



Factors Affecting the Performance of Government Auditors at the Ciayumajakuning Regional Inspectorate

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Abstract

This study aims to analyze the influence of competence, independence, professionalism, skepticism, and professional ethics on auditor performance at the Ciayumajakuning Regional Inspectorate. Using a census method, the study involved the entire population of 159 auditors in the regions of Cirebon, Indramayu, Majalengka, Kuningan, and Cirebon City. Data were obtained through a structured questionnaire and analyzed using multiple linear regression to examine both the simultaneous and partial effects of each independent variable on auditor performance. The results show that all five variables significantly affect auditor performance, with professionalism having the greatest influence, followed by competence, professional ethics, independence, and skepticism. The inclusion of skepticism and professional ethics distinguishes this study, expanding the understanding of relationships among variables in the context of public sector auditing. These findings provide practical implications for the Regional Inspectorate to improve audit quality through continuous training, integrity building, and code of ethics reinforcement.

Keywords: Auditor performance, Independence, Professionalism, Skepticism

Abstrak

Penelitian ini bertujuan menganalisis pengaruh kompetensi, independensi, profesionalisme, skeptisisme, dan etika profesi terhadap kinerja auditor pada Inspektorat Daerah Ciayumajakuning. Penelitian menggunakan metode sensus dengan melibatkan seluruh populasi auditor sebanyak 159 orang di wilayah Cirebon, Indramayu, Majalengka, Kuningan, dan Kota Cirebon. Data diperoleh melalui kuesioner terstruktur dan dianalisis menggunakan regresi linier berganda untuk menguji pengaruh simultan maupun parsial setiap variabel independen terhadap kinerja auditor. Hasil penelitian menunjukkan kelima variabel berpengaruh signifikan terhadap kinerja auditor, dengan profesionalisme memberikan pengaruh terbesar, diikuti kompetensi, etika profesi, independensi, dan skeptisisme. Penambahan variabel skeptisisme dan etika profesi menjadi pembeda penelitian ini, memperluas pemahaman hubungan antarvariabel dalam konteks audit sektor publik. Temuan ini memberikan implikasi praktis bagi Inspektorat Daerah dalam meningkatkan kualitas audit melalui pelatihan berkelanjutan, pembinaan integritas, dan penguatan kode etik.

Kata Kunci: Kinerja Auditor, Independensi, Profesionalisme, Skeptisisme



INTRODUCTION

Auditor performance refers to the implementation of audit procedures by auditors within a predetermined time (Rosnidah et al., 2020). Auditors who have competence will be able to complete their tasks quickly, precisely, and accurately. Auditor attitudes, such as competence, independence, professionalism, skepticism, professional ethics, and continuous training, aim to ensure that auditors have high-quality and integrity. However, in practice, there are still many cases where auditors deviate from the attitude and code of ethics, such as what happened to an auditor in a city who was involved in a bribery case involving a local official in 2022. The bribery offense was related to the management of the city's local government financial statements for the 2021 fiscal year. In an examination conducted by the IAI Audit Committee, several violations were identified, in which auditors violated the principles of professional competence and independence, which damaged the integrity and public trust in auditors (Kompas, 2024).

The ability of local governments to manage local finances has become a public concern, because the results obtained have not been satisfactory and are not felt by the community. Effective regional autonomy can only be realized if the government can carry out and improve its performance in carrying out its duties and obligations as expected by the community (Rosnidah et al., 2022). Regional financial management must be supervised by competent auditors so that it can run transparently and be free from corruption. All parties involved, including the wider community, can trust the quality of audit results if auditors behave with a positive attitude. Given the many scandals and irregularities in the management and accountability of government officials for mismanaged and unfairly reported state and local financial assets in financial reports, which can harm the public and the state, government auditors are one of the most important components in realizing a transparent and clean government system (Hapsari & Fathmaningrum, 2020).

Based on previous research cited by (Meidawati & Assidiqi, 2019), auditor competence affects auditor performance. According to (Hotimah, 2023), auditor competence is a crucial component that greatly influences auditor performance. Apart from competence, research by (Hapsari & Fathmaningrum, 2020) shows that auditor, auditor performance is significantly influenced by independence assessment (Hayati et al., 2020). Consistent with this perspective, the findings of the study conducted by (Tuan Mansor et al., 2020) found that auditor performance increases along with the increase in internal violations caused by commitment to independence. (Amira & Munari, 2022) state that auditor performance is strongly influenced by professionalism, with skepticism and professionalism as additional factors.

(Amira & Munari, 2022) state that professional skepticism can also improve auditor performance. According to (Rosnidah et al., 2020), a person's ethics affect their behavior in life. The research findings of (Putri et al., 2022) which state that professional ethics can improve auditor performance reinforce this view. Thus, auditors' performance will increase if they comply with their professional ethics, on the contrary, auditors' performance will decrease and they will be considered unprofessional if they do not comply. To obtain a more complete picture of the interaction between the factors under study, this study is updated by including professional ethics and skepticism as additional components. The deepening of



knowledge about several elements that affect auditor performance and the development of ideas in the field of internal audit and supervision are the theoretical advantages of this study. In an effort to improve the effectiveness of audit implementation, this study is expected to be a reference for academics and professionals who are investigating the relationship between competence, independence, professionalism, skepticism, and professional ethics.

Meanwhile, the practical benefits of this study will assist auditors in improving their work so that the public can have confidence in the quality of audit reports. By understanding these factors, auditors are expected to be able to work more efficiently and effectively and still uphold professional ethical standards. Moreover, the findings of this research may also serve as a foundation for policy formulation, such as organizing training aimed at improving auditors' performance and professional attitudes. For the Local Government, this research provides insight into improving auditor performance through strengthening competence, independence, professionalism, skepticism, and professional ethics. The findings of this study can be used as a reference in formulating more effective policies and strategies in financial supervision and accountability, so that LGUs can operate with a higher level of transparency and efficiency. The aim of this research is to analyze auditor behavior in the Ciayumajakuning area based on the aspects of professional ethics, independence, professionalism, competence, and skepticism

METHODS

This study uses quantitative research techniques and relies on primary data for data collection. Responses to the regional inspectorate auditor questionnaire will provide primary data, or information collected directly from the source. By using this questionnaire, the data collection method aims to collect precise and relevant information about the aspects related to auditor performance that have been studied. The number of regional inspectorate auditors in the Ciayumajakuning region is 159 people who became the research population. In this study, researchers collected samples from the entire population using a census approach. Researchers can collect comprehensive and representative data from all regional auditors using a census approach, which ensures that the research findings accurately describe the situation.

Through the distribution of a set of statements structured as a questionnaire directed specifically to the respondents, regional inspectorate auditors in the Ciayumajakuning region to complete and respond to, data was collected using the questionnaire technique. Respondents received the questionnaires in person, were instructed to complete the statements, and then asked to send them back to the researcher. The completed transportation will be picked up by the researcher at each respondent's regional inspectorate office. Respondents were given questionnaires to collect primary data. In addition, measurement variables were administered using a closed-ended instrument scored on a Likert scale ranging from 1 to 5. "Strongly disagree" and "strongly agree" are possible responses on this scale. To enable quantitative



analysis of the data collected, researchers can measure respondents' agreement with each statement relating to the variables under study by utilizing the Likert Scale.

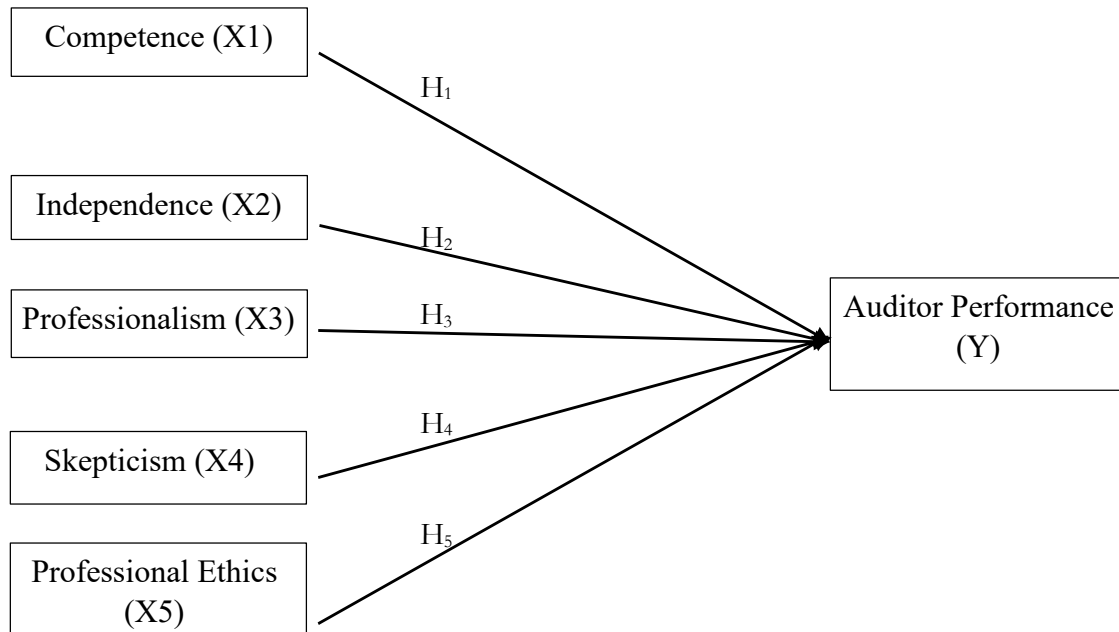


Figure 1. Research Model

Simultaneous linear regression analysis was used as the statistical approach in this study. By using this analysis, we will be able to determine the level of influence that exists between the dependent variable and the dependent variable, as well as the variables of Competence (X1), Independence (X2), Professionalism (X3), Skepticism (X4), and Professional Ethics (X5) on Auditor Performance (Y). The following are the findings found through the use of multiple linear regression analysis, which are presented in Table:

Table 1. Multiple linear regression analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-13.685	3.965		-3.451	.001
	Competence	.299	.116	.286	2.571	.011
	Independence	.288	.104	.140	2.765	.006
	Professionalism	.504	.133	.420	3.804	.000
	Skepticism	.065	.032	.100	1.996	.048
	Professional Ethics	.221	.056	.205	3.980	.000

Table 1 presents the results of the multiple linear regression model, which can be described as follows:

Constant: The base value of Auditor Performance is estimated at -13.685 if all independent variables are zero.

- Competence (X1) : Based on the coefficient of 0.299, auditor performance will increase by 0.299 units for every one increase in competence at a significance level of 0.011 (significant).
- Independence (X2) : The coefficient of 0.288 means that every one unit increase in



- Independence increases Auditor Performance by 0.288 units, with a significance of 0.006 (significant).
- Professionalism (X3) : The coefficient of 0.504 indicates that an increase of one unit in Professionalism increases Auditor Performance by 0.504 units, with a significance of 0.000 (highly significant).
- Skepticism (X4) : The coefficient of 0.065 reveals that an increment of one unit in Skepticism increases Auditor Performance by 0.065 units, with a significance of 0.048 (significant).
- Professional Ethics (X5) : The coefficient of 0.221 shows that for every one unit rise in Professional Ethics increases Auditor Performance by 0.221 units, with a significance of 0.000 (highly significant).

RESULT AND DISCUSSION

Frequency Distribution Descriptive Test

To provide an overview of the respondents' characteristics and the distribution of responses for each research variable, a frequency distribution descriptive test was conducted. This analysis aims to summarize the data by presenting the frequency, percentage, mean, and standard deviation for each item, allowing for a clearer interpretation of the overall tendencies and variations in respondents' answers. The results of the descriptive test for all variables are presented in Table 2.

Table 2. Frequency Distribution Descriptive Test

Variable	Dominant Category	Range Percentage of Positive Responses per Indicator	Brief Explanation
Auditor Performance (Y)	Agree & Strongly Agree	63.5% - 88.7%	The majority of respondents have a positive perception of auditor performance, as seen from the dominance of responses in the "Agree" and "Strongly Agree" categories in almost all indicators (e.g., Y4 with 59.7% "Agree" and 18.2% "Strongly Agree"). The proportion of negative responses is relatively very small
Competence (X1)	Agree & Strongly Agree	70.0% - 95.0%	Most respondents gave a positive assessment of auditor competence. Indicators such as X1.12 even showed 95% positive responses ("Agree" and "Strongly Agree"). Although there were a small number of negative responses on some indicators, the majority of respondents viewed auditor competence highly.



Variable	Dominant Category	Range Percentage of Positive Responses per Indicator	Brief Explanation
Independence	Agree & Strongly Agree	83.1% - 93.6%	The majority of respondents showed a very strong positive assessment of auditor independence. The dominance of "Agree" and "Strongly Agree" is very evident across all indicators, with many indicators showing more than 90% positive responses (e.g., X2.1 with 54.7% "Agree" and 39% "Strong Agree"). Negative responses were minimal or non-existent.
Professionalism (X3)	Agree & Strongly Agree	75.1% - 96.0%	Respondents generally gave a positive assessment of auditor professionalism. This can be seen from the dominance of "Agree" and "Strongly Agree" answers in most indicators, with some indicators such as X3.10 and X3.11 reaching more than 95% positive responses. Although there were a few negative responses, the proportion was very small compared to the majority who gave high ratings.
Skepticism (X4)	Agree & Strongly Agree	55.4% - 78.6%	The majority of respondents tended to show positive skepticism. "Agree" and "Strongly Agree" responses dominated across almost all statements, with some items having combined percentages above 70% in the two highest categories. The percentage of negative responses was very low (below 15% on average), indicating that most respondents did not doubt the importance of being sceptical.
Professional Ethics (X5)	Agree & Strongly Agree	73.1% - 86.8%	The majority of respondents have a positive perception of professional ethics. The dominance of "Agree" and "Strongly Agree" responses is evident in almost all indicators (e.g., X5.4 with 56% "Agree" and 30.8% "Strongly Agree"). This high proportion of positive responses indicates a high awareness of the importance of professional ethics and a favorable assessment of its application.

Validity Test

Auditor Performance (Y)

Table 3 shows the results of the validity test conducted on the Auditor Performance variable (Y). This test shows that all indicators of Auditor Performance are reliable and can be used. This is evidenced by the positive and substantial Pearson Correlation value and the Sig. Value of each indicator that is less than 0.05. Most indicators have a high Pearson Correlation value



(> 0.5), indicating a strong correlation with the Auditor Performance variable. However, indicator Y11 has a relatively low Pearson Correlation value (0.194), although it is still significant and valid. Overall, these results indicate the validity and dependability of the Auditor Performance Assessment instrument used in this study.

Table 3. Auditor Performance Variable

Auditor Performance (Y)	Sig.	Pearson Correlation	Description
Y1	0,000	0.829	V
Y2	0,000	0.706	V
Y3	0,000	0.729	V
Y4	0,000	0.559	V
Y5	0,000	0.723	V
Y6	0,000	0.539	V
Y7	0,000	0.617	V
Y8	0,000	0.506	V
Y9	0,000	0.651	V
Y10	0,000	0.562	V
Y11	0,014	0.194	V

Competence (X1)

All indicators are considered valid because the significance value of each item (Sig. 2-tailed) is less than 0.05, based on the results of the validity test of the Competency variable (X1) in the Table 4. The Pearson correlation value which ranges from 0.183 to 0.734 indicates a meaningful relationship between each indication and the overall variable score. Although it has a rather low correlation value (0.183), because the significance value is lower than 0.05, the indication X1.11 still meets the validity standards. Therefore, all indicators in the Competency variable are suitable for use in measurement because they have met the validity requirements.

Table 4. Competence Variable

Competence (X1)	Sig. (2-tailed)	Pearson Correlation	Description
X1.1	0.000	0.505	V
X1.2	0.000	0.734	V
X1.3	0.000	0.722	V
X1.4	0.000	0.616	V
X1.5	0.000	0.607	V
X1.6	0.000	0.467	V
X1.7	0.000	0.552	V
X1.8	0.000	0.542	V
X1.9	0.000	0.607	V
X1.10	0.000	0.676	V
X1.11	0.021	0.183	V
X1.12	0.019	0.185	V



Independence (X2)

Based on the significance value (Sig. 2-tailed) of 0.000, which means that it is significantly smaller than the criterion of 0.05, all indicators measured are valid, based on the results of the Independence variable validity test (X2) as shown in the Table 5. In addition, the Pearson correlation value of each indicator shows a strong relationship with the total variable score, with a value range between 0.675 to 0.820. This high correlation value indicates that each item has a significant contribution to measuring the Independence variable. Therefore, all indicators in variable X2 are suitable for use in this study.

Table 5. Independence Variable

Independence (X2)	Sig. (2-tailed)	Pearson Correlation	Description
X2.1	0.000	0.675	V
X2.2	0.000	0.765	V
X2.3	0.000	0.73	V
X2.4	0.000	0.726	V
X2.5	0.000	0.783	V
X2.6	0.000	0.82	V

Profesionalism (X3)

The professionalism (X3) variable's validity test findings variable which can be seen in the Table 6 show that all indicators are valid. The significance value is a two-sided value that is less than 0.05. The Pearson correlation value ranges from 0.174 to 0.817, indicating a significant relationship between each indicator and the total variable score. Although indicator X3.11 has the lowest correlation value (0.174), it is still valid because its significance value is also below 0.05. Thus, all indicators in the Professionalism variable are suitable for measurement.

Table 6. Profesionalism Variable

Professionalism (X3)	Sig. (2-tailed)	Pearson Correlation	Description
X3.1	0.000	0.706	V
X3.2	0.000	0.817	V
X3.3	0.000	0.437	V
X3.4	0.000	0.541	V
X3.5	0.000	0.558	V
X3.6	0.000	0.569	V
X3.7	0.000	0.393	V
X3.8	0.000	0.588	V
X3.9	0.000	0.782	V
X3.10	0.000	0.296	V
X3.11	0.028	0.174	V



Skepticism (X4)

All of these suggestions are valid according to the validity test results for the Skepticism variable (X4) shown in the Table 7. The obtained significance value is under 0.05. The Pearson correlation values, which vary from 0.566 to 0.839, indicate a substantial positive relationship between each indicator and the Skepticism variable. Indication X4.4 has the highest correlation value (0.839), while indicator X4.5 has the lowest correlation value (0.566). However, all indicators meet the validity requirements, making them suitable for appropriately assessing the Skepticism variable.

Table 7. Skepticism Variable

Skepticism (X4)	Sig.	Pearson Correlation	Description
X4.1	0,000	0.812	V
X4.2	0,000	0.771	V
X4.3	0,000	0.767	V
X4.4	0,000	0.839	V
X4.5	0,000	0.566	V
X4.6	0,000	0.610	V
X4.7	0,000	0.598	V
X4.8	0,000	0.768	V
X4.9	0,000	0.784	V
X4.10	0,000	0.791	V
X4.11	0,000	0.793	V
X4.12	0,000	0.713	V
X4.13	0,000	0.673	V
X4.14	0,000	0.705	V
X4.15	0,000	0.699	V

Professional Ethics (X5)

The validity test results for the Professional Ethics variable (X5) show that each proposal is valid, with a significance value (Sig.) less than 0.05. This information can be seen in the Table 8. The Pearson correlation coefficients, which vary from 0.654 to 0.807, indicate a substantial positive relationship between each indicator and the Professional Ethics variable. Indicator X5.2 has the highest correlation value (0.807), signaling its relevance in the measurement of Professional Ethics. Meanwhile, indicator X5.3 has the lowest value (0.654), but it is still valid because its significance value is below 0.05. Therefore, all indicators in the Professional Ethics variable are suitable for accurate measurement

Table 8. Professional Ethics Variable

Professional Ethics (X5)	Sig.	Pearson Correlation	Description
X5.1	0,000	0.739	V
X5.2	0,000	0.807	V
X5.3	0,000	0.654	V
X5.4	0,000	0.715	V



Professional Ethics (X5)	Sig.	Pearson Correlation	Description
X5.5	0,000	0.664	V
X5.6	0,000	0.691	V
X5.7	0,000	0.720	V
X5.8	0,000	0.724	V
X5.9	0,000	0.702	V

Reability Test

In Table 9 with the reliability test results which can be seen in the Table 9, each research variable has a Cronbach's Alpha value that exceeds 0.7. The Cronbach's Alpha value is available for each of the following variables: The level of professionalism (X3), skepticism (X4), ethics (X5), competence (X1), independence (X2), and auditor performance (Y) are 0.776, 0.789, 0.845, and 0.833, respectively. As a result, all variables are considered trustworthy and reliable to measure the construct under study, which indicates strong internal analytical consistency for additions.

Table 9. Reability Test

Indicator	Cronbach's Alpha	Value Limit	Description
Auditor Performance (Y)	0,833	0,7	Reliable
Competence (X1)	0,789	0,7	Reliable
Independence (X2)	0,845	0,7	Reliable
Professionalism (X3)	0,776	0,7	Reliable
Skepticism (X4)	0,936	0,7	Reliable
Professional Ethics (X5)	0,879	0,7	Reliable

Normality Test

The purpose of the normality test in this study is to check whether the variables' data exhibit a normal distribution. The SPSS program is used to conduct this test using the Kolmogorov-Smirnov method. If the obtained significance value is more than 0.05, the data can be regarded as normally distributed.

Table 10. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		159
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.79575478
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.070
Test Statistic		.070
Asymp. Sig. (2-tailed)		.052 ^c

The results of the one-sample Kolmogorov-Smirnov Test showed an asymptotic (2-tailed) significance value of 0.052, as presented in the Table 10. Since this value exceeds 0.05, the null hypothesis that the residual data are normally distributed cannot be rejected. This indicates that the normality assumption for further statistical analysis is met, confirming that the residuals in the regression model follow a normal distribution



Multicollinearity Test

The linear correlation between independent variables (VIF) is used in the multicollinearity test to identify deviations from the conventional multicollinearity assumption. To confirm the absence of multicollinearity, the VIF value should remain below 10 and tolerance level must be above 0.1. Table 11 are the result of the multicollinearity test conducted in this research:

Table 11. One-Sample Kolmogorov-Smirnov Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		T	Sig.	Collinearity Tolerance	Statistics VIF
	B	Std. Error	Beta					
1 (Constant)	-13.685	3.965			-3.451	.001		
Competence	.299	.116	.286		2.571	.011	.190	5.255
Independence	.288	.104	.140		2.765	.006	.922	1.085
Professionalism	.504	.133	.420		3.804	.000	.193	5.172
Skepticism	.065	.032	.100		1.996	.048	.942	1.062
Professional Ethics	.221	.056	.205		3.980	.000	.886	1.129

The multicollinearity test found no significant linear link among the independent variables, as shown in the Table 11. Professionalism (5.172), competence (5.255), independence (1.085), skepticism (1.062), and professional ethics (1.129) are independent variables with VIF values below 10. Furthermore, all variables have tolerance values greater than 0.1. As a result, the independent variables in this regression model do not show significant multicollinearity

Heteroscedasticity Test

Regressing the independent variables against the absolute value of the residuals (Abs) is the method used in the Glejser test and is performed. The following are the conditions for the test:

- When the significance value (Sig.) exceeds 0.05, this means heteroscedasticity is absent.
- When the Sig. is under 0.05, this means heteroscedasticity is detected.

Table 12. One-Sample Kolmogorov-Smirnov Test

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	9.823	2.512			3.911	.000
Competence	-.139	.074	-.330		1.892	.060
Independence	-.033	.066	-.040		-.500	.617
Professionalism	-.001	.084	-.002		-.014	.989
Skepticism	-.023	.021	-.088		1.122	.263
Professional Ethics	.052	.035	.119		1.479	.141



All independent variables have a Sig. Value higher than 0.05, so there cannot be a meaningful relationship at a significance level of 0.05 (as shown in Table 12). According to the heteroscedasticity test using the Glejser technique. Independence (0.617), Professionalism (0.989), Professional Ethics (0.141), Competence (0.060), and Skepticism (0.263) are all variables with significant values. Thus, this regression model does not experience heteroscedasticity. According to these findings, the condition of homoscedasticity is met and the regression model may be required for additional analysis because the residual variance is constant and independent of the values of the independent variables.

T-Test

To analyze the contribution of each independent variable to the dependent variable, the T-Test is adopted in this study, using a significance value of 0.05 (5%).

Table 13. One-Sample Kolmogorov-Smirnov Test

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	t-count	Sig.	Description
	B	Std. Error	Beta			
(Constant)	-13,685	3,965		-3,451	0,001	
Competence	0,299	0,116	0,286	2,571	0,011	Accepted
Independence	0,288	0,104	0,140	2,765	0,006	Accepted
1 Professionalism	0,504	0,133	0,420	3,804	0,000	Accepted
Skepticism	0,065	0,032	0,100	1,996	0,048	Accepted
Professional Ethics	0,221	0,056	0,205	3,980	0,000	Accepted

Based on the Table 13, the t-test results can be explained as follows:

- Competence (X1) It yields a t-value of 2.571 with a significance level of 0.011. Since the significance level is below 0.05 and the t-value exceeds the t-table, the hypothesis regarding Competence is accepted, indicating a significant influence on Auditor Performance.
- Independence (X2) has a t-count of 2.765 and a significance value of 0.006. With a significance value below 0.05 and a t-count > t-table, the hypothesis for Independence is accepted, indicating a significant effect on Auditor Performance.
- Professionalism (X3) has a t-count of 3.804 and a significance value of 0.000. Because the significance value is less than 0.05 and the t-count > t-table, the hypothesis for Professionalism is accepted, indicating a significant effect on Auditor Performance.
- Skepticism (X4) has a t-count of 1.996 and a significance value of 0.048. With a significance value below 0.05 and t-count > t-table, the hypothesis for Skepticism is accepted, indicating a significant effect on Auditor Performance.
- Professional Ethics (X5) has a t-count of 3.980 and a significance value of 0.000. Because the significance value is less than 0.05 and the t-count > t-table, the hypothesis for Professional Ethics is accepted, indicating a significant effect on Auditor Performance.



F-Test

The ability of the overall regression model to attribute variability to the dependent variable is found through the F test. This auction's dependent variable, the sum of all the effects of the independent factors on it.

Table 14. F-Test

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	4046.493	5	809.299	54.393	.000 ^b
Residuals	2276.425	153	14.879		
Total	6322.918	158			

Based on the ANOVA in Table 14, the significance value is 0.000 and the F-count value is 54.393, which is less than 0.05. Together, these five aspects of independence competence, independence, professionalism, skepticism, and professional ethics have a substantial impact on auditor performance. In addition, the F-count ($54.393 > 2.26$) is much greater than the F-table value, which proves that this regression model is applicable and can fully explain the variance in auditor performance.

Coefficient of Determination

The R² value in Table 15 shows how much variation in the dependent variable can be explained by the independent variables of the model. This test is useful to see how well the value of the dependent variable is reflected by the regression model. The following are the results of the coefficient of determination test, which shows how successful the model used in this study is.

Table 15. Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800 ^a	.640	.628	3.857

Competence, independence, professionalism, skepticism, and professional ethics are the five independent variables that cover 62.8% of the variance in the dependent variable, auditor performance, according to the Adjusted R Square value in the Table 15 of 0.628. This regression model can account for about 62.8% of the variance in auditor performance, according to the Adjusted R Square, even after controlling for the number of variables in the model. After controlling for the number of variables in the model. In predicting the value of Auditor Performance, the standard error is 3.857, which is the Standard Error of the Estimate.

The main objective of this study is to measure the relationship between auditor competence and performance. The Sig value of 0.011 and the unstandardized B value of 0.299 indicate that the test findings are below the 0.05 significance level. This proves that the concept is sound and functional. Auditors should have a high level of expertise as it affects their performance. To complete the audit process successfully, auditors must have competence.

Based on APIP Audit Standards, auditors who carry out audits must have sufficient technical knowledge and training. Based on the research results, competence has a significant effect on auditor performance, This is in accordance with the results of research by (Hotimah,



2023), (Junisa & Kuntadi, 2024), (Rahmadhanti et al., 2023), and (Harahap & Pulungan, 2019). However, the results of research by (Ultasia & Putri Andini, 2022) and (Aulia & Indriasih, 2024) show that competence has no effect on auditor performance, which is different from this study.

Determining the impact of independence on auditor performance is the second research objective. The test results are less than 0.05 with a Sig value of 0.006 and an Unstandardized B value of 0.288. This shows the validity and usefulness of the hypothesis. According to APIP Standards, independence is a person's condition that is not affected by elements that can jeopardize the ability of the Government Internal Auditor (APIP) to act impartially in carrying out their duties. The findings of this study are in accordance with research that shows independence has a major impact on auditor performance by (Junisa & Kuntadi, 2024), (Hasmi & Sarina, 2023), and (Triana et al., 2024). However, the findings of (Fachruddin & Rangkuti, 2019) and (Aulia & Indriasih, 2024), in contrast to this study, show that independence has no effect on auditor performance.

The third objective of this study was to determine how professionalism affects auditor performance. The Sig value is 0.000 and the Unstandardized B value is 0.504, both of which are smaller than the 0.05 significance level. This shows the validity of the theory and its positive impact. Therefore, the higher the level of professionalism will result the increase in auditor performance. According to (Timor & Hanum, 2023), (Hasmi & Sarina, 2023), and (Mentari et al., 2019), auditor performance is strongly influenced by professionalism. These findings are reinforced by the findings of this study. However, contrary to this study, (Ultasia & Putri Andini, 2022) and (Wijayanti et al., 2022) did not find the effect of auditor professionalism on performance.

Knowing the impact of skepticism on auditor performance is the focus of the fourth research objective. Based on statistical analysis, the test outcomes display a value below the 0.05 threshold, with a Sig value of 0.048 and an Unstandardized B value of 0.065. This shows the validity and practicality of the hypothesis. Researchers found that the auditor's professional skepticism increased directly proportional to his performance rating. Skepticism has an impact on auditor performance, according to the findings of this study, which is in line with the findings of (Sirait & Maria, 2024) and (Rama et al., 2024). However, the results of (Yulianti et al., 2022) show that skepticism has minimal impact on auditor performance, which contradicts this study.

The impact of auditors' understanding of professional ethics on their work is the focus of this sixth study. With a Sig value of 0.000 and an Unstandardized B value of 0.221, the test results are below the 0.05 significance level. This shows that the premise has a negative influence, even when the assumption is accepted; this suggests that auditor performance may be negatively affected by strong professional ethics. In line with other studies, this study found that auditor performance is significantly and positively influenced by professional ethics (Siti Solehah et al., 2023), (Monique & Nasution, 2020). In contrast, (Timor & Hanum, 2023) study failed to find a substantial impact of auditor performance on professional ethics, thus contradicting the conclusions drawn from this research.



CONCLUSION

Given that competence is a crucial skill that auditors must have in order to carry out audits correctly, as indicated by the outcomes of the study it may be inferred that competence can improve auditor performance. Independence also has a positive impact because auditors must carry out audit activities with an attitude that is not affected by external influences. Because auditors who claim to be professional often work at their best and pay attention to ethics, professionalism has a positive impact on auditor performance. Skepticism has a positive effect because the auditor's critical attitude in assessing audit evidence helps in making appropriate and relevant decisions. Professional ethics also have a positive effect, because good ethics allow auditors to provide the best service in carrying out their obligations. It is expected that the findings of this study will help local government auditors, especially inspectorates in the Ciayumajakuning region, improve performance and quality through training. To ensure that auditors operate in accordance with standards and ethics, local governments should also support policies, provide resources, and exercise high integrity and expertise in the audit profession. They should also conduct supervision and assessment. It is suggested that more varied research objects be used in future studies, such as inspectorates in West Java province, and more factors be included to measure auditor performance.

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