

The Effect of Independence, Integrity, and Professionalism on Auditor Performance (A Study at BPK RI Representative Office, Central Sulawesi Province)

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Abstract: This study aims to examine the effect of independence, integrity, and professionalism on auditor performance at the BPK RI Representative Office in Central Sulawesi Province. The present research takes a quantitative approach using a survey method. The study population consisted of 102 auditors. The sample method included saturation sampling (census), with 40 returned questionnaires eligible for analysis as the final sample, resulting in a response rate of 39.22%. Multiple linear regression analysis was performed on the data using SPSS version 25. The results show that independence, integrity, and professionalism have a positive and significant effect on auditor performance, both partially and simultaneously. The Adjusted R^2 value of 0.902 indicates that the regression model, consisting of independence, integrity, and professionalism, accounts for 90.2% of the variation in auditor performance, while the remaining 9.8% is associated with factors outside the research model. These findings highlight the importance of independence, integrity, and professionalism in supporting auditor performance and the quality of public sector financial oversight.

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INTRODUCTION

The management of state finances is a crucial aspect of transparent and accountable government administration. According to Article 23E of the 1945 Constitution, BPK RI serves as an external audit agency, examining the management and accountability of public funds. The implementation of audits by BPK auditors must be based on the State Financial Audit Standards (SPKN) that emphasizes the principles of independence, integrity, and professionalism (Badan Pemeriksa Keuangan Republik Indonesia, 2017). These standards provide a foundation for conducting audit activities systematically and maintaining the quality and trustworthiness of auditing findings. The attainment of the audit function is heavily established by the auditor performance (Syaftyani et al., 2019). The audit function can work best when the auditor performance is supported by their activities (Monique & Nasution, 2020). The success of auditor performance is measured by quality, quantity, and timeliness (Kurnia et al., 2019).

This phenomenon highlights numerous cases implicating BPK auditors in corruption and bribery related to audit processes at the central and regional levels. The findings demonstrate that challenges remain in maintaining independence, integrity, and professionalism in the financial audit process. Over the past 15 years, there have been 16 corruption cases involving BPK auditors, with more than 20 individuals convicted for accepting bribes to manipulate audit results. (Febrian, 2024). One notable case occurred at the BPK Representative South Sulawesi Province when four auditors accepted a bribe

of Rp 2.8 billion from officials of the PUTR Service in South Sulawesi so that the regional government financial report would receive a WTP opinion (Febrian, 2024).

Based on IHPS I Year 2025, 8,307 findings with 13,270 cases were recorded influencing deficiencies in internal control systems and noncompliance with regulations (Badan Pemeriksa Keuangan Republik Indonesia, 2025). These numerous findings demonstrate the complexity of state financial audits, requiring auditors to maintain high levels of independence, integrity, and professionalism to maintain audit quality and ensure objective audit implementation in accordance with the SPKN. Problems in state financial management are also still found in various regions, including Central Sulawesi Province. Based on the 2024 corruption eradication trend monitoring report, Central Sulawesi Province recorded potential state losses of Rp39.3 billion due to a number of corruption cases, placing Central Sulawesi Province in 11th place nationally (Indonesia Corruption Watch, 2025). This condition shows that supervision of regional financial management still needs to be strengthened.

This phenomenon reflects that the audit process is not only influenced by systems and regulations as well as internal auditors factors. This highlights the importance of upholding the core values of the auditing profession as stated in BPK's examining ethics standards, namely independence, integrity, and professionalism. Independence reflects auditors behavior that cannot be influenced by any individual, allowing unbiased judgments. Auditors are obliged to maintain their independence so that audit results remain objective, thus supporting auditor performance (Limbong et al., 2019).

Other factors influencing auditor performance include integrity and professionalism. Integrity is a characteristic that auditors must apply, based on honesty, courage, wisdom, and responsibility when conducting audits (Pusdiklatwas BPKP, 2008). Auditors with high integrity will uphold ethical values and report audit results objectively. Therefore, auditors integrity is essential for supporting the performance of audit tasks honestly, objectively, and responsibly, thereby improving auditor performance (Abdillah et al., 2019). Professionalism is the capability, knowledge, and dedication of auditors to perform their professional duties based on applicable standards and laws (Dwiyanto & Rufaedah, 2020). Optimal auditor performance can be realized through professionalism (Kanita et al., 2025). Conversely, a lack of professionalism may prevent auditors from achieving optimal performance in conducting audits (Limbong et al., 2019). professionalism can also affect audit decisions (Widyakusuma et al., 2019).

Some previous studies reveal inconsistencies in empirical findings regarding how independence, integrity, and professionalism influence auditor performance. Evidence from Dwiyanto & Rufaedah (2020) and Mariana & Rahmaniar (2022) auditor performance is considerably influenced by independence. Conversely, Abdillah et al. (2019) revealed which integrity was no significant influence on auditor performance, but Zhafran et al. (2025) and Kanita et al. (2025) reveal that integrity significantly affects auditor performance. Differences in findings are also found in professionalism. Yuningsih & Annisa (2022) and Solehah et al. (2023) professionalism significantly influences auditor performance, however Suairni et al. (2022) findings show that professionalism has no substantial effect on auditor performance.

These differing findings demonstrate an empirical gap regarding the determinants of auditor performance that have not shown strong consistency. Moreover, most prior research focused on government internal oversight bodies and other audit entities (Ultasia & Andini, 2022; Dwiyanto & Rufaedah, 2020; Kanita et al., 2025), whereas research that specifically examines auditor performance at external national audit institutions, especially at the regional representatives level, is still relatively limited. BPK auditors have different characteristics because they perform the function of national external audit inspections based on SPKN, so research on BPK auditors provides a different empirical context compared to research on internal oversight bodies or other auditing entities.

The novelty in the research lies in integrating independence, integrity, and professionalism to jointly examine the factors affecting auditor performance. Previous studies have examined

combinations of these variables, particularly independence and professionalism, while the simultaneous examination of all three variables remains limited (Suairni et al., 2022; Yuningsih & Annisa, 2022; Wulansari et al., 2022). In addition, this study provides contextual empirical evidence by examining auditors at the BPK RI as an external public sector audit institution, particularly at the BPK RI Representative Office of Central Sulawesi Province. This specific institutional context contributes to enriching empirical evidence on auditor performance within Indonesia's external public sector audit institutions. Thus, the intention of this inquiry is to assess the effect of independence, integrity, and professionalism on auditor performance at the BPK RI Representative of Central Sulawesi province.

This study is based on the attribution theory developed by Fritz Heider in 1958. This perspective posits that individual behavior is caused due internal and external factors. Internal factors come from inside the individuals own characteristics, for instance ability, effort, values, and attitudes, whereas external factors come beyond the individual such as environmental conditions, situational pressure, and social influence (Heider, 1958 as cited in Suairni et al., 2022). The audit activity is a series of processes involving auditors considerations in obtaining evidence, evaluating information, and forming conclusions from the audit results. The process is influenced by characteristics inherent in the auditors, thus affecting the implementation of audit tasks and the resulting performance (Ultasia & Andini, 2022). This study emphasizes internal factors (internal forces) as factors that influence auditor performance, represented by independence, integrity, and professionalism. These three factors are characteristics rooted in the auditors and affect how the auditors assess information, make decisions, and carry out audit tasks.

According to Trisnaningsih (2007) auditor performance reflects the audit process completed grounded in expertise, knowledge, and dedication. Furthermore, auditor performance reflects the degree of task accomplishment achieved by auditors in fulfilling their (Kurniawan et al., 2020). As indicated by Kurnia et al. (2019) auditor performance is evaluated using metrics of quality, quantity, and timeliness. According to attribution theory, auditor performance is impacted by internal characteristics, such as independence, integrity, and professionalism that are inherent in the auditors. These determinants influence how the auditors assess information, makes decisions, and carries out audit tasks, thereby contributing to auditor performance.

Independence is the character that demonstrates the auditors honesty while examining facts, accompanied by the ability to be free from bias in drawing conclusions and presenting opinions (Dwiyanto & Rufaedah, 2020). The BPK RI Regulation No. 1 of 2017 states that independence is a character and action of an examiner who remains neutral and free from any party influence during the inspection process. Sukriah et al. (2009) state that independence is assessed through indicators of independence in preparing the audit program, performing the work, and reporting. Attribution theory explains independence as an internal aspect that reflects the auditors objectivity in conducting audits. This objectivity becomes a foundation for auditors to remain free from influence by others during the audit process, thus supporting the achievement of optimal auditor performance.

Integrity is a quality or character that reflects personal integrity, which is shown through honesty, a high work ethic, and supported by adequate competence (Badan Pemeriksa Keuangan Republik Indonesia, 2017). Therefore, integrity becomes a fundamental value that every auditor must possess in conducting examinations. According to Pusdiklatwas BPKP (2008) integrity is assessed using indications of honesty, courage, cautious approach, and responsibility. Attribution theory explains integrity as an internal factor that reflects moral values and principles inherent in the auditors. This value influences how the auditors behave and makes decisions honestly, consistently, and responsibly during the examination process. Therefore, integrity as an internal factor contributes to improved auditor performance.

Professionalism is a stance and commitment of a person in carrying out duties professionally, responsibly, and guided by established standards (Dwiyanto & Rufaedah, 2020). In the auditing

profession, professionalism is an important aspect in conducting examinations because it can affect auditor performance (Gautama & Arfan, 2010). Herawaty dan Susanto (2009) stated that professionalism is measured through indicators of dedication to the profession, independence, societal duty, faith in the professional field, and ties with other professionals. Attribution theory explains professionalism as an internal factor related to ability, knowledge, and work attitude of auditors. As an internal factor, professionalism encourages auditors to perform examination tasks competently, responsibly, and in accordance with professional standards, thus supporting improved auditor performance.

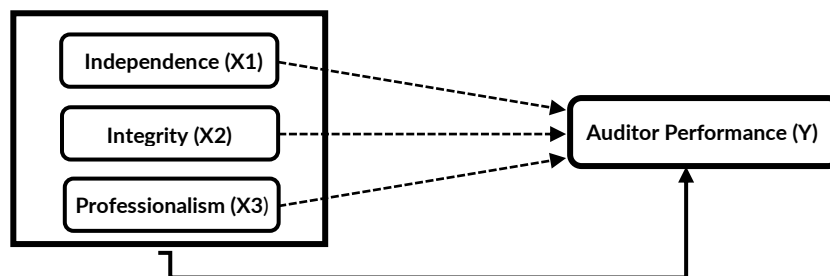


Figure 1. Conceptual Framework

Source: Data Processed by the Researcher (2026)

Independence demonstrates the auditors capacity to act impartially and free from outside influence. Maintaining their independence will enable auditors to draw unbiased findings, which will enhance both auditor performance and the audit quality. As a result, the auditors must remain independent of the entity being audited, report users, and institutional or personal interests while voicing an assessment in assessing the fairness of financial reporting (Suairni et al., 2022). Findings by Mukoffi et al. (2021), Dwiyanto & Rufaedah (2020), and Mariana & Rahmaniar (2022) independence significantly and favorably affects auditor performance. This reasoning leads to the following study hypotheses:

H1: Independence has a positive and significant effect on auditor performance.

The public trust in the auditors is built on the value of integrity. An internal component that influences auditors performance is integrity. If an auditors conducts examinations firmly upholding integrity, the audit results can provide optimal performance. This attitude requires the auditors to always upholding the value of honesty, remaining consistent with the principles and scope of the examination that have been agreed upon, and prioritizing professional interests above personal interests (Yulianti et al., 2020). Findings by Tarigan et al. (2019), Zhafran et al. (2025) and Kanita et al. (2025) show that auditor performance is positive and significant effected by integrity. In light of these justifications, the following are the study hypotheses:

H2: Integrity has a positive and significant effect on auditor performance.

Professionalism is a concept that shows the level of a person's earnestness in carrying out work, reflected in attitude and conduct as an auditors. This professional attitude is an important qualification that auditors must possess because it will influence how the auditors carries out their duties with responsibility, diligence, and compliance with applicable standards (Ultasia & Andini, 2022). Findings by Yuningsih & Annisa (2022), Wulansari et al. (2022) and Solehah et al. (2023) demonstrate that professionalism has a good and significant effect on auditor performance. Referring to these explanations, the hypotheses of this study include:

H3: Professionalism has a positive and significant effect on auditor performance.

Independence, integrity, and professionalism are factors that influence auditor performance in conducting audits. Independence supports the auditors in making decisions free from interference or other parties interests (Sukriah et al., 2009). Integrity reflects honesty, responsibility, and courage of the auditors in every stage of the examination (Pusdiklatwas BPKP, 2008). Professionalism reflects the

auditors commitment to carrying out assignments based on established standards (Herawaty & Susanto, 2009). These three factors support the conduct of high-quality examinations, thereby contributing to improved auditor performance.

Findings by Wulansari et al. (2022) and Solehah et al. (2023) demonstrate that independence and professionalism have a positive and significant effect on auditor performance. Meanwhile, Zhafran et al. (2025) discovered that auditor performance is positively and significantly impacted by integrity. This conclusion is backed by Fatikawati et al. (2026) showing that auditor performance is depends on various factors supporting the execution of audit tasks. Referring to these explanations, the hypotheses of this study include:

H4: Independence, integrity and professionalism simultaneously have a significant effect on Auditor Performance.

RESEARCH METHOD

Research Design

The current study employs a survey method in conjunction with a quantitative design. A study that use questionnaires as measurement tools for data gathering is known as the survey technique (Jaya, 2024). The study was carried out at the BPK RI Central Sulawesi Provincial Representative. The dependent variable was auditor performance, while the independent factors were independence, integrity, and professionalism.

Primary and secondary sources are used in the investigation. While secondary data was gathered from scientific publications, books, SPKN, IHPS, rules and regulations, government websites, and other pertinent literature, primary data was gathered by distributing questionnaires to auditors.

Operational Variables

Independence is measured using aspects of independence in program development, execution of work, and reporting (Sukriah et al., 2009). Integrity is measured based on aspects of honesty, courage, prudent attitude, and responsibility (Pusdiklatwas BPKP, 2008). Professionalism is measured through aspects of commitment to the profession, societal responsibility, faith in the profession, and interactions with fellow professionals (Herawaty & Susanto, 2009). The assessment of auditor performance considers three dimensions quality, quantity, and timeliness (Kurnia et al., 2019).

Population and Sample

This study involved 102 auditors from the BPK RI Representative Office of Central Sulawesi Province. The sampling strategy employed saturated sample (census), targeting the entire population (Sujarweni & Utami, 2026). Accordingly, 102 questionnaires were distributed to the entire population. However, only 40 questionnaires were returned and met the criteria for data processing. Thus, the final sample consisted of 40 auditors, representing a response rate of 39.22%. The relatively low response rate was primarily due to some auditors being engaged in audit activities during the data collection period.

Data Collection Technique

This study employs a data gathering strategy presented as of distribution questionnaires and documentation. The questionnaire includes a number of statements about the research variables distributed to auditors of the BPK RI Provincial Representative of Central Sulawesi, while documentation is used as supporting data for the study. Each item is based using five point Likert scale, score 1 (STS) to 5 (SS).

Descriptive Analysis of Respondent Characteristics

Descriptive statistics for respondent attributes are conducted to describe the profile of respondents based on data obtained from the sample (Jaya, 2024).

Descriptive Analysis

Descriptive statistics are used to describe data based on the maximum, minimum, mean, standard deviation (Ghozali, 2018).

Validity Test

Validity tests are performed to ensure the measurement instrument's ability to assess the research variables (Ghozali, 2018). The validity of each item is tested by examining the r count and r table values, with the criteria indicating an item as declared valid if the r count $>$ r table and invalid if the r count $<$ r table.

Reliability Test

The stability of the measurement employed to evaluate the variables under investigation is ascertained through reliability testing. A variable is deemed dependable if its Cronbach's Alpha $>$ 0.70 (Ghozali, 2018). A reliable instrument will produce consistent results when evaluated on a regular basis in similar contexts (Sugiyono, 2023).

Classical Assumption Test

Normality Test

Normality is assessed by examining whether the observed data conform to a normal distribution. Normality testing is applied using the non-parametric Kolmogorov-Smirnov statistic by looking at the produced significance value. Data normality is fulfilled if sig. $>$ 0.05 conversely, if sig. $<$ 0.05, it indicates data are not normally distributed (Ghozali, 2018).

Multicollinearity Test

The Multicollinearity test attempts to identify correlations among independent variable within the fitted model. If tolerance $>$ 0.10 and VIF $<$ 10, multicollinearity is not indicated (Ghozali, 2018).

Heteroscedasticity Test

Heteroscedasticity testing is performed to ensure the appearance of unequal variances of residuals in the regression model. The test is applied using a scatterplot graph. Model regression is said to be devoid of heteroscedasticity when the residual points are randomly distributed without establishing a distinctive pattern (Ghozali, 2018).

Multiple Linear Regression Analysis

The analysis examines whether independence, integrity, and professionalism affect auditor performance. The data were processed utilizing SPSS version 25 with the regression equation form, namely:

$$KA = \alpha + \beta_1 ID + \beta_2 IT + \beta_3 PF + e$$

Hypothesis Testing

Coefficient of Determination (R^2)

The measure reflects the explanatory role of the independent variables to the dependent variable (Ghozali, 2018). The adjusted R^2 value is applied in this research because the regression model consists of more than one independent variable and can better reflect its explanatory capability.

F-Test

The F-test applied the joint effect of the independent variables on the dependent variable. A sig.value $<$ 0.05 indicates a significant effect, whereas a value $>$ 0.05 indicates no significant effect (Ghozali, 2018).

t-Test

The partial influence of each independent variable on the dependent variable. A sig. value < 0.05 indicates a significant effect, while > 0.05 indicates no significant effect (Ghozali, 2018).

RESULTS AND DISCUSSION

Descriptive Analysis of Respondent Characteristics

Table 1. Respondent Characteristics

Characteristic	Category	N	Percentage
Gender	Male'	24	60,0
	Female'	16	40,0
Age	20-30 Years'	8	20,0
	31-40 Years'	24	60,0
	>41 Years'	8	20,0
Last Education	S1'	31	77,5
	S2'	9	22,5
Length of Work	2-5 Years'	20	50,0
	5-10 Years'	9	22,5
	>10 Years'	11	27,5
Position	First Expert Auditor	29	72,5
	Junior Expert Auditor	4	10,0
	Middle Expert Auditor	7	17,5
Total Respondents		40	100,0

Source: Data Processed by the Researcher (2026)

Table 1 shows this study involved 40 auditors as respondents. Respondents were dominated by male auditors (60.0%). The majority of responses are aged 31–40 years (60.0%) and have a last education background of a undergraduate degree (S1) of 77.5%. In terms of tenure, respondents most commonly have 2–5 years of work experience (50.0%). Meanwhile, in terms of positions, respondents are dominated by First Auditor Expert (72.5%), followed by Middle Auditor Expert (17.5%) and Junior Auditor Expert (10.0%). These characteristics show that the majority of the study respondents are auditors productive-aged, hold a bachelor's degree, have diverse work experience, and most are at the level of Senior Auditor.

Descriptive Analysis

The measurement model was evaluated by examining convergent validity, discriminant validity, and construct reliability to ensure that all constructs were valid and reliable before testing the structural model. The complete results are presented in Table 1.

Table 2. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
Independence	40	31	45	39,43	3,95
Integrity	40	50	60	56,40	3,31
Professionalism	40	57	75	67,18	5,74
Auditor Performance	40	33	45	38,68	3,20
Valid N (listwise)	40				

Source: Data Processed by the Researcher (2026)

Table 2 presents descriptive statistical analysis results from 40 respondents. Independence (X1) obtains average of 39.43 and a standard deviation of 3.95, with scores spanning from 31 to 45. Integrity (X2) obtains average of 56.40 and a standard deviation of 3.31, with scores ranging between 50 and 60. Professionalism (X3) obtains average of 67,18 and a standard deviation of 5.74, with scores

extending from 57 to 75. Auditor performance (Y) obtains average of 38.68 and a standard deviation of 3.20, with scores ranging from 33 to 45. The results show that all variables have a good data dispersion level, as evidenced by the mean value of each variable greater than standard deviation.

Validity Test

Table 2. Validity Test Results

Variable	Statement	<i>r_{count}</i>	<i>r_{table}</i>	Description
Independence (X1)	ID1	0,674	0,312	Valid
	ID2	0,617	0,312	Valid
	ID3	0,771	0,312	Valid
	ID4	0,717	0,312	Valid
	ID5	0,691	0,312	Valid
	ID6	0,505	0,312	Valid
	ID7	0,736	0,312	Valid
	ID8	0,671	0,312	Valid
	ID9	0,710	0,312	Valid
Integrity (X2)	IT1	0,560	0,312	Valid
	IT2	0,565	0,312	Valid
	IT3	0,462	0,312	Valid
	IT4	0,477	0,312	Valid
	IT5	0,589	0,312	Valid
	IT6	0,529	0,312	Valid
	IT7	0,622	0,312	Valid
	IT8	0,646	0,312	Valid
	IT9	0,597	0,312	Valid
	IT10	0,706	0,312	Valid
	IT11	0,555	0,312	Valid
	IT12	0,635	0,312	Valid
Professionalism (X3)	PF1	0,726	0,312	Valid
	PF2	0,791	0,312	Valid
	PF3	0,605	0,312	Valid
	PF4	0,734	0,312	Valid
	PF5	0,690	0,312	Valid
	PF6	0,710	0,312	Valid
	PF7	0,557	0,312	Valid
	PF8	0,737	0,312	Valid
	PF9	0,650	0,312	Valid
	PF10	0,752	0,312	Valid
	PF11	0,770	0,312	Valid
	PF12	0,773	0,312	Valid
	PF13	0,575	0,312	Valid
	PF14	0,564	0,312	Valid
	PF15	0,723	0,312	Valid

Auditor Performance (Y)	KA1	0,526	0,312	Valid
	KA2	0,589	0,312	Valid
	KA3	0,577	0,312	Valid
	KA4	0,627	0,312	Valid
	KA5	0,531	0,312	Valid
	KA6	0,523	0,312	Valid
	KA7	0,677	0,312	Valid
	KA8	0,711	0,312	Valid
	KA9	0,673	0,312	Valid

Source: Data Processed by the Researcher (2026)

Table 3 includes all items of the statements on the independence variable (X1), integrity (X2), professionalism (X3), and auditor performance (Y) meet validity criteria. This is seen from the r count value $> r$ table at 0.312 and the significance value below 0.05. Thus, measurement points in the inquiry tool are considered valid and can serve as a measurement tool for the research variables.

Reliability Test

Table 3. Reliability Tests Results

Variable	Cronbach's Alpha	Description
Independence	0,840	Reliable
Integrity	0,817	Reliable
Professionalism	0,920	Reliable
Auditor Performance	0,761	Reliable

Source: Data Processed by the Researcher (2026)

Table 4 shows that independence variable (X1), integrity (X2), professionalism (X3), and auditor performance (Y), obtaining Cronbach's Alpha value > 0.70 . These findings show that all variables are dependable, capable of producing consistent data, and appropriate for use in this investigation.

Classic Assumption Tests

Normality Test

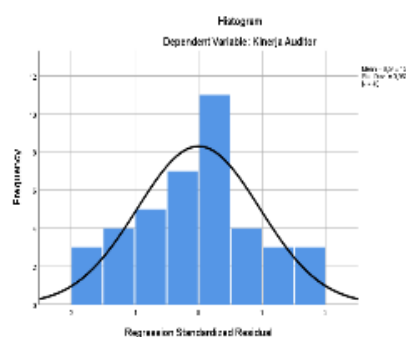


Figure 2. Normality Test Results Histogram Graph

Source: Data Processed by the Researcher (2026)

Figure 2 shows a histogram graph indicating the pattern of residual distribution resembling a bell curve. The residual spread is balanced on both sides of the center point there is no skewness, hence the data is typical assumption.

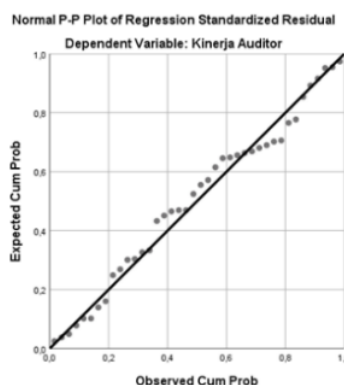


Figure 3. Normality Test Results Probability Plot of Regression

Source: Data Processed by the Researcher (2026)

Figure 3 shows the Normal P-P Plot has residual points that spread out and lie along the diagonal line. This pattern confirms the normality assumption, as evidenced by the normally distributed residuals.

Table 5. Normality Test Results Non-Parametric Kolmogorov-Smirnov

N	Asymp Sig. (2-tailed) ^a	Criteria	Description
40	0.200	Sig. > 0.05	Normal Distribution

Table 5 displays the outcomes Kolmogorov-Smirnov normality test produced a significant value of $0.200 > 0.05$, indicating the study residuals are normally distributed.

Multicollinearity Test

Table 6. Multicollinearity Tests Results

Model	Coefficients ^a	
	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Independence	,699	1,431
Integrity	,430	2,328
Professionalism	,371	2,694

Source: Data Processed by the Researcher (2026)

Table 6 provides statistical findings revealing that all variables demonstrate tolerance > 0.10 and $VIF < 10$. This result shows no evidence of multicollinearity among the independent variables.

Heteroskedasticity Test

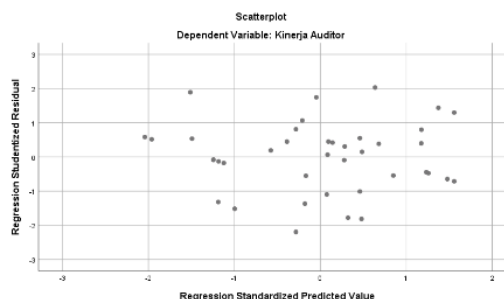


Figure 4. Scatterplot Graph

Source: Data Processed by the Researcher (2026)

Figure 4 presents a scatterplot indicating residual points dispersed irregularly around the Y-axis, both above and below the value 0 without showing any specific pattern, Therefore, it is possible to deduce that no heteroskedasticity symptoms occur.

Multiple Linear Regression Analysis

Table 4. Results of Multiple Linear Regression

		Coefficients ^a				
Model		Unstandardized Coefficients ^b		Standardized Coefficients ^b		
		B	Std. Error	Beta	t	Sig.
1	(Constant) ^b	12,122	1,833		6,614	,000
	Independence	,366	,032	,693	11,565	,000
	Integrity	,121	,048	,192	2,509	,017
	Professionalism	,079	,030	,218	2,653	,012

Source: Data Processed by the Researcher (2026)

Table 7 provides the equation derived from multiple regression:

$$KA = 12.122 + 0.366 ID + 0.121 IT + 0.079 PF + e$$

The intercept term of 12.122 reflects the condition where independence, integrity, and professionalism at a value of 0, thus auditor performance would be 12.122 as the baseline value of the regression model. The independence value of 0.366 every one unit rise the independence, with integrity and professionalism held constant, will raise auditor performance by 0.366 units. The integrity value of 0.121 indicating that every one unit rise in the integrity, with independence and professionalism held constant, will raise auditor performance by 0.121 units. The professionalism value of 0.079 indicating that every one unit rise in the professionalism, with independence and integrity held constant, will raise auditor performance by 0.079 units.

Hypothesis Testing

Coefficient of Determination (R²)

Table 5. Results of Determination Coefficient Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,954 ^a	,910	,902	,65187

Source: Data Processed by the Researcher (2026)

Table 8 displays an Adjusted R² value of 0.902. This indicates that the regression model, which includes independence, integrity, and professionalism, accounts for 90.2% of the variance in auditor performance, while the remaining 9.8% is associated with factors beyond those tested in the study.

F-Test

Table 6. Results F Test

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	154,013	3	51,338	120,813	,000 ^b
	Residual	15,298	36	,425		
	Total	169,310	39			

Source: Data Processed by the Researcher (2026)

Table 9 The computed F value of 120.813 > F table value of 2.87, with a sig. value of 0.000 < 0.05. These results indicate that independence, integrity, and professionalism jointly have a statistically significant effect on auditor performance. Therefore, H4 hypothesis is supported.

t-Test

Table 7. Results t Test

Model	Coefficients ^a		Beta	t	Sig.
	Unstandardized	Standardized			
	Coefficients	Coefficients			
	B	Std. Error			
(Constant)	12,122	1,833		6,614	,000
Independence	,366	,032	,693	11,565	,000
Integrity	,121	,048	,192	2,509	,017
Professionalism	,079	,030	,218	2,653	,012

Source: Data Processed by the Researcher (2026)

Table 10 describes the findings of partial hypothesis. The independence variable (X1) received a t-count value 11.565 > t-table 2.028 accompanied by a sig. value 0.000 (< 0.05). These findings show that H₀ is refuted and H₁ is supported, so independence positively and significantly influences auditor performance. The integrity variable (X2) obtains a t-count value 2.509 > t-table 2.028, accompanied by a sig. value of 0.017 (< 0.05). The findings show that H₀ is refuted and H₂ is supported, so integrity positively and significantly influences auditor performance. The professionalism variable (X3) obtains a t-count value 2.653 > t-table 2.028, accompanied by a sig. value of 0.012 (< 0.05). The findings show that H₀ is dismissed and H₃ is supported, so professionalism positively and significantly influences auditor performance.

The Effect of Independence on Auditor Performance

The first hypothesis is supported, indicating that independence has a positive and significant effect on auditor performance, so the first hypothesis is accepted. The evidence shows that auditors who maintain an independent attitude in every stage of the audit are able to carry out the audit objectively. This objectivity produces audit conclusions based on sufficient evidence so that the audit results remain maintained. This condition is consistent with the SPKN, which states that the BPK auditors must maintain independence so that the audit results remain objective and trustworthy.

These findings strengthen attribution theory, which explains that individual behavior is impacted by elements that arise from within. Independence as an internal characteristic encourages auditors to conduct audits objectively and free from interference, resulting in audits that are more reliable and credible and contributing to improved auditor performance. The evidence from this analysis is also in line with Mukoffi et al. (2021), Dwiyanto & Rufaedah (2020), Mariana & Rahmaniar (2022), and Monique & Nasution (2020) which prove that independence positively influences auditor performance on a partial basis.

The Effect of Integrity on Auditor Performance

Integrity positively and significantly affects auditor performance, hence the second hypothesis is accepted. The findings show that honesty, responsibility, bravery, and wisdom become the foundation for auditors while conducting audits consistent with the professional code of ethics. These values encourage auditors to present audit results as they are, maintain the credibility of audit findings, and strengthen trust in the expressed opinion. This condition is consistent with the SPKN, which stipulates integrity as a basic value that every BPK auditor is required to apply.

These findings support attribution theory, which explains individual behavior is influenced by factors that originate from within. Integrity forms auditors commitment to uphold ethical principles, take responsibility for audit results, and report each finding according to the actual conditions. This

commitment strengthens the quality of audit implementation and improves auditor performance. The study findings are consistent with Tarigan et al. (2019), Zhafran et al. (2025), and Kanita et al. (2025) which show that integrity, partially, has a positive and significant influence on auditor performance

The Effect of Professionalism on Auditor Performance

Professionalism is shown to positively and significantly affect auditor performance, therefore, the third hypothesis is accepted. The findings show that professionalism is reflected in auditors seriousness in carrying out their professional responsibilities, upholding ethical standards, and prioritizing the excellence of the audits conducted in compliance with professional standards. This attitude encourages auditors to undertake each assignment earnestly, maintain the enhance audit quality, and prioritize the public interest in audit implementation. This condition is consistent with the SPKN, which requires BPK auditors to conduct audits carefully and thoroughly by applying professional competence and complying with the applicable audit standards.

These findings are consistent with attribution theory, which states that internal factors play a role in shaping a person's behavior. Professionalism is reflected in auditors attitudes and commitment to conduct audits competently and in accordance with the applicable standards. This commitment encourages auditors to carry out each assignment consistently as a form of professional responsibility. This description is supported by Tenripada et al. (2026) which states that commitment demonstrates responsibility in ensuring a task is carried out effectively. Thus, professionalism supports auditors in conducting audits according to the SPKN, resulting in audits that have an effect on enhancing auditor performance. The present findings are consistent with Wulansari et al. (2022) and Solehah et al. (2023) there by showing that professionalism has a positive and significant effect on auditor performance.

The Effect of Independence, Integrity, and Professionalism on Auditor Performance

The fourth hypothesis is supported because the F-test results show that independence, integrity, and professionalism jointly have a significant effect on auditor performance. This finding indicates that the three independent variables collectively contribute to the explanatory power of the regression model. The regression model accounts for 90.2% of the variance in auditor performance, as indicated by the Adjusted R^2 value of 0.902, while the remaining 9.8% is associated with factors outside the research model. Auditors who maintain their independence, uphold honesty and responsibility, and carry out their duties according to professional standards are able to demonstrate better work performance, as reflected in the quality of examinations produced. This condition is consistent with the SPKN, which emphasizes the values of independence, integrity, and professionalism in the conduct of examinations.

The findings are consistent with attribution theory, which explains that individual attitudes and performance are influenced by internal factors. Independence shapes auditors objectivity, integrity promotes honesty and responsibility in conducting examinations, while professionalism strengthens the auditors commitment to carry out duties according to professional standards. These three factors complement one another in supporting the audit process, enabling auditors objective and high-quality audit results in accordance with professional standards, ultimately improving auditor performance. The findings of this study are consistent with Wulansari et al. (2022) and Solehah et al. (2023) who found that auditor performance is significantly influenced by independence, integrity, and professionalism.

CONCLUSION

Considering the research findings regarding the effects of independence, integrity, and professionalism on auditor performance at the BPK RI Representative Office of Central Sulawesi Province, the first hypothesis is accepted because independence has a positive and significant partial effect on auditor performance. The second hypothesis is also accepted because integrity has a positive and significant partial effect on auditor performance. The third hypothesis is accepted because

professionalism has a positive and significant partial effect on auditor performance. Furthermore, the fourth hypothesis is accepted because independence, integrity, and professionalism simultaneously have a significant effect on auditor performance. The three factors complement each other, enabling examinations to be conducted objectively, with quality, and accountably in accordance with SPKN. The findings of this study provide empirical evidence that contributes to the understanding of factors influencing auditor performance. Furthermore, the findings offer input for the BPK RI Representative Office of Central Sulawesi Province to sustain and enhance examination quality by strengthening the values of the auditing profession.

Several limitations of the study should be considered in interpreting the findings. First, the data collection process was not optimal because some auditors were carrying out examination duties during the data collection period. Consequently, only 40 of the 102 distributed questionnaires were returned and eligible for analysis, resulting in a response rate of 39.22%. Second, this study employed a self-reported questionnaire, which relies on respondents' own perceptions and assessments and may limit the objectivity of the data. Third, the research was conducted only at the BPK RI Representative Office of Central Sulawesi Province, limiting the generalizability of the findings to auditors at other BPK RI representative offices with different institutional contexts. Therefore, future studies are suggested to consider audit schedules when determining the data collection period to improve the response rate, expand the research scope to other BPK RI representative offices, and include professional skepticism as an additional variable to provide a broader understanding of the factors influencing auditor performance.

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