

The Role of Professional Ethics, Independence, and Work Experience in Auditor Performance

Prita Marisca¹, Renil Septiano², Didi Aryadi³, Elva Dona⁴, Heryanto⁵
Sekolah Tinggi Ilmu Ekonomi KBP, Padang, Indonesia^{1,2,3,5}
Akademi Keuangan dan Perbankan⁴
Corresponding Author: pritamarsca@gmail.com
ORCID ID: 0009-0006-9121-5032

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ABSTRACT

The objective of this study is to examine the impact of professional ethics, independence, and work experience on the performance of auditors at Regional Office 2 of PT Bank Negara Indonesia (Persero) Tbk in West Sumatra, Riau, and Riau Islands. This research is quantitative research with the intention to test models that reveal the relationship between research constructs, namely professional ethics, independence, work experience, and auditor performance. Interviews and questionnaires distributed to bank auditors using complete sampling approaches were utilized to gather data for this study. The employed analytical technique is multiple linear regression. Those findings demonstrated that (1) There is a relationship between professional ethics and auditor performance that is both good and significant; (2) Independence has a positive and significant influence on auditor performance; (3) A favorable and considerable influence on auditor performance is exerted by the auditor's previous work experience; and (4) Professional ethics, independence, and work experience together have a significant influence on auditor performance. This study has a number of implications is the importance of maintaining professional ethics, independence, and improving auditors' work experience to improve the quality of performance in conducting audits.

Keywords: Audit Firms; Auditor Performance; Independence; Professional Ethics; Work Experience

INTRODUCTION

The external audit has a crucial role in ensuring cleanliness and fairness in the financial system, with auditor independence as the main requirement to achieve an effective and transparent audit, as revealed by Anggiani, 2023. The importance of auditors adhering to professional ethics and maintaining independence in assessing financial information is to ensure that the reports submitted deserve public trust, an aspect emphasized by Galingging (2023).

The most recent data from PT Bank Negara Indonesia (Persero) Tbk, specifically Office in Regional 2 in West Sumatra, Riau, and Kepri, indicate a rising trend in auditor performance from 2021 to 2023. A more thorough grasp of the business and a more accurate risk evaluation are leading to this positive trend. However, the study also identified disciplinary violations among employees that negatively impacted overall audit performance, a finding revealed by Izzanudin et al. (2023).

At the core of a high-quality audit is the auditor's firmness in applying professional background, autonomy in decision making, and rigorous adherence to the code of ethics. This study, as reviewed by Azizah and Khairudin (2022), aims to provide further insight into how factors such as professional ethics, independence, and work experience influence auditor performance, particularly within the scope of Bank Negara Indonesia's operations. It is hoped that the findings of this study will be considered in enhancing audit standards in Indonesia, particularly in reinforcing aspects of independence and professional ethics among auditors.

The objective of this research is to undertake an exhaustive inquiry in order to analyze the profound impact that professional ethics, autonomy, and work experience have on the performance of auditors who are employed by PT Bank Negara Indonesia (Persero) Tbk, especially Office in Regional 2, which is responsible for West Sumatra, Riau, and Kepri, as reported in studies by Figa et al. (2023), Rizwinie et al. (2023), Septiano & Sari, 2024).

LITERATURE REVIEW

Professional Ethics

While strong professional ethics are crucial for auditor performance, using the Audit Tools and Linked Archived System (ATLAS) further enhances their effectiveness. Even though professional ethics do not prevent the effect of computer self-efficacy from taking place, they do highlight the complexity of different interactions depending on the context and other variables in the audit process. It is important for audit firms to strengthen professional ethics training and integrate it as a core part of auditors' daily practice, pointing out the need for continued investment in professional development to ensure auditors not only have technical expertise but also strong ethical guidelines that support their performance (Heryanto, 2019; Damayanti & Hastuti, 2022; Tahir et al., 2022).

Professional ethics, which includes honesty, objectivity, and professional conduct, directly affects how auditors perform their duties and increases the credibility of audit results. These results show that auditors who follow professional ethics well tend to have higher performance because they can maintain audit integrity and quality. This confirms the importance of professional ethics in improving the standards and quality of work in the auditing profession, which ultimately strengthens trust and reliability of audited financial statements (Andria et al., 2023; Rosally & Christiawan, 2016).

Professional ethics play a significant role in determining how well auditors conduct their jobs. When an auditor follows established standards and a code of ethics, it can be said that he is a professional (Indonesian Accountants Association [IAI], 2016; Afriyeni et al., 2023).

Professional ethics significantly affect auditor performance, demonstrating that the implementation of these ethics in audit practices is crucial not merely as a formality but also as a vital factor influencing auditor effectiveness and integrity. Although audit digitalization is implemented to improve efficiency and accuracy in the audit process, professional ethics still acts as a foundation that supports auditors in maintaining the quality of their work. There is a need to strike a balance between boosting auditor performance through digitalization and strengthening professional ethics, as suggested by the findings of this study. This will assist sustain trust and ethical standards in the face of technological improvements in auditing (Astuti & Rohmah, 2023).

Within the auditing field, professional ethics not only influence how auditors perform their duties but also enhance the credibility and reliability of the audit outcomes they produce. In conclusion, the application of strong professional ethics in audit practice can substantially improve auditor performance, strengthen public trust in audit results, and supporting the integrity and sustainability of the auditing profession itself (Mahmud et al., 2022). A study conducted at the Public Accounting Firm Suherman, SE., Ak., CA. CPAs in Bandar Lampung revealed that the credibility of auditors and the professional ethics of public accountants are two factors that have a considerable impact on the quality of audits. These findings underscore the importance of understanding and adhering to the code of professional ethics and enhancing competence as the principal factors that support the improvement of audit quality. This demonstrates that the implementation of high standards of professional ethics and the enhancement of auditors' technical capabilities are direct contributors to the quality of audit results, which in turn can boost the level of trust and pleasure that stakeholders have with the audited financial statements (Wahyuni & Rizal, 2022).

Auditors face ethical issues because they perform two tasks: serving the public interest and fulfilling their commercial obligations to clients (Wardana & Ramantha, 2023). Studies show that ethical behavior along with the ability to improve audit quality, and underscores the importance of implementing ethical standards in the audit industry. Strong auditor ethics, reflected in independence and accountability, are essential for achieving high-quality audits. Overall, to enhance the performance and credibility of financial audits, auditors must uphold professional ethics.

Professional ethics significantly influence auditor performance. The findings demonstrate that professional ethics not only serve as a normative code that must be adhered to but also practically impact the integrity and quality of the auditors' work. By adhering to professional ethics, auditors can carry out their duties more objectively and independently, which ultimately increases the trustworthiness and reliability of audit reports. In conclusion, professional ethics is a key factor influencing auditor performance, affirming the importance of continuing education and training in professional ethics to ensure high standards in audit practice (Natsir, 2023).

H1: Professional Ethics has a significant effect on the performance of Auditors.

Auditor Independence

Independence significantly affects auditor performance. Empirical evidence strengthens this argument, showing that auditor independence directly improves audit quality and

reliability. Independence allows auditors to maintain objectivity and avoid conflicts of interest, thus ensuring that auditors can act without external pressures that might influence their decisions. In conclusion, increasing independence in audit practices not only strengthens public integrity and trust in audit results, in addition to having a direct impact on the enhancement of auditors' performance in the fulfillment of their duties (Ulfah & Lukiasuti, 2019).

According to the findings of a study in the province of Bali, it has been demonstrated independence has a substantial impact on the improvement of auditor performance, as stated in the previous sentence. According to the findings of an examination of the data, the amount of independence of an auditor is directly proportional to the degree of objectivity of the audit results that are produced, which in turn increases public confidence in the inspection results. These results emphasize the importance of independence in audit practice, as a means to avoid conflicts of interest and enhance the integrity of audit results. Thus, independence is not only an ethical obligation but also a key element that determines the quality and effectiveness of auditor performance (Wardana & Ramantha, 2023).

The results of a study at a public accounting business in Bali Province are according to the findings, it has been determined that independence has a substantial impact on audit quality. It has been established via the analysis that auditors' capacity to create high-quality audit reports is enhanced when they are able to conduct their tasks without being subjected to any external intervention or pressure from their respective organizations. In addition, auditor ethics strengthens the effects of independence, professionalism, and competence on the quality of audits. This is because auditor ethics acts as a moderating variable. Thus, good audit quality can be achieved through strengthening independence, which supports objectivity and integrity in the audit process, strengthening public trust in the audited financial statements (Budiman, 2023).

Research conducted among auditors in 18 Public Accounting Firms (KAP) in Semarang City reveals that independence significantly impacts auditor performance. The study indicates that auditors who maintain independence from clients and external pressures are likely to produce higher-quality audits. This confirms that independence is not only an ethical prerequisite but also a crucial factor that enhances effectiveness and reliability in financial reporting. Therefore, maintaining auditor independence in the face of client pressure and maintaining proper professional distance is essential to ensure the integrity and quality of audit results (Indah, 2022).

Auditor independence significantly influences the enhancement of auditor performance, as demonstrated through case studies in public companies in Indonesia. The analysis revealed that auditor independence directly contributes to the improvement of internal controls and the transparency of financial reporting, which in turn enhances the overall quality of audits. This conclusion highlights the significance of retaining auditor independence in order to guarantee honesty and objectivity in the evaluation of financial information, which is necessary in order to generate trustworthy financial statements and conform to the relevant accounting standards (Nugrahanti et al., 2023). In order to ascertain the significance of audit fees, independence, and competence in connection to the quality of audits carried out by accountancy firms that are public operating in the cities of Surabaya and Malang, this study's objective is to determine the investigate the relationship between these three factors. The outcomes of the analysis indicate that the standard of independent audits is significantly improved by the presence of independence, which is a positive and important influence. Furthermore, this illustrates that auditors who strive to retain a high level of independence demonstrate professional

skepticism, objectivity, and impartiality, which eventually leads to audits that are of a high quality. This suggests that audit firms and regulators should prioritize auditor independence when establishing audit procedures and regulations. The findings of this study offer important insights into the connection between audit fees, independence, competence, and audit quality (Kusmayasari et al., 2023).

According to the findings of this study, the Inspectorate Office in Jayapura City experiences a considerable improvement in auditor performance through the implementation of auditor independence. The findings demonstrate that auditors who have a high degree of independence are able to carry out audits with professional skepticism, objectivity, and impartiality, which ultimately leads to audit outputs that are of a high quality. When it comes to the formulation of audit rules and processes, it is exceptionally important for audit firms and regulators to take this into consideration. Independence is a significant component in achieving accurate audit results and increasing the overall quality of audits. It is crucial to note that this research makes a significant contribution to the understanding of how independence can improve auditor performance and support integrity in the auditing profession (Amir et al., 2023).

According to the results of this research, the degree of autonomy that government auditors possess is an essential component in enhancing the quality of their work responsibilities. Based on the findings of the analysis, it can be concluded that auditor independence plays a direct role in the enhancement of the quality and reliability of audit results. Auditors are able to keep their objectivity and steer clear of conflicts of interest when they are independent. This allows them to act independently, free from external factors that might bias their findings. In conclusion, increasing independence in audit practices not only strengthens public integrity and trust in audit results but also directly affects the improvement of auditors' performance in carrying out their duties (Subiyanto et al., 2023; Sumajow, 2022; Sunarsih & Munidewi, 2023).

H2: Independence has a significant effect on the performance of the Auditor.

Work Experience

Statistical analysis shows that employees with more work experience tend to perform better. This finding suggests that work experience not only improves technical skills but also deepens understanding of work processes and relevant internal policies, thereby significantly enhancing efficiency and effectiveness in executing tasks. Therefore, the role of work experience in improving employee performance cannot be ignored and must be considered in human resource development strategies in the Company (Setyorini & Noviandari, 2022).

According to the findings of this study, the level of work experience of government auditors has a substantial impact on their performance, which suggests that experience can bring about improvements in both the efficiency and quality of audits. Auditors who have gained work experience are better able to recognize and handle possible problems before they become more serious. This is because they have a more in-depth awareness of the nuances and complexity that are involved in auditing. Furthermore, auditors with more experience tend to have better technical expertise and higher confidence in making audit decisions, which are crucial in producing accurate and reliable audit reports. Therefore, the findings of this study confirm the importance of work experience in enhancing the performance of government auditors (Arfah, 2023).

Research conducted throughout Denpasar City demonstrates that work experience has a significant and positive influence on auditor performance. These results underscore that the more experience an auditor has, the better the quality of their performance in completing audit tasks. Work experience provides deeper knowledge and skills in handling a variety of audit situations, which in turn enables auditors to identify and address issues more efficiently and effectively. Therefore, increasing work experience is proven to significantly improve audit skills and produce more accurate and reliable financial statements (Juliasari et al., 2023).

Research conducted at BPK RI Gorontalo Provincial Representative has confirmed that work experience has a positive and significant influence on auditor performance. These results suggest that auditors with broader work experience tend to perform better, reflecting their ability to handle audit complexities more effectively. Experience enriches auditors with in-depth knowledge and practical skills essential for navigation in diverse and often challenging audit situations, thereby directly improving effectiveness and efficiency in the performance of their audit duties (Aday et al., 2020).

Research conducted by Natsir et al. (2021) shows that work experience has a significant influence on auditor performance. The results of this study confirm that auditors with more work experience tend to perform better, which is reflected in their ability to manage time pressures and role conflicts effectively. Work experience provides deeper insights and better analytical skills, which are crucial in producing quality and reliable audits. In conclusion, work experience not only improves technical skills but also affects auditors' ability to face practical challenges during audits, which ultimately strengthens their effectiveness and efficiency in carrying out audit tasks (Sariningsih et al., 2023).

Working experience was found to have a considerable impact on auditor performance, according to the findings of another study, indicating that experience enhances auditors' competence and effectiveness in performing audit tasks. Work experience provides a deeper understanding of audit challenges and enhances auditors' ability to identify and address complex issues. Thus, work experience not only enhances the technical skills of auditors but also helps in proper decision-making and improvement of overall audit quality. This confirms that auditors with wider experience tend to be more effective in producing accurate and reliable audit reports (Handoko et al., 2019).

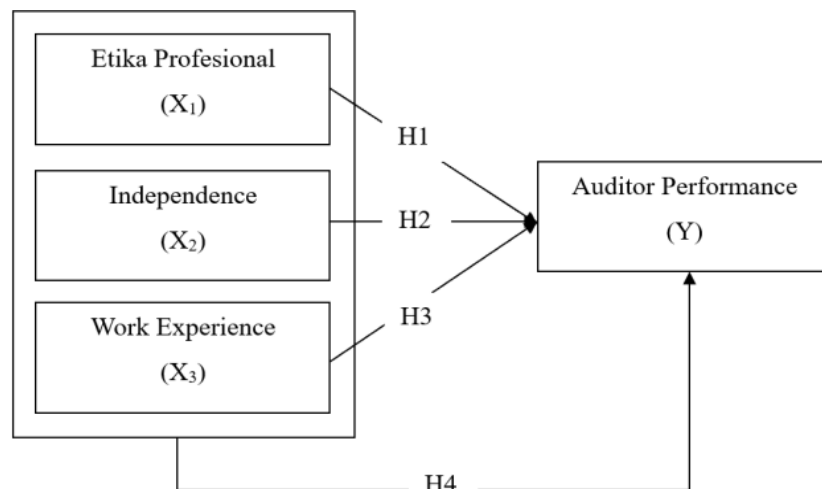
H3: Work Experience has a significant effect on the performance of the Auditor.

The Role of Professional Ethics, Independence, and Work Experience in Auditor Performance

Research confirms that professional ethics, independence, and work experience have a significant influence on auditor performance. Professional ethics strengthen integrity and trust in auditors in carrying out their duties, while independence increases objectivity and fairness in the assessments made. Work experience deepens understanding and skills in dealing with audit challenges, directly improving performance. This conclusion confirms the importance of these factors in improving the quality and effectiveness of auditors' work, reinforcing the principle that audit quality is highly dependent on the auditor's own personal and professional characteristics (Harjanto & Zulaikha, 2014; Suharti & Rasuli, 2017; Septiana & Jaeni, 2021; Putri et al., 2022).

H4: Professional ethics, independence, and work experience have a significant effect on auditor performance.

Figure 1. Conceptual Framework



RESEARCH METHOD

Using a quantitative approach, this study seeks to understand the role that auditor experience, independence, and professional ethics play in determining auditor performance. The study used cross-section data, where data is collected at one point in time. The study population consisted of all auditors (45 people) working at PT Bank Negara Indonesia (Persero) Tbk Regional Office 2 in West Sumatra, Riau, and Riau Islands. The sampling technique used is total sampling, where the entire population is sampled. While secondary data came from a review of the literature, primary data came from questionnaires sent out to participants. Between February and March of 2024, the research was carried out. The data was examined using smart-PLS statistical software, which specializes in multiple linear regression.

RESULTS

Using the t-value (t-value) produced by applying the Bootstrapping technique to SmartPLS, the hypothesis can be examined and see if it holds water. The two-tailed test is used to evaluate the hypothesis with three levels of significance: 1% (t statistic 2.57), 5% (t statistics 1.96), and 10% (t statistics 1.65). Therefore, if the t-value is greater than 1.96 or the significance level is less than 0.05, the hypothesis is accepted (Hair et al., 2021).

Table 1. Results of Structural Model Assessment (Direct effect/influence)

Relationship	Coefficient	t Value	Sig.	Result
Professional Ethics (X_1) → Performance (Y)	0.560	3.809	0.000	Accepted
Independence (X_2) → Performance (Y)	0.663	2.986	0.008	Accepted
Work Experience (X_3) → Performance (Y)	0.734	3.803	0.000	Accepted

Source: Smart-PLS Processing Results

Table 1 reveals positive and statistically significant direct effects of three variables on performance. Professional ethics (t-value = 3.809 > 1.96, $p < 0.05$), Independence (t-value = 2.986 > 1.96, $p < 0.05$), and Work Experience (t-value = 3.803 > 1.96, $p < 0.05$) all have a statistically significant positive influence on performance.

Table 2. Coefficient of Determination Analysis (R^2)

Endogenous Construct	R Square
Performance (Y)	0.825

Source: Smart-PLS Processing Results

Table 2 reports an R-squared value of 0.825, indicating that 82.5% of the variance in performance can be explained by the independent variables: Professional Ethics, Independence, and Work Experience. The remaining 17.5% of the variance is likely attributable to factors not included in this model.

Table 3. Effect Size Analysis (f^2)

Variable	Performance
Auditor Performance (Y)	
Professional Ethics (X1)	0.240
Independence (X2)	0.445
Work Experience (X3)	0.369

Source: Smart-PLS Processing Results

Table 3 categorizes the strength of predictor influence on a structural level. Values are interpreted as follows: 0.02 or less indicates weak influence, 0.15 indicates medium influence, and 0.35 or higher indicates strong influence. Based on this scale, Professional Ethics has a medium influence on Auditor Performance, while Independence and Work Experience have strong influences.

Table 4. Predictive Relevance Value (Q^2) Stone – Geisser

Endogenous Construct	Q^2
Performance (Y)	0.48

Source: Smart-PLS Processing Results

Table 4 presents the results of the Stone-Geisser Q^2 test, which assesses the predictive relevance of the model. In reflective measurement models, a good Q^2 value indicates that the indicator data points can accurately predict the endogenous constructs. A Q^2 value greater than zero suggests that the exogenous latent variables effectively explain the model. The Q^2 value in Table 4 is greater than zero ($0.48 > 0$), indicating good predictive relevance for this model.

DISCUSSION

The Influence of Professional Ethics on Auditor Performance

Multiple regression testing shows that the auditor's professional ethics have a significant influence on auditor performance, with a calculated value of 3.809 which is greater than the table (1.98638), and a significance value of $0.000 < 0.05$. This confirms that the good and bad professional ethics of an auditor affect their performance in carrying out audit duties.

The variable coefficient of professional ethics of auditors is 0.560, indicating that an increase in professional ethics has the potential to improve auditor performance. However, this phenomenon can also occur because the potential for high auditor dishonesty can affect the accuracy of his audit opinion.

The professional responsibility of an auditor can increase the legitimacy of society for legal compliance. However, agency theory suggests that auditors often face a dilemma due to a conflict of interest between personal interests and professional responsibilities.

Other studies also support this finding that auditors' professional attitudes affect their performance, in line with the results of research by Sidauruk & Fatullah (2018), Mahmud et al. (2022), and Wahyuni & Rizal (2022).

The Effect of Independence on Auditor Performance

By comparing the computed value of 2.986 to the table value of 1.98638, and the significance value of 0.008 to 0.05, multiple regression testing reveals that auditor independence significantly impacts auditor performance. This confirms that the good and bad independence of an auditor affects their performance in carrying out audit duties.

The variable coefficient of independence is 0.663, indicating that increased auditor independence has the potential to improve their performance. Because they are not beholden to any one group or interest, independent auditors are believed to produce more accurate and useful audit results.

This result is in line with several previous studies that stated that independence has a significant effect on auditor performance (Akbar et al., 2020; Indah, 2022; Kusmayasari et al., 2023).

The Effect of Work Experience on Auditor Performance

Multiple regression testing shows that work experience has a significant influence on auditor performance, with a calculated value of 3.803 > table (1.98638), and a significance value of 0.000 < 0.05. This confirms that the good and bad work experience of an auditor affects their performance in carrying out audit duties.

With a value of 0.734, the job experience variable suggests that auditor performance could be enhanced with more experience. The auditor's ability to conduct audit tasks and produce high-quality audit reports is directly correlated to the quality of their work experience.

With experience under their belts, auditors become more well-rounded and professional, and they find it much easier to tackle challenging audits. Research has consistently shown that auditor performance is positively impacted by job experience, and this finding is consistent with those findings by Aday et al. (2020), Setyorini & Noviandari (2022), Arfah (2023), and Juliasari et al. (2023).

The Effect of Professional Ethics, Independence, and Work Experience on Auditor Performance

Simultaneous influence testing shows that professional ethics have a moderate influence on auditor performance, while independence and work experience have a strong influence. This indicates that these factors together affect the auditor's performance, according to the hypothesis that has been established.

Factors affecting an auditor's performance include individual quality and quantity. Auditor performance will be optimal if individuals pay attention to supporting factors such as character development, training, and formal education according to their fields, as well as a lot of work experience. These factors refer to aspects of professionalism, independence, and work experience of auditors, which can affect their performance.

These results are consistent with previous research showing that auditors' internal and external factors significantly affect their performance. Research that explains that performance is the result of the integration of quality and quantity achieved by individuals in carrying out the duties and responsibilities given in accordance with the results of

research by Mangkunegara (2020) and Tunnisa (2020).

CONCLUSION

Professional ethics have an important role in maintaining integrity and trust in audit practices. Professional ethics ensure that auditors act fairly and honestly, both towards management and third parties who use financial statement information. Independence is also a critical aspect in maintaining the freedom and neutrality of auditors so that the public has confidence in the results of the audit.

Furthermore, work experience also plays an important role in auditor performance. Auditors who have adequate educational background and practical experience and engage in continuing professional education can optimize audit quality. Extensive work experience helps auditors in carrying out their duties optimally, carefully, and professionally.

In the context of PT Bank Negara Indonesia (Persero) Tbk Regional Office 2 Area West Sumatra Riau Kepri, these factors, namely professional ethics, independence, and work experience, can affect the performance of auditors. Employee engagement also has an important role in improving work quality and creating a solid work environment.

This conclusion underscores the importance of maintaining professional ethics, independence, and work experience in improving auditor performance. In the context of PT Bank Negara Indonesia (Persero) Tbk Regional Office 2 Area West Sumatra Riau Kepri, good implementation of these factors can contribute to quality and trustworthy financial statements.

LIMITATION

Several factors limit the generalizability of this research. Firstly, the study focused solely on PT Bank Negara Indonesia (Persero) Tbk Regional Office 2 Area West Sumatra Riau Kepri. This specific context may not reflect the broader banking industry or other organizations entirely. Additionally, the sample size of auditors involved might be limited, potentially hindering a comprehensive representation of the entire auditor population within the chosen region. Furthermore, the research methods and instruments used remain undisclosed. Without details on the research approach, design, data collection methods, or instruments, it is challenging to thoroughly assess the study's strength and validity. Time constraints inherent to thesis work might have also impacted the analysis' scope and depth. Certain aspects may not have been fully explored, and recent changes in auditing practices or regulations might not be accounted for. Finally, external factors influencing auditor performance, such as economic fluctuations, regulatory shifts, or market trends, were not extensively considered. It is crucial to acknowledge these limitations when interpreting the study's findings and conclusions, particularly when applying them to different contexts or situations.

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DECLARATION OF CONFLICTING INTERESTS

I have no financial interest or shareholding in the organization or company that could affect the results or conclusions of this journal. I have received no funding or financial support from external parties who have an interest in the subject of this research. I have no affiliations or personal relationships that could influence the objective judgments and conclusions expressed in this journal. I have honestly disclosed all reference sources, data, and information used in this journal, as well as given appropriate recognition to relevant researchers or authors. I am willing to provide additional information or further details if necessary to maintain integrity and trust in this research. I unequivocally declare that no conflict of interest would threaten the integrity, objectivity, and validity of this journal. I am solely responsible for the content and results of this journal.

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