> Auditor Performance	-0.087	0.432	0.666

Table 2 shows results from the inner and outer model tests with use smartPLS This own objective for test and analyze connection between variable. Organizational Commitment has a significant positive effect on Auditor Performance. Professional Ethics has a positive but insignificant effect on Auditor Performance. Professionalism does not strengthen the relationship between Organizational Commitment to Auditor Performance. Professionalism does not strengthen the relationship between Professional Ethics on Auditor Performance.

Explanatory

The comes about of testing the speculation of the impact of Organizational Commitment on Inspector Execution gotten the first test result of 0.317 and a p-value of 0.018, meaning that the importance of $0.018 < 0.05$, H1 is acknowledged so it can be stated that Organizational Commitment encompasses a positive and significant on Auditor Performance. The comes about of testing the theory of the impact of Professional Ethics on Auditor Performance gotten the first test result of 0.341 and a p-value of 0.094, meaning that the centrality of $0.094 < 0.05$, at that point H2 is rejected, so it can be stated that Organizational Commitment features a positive insignificant impact on Auditor Performance. The comes about of testing the speculation of the impact of Organizational Commitment*Professionalism on Auditor Performance gotten the initial test result of 0.026 and a p-value of 0.839, meaning that the centrality of $0.839 > 0.05$, at that point H3 is rejected, so it can be expressed that Professionalism cannot strengthen the relationship between Organizational Commitment to Auditor Performance. The comes about of testing the theory of the impact of Professional Ethics*Professionalism on Auditor Performance gotten the initial test result of -0.087 and a p-value of 0.666, meaning that the noteworthiness of $0.666 > 0.05$, 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

Organizational Commitment has a positive and significant effect on Auditor Performance

This study shows that Organizational Commitment has an important role in Auditor Performance. This is in line with research (Hayatul Khairat, 2017) which provides results that Organizational Commitment has a positive effect on Auditor Performance. Thus, this study is a very interesting topic to discuss. The study shows that good Organizational Commitment can have a positive effect on Auditor Performance. This means that the higher the Organizational Commitment owned by the auditor, the higher the auditor's

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performance will be. Auditors who have a high commitment to the organization where they work will show loyalty, a sense of identification, feel happy working, have a sense of belonging, be responsible and more involved in advancing the organization. If the auditor's Organizational Commitment is higher, their performance will be better.

Professional Ethics has a positive but not significant effect on Auditor Performance

Professional ethics emphasizes more on the demands of a person's profession, which concerns responsibility, discipline, integrity, and moral commitment. The code of ethics acts as a basis for an accountant to achieve his goals for the public interest. Professional ethics are needed to produce good performance. This is because the ethics that have been established in each auditor or in a team of auditors will be the basis for achieving the final results of the audit. With the high professional ethics of an auditor, high auditor performance will be created. Although this study shows a positive influence of Professional Ethics on Auditor Performance, it should be noted that this influence is not always significant in every context. These factors include leadership style and organizational culture.

Professionalism cannot strengthen the relationship between Organizational Commitment and Auditor Performance

Auditors who have a high level of professionalism will have an impact on the performance they produce. An auditor who has not been able to report his audit report on time will show a lack of professionalism in the auditor. And also, the better the Organizational Commitment of an auditor, the better it will affect the performance of an auditor. And it can affect the creativity of the auditor's performance when completing his duties as part of the organization. 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 Organizational Commitment functions as an external factor that affects Auditor Performance.

Professionalism cannot strengthen the relationship between Professional Ethics and Auditor Performance

Professional Ethics are often a requirement for auditors in carrying out their duties. Professional Ethics for an auditor is something that is very important to uphold. This means that if the auditor has good Professional Ethics, then the Auditor's Performance will also be good. Auditor who have a good Professionalism see will give commitments that can be trusted by decision makers, both internal and external parties. However, Professionalism is an external factor that does not significantly strengthen the moderation of Professional Ethics on Auditor Performance.

CONCLUSIONS

Based on the results of this study can take conclusion as following: 1. Organizational Commitment has a positive and significant effect on Auditor Performance. 2. Professional

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Ethics has a positive but not significant effect on Auditor Performance. 3. Professionalism does not strengthen the relationship between Organizational Commitment to Auditor Performance. 4. Professionalism does not strengthen the relationship between Professional Ethics to Auditor Performance.

Theoretical Implications

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

Managerial Implications

This research produces findings that are useful for auditors who are members of Public Accounting Firms (KAP) and university students to strengthen their understanding of Organizational Commitment, ensuring that Professional Ethics can influence 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 implementation of Organizational Commitment, Professional Ethics, and strengthening Auditor Performance to increase accountability and public trust, this research offers significant insights for audit institutions. In addition, it is necessary to develop an effective supervisory mechanism, including a supervisory unit to monitor compliance with Commitment and Ethics principles, as well as investment in a sophisticated accounting information system 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

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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).

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