

Impact of Professionalism, Good Corporate Governance Understanding, and Ethics on Auditor Performance in Bali

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ABSTRACT

Auditor performance refers to the quality and quantity of the auditor's work in completing assigned tasks. The purpose of this study is to assess the impact of professionalism, understanding of good governance, and adherence to professional ethics on auditor performance. The research was conducted at the Bali Province BPKP Office, using a non-probability sampling technique. The final sample consisted of 53 respondents, and the data were analyzed using SEM-PLS. The results indicate that professionalism, understanding of good governance, and professional ethics positively influence auditor performance. This study aims to contribute to a deeper understanding of these factors and encourages auditors to uphold the principles of professionalism, good governance, and ethics to achieve optimal performance.

Keywords: Professionalism; Understanding of Good Governance; Professional Ethics; Auditor Performance

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Auditor performance refers to the quality and quantity of the auditor's work in completing assigned tasks. The purpose of this study is to assess the impact of professionalism, understanding of good governance, and adherence to professional ethics on auditor performance. The research was conducted at the Bali Province BPKP Office, using a non-probability sampling technique. The final sample consisted of 53 respondents, and the data were analyzed using SEM-PLS. The results indicate that professionalism, understanding of good governance, and professional ethics positively influence auditor performance. This study aims to contribute to a deeper understanding of these factors and encourages auditors to uphold the principles of professionalism, good governance, and ethics to achieve optimal performance.

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INTRODUCTION

Government performance is evaluated by the public, who expect an effective internal control system and a competent supervisory function to ensure responsible financial management. Issues such as corruption, collusion, and nepotism (KKN) are prevalent in the government, manifesting in various forms including abuse of power, bribery, gratuities, illegal collections, misallocation of funds, and the misuse of public resources for personal gain. These challenges necessitate oversight by the Government Internal Supervisory Apparatus (APIP), as mandated by Government Regulation No. 60/2018 concerning the internal control system within government. This regulation applies comprehensively across central and regional government administrations, encompassing agencies such as the Financial and Development Supervisory Agency (BPKP), the Inspectorate General, Provincial Inspectorates, Regency/City Inspectorates, State Ministries, and Government Agencies.

The BPKP, established under Presidential Decree Number 192 of 2014, is directly accountable to the President and is tasked with overseeing financial supervision in both central and regional governments, as well as in national development. The President further emphasized the importance of internal control through Presidential Instruction Number 9 of 2014, which aimed to enhance the quality of internal control systems and the reliability of internal supervisory functions to promote public welfare. As an independent internal government auditor, BPKP plays a pivotal role in improving the effectiveness, efficiency, and cost-saving measures of public services and national development, thereby bolstering public confidence in government credibility.

However, the Lampung Financial and Development Supervisory Agency (BPKP) faced criticism for its delayed calculation of state losses during the investigation of alleged corruption involving the Lampung Indonesian National Sports Committee (KONI) in 2020. This delay prompted the Lampung Attorney General's Office to commission a Public Accounting Firm for the investigation. Additionally, in 2023, BPKP was implicated in a corruption scandal involving a fraudulent project at PT Amarta Karya (Amka). Allegations suggest that BPKP officials, including Wasis Prabowo, Director of the Financial Accountability, Development, and Village Governance Supervision Division, received bribes amounting to tens of millions of rupiah, which reportedly resulted in a state loss of Rp 46 billion, as reported by Kompas.com.

Professionalism in auditing requires auditors to perform their duties with strict adherence to regulations, ensuring accuracy and integrity while avoiding negligence and dishonesty (Prabayanthi & Widhiyani, 2018). Auditor professionalism is critical in influencing the quality of audit outcomes, as it impacts the auditor's ability to fulfill their obligations and responsibilities objectively, efficiently, and with minimal errors. Studies by (Prabayanthi & Widhiyani, 2018), Hernanik & Putri (2018), Tri *et al.*, (2023), Pradhana & Rasmini (2020), and Monique & Nasution (2020) consistently indicate that professionalism has a positive and significant impact on auditor performance.

An understanding of good governance reflects the recognition of the importance of effective regulations and systems in managing the interactions, roles, and needs of all stakeholders in business and public services (Pratiwi &

Misqih, 2018). Enhancing auditors' understanding of good governance is crucial, as it plays a significant role in promoting the implementation of effective governance practices. Public accountants who are well-versed in the principles of good governance should be able to influence their behavior positively when performing their duties. Studies by Pituringsih *et al.*, (2022), Wijayanti *et al.*, (2022) and Pratiwi & Misqih (2018) indicate that a strong understanding of good governance has a positive and significant impact on auditor performance. However, this contrasts with the findings of Satria & Syahputro (2017), which suggest a negative impact of understanding good governance on auditor performance. Nevertheless, in-depth knowledge of good governance can guide auditors in executing their duties in accordance with ethical standards.

A competent auditor, who adheres to professional ethics, is expected to fulfill their responsibilities in line with moral principles and accepted behavioral norms. Upholding professional ethics is essential, as it significantly impacts auditor performance. Studies by Wulandari & Suputra (2018) and Hayati *et al.*, (2019) support the view that professional ethics positively influences auditor performance. In contrast, studies by Hakim *et al.*, (2020) and Hernanik & Putri (2018) found that professional ethics does not significantly affect auditor performance.

Research examining the relationships between professionalism, understanding of good governance, and professional ethics reveals mixed findings, indicating inconsistencies in the results of previous studies. This study is motivated by the need to build on the work of Adhitama & Ramantha (2022) by replicating and modifying variables, conducting the study in a different location and period—specifically at the Bali Provincial Representative of the Financial and Development Supervisory Agency—and employing a different data analysis method, namely Structural Equation Modeling-Partial Least Squares.

Professionalism, as defined by (Prabayanthi & Widhiyani, 2018), requires auditors to perform their audit work diligently and accurately, in strict accordance with established rules. In the context of attribution theory, auditor professionalism is part of dispositional attributions, which refer to attitudes. An auditor's perceptions can influence their behavior in fulfilling their duties, which in turn impacts their performance. A lack of professionalism in auditors' duties can adversely affect their performance.

In the context of agency theory, BPKP auditors serve as third-party intermediaries to address information asymmetry between principals and agents. As such, auditors must maintain professional behavior and avoid prioritizing personal or group interests that could benefit them directly or indirectly, potentially to the detriment of others. Prabayanthi & Widhiyani (2018) found that professionalism significantly affects auditor performance, a finding echoed by research from Hernanik & Putri (2018), Moniqu & Nasution, (2020), Prambowo & Riharjo (2020), Asry & Ginting (2020), Serang & Utami (2020), Tri *et al.*, (2023), Salman & Hatta (2020), and Aditya *et al.*, (2022). These studies consistently demonstrate that higher levels of professionalism lead to improved auditor performance.

H₁: Professionalism has a positive effect on auditor performance.

Understanding good governance involves recognizing the importance of an effective corporate management structure in coordinating the interactions, roles, and objectives of all stakeholders, both in business and public (Talise, 2019). Good governance entails the effective management of an entity, grounded in professional ethical principles. Enhancing auditors' understanding of good governance principles is crucial, as auditors play a significant role in promoting effective governance at the regional level Pituringsih *et al.*, (2022).

According to attribution theory, principles of good governance – such as accountability, transparency, fairness, and integrity – help auditors interpret events, reasons, or motives behind behaviors based on internal or external factors. This theory aids auditors in analyzing and evaluating the causes of behavior and decision-making within the framework of good governance. Additionally, from the perspective of agency theory, auditors' understanding of good governance is vital for effective supervision and internal control, impacting the relationship between principals and agents.

Astuti & Agiva (2022) found that an understanding of good governance significantly impacts auditor performance. Similar conclusions were drawn by Pratiwi & Wisqih (2018), Dewi & Rufaedah (2023) and Pitruningsih & Basuki (2020). Both theoretical and empirical evidence suggests that a strong understanding of good governance enhances auditor performance.

H₂: Understanding good governance has a positive effect on auditor performance. Professional ethics is a key attribute that distinguishes a profession from others, as it aims to regulate the behavior of its members (Hassan, 2019). Auditors are required to adhere to professional ethical guidelines that govern aspects such as professional responsibilities, competence, and accuracy in their work, as well as compliance with relevant technical standards (Rahayu & Suryanawa, 2020).

In the context of attribution theory, professional ethics is considered an internal factor that influences financial examiners in fulfilling their obligations. A financial examiner with a strong understanding of professional ethics should be able to carry out their duties in accordance with established ethical principles and guidelines. This adherence not only enhances their performance but also fosters greater trust from the public and organizations they serve. Professions that engage with the public are obligated to follow a code of ethics, which serves as the foundation for the trust placed in them by society. In cases of conflict between principal and agent, BPKP auditors are expected to act in the best interests of the public and the government, guided by the existing code of ethics. This approach helps to improve their performance and ensures that the data they produce is reliable and accountable to the public.

Research by Wulandari & Suputra (2018) found that professional ethics positively influences auditor performance. Similar findings have been reported in studies by Prambowo & Riharjo (2020), Kristian (2020), Mahmud *et al.*, (2022), Nugraha *et al.*, 2022, dan Hidayatullah *et al.*, (2021). Both theoretical and empirical evidence suggests that adherence to professional ethics enhances auditor performance. The more rigorously auditors follow the professional code of ethics, the more effective their work will be.

H₃: Professional ethics has a positive effect on auditor performance.

The conceptual framework for this research is grounded in definitions and theoretical studies from various experts, providing the foundation for formulating the research hypothesis. Based on the theoretical background discussed, the conceptual framework is illustrated in Figure 1.

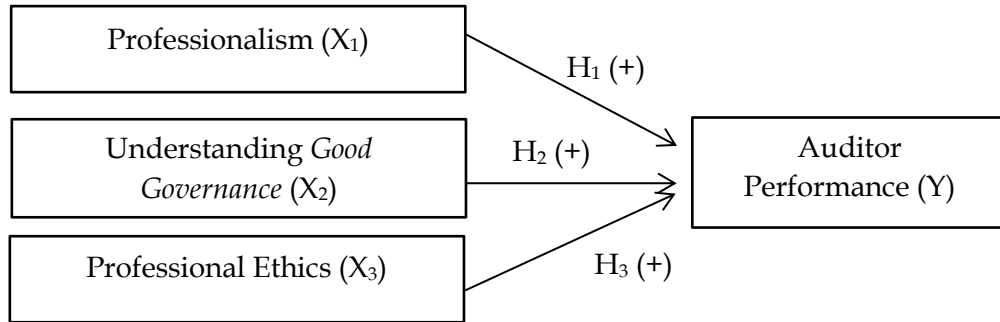


Figure 1. Conceptual Framework

Source: Research data, 2024

RESEARCH METHODS

This study was conducted at the Bali Provincial Representative Office of the Financial and Development Supervisory Agency (BPKP), located at Jln. Tantular No. 3054, Panjer, Denpasar, Bali. This location was selected because the BPKP Bali Provincial Representative is responsible for overseeing regional finances and development in government affairs. The focus of this study is the performance of auditors at the BPKP Bali Provincial Representative Office.

The population in this study consisted of all 53 financial examiners employed at the Bali Provincial Office of the Financial and Development Supervisory Agency (BPKP). This study utilized a saturated sampling technique, in which the entire population is included as the sample. Data collection was conducted using a questionnaire with a five-point Likert scale.

For data analysis, this study employed descriptive statistics to summarize and describe the collected data (Sugiyono, 2018:232). Additionally, the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method was used, a statistical approach that allows for the examination of the relationships between latent constructs and their indicators, as well as the relationships between latent constructs, while accounting for direct measurement inaccuracies. SEM-PLS involves two key models: the outer model and the inner model. The outer model assessment includes tests for convergent validity, discriminant validity, average variance extracted (AVE), and composite reliability. The inner model assessment involves testing the R-square (R²) value and conducting significance tests.

Table 1. Variable Measurement Indicators

Variabel	Definisi	Indikator
Professionalism	Professionalism is the ability in determining attitudes in accordance with commitment and responsibility in carry out tasks with their expertise and profession	<ul style="list-style-type: none"> - Service to Profession - Social Obligation - Independence - Belief in Professional Rules - Relationship with Fellow Profession
Understanding Good Governance	Understanding <i>Good Governance</i> is the ability to manage resources openly and transparently to the needs of the community.	<ul style="list-style-type: none"> - Rule of law - Accountability - Transparency - Professionalism
Professional Ethics	Professional ethics is a factor providing influence on auditor performance, judging by the behavior that is accepted and applied in the profession.	<ul style="list-style-type: none"> - Personality - Proficiency Professional - Responsibility - Implementation of the Code of Ethics - Interpretation and Enhancements Code of Conduct
Auditor Performance	Auditor performance is a competency auditors to create audit findings against management and obligations performed.	<ul style="list-style-type: none"> - Quality of Work - Work Quantity - Timeliness

Source: Research data, 2024

RESULTS AND DISCUSSION

Descriptive statistics can be analyzed by calculating the mean, standard deviation, smallest value, and highest value of the research variables. Descriptive statistical output can be seen in Table 2.

Table 2. Descriptive Statistics Output

Variables	N	Smallest	Highest	Mean	Standar Deviation
Professionalism (X_1)	53	23	50	36,64	6,448
Understanding <i>Good Governance</i> (X_2)	53	20	50	36,19	7,286
Professional ethics (X_3)	53	30	70	49,79	11,159
Auditor performance (Y)	53	20	40	31,02	4,975

Source: Research data, 2024

The average score for the professionalism variable among respondents is 36.64, which is close to the maximum possible score, indicating that auditors at the BPKP Bali Province exhibit high levels of professionalism. The standard deviation

for this variable is 6.447, which is lower than the average score, suggesting that the data distribution for professionalism is consistent.

The average score for the understanding of good governance variable is 36.19, also close to the maximum value, indicating that the auditors have a strong understanding of good governance. The standard deviation for this variable is 7.286, which is lower than the average score, indicating a consistent distribution of responses for this variable as well.

For the professional ethics variable, the average score is 49.97, nearing the maximum score, which reflects that auditors at the BPKP Bali Province maintain high professional ethics. The standard deviation for this variable is 11.159, which, being lower than the average, indicates a consistent data distribution for professional ethics.

The average score for the auditor performance variable is 31.02, close to the maximum score, suggesting that the auditors demonstrate effective performance. The standard deviation for this variable is 4.975, lower than the average score, indicating that the data distribution for auditor performance is comprehensive and consistent.

The outer model testing was used to evaluate the relationship between latent variables and their indicators. The results of the convergent validity test indicate that the model is valid, as the loading factor values for the variables of Professionalism (X1), Understanding Good Governance (X2), Professional Ethics (X3), and Auditor Performance (Y) all exceed 0.70.

The discriminant validity test was conducted by calculating the cross-loading values of the manifest variables on their respective latent variables. The results demonstrate that the correlation between the variables of Professionalism (X1), Professional Ethics (X3), and Auditor Performance (Y) with their respective indicators is above 0.70. This indicates that these indicators are more strongly correlated with their own latent variables than with other variables. Specifically, the correlation between Understanding Good Governance (X2) and its indicators is higher than its correlation with Professionalism (X1), Professional Ethics (X3), and Auditor Performance (Y). Similarly, the correlation between Professional Ethics (X3) and its indicators is higher than its correlation with the indicators of Professionalism (X1), Understanding Good Governance (X2), and Auditor Performance (Y). Furthermore, the correlation between Auditor Performance (Y) and its indicators is stronger than its correlation with the indicators of Understanding Good Governance (X2), Professional Ethics (X3), and Professionalism (X1). Therefore, it can be concluded that all indicators for each variable are valid.

Table 3. Discriminant Validity Testing Output with AVE Value

Variabel Penelitian	AVE
Professionalism (X ₁)	0,688
Understanding of Good Governance (X ₂)	0,736
Professional ethics (X ₃)	0,828
Auditor performance (Y)	0,800

Sumber: Research data, 2024

Based on Table 3, it can be seen that the AVE values for the variables of professionalism, understanding of *good governance*, professional ethics, and auditor performance each exceed 0.50. So, this model can be said to have good validity.

Table 4. Composite Reliability Testing Output

Variable		Cronbach's Alpha	Composite Reliability	Description
Professionalism (X ₁)	Good	0,950	0,957	Reliable
Understanding Governance (X ₂)		0,959	0,965	Reliable
Professional ethics (X ₃)		0,984	0,985	Reliable
Auditor performance (Y)		0,964	0,970	Reliable

Source: Research data, 2024

Based on Table 4, the results of testing for composite reliability and Cronbach's alpha for the variables of professionalism, understanding of good governance, professional ethics, and auditor performance all exceed 0.70, indicating that each variable exhibits strong reliability.

The inner model measurements assess the correlation between latent variables, grounded in substantive theory. These measurements include the R-square (R²) value and the significance test.

Table 5. R-square Value

Variabel	R Square	Adjusted Square
Auditor performance	0,600	0,576

Source: Research data, 2024

Based on Table 5, the Adjusted R Square value for the auditor performance variable is 0.576. This indicates that professionalism, understanding of good governance, and professional ethics collectively account for 57.6% of the variance in auditor performance. With an Adjusted R Square value of 0.576, the research model can be considered moderately strong.

Hypothesis testing is conducted by examining the path coefficient in the inner model. The t-statistic is then compared to the t-table value at a 95% confidence level, with an acceptable error margin of $\alpha = 5\%$, corresponding to a t-table value of 1.96. If the t-statistic is less than the t-table value, H₀ is accepted and H₁ is rejected. Conversely, if the t-statistic exceeds the t-table value (t-statistic > 1.96), H₀ is rejected and H₁ is accepted.

Table 6. Hypothesis Testing Output

No	Hypothesis	Original Sample (O)	T Statistic	P values	Desc.
1	Professionalism -> Auditor performance	0,375	5,090	0,000	Significant
2	Understanding Governance -> Auditor performance	0,521	5,479	0,000	Significant
3	Professional ethics -> Auditor performance	0,198	2,974	0,004	Significant

Sumber: Research data, 2024

H₁ posits that professionalism has a positive and significant impact on auditor performance. The test results support this hypothesis, with an original

sample value of 0.375, a t-statistic of 5.090 (which exceeds the critical value of 1.96), and a p-value of 0.000 (less than 0.05). Therefore, H0 is rejected, and H1 is accepted, confirming that professionalism positively and significantly affects auditor performance at BPKP Bali Province. This indicates that higher levels of professionalism among auditors at BPKP Bali Province lead to improved auditor performance.

In relation to attribution theory, auditor professionalism is considered a dispositional factor, referring to attitudes that influence how auditors fulfill their obligations, ultimately affecting their performance. When auditors do not exhibit professionalism in their duties, their performance may suffer. It is crucial for auditors to maintain a high level of professionalism to ensure that the opinions provided to financial statement users are accurate and reliable. From the perspective of agency theory, BPKP auditors act as intermediaries to mitigate information asymmetry between the principal (mandating party) and the agent (executor). Auditors must remain professional and avoid prioritizing personal or group interests, as this could harm others. The findings of this study align with previous research conducted by Hernanik & Putri (2018), Moniqu & Nasution (2020), Prambowo & Riharjo (2020) Asry & Ginting, (2020), Serang & Utami (2020), Tri *et al.*, (2023) and Aditya *et al.*, (2022).

H2 asserts that an understanding of good governance has a positive and significant impact on auditor performance. This hypothesis is accepted, with an original sample value of 0.521, a t-statistic of 5.479 (greater than 1.96), and a p-value of 0.000 (less than 0.05). These findings suggest that as auditors at BPKP Bali Province deepen their understanding of good governance, their performance improves accordingly.

Attribution theory suggests that principles of good governance—such as accountability, transparency, fairness, and integrity—help auditors interpret events, reasons, and causes of behavior based on internal or external factors. This theory assists auditors in analyzing and evaluating the reasons behind behavior and decisions in the context of good governance. From the perspective of agency theory, a solid understanding of good governance is essential for auditors in conducting supervision, as it influences the processes of internal control and oversight between principals and agents. The findings of this study are consistent with previous research by Pratiwi & Wisqih (2018), Dewi & Rufaedah (2023) and Pituringsih & Basuki (2020).

H3 states that professional ethics has a positive and significant impact on auditor performance. The test results confirm this hypothesis, with an original sample value of 0.198, a t-statistic of 2.974 (greater than 1.96), and a p-value of 0.004 (less than 0.05). Therefore, H3 is accepted. The findings indicate that higher levels of professional ethics among auditors at BPKP Bali Province lead to improved auditor performance.

In line with attribution theory, professional ethics is an internal factor that influences auditors in fulfilling their duties. An auditor with a strong grasp of professional ethics is expected to perform their obligations in accordance with established ethical principles and codes of conduct, thereby enhancing their performance and earning greater trust from the public or the companies they

serve. Professions that provide public services must adhere to ethical standards as the foundation for public trust.

In situations of conflict between principals and agents, BPKP auditors are expected to act in the best interests of the public and the government, in accordance with ethical guidelines. This approach improves the quality of their work and assures the public that the data produced is reliable and of high quality. The findings of this study are consistent with those of previous research by Prambowo & Riharjo (2020), Kristian (2020), Mahmud *et al.*, (2022), and Hidayatullah *et al.*, (2021).

The theoretical implications of this study provide empirical evidence of the role of attribution theory in auditing, particularly in explaining how auditors consider and assess performance and make decisions. Attribution theory suggests that an auditor's ability to detect corruption is often dependent on internal factors, and understanding these factors can help auditors assess and identify the causes of success or failure in their tasks. This theory is particularly useful in identifying the personal factors that influence auditor performance. Furthermore, the study also provides empirical evidence of the role of agency theory in auditing, highlighting how auditors, as third parties, manage the relationship between principals and agents who may have access to asymmetric information.

The practical implications of this research are intended to guide BPKP Bali Province in enhancing auditor performance by focusing on professionalism, understanding of good governance, and adherence to professional ethics. Internal auditors must be mindful of how internal factors influence their ability to uphold professional ethics, especially in situations where fraud is suspected.

CONCLUSION

Professionalism positively influences auditor performance. The higher the professionalism of auditors at BPKP Bali Province, the greater the improvement in their performance. Similarly, a strong understanding of good governance enhances auditor performance. The more auditors at BPKP Bali Province understand good governance, the more effective their work will be. Additionally, professional ethics plays a crucial role in improving auditor performance. The stronger the adherence to professional ethics among auditors at BPKP Bali Province, the more their performance will improve.

To further enhance auditor performance at BPKP Bali Province, it is recommended that the agency regularly conducts training and seminars to update auditors' knowledge of the latest audit standards, methodologies, and current issues related to good governance and professional ethics. It is also important to provide ongoing education about good governance to all auditors at BPKP Bali Province, develop audit systems and procedures that align with good governance principles, and ensure auditors accurately understand and apply these systems and procedures. Furthermore, a clear and comprehensive code of ethics should be established for BPKP Bali Province auditors, with an emphasis on ensuring all auditors understand and adhere to it. Strict sanctions should be imposed on auditors who violate the code of ethics.

For future research, it is recommended to explore additional variables that could influence, strengthen, or weaken the existing independent variables.

Expanding the scope of research to include other government audit bodies, such as the Supreme Audit Agency and the Inspectorate of Bali Province, would provide a broader perspective and deeper insights.

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