



**THE INFLUENCE OF INDEPENDENCE, EMOTIONAL INTELLIGENCE,  
PROFESSIONAL ETHICS, AND ORGANIZATIONAL CULTURE ON  
AUDITOR PERFORMANCE AT THE SUPREME AUDIT AGENCY (BPK)  
REPRESENTATIVE OFFICE IN SOUTH SUMATRA PROVINCE**

**Muhammad Hanif Ariq<sup>1</sup>**

**Politeknik Negeri Sriwijaya, Palembang, Indonesia**

[muhammadhanifariq@gmail.com](mailto:muhammadhanifariq@gmail.com)

**Sandrayati<sup>2</sup>**

**Politeknik Negeri Sriwijaya, Palembang, Indonesia**

[sandrayati@polsri.ac.id](mailto:sandrayati@polsri.ac.id)

**Jovan Febriantoko<sup>3</sup>**

**Politeknik Negeri Sriwijaya, Palembang, Indonesia**

[jovan.febriantoko@polsri.ac.id](mailto:jovan.febriantoko@polsri.ac.id)

### **Abstract**

This study aims to empirically analyze the effect of Independence, Emotional Intelligence, Professional Ethics and Organizational Culture on auditor performance. The population of this study were auditors who worked at the Supreme Audit Agency (BPK) RI Representative of South Sumatra Province. The number of samples in this study were 71 auditors, using the Purposive Sampling formula method technique for sampling. This study uses a quantitative approach with the type of data in the form of primary data. The results showed that partially Emotional Intelligence and Organizational Culture had a positive effect on Auditor Performance, while partially the Independence and Professional Ethics factors had no effect on Auditor Performance. Furthermore, simultaneously Independence, Emotional Intelligence, Professional Ethics and Organizational Culture have a positive effect on auditor performance at the Supreme Audit Agency (BPK) Representative of South Sumatra Province.

**Keywords:** Auditor Performance, Independence, Emotional Intelligence, Professional Ethics, Organizational Culture



## INTRODUCTION

The problem that still exists today, Indonesia still faces a high level of Corruption, Collusion, and Nepotism (KKN), this shows that the level of application of ethics and professionalism by a person in carrying out his duties is still very low (Koenti et al., 2022). In overcoming these problems, the existence of a state institution that has the authority to examine and evaluate the performance of state financial management independently within the framework of the constitutional system in Indonesia is needed (Kaldera et al., 2020). The Audit Board (BPK) is an external financial audit institution in Indonesia that has the main authority in providing opinions on state financial management and accountability reports, as stipulated in Law No. 15 of 2006 concerning the Financial Audit Board.

The Audit Board (BPK) plays a vital role as an external audit institution that is free from any party's intervention in ensuring that the management and use of the state budget, including at the local government level, is carried out in accordance with the principles of public accountability (Azzahra Putri et al., 2025). Efforts in carrying out these functions require reliable auditor performance as the main foundation in upholding the credibility of audit results. This is in line with audits in the public sector, especially audits of their performance, which are an important element in efforts to fulfill the government's responsibilities to the community. In order to support efforts in the successful implementation of their duties and functions, the need for good and quality auditor performance (Badjuri et al., 2019). The role given to the auditor profession in carrying out audits is very crucial in realizing a good government. As in good government financial management, it must also be supported by good audit quality, if the audit quality is low, it is likely to provide a leeway to make irregularities in the use of the budget (Monique & Nasution Suswati, 2020).

**Table 1.**  
**Development of KPI Achievement 1 Year 2020 to 2024**

Fulfillment of Control and Acquisition of Audit Quality Confidence	Year				
	2020	2021	2022	2023	2024
Target	100%	100%	100%	100%	100%
Realization	88,89%	92,63%	87,37%	88,67%	88,66%
Reach	88,89	92,63	87,37%	88,67	88,66

Source: [sumsel.bpk.go.id](https://sumsel.bpk.go.id) (data processed, 2025)



The performance achievements of auditors at the BPK Representative of South Sumatra Province can be evaluated, one of which is through two main performance indicators, namely Key Performance Indicators (KPIs) 1 and Key Performance Indicators (KPIs) 2, which can be seen from tables 3.1 and 3.2. The Main Performance Indicator Component 1, namely the indicator "Fulfillment of Control and Acquisition of Audit Quality Confidence", measures the extent to which the audit implementation has met the quality standards and internal control procedures set as an effort to ensure the quality of the audit results. In the current year, the realization of KPI 1 reached 88.66%, which shows that the achievement is still below the predetermined target and has not been fully optimal. In encouraging the improvement of the achievement of the Key Performance Indicator Component indicators, the South Sumatra Provincial Representative Financial Audit Agency seeks to improve the quality of auditors through the stages of planning, implementation, and reporting, so that errors related to accuracy and consistency in the preparation of audit results reports (LHP) can be minimized.

**Table 2.**  
**Development of KPI Achievement 2 Year 2020 to 2024**

The Degree of Suitability of Examination Results That Meet the Expectations of the Assignment	Year				
	2020	2021	2022	2023	2024
Target	100%	100%	100%	100%	100%
Realization	100%	100%	100%	100%	100%
Reach	100	100	100	100	100

Source: *sumsel.bpk.go.id* (data processed, 2025)

Meanwhile, the Main Performance Indicator Component 2, namely the "Level of Conformity of Audit Results that Meet Assignment Expectations", reflects the alignment between the audit results and the objectives and scope that have been set out in the assignment letter. In this indicator, the realization in recent years has reached 100%, which shows that the audit results have fully met the expectations of the assignment that has been given. This achievement reflects the more solid audit performance of the South Sumatra Provincial Representative Financial Audit Board, especially in terms of the accuracy of the substance of the audit results against the initial plan, so that the results produced are relevant, on target, and can be used as a basis for decision-making by stakeholders. This shows



that the effectiveness of the audit implementation, in the context of fulfilling the expectations of the assignment, has been running optimally. This comparison of achievements indicates that even though the quality of the audit results has met expectations, there is still room to strengthen the quality control system in the overall audit process.

There are that the phenomena that occur in the auditor profession have not reached the target and are also in line with the achievement of good performance in meeting the expectations of the assignment, which raises a scientific question about whether there are factors that affect the performance of the auditor profession and the performance of auditors at the Representative Financial Audit Agency (BPK) of South Sumatra Province?

Interestingly, this is supported by research conducted previously stating that the quality of auditing in his assignment is closely related to the internal factors of the individual auditor himself, as well as external factors that affect his scope of work (Anggraini & Syofyan, 2020). Basically, there are many internal factors that affect the auditor's performance. One of them is competence and so is Independence also needed by auditors to support their performance. It was mentioned in previous research that quality audits are audits carried out by competent people and independent people (Yuriski & Kuntadi, 2022). Based on this foundation, the implementation of the audit process is not only determined by the competence of an auditor alone, but also by the independence factor in the auditor has a significant role.

This independence needs to be supported by the ability to manage emotions, so that the morale and behavior of auditors are always well maintained. This is supported by previous research which states that an auditor who has emotional intelligence will have an empathetic attitude so that he is more responsive and motivated to always be committed to the quality of audits in its implementation (Putri & Wirawati, 2020).

An auditor is required to apply and maintain professional ethics in doing his job. Professional ethics are also applied so that auditors act in accordance with applicable rules and be able to avoid other actions that are not in accordance with the professional code of ethics (Daulay & Indrayeni, 2024). Professional ethics concerns behavior, values, and moral standards that professionals must uphold in carrying out their duties (Fitriani et al., 2024). Previous research has emphasized that the influence of professional ethics is a very important aspect in the context of auditing. In addition to the three previous factors, one of the other factors that affect auditor performance is organizational culture (Darmayanti,



2018). The organizational culture itself is a characteristic that is highly upheld by an auditor and which becomes a role model in the organization as a differentiator between one organization and another (Sesari et al., 2021).

The four factors in the variables that have been described will be used to represent internal and external factors that are considered to contribute to influencing the quality of auditor performance, so that this study is able to provide a more complete picture of the role of self-independence, a person's emotional intelligence, environmental culture in the organization and ethical standards in supporting the achievement of quality audit assignments.

## LITERATURE REVIEW

### Attribution Theory

Attribution Theory studies the process of how a person interprets an event, reason, or cause of their behavior. This theory was developed by Fritz Heider who argued that a person's behavior is determined by a combination of internal forces, i.e. factors that come from within a person, such as ability or effort, and external forces, i.e. factors that come from outside, such as difficulties in work or luck.

Attribution theory is closely related to individual attitudes and characteristics that can be used to predict a person's behavior in the face of certain situations (Evia et al., 2022). A person's behavior formed by internal factors is a behavior that is believed and influenced by personal control in a person so that there is an internal impulse to do these actions. While the behavior formed by external factors is considered to be the result of external factors, which are caused by certain situations that encourage a person to feel like doing things that he can capture through the senses (Indriyani & Luqman Hakim, 2021).

In this study, the internal and external attribution of an auditor was used to analyze the factors that affect the auditor's performance. Internal and external attributions such as the personal character of an auditor will affect the auditor's performance in taking actions in the audit process. Thus, the results of the audit will depend on internal and external attribution during the audit. The internal attributes used in this study are Emotional Intelligence and Independence in an auditor. The external attributes used in this study are Organizational Culture and Professional Ethics.

### Performance of the Auditor

The word performance is a term given to the word "*performance*" in English which means work/deed. In a broad sense, the word *performance* is always used in conjunction with words such as *job performance* or *work performance* which means work results or achievements. Performance can be defined as "*the degree of*



*accomplishment*" by Rue and Byars, (1981). In other words, performance is the level of achievement of organizational goals. In the context of auditing, auditor performance is one of the important aspects of the financial audit process, because it reflects the auditor's ability to carry out his duties and responsibilities professionally.

### **Independence**

According to the State Financial Audit Standards (SPKN), (2017) the term independence is an attitude and action of a person in carrying out an audit to be impartial and seen as impartial to anyone, and not influenced and seen as uninfluenced by anyone. This attitude is not only a basic principle in the auditor profession, but it is also a key element in guaranteeing the quality of audits, which is considered the main factor in assessing the performance of an auditor (Junisa & Kuntadi, 2024).

### **Emotional Intelligence**

According to the Contemporary Indonesian Dictionary, Emotions are defined as intense states that arise from the heart, in the form of strong soul feelings such as sadness, as well as an explosion of feelings that can appear and subside in a short time. Emotions refer to a specific feeling and mindset, encompass biological and psychological conditions, and involve a series of impulses to act

### **Professional Ethics**

Ethics is literally defined as knowledge of moral or moral principles. Terminologically, ethics itself developed into a concept that explains the boundaries between good and bad, right and wrong, and whether or not an action is appropriate to be carried out in the context of a particular job (Monique & Nasution Suswati, 2020). Every profession is required to be able to build public trust in order to maintain the dignity and quality of professional services provided.

### **Organizational Culture**

Organizational Culture is a belief for all members of the system and values that have been cultivated in the relevant place and developed as a reference in behaving in the organization (Wahyu et al., 2022). A large organizational culture can improve auditors' performance with great work motivation as well. The culture of the organization is to share suggestions in order to complete tasks successfully and share profits for itself (Ilmatiara et al., 2020).



## RESEARCH METHOD

This study uses a quantitative approach method by utilizing primary data obtained from respondents' answers through questionnaires that are shared directly. The population of this study is auditors who work at the Audit Board (BPK) of the Republic of Indonesia Representative of South Sumatra Province. The number of samples in this study was 71 auditors, using the *Purposive Sampling* formula method for sampling. Data analysis used multiple regression analysis techniques with the IBM SPSS analysis tool version 27. The variables in this study consist of dependent variables; Auditor Performance (Y) and independent variables; independence (X1), emotional intelligence (X2), Professional ethics (X3), and Organizational Culture (X4).

## RESULTS AND DISCUSSION

### Descriptive Statistics

**Table 3.**  
**Descriptive Statistics**

	N	Min	Max	Red	Std. Deviation
Independence	71	21.00	28.00	24.9014	2.34919
Emotional Intelligence	71	25.00	33.00	28.9859	2.64841
Professional Ethics	71	25.00	36.00	30.4085	2.64887
Organizational Culture	71	6.00	11.00	8.8592	1.36587
Performance of the Auditor	71	19.00	28.00	23.2535	2.72406
Valid N (listwise)	71				

*Source: Processed data (SPSS 27 output), 2025*

Based on the table above, the results of the descriptive statistical test show that the number of data samples (N) in this study is 71, obtained from the number of auditors at the Audit Board (BPK) of South Sumatra Province Representative. The Independence Variable has a minimum value of 21 and a maximum value of 28 with an average value of 24.90. The standard deviation value of the Independence variable is 2.349. The Emotional Intelligence Variable has a minimum score of 25 and a maximum score of 33 with an average score of 28.98. The standard deviation value of the emotional intelligence variable was 2.648. The



Professional Ethics variable has a minimum score of 25 and a maximum score of 26 with an average score of 30.40. The standard deviation value of the Independence variable is 2.648. The Organizational Culture variable has a minimum value of 6 and a maximum value of 11 with an average score of 8.85. The standard deviation value of the Independence variable is 1.365. The Auditor Performance variable has a minimum value of 19 and a maximum value of 28 with an average score of 23.25. The standard deviation value of the Independence variable is 2.724. The overall mean value and standard deviation indicate that there is a good spread of data, because the average value is greater than the standard deviation value.

### Validity Test

Based on the number of respondents obtained as many as 71 people, the degree of freedom (df) was obtained of 69 ( $N - 2$ ). With this df, the r-table value is obtained, so that an indicator is declared valid if the r-calculated value is equal to or exceeds 0.233. The results of the validity test for the statement items of all variables are displayed in the following tables:

**Table 4.**  
**Results of the Validity Test of the Independence Variable (X1)**

Statement Item	Pearson Collation	Criteria rtable	Remarks
X1.1	0,548	0,233	Valid
X1.2	0,799	0,233	Valid
X1.3	0,726	0,233	Valid
X1.4	0,757	0,233	Valid
X1.5	0,720	0,233	Valid
X1.6	0,751	0,233	Valid
X1.7	0,403	0,233	Valid

Source: Processed data (SPSS 27 output), 2025

From Table 4 above, it can be seen that each statement item for the independence variable has an r-count value (*Pearson correlation*) greater than the r-table criterion of 0.233. So, it can be concluded that statistically, each indicator statement for the independent variable is valid.

**Table 5.**  
**Results of the Validity Test of the Emotional Intelligence Variable (X2)**

Statement Item	Pearson Collation	Criteria rtable	Remarks



X2.1	0,267	0,233	Valid
X2.2	0,680	0,233	Valid
X2.3	0,567	0,233	Valid
X2.4	0,530	0,233	Valid
X2.5	0,637	0,233	Valid
X2.6	0,655	0,233	Valid
X2.7	0,681	0,233	Valid
X2.8	0,631	0,233	Valid
X2.9	0,573	0,233	Valid

Source: Processed data (SPSS 27 output), 2025

From Table 5. It can be seen that each statement item for the emotional intelligence variable has an R-count value (*Pearson correlation*) greater than the R-table criterion of 0.233. So, it can be concluded that statistically each of the statement indicators for the emotional intelligence variable is valid.

Table 6.

**Results of the Validity Test of Professional Ethics Variables (X3)**

Statement Item	Pearson Collation	Criteria rtable	Remarks
X3.1	0,713	0,233	Valid
X3.2	0,679	0,233	Valid
X3.3	0,751	0,233	Valid
X3.4	0,240	0,233	Valid
X3.5	0,619	0,233	Valid
X3.6	0,272	0,233	Valid
X3.7	0,667	0,233	Valid
X3.8	0,662	0,233	Valid
X3.9	0,677	0,233	Valid

Source: Processed data (SPSS 27 output), 2025

From Table 6 above, it can be seen that each statement item for the professional ethics variable has an r-count value (*pearson correlation*) greater than the r-table criterion of 0.233. So, it can be concluded that statistically each of the statement indicators for the professional ethics variables is valid and feasible to be used as research data.



**Table 7.**  
**Results of the Validity Test of Organizational Culture Variables (X4)**

Statement Item	Pearson Collation	Criteria rtable	Remarks
X4.1	0,769	0,233	Valid
X4.2	0,676	0,233	Valid
X4.3	0,798	0,233	Valid

*Source: Processed data (SPSS 27 output), 2025*

From Table 7 above, it can be seen that each statement item for the organizational culture variable has an r-count value (*Pearson correlation*) greater than the r-table criterion of 0.233. So, it can be concluded that statistically, each of the indicator's statement for the organizational culture variable is valid

**Table 8.**  
**Results of the Validity Test of the Auditor's Performance Variables (Y)**

Statement Item	Pearson Collation	Criteria rtable	Remarks
Y01	0,548	0,233	Valid
Y02	0,799	0,233	Valid
Y03	0,726	0,233	Valid
Y04	0,757	0,233	Valid
Y05	0,720	0,233	Valid
Y06	0,751	0,233	Valid
Y07	0,403	0,233	Valid

*Source: Processed data (SPSS 27 output), 2025*

From Table 4.8, it can be seen that each statement item for the auditor's performance variable has an r-count value (*Pearson correlation*) greater than the r-table criterion of 0.233. So it can be concluded that statistically, each of the statement indicators for the auditor's performance variables is valid

#### Reality Test

**Table 9.**  
**Reliability Test Results X and Y**

Yes	Variable	Alpha Coefficient Standard	Cronbach Alpha	Remarks
1	Independence	0,60	0,803	Reliable
2	Emotional Intelligence	0,60	0,736	Reliable
3	Professional Ethics	0,60	0,757	Reliable

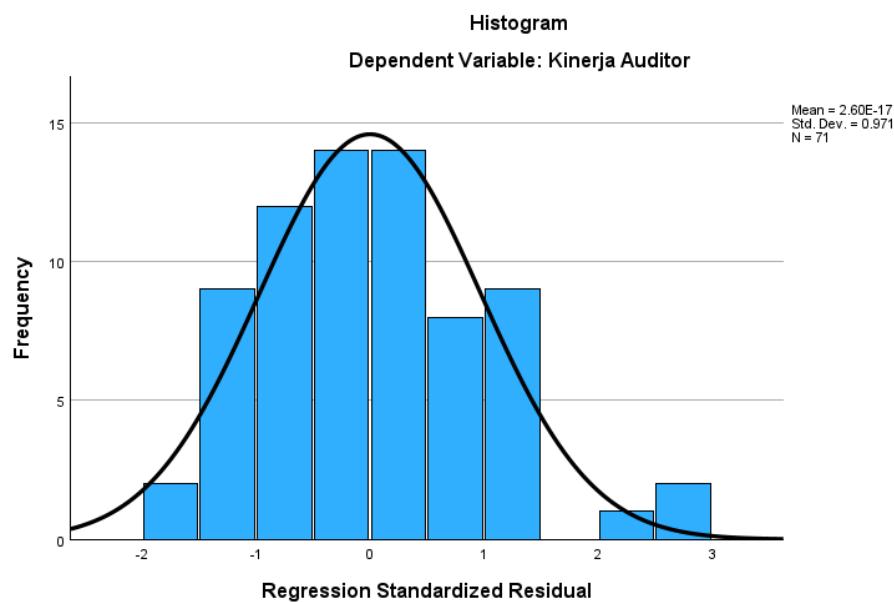
4	Organizational Culture	0,60	0,609	Reliable
5	Performance of the Auditor	0,60	0,777	Reliable

Source: Processed data (SPSS 27 output), 2025

The table of reliability test results shows that the Cronbach Alpha value exceeds 0.60, so that the questionnaire instrument used can be said to be reliable. The value of 0.60 is categorized as exceeding the set level of significance, namely where the *highest Cronbach Alpha value* is found in the Independence variable, which is 0.803, and is categorized as good, then for the Emotional Intelligence variable, which is 0.736, then for the Organizational Culture variable, which is 0.609, and the Auditor Performance variable is 0.777.

### Classic Assumption Test

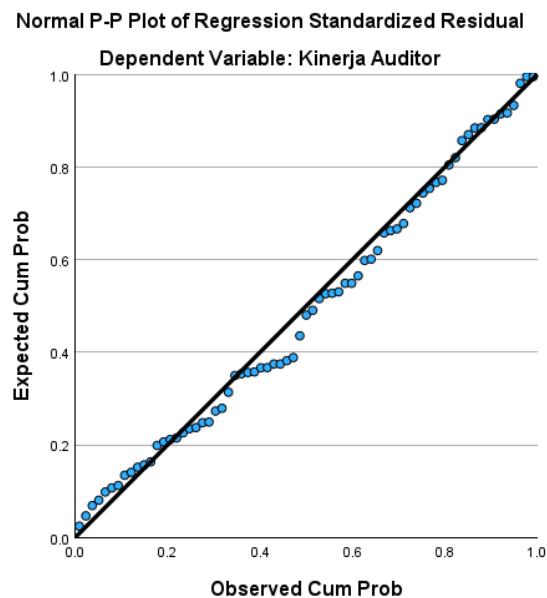
#### Normality Test



Source: Processed data (SPSS 27 output), 2025

**Figure 1.**  
**Histogram of Normality Test Results**

Figure 1. above is a histogram of the results of the normality test. Histogram graphs are said to be normal if the data distribution is *bell-shaped*, not tilted to the left or not tilted to the right. The histogram graph above forms a bell and does not tilt to the right or left, so the histogram graph is declared normal.



Source: Processed data (SPSS 27 output), 2025

**Figure 2**

### Normal Graph P-P Plot of Regression Standardized Residual

The P-P Plot graph can be understood by looking at the distribution of items on the diagonal line in the graph above. The P-P Plot graph does not meet the requirements of the normality assumption if the item is spread far along the diagonal line and does not follow the direction of the diagonal line. The graph above gives the contour of the curve showing the shape of the P-P Plot around the regression line. The P-P Plot graph above shows that the data is spread around the diagonal line and follows the direction of the diagonal line. Based on the histogram image 1 and the graph image 2, it can be seen that the points are spread around the line and follow the diagonal line, so the residual value is said to be normal, so that the available data can be used in statistics. The following are the results of the test using the One-Sample Kolmogorov-Smirnov method:

#### Multicollinearity Test

**Table 10.**  
**Multicollinearity Test**

Models	Coefficient					
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics
	B	Std. Error	Beta			VIF
						Tolerance

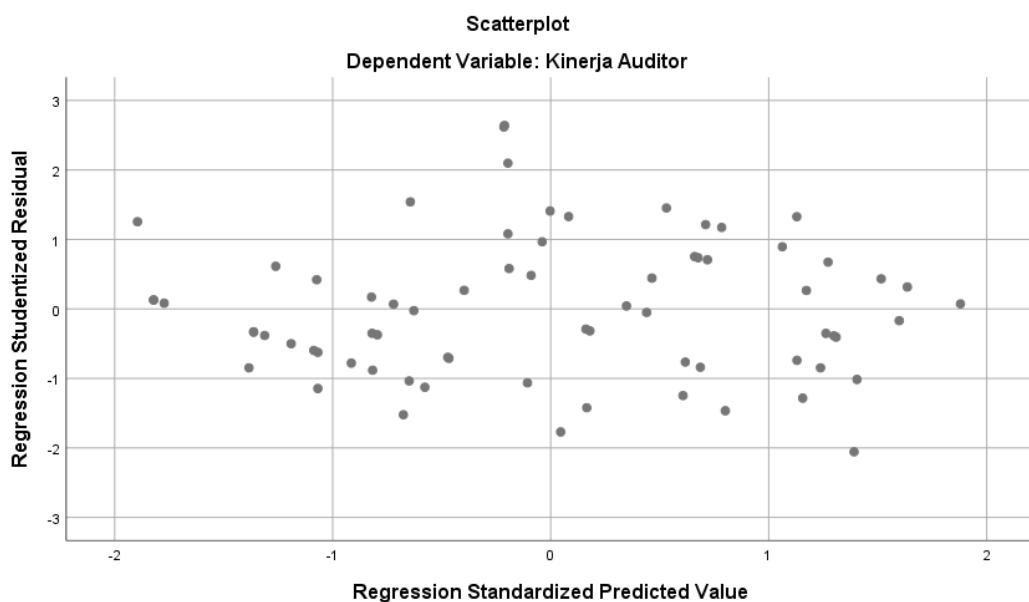
(Constant)	2.384	3.375		.706	.483		
Independence	-.066	.137	-.057	-.483	.631	.543	1.842
Emotional Intelligence	.468	.124	.455	3.763	<.001	.521	1.920
Professional Ethics	.097	.139	.094	.700	.486	.418	2.390
Organizational Culture	.677	.202	.339	3.355	.001	.744	1.343

a. Dependent Variable: Auditor Performance

*Source: Processed data (SPSS 27 output), 2025*

Table 4.15 shows that the results of this test do not correlate between independent variables. The tolerance value of the independence variable was 0.543, the emotional intelligence variable was 0.521, the professional ethics variable was 0.418, and the organizational culture was 0.744. These are the results of the multicollinearity test above. It is known that the Tolerance value is more than 0.1 and the Variance Inflation Factor (VIF) value is less than 10. It can be concluded that there is no problem of multicollinearity in the regression model

#### Heteroscedasticity Test



**Figure 3.**  
**Heteroscedasticity Test Results**

Based on Figure 3 of the Heteroscedasticity Test Results, the scatterplot that displays the relationship between the Regression Standardized Predicted Value on the X axis and the Regression Standardized Residual on the Y axis shows a



random dot distribution pattern and does not form a specific pattern, either constricting, widening or forming waves. The residual points are irregularly scattered above and below the zero line on the Y-axis. This pattern indicates that the regression model used in this study does not experience heteroscedasticity problems, so the residual variance can be considered constant (homoscedasticity). Thus, the classical assumptions of regression regarding homoscedasticity are met, and the regression model is feasible to use for subsequent hypothesis testing since there is no indication of bias caused by non-constant residual variance.

### Multiple Linear Regression Analysis

Table 11.  
Multiple Linear Regression Analysis Test

Models	Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
	B	Std. Error				VIF	Tolerance
(Constant)	2.384	3.375		.706	.483		
Independence	-.066	.137	-.057	-.483	.631	.543	1.842
Emotional Intelligence	.468	.124	.455	3.763	<.001	.521	1.920
Professional Ethics	.097	.139	.094	.700	.486	.418	2.390
Organizational Culture	.677	.202	.339	3.355	.001	.744	1.343

a. Dependent Variable: Auditor Performance

Source: Processed data (SPSS 27 output), 2025

Based on table 4.17 above, it shows that the constants and regression coefficients so that multiple linear regression equations can be formed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

$$Y = 2.384 - 0.66X_1 + 0.468X_2 + 0.97X_3 + 0.677X_4 + e$$

1. The value of constant ( $\alpha$ ) is 2.384 where if the value of the independent variable is equal to zero, then the auditor's performance variable remains positive, which is 2.348, which means that the relationship between the dependent variable and the independent variable if the independent variable is equal to 0, then there is a relationship whose value is positive or opposite
2. The value of the regression coefficient of the independence variable ( $\beta_1$ ) is negative - 0.66. This means that there is a negative relationship between independence and auditor performance, so that if the independence variable increases, it will cause a



decrease in the auditor's performance variable of -0.66 by ignoring other independent variables. This pattern indicates that auditor independence in the context of this study has not been a factor that drives the improvement of auditor performance results. On the other hand, if independence is in a lower condition, the auditor's performance tends to increase.

3. The value of the regression coefficient of the emotional intelligence variable ( $\beta_2$ ) was positive value of 0.468. This means that there is a positive relationship between emotional intelligence and auditor performance, so that if the emotional intelligence variable increases, it will cause an increase in the auditor's performance variable by 0.468 by ignoring other independent variables. This pattern indicates that the auditor's emotional intelligence in the context of this study is a factor that affects the improvement of auditor performance results.
4. The value of the regression coefficient of the professional ethics variable ( $\beta_3$ ) was positive value 0.677. This means that there is a positive relationship between the auditor's performance, so that if the professional ethics variable increases, it will cause an increase in the auditor's performance variable by 0.97 by ignoring other independent variables. This pattern indicates that professional ethics in the context of this study are a factor that affects the improvement of auditor performance results.
5. The value of the regression coefficient of the organizational culture ethics variable ( $\beta_4$ ) was positive value 0.677. This means that there is a positive relationship between organizational culture and auditor performance, so that if the organizational culture variable increases, it will cause an increase in the auditor's performance variable by 0.677 by ignoring other independent variables. This pattern indicates that organizational culture in the context of this study is a factor that affects the improvement of auditor performance results.

#### **Coefficient of Determination Test (R2)**

**Table 12**  
**Determination Coefficient Test Results**

**Model Summary**

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.705a	.497	.467	1.98956

a. Predictors: (Constant), Organizational Culture, Independence, Emotional Intelligence, Professional Ethics

*Source: Processed data (SPSS 27 output), 2025*



In Table 12 of the determination coefficient test results, it can be seen that the Adjusted *R Square* value obtained is 0.467. This figure shows that the correlation between the variables of independence (X1), emotional intelligence (X2), professional ethics (X3), and organizational culture (X4) on auditor performance (Y) is 0.467 or 46.7%. Meanwhile, the remaining (100% - 46.7% = 53.3%) is influenced by several other influencing factors that are not described in this study model.

### Hypothesis Test

#### Individual Parameter Significance Test (T Statistical Test)

**Table 13**  
**Partial Significance Test Results (T Test)**

Models	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.384	3.375		.706	.483
Independence	-.066	.137	-.057	-.483	.631
Emotional Intelligence	.468	.124	.455	3.763	<.001
Professional Ethics	.097	.139	.094	.700	.486
Organizational Culture	.677	.202	.339	3.355	.001

a. Dependent Variable: Auditor Performance

Source: Processed data (SPSS 27 output), 2025

Based on Table 13, it shows the t-count value and significance value of each independent variable (independence, emotional intelligence, professional ethics, and organizational culture), which are indicators of acceptance or rejection of the hypothesis. The t-table value is searched at a significant 0.05 with a degree of freedom  $df=n-k$  or  $71-5-1=67$ . The result obtained for the t-table was 1.668. From the results of the statistical test t (partial test) above, it can be stated that:

#### 1. First Hypothesis Testing

It is known that the independent variable (X1) has a t-calculated value of -0.483. The results obtained are t-table 1.668 (see in the statistics table). Because the value of the  $t_{cal} < t_{table}$  ( $-0.483 < 1.668$ ). Significant value (sig) ( $<0.631 >0.05$ ) so it can be said that the independent variable Independence (X1) has no influence on the dependent variable of Auditor Performance (Y). So, it can be concluded that the results of the research hypothesis testing are partially rejected, meaning that it can be stated that Independence partially has no effect on the Auditor's Performance.



## 2. Second Hypothesis Testing

It is known that the Emotional Intelligence variable (X2) has a t-count value of 3.763. The results obtained are t-table 1.668 (see in the statistics table). Because the value of the tcal is  $> t$  table ( $3.763 > 1.668$ ). Significant value (sig) ( $<0.001$ )  $<0.05$  so it can be said that the independent variable Emotional Intelligence (X2) has an influence on the dependent variable of Auditor Performance (Y). So, it can be concluded that the results of testing the research hypothesis are partially accepted, meaning that it can be stated that Emotional Intelligence partially has a significant and positive effect on the Auditor's Performance.

## 3. Third Hypothesis Testing

It is known that the variable of Professional Ethics (X3) has a t-count value of 0.700. The results obtained are t-table 1.668 (see in the statistics table). Because the value of the tcal  $< t$  table ( $0.700 < 1.668$ ). Significant value (sig) ( $<0.631$ )  $>0.05$  so it can be said that the independent variable of Professional Ethics (X3) has no influence on the dependent variable of Auditor Performance (Y). So, it can be concluded that the results of testing the research hypothesis are partially rejected, meaning that it can be stated that Professional Ethics partially does not affect the Auditor's Performance.

## 4. Testing the Fourth Hypothesis

It is known that the Organizational Culture variable (X4) has a t-count value of 3.355. The results obtained are t-table 1.668 (see in the statistics table). Because the value of the tcal  $> t$  table ( $3.355 > 1.668$ ). Significant value (sig) ( $<0.001$ )  $<0.05$  so it can be said that the independent variable of Organizational Culture (X4) has an influence on the dependent variable of Auditor Performance (Y). So, it can be concluded that the results of testing the research hypothesis are partially accepted, meaning that it can be stated that the Organizational Culture partially has a significant and positive effect on the Auditor's Performance.

## Overall Significance Test of Sample Regression (Statistical Test F)

**Table 14**  
**Results of Simultaneous Significance Test (F Test)**

### NEW ERA

Models	Sum of Squares	df	Mean Square	F	Sig.
Regression	258.184	4	64.546	16.306	<.001b
Residual	261.252	66	3.958		



Total	519.437	70			
-------	---------	----	--	--	--

- a. Dependent Variable: Auditor Performance
- b. Predictors: (Constant), Organizational Culture, Independence, Emotional Intelligence, Professional Ethics

Source: Processed data (SPSS 27 output), 2025

The F-table value can be seen in the statistics table (see appendix) at a significance level of 0.05 with df 1 (k-1) or 5-1=4, and df2 (n-k-1) or 71-5-1=67 (n is the sum of data and k is the sum of independent and dependent variables), the result obtained for F of the table is 2.509 (see in the statistics table). Based on Table 4.20, the results of the F test can be found that F is calculated as 16.306. Because F calculates  $> F$  table ( $16.306 > 2.509$ ) and the significance value on the F test ( $0.001 < 0.05$ ), to answer the submission of the fifth hypothesis, it can be stated that Independence, Emotional Intelligence, Professional Ethics, along with Organizational Culture, simultaneously have a significant and positive effect on Auditor Performance.

### The Influence of Independence on Auditor Performance

The results of this study show consistency with previous findings conducted by (Fachruddin and Ella, 2019 in Pertiwi et al., 2020), where their research concluded that independence had no significant influence on auditor performance. In their study, they emphasized that independence is an integral part of an auditor's professional identity. Independence is not an attitude that is formed instantly in the audit process, but has been firmly embedded since auditors undergo education, training, and the formation of professional ethical values. In other words, an independent attitude is considered a basic element that is *inherent* and inherent in the auditor as a consequence of his role and responsibility as a guardian of integrity and objectivity in financial audits and there is no influence of independence on performance at all.

Based on the perspective of *Attribution Theory* conveyed by (Junaedi and Sulhendri, 2025). it is explained that a person's behavior is greatly influenced by internal factors that he has, such as beliefs, knowledge, and abilities. This theory emphasizes that *dispositional attribution*, including independence, is a force within the individual that influences his or her actions. In the context of audits, it can be said that independence is indeed important as the foundation of an auditor's professional behavior. However, if all auditors have a relatively uniform level of independence due to the demands of the profession, then this variable becomes less varied and not strong enough to explain the differences in performance between auditors. Therefore Junaedi and Sulhendri concluded that independence



is a fundamental principle in an auditor. The research conducted by (Timor & Hanum, 2023), also reinforced these findings, where they found that independence had no effect on auditor performance.

By referring to the previous findings, it can be concluded that independence, although it is a fundamental principle and ethical value inherent in the auditor profession, does not always contribute significantly to differences in auditor performance levels. Independence represents more of a dispositional attribute that has been internalized since the auditor underwent the process of forming his professionalism through the beginning of his journey as an auditor. Therefore, when all auditors have a relatively similar level of independence as part of professional standards, this variable will tend to lose its ability to explain variations in individual performance. Thus, independence plays more of a role as a basic requirement of the profession than as a real factor that directly affects the performance of auditors.

### **The Influence of Emotional Intelligence on Auditor Performance**

The findings of this study are in line with the results of previous studies conducted by (Yodareditiyo & Susilowati, 2022), those who stated that emotional intelligence has a positive and significant influence on auditor performance. Yodareditiyo said that emotional intelligence plays an important role in supporting auditors in carrying out their duties and applying their professional skills, both in the context of teamwork and when interacting with the auditee during the interview process and the collection of audit information. Furthermore, they emphasized that auditor behavior is formed from a combination of personal intentions (attitudes), social perceptions of the fairness of actions (social norms), embedded habits, and expectations of the consequences of actions taken.

It is also reinforced by (Dewi & Ramadhanti, 2021), the emphasis that an auditor utilizes emotional intelligence as a means to control internal emotional responses in the face of unconducive work situations, such as the mental stress and stress that arises during the execution of audit tasks that are a direct consequence of his or her professional responsibilities. In addition, emotional intelligence also allows auditors to stay focused in the midst of tight time pressures, as well as encourage the ability to defer personal satisfaction for optimal task completion. As a result, these abilities significantly contribute to the timely and quality completion of work, which ultimately reflects the auditor's high level of performance. Another study by (Putri and Wirawati, 2020) added that auditors' performance is closely related to their level of emotional



intelligence. Auditors with high emotional intelligence tend to have the ability to manage frustration, be optimistic, and establish healthy relationships with other parties, including colleagues and audited parties.

Meanwhile, research (Prasetyo et al., 2023) emphasizes that human happiness is not solely determined by physical conditions, but is more influenced by their emotional development. Emotions are seen as a driving force in life, which can lead a person towards progress or even setbacks. Individuals with high levels of emotional intelligence tend to have a person's ability to control their environment, organize external activities, and manage life situations effectively. With this capacity, a person's individual is able to complete various daily affairs without experiencing significant obstacles, because he has strong self-control and good adaptation to environmental pressures. Based on these findings, researchers concluded that emotional intelligence is one of the key elements that significantly affects auditor performance. The ability to recognize, manage, and utilize emotions constructively makes auditors better prepared to face work pressure, maintain healthy working relationships, and achieve optimal work targets.

### **The Influence of Professional Ethics on Auditor Performance**

In line with the results of the tests in this study, the findings (Daulay and Indrayeni, 2024) also show that Professional Ethics do not have a significant influence on Auditor Performance. Although normatively professional ethics are seen as an important moral foundation in maintaining the integrity, objectivity, and responsibility of auditors, the reality is that these ethical values are not always effectively internalized in daily work practices. Under certain conditions, the application of professional ethics can clash with organizational interests, structural pressures, or even a work culture that emphasizes more on results than processes. This makes auditors sometimes faced with a dilemma between exercising personal ethics and adjusting to the operational reality of the institution. Therefore, although auditors are aware of the importance of ethical values, their effect on productivity or performance achievement is not always directly or significantly visible in the results of the work.

This finding is further clarified by (Aditya et al., 2022) stating that compliance with professional ethics does contain principles in the implementation of auditor performance, but in practice, these principles can clash with personal affairs and the interests of entities. Therefore, professional ethics are not able to have a real influence on auditor performance, especially if it is associated with personality aspects in the variables of professional ethics. Semtara also explained that professional ethics do contain work principles that should



support the quality of auditor performance. However, these values are often not aligned between the auditor's personal principles and the principles that apply in their work environment. Thus, it can be concluded that professional ethics are not entirely the determining basis in achieving auditor performance. The research conducted (Timor and Hanum, 2023) also supports these findings, with results showing that professional ethics variables have no influence on auditor performance. (Hakim et al., 2020)

Based on the results of the research that has been obtained, although ideally professional ethics function as a moral guideline that directs auditors to work honestly, objectively, and responsibly, in reality these values are not always reflected consistently in the implementation of daily tasks. In many cases, auditors face structural pressures, workplace interests, or performance demands that emphasize results over processes, so ethical principles are often marginalized. This creates a condition where auditors must adapt personal idealism to the dynamics of the work environment that demands flexibility in decision-making.

### **The Influence of Organizational Culture on Auditor Performance**

In line with the hypothesis proposed in this study, a number of previous studies have also provided empirical evidence that supports the influence of organizational culture on auditor performance. Research conducted by (Ilmatiara et al., 2020) shows that organizational culture has a positive and significant influence on auditor performance. Organizational culture is seen as a value system that is the main guideline in shaping the mindset, attitude, and behavior of human resources in the work environment. When auditors work in an environment that upholds organizational values such as integrity, responsibility, and professionalism, it will be directly reflected in the performance displayed. Auditors do not only carry out their duties because of obligations, but because there is an internal value drive that drives them to deliver the best results. Thus, organizational culture not only serves as a normative framework, but also becomes a functional force that directs auditor behavior in a productive and quality-oriented direction.

These findings are strengthened by the results of research (Dariana and Refina 2020). Their study conducted on public accounting firms shows that success in building and implementing an overall organizational culture is able to create a conducive, cooperative, and collective spirit work environment. As a tangible manifestation of this research, the application of organizational values in supporting auditor performance, BPK South Sumatra Provincial Representative developed and implemented the work culture of "BPK South Sumatra PACAK".



This work culture, which stands for Professional, Trustworthy, Careful, Adaptive, and Collaborative, has not only become a slogan, but has been internalized in every aspect of the implementation of audit tasks at the BPK Representative of South Sumatra Province. The application of Professional values encourages auditors to maintain the competence and quality of audit results; the value of Amanah instills a sense of full responsibility for public trust; Careful value ensures accuracy and accuracy in every stage of the audit; Adaptive value prepares auditors to face regulatory dynamics and technological developments; while the value of Collaborative strengthens teamwork in achieving common goals. The synergy of these five values is the strength of organizational culture that also makes a real contribution to improving auditor performance, as reflected in improving the quality, timeliness, and integrity of audit results, and is in line with the findings of this study which shows a significant positive influence of organizational culture on auditor performance at BPK Representative of South Sumatra Province.

## CONCLUSION

Based on the data that has been collected and the tests that have been carried out on the problem using the multiple regression model, the following conclusions can be drawn

1. The value of the multiple determination coefficient or *R Square* has a value of 0.467, showing that the large contribution of the influence of independent variables consisting of independence, emotional intelligence, professional ethics and organizational culture to the bound variable, namely auditor performance is 46.7%
2. Partially, the independence variable has no effect on the performance of auditors at the South Sumatra Representative Financial Audit Agency (BPK).
3. Partially, the emotional intelligence variable has a significant positive influence on the performance of auditors at the South Sumatra Representative Financial Audit Agency (BPK).
4. Partially, the variable of professional ethics has no effect on the performance of auditors at the South Sumatra Representative Financial Audit Agency (BPK).
5. Partially, organizational culture variables have a significant positive influence on the performance of auditors at the South Sumatra Representative Financial Audit Agency (BPK).



6. Simultaneously, the variables of independence, emotional intelligence, professional ethics and organizational culture have a positive influence on the performance of auditors at the South Sumatra Representative Financial Audit Agency (BPK)

## REFERENCES

Aditya, M., Rahmat, A., Prihatni, R., & Khairunnisa, H. (2022). *Pengaruh Etika Profesi, Profesionalisme, Dan Gaya Kepemimpinan Terhadap Kinerja Auditor Internal Pemerintah*. 3(2), 265–288. <https://doi.org/pub.unj.ac.id/journal/index.php/japa>

Anggraini, D. R. P., & Syofyan, E. (2020). Pengaruh Independensi, Profesionalisme, dan Kompetensi terhadap Kinerja Auditor BPKP (Studi Kasus pada Auditor BPKP Sumatera Barat). *Jurnal Eksplorasi Akuntansi*, 2(2), 2772–2785. <https://doi.org/10.24036/jea.v2i2.247>

Azzahra Putri, D., Rahmah, M., Aulia Khairani, P., Haryanti, R., Permata Putri, S., & Saputra, B. (2025). Peran Badan Pemeriksa Keuangan dalam Penguatan Akuntabilitas Keuangan Daerah: Analisis Efektivitas Audit dan Tindak Lanjut Rekomendasi di Provinsi Jawa Tengah. *Jurnal Akuntansi Keuangan Dan Bisnis*, 2(1), 438–443. <https://jurnal.kopusindo.com/index.php/jimp/article/view/927>

Badjuri, A., Jaeni, Sunarto, & Pranadita. (2019, July 24). Determinan Terhadap Deteksi Kecurangan Auditor Sektor Publik. *Proceeding SENDI\_U*, 569–577. [https://doi.org/ojs/index.php/sendi\\_u/article/view/7367](https://doi.org/ojs/index.php/sendi_u/article/view/7367)

Darmayanti, N. (2018). Pengaruh Stres Kerja, Faktor Lingkungan, dan Budaya Organisasi terhadap Kinerja Auditor Independen (Studi pada Auditor Independen Kantor Akuntan Publik di Surabaya). *J-MACC: Journal of Management and Accounting*, 1(1), 55–69. <https://doi.org/10.52166/j-macc.v1i1.746>

Daulay, K. P., & Indrayeni. (2024). Pengaruh Etika Profesi, Budaya Organisasi, Gaya Kepemimpinan Dan Kompetensi Terhadap Kinerja Auditor Pada Kantor Akuntan Publik Padang. *Jurnal Akuntansi Keuangan Dan Bisnis*, 1(4), 881–891. <https://doi.org/jurnal.ittc.web.id/index.php/jakbs/index>

Dewi, P. P., & Ramadhanti, S. W. (2021). Kecerdasan Emosional, Kecerdasan Spritual, Independensi, Etika Profesi dan Kinerja Auditor. *Jurnal Ilmiah Akuntansi & Bisnis*, 3(2), 184–196. <https://doi.org/10.38043/jiab.v3i2.2135>

Evia, Z., Santoso, R. E. Wi., & Nurcahyono, N. (2022). Pengalaman Kerja, Independensi, Integritas, Kompetensi dan Pengaruhnya terhadap Kualitas



Audit. *Jurnal Akuntansi Dan Governance*, 2(2), 141. <https://doi.org/10.24853/jago.2.2.141-149>

Fitriani, R., Kumala Wulandari, H., Dumadi, & Badrun Zaman, M. (2024). Pengaruh Etika Profesi, Pengalaman Audit dan Fee Audit terhadap Kualitas Audit (Studi Kasus KAP Cirebon). *JACFIR: Journal of Accounting and Financial Research*, 2(3), 28–45. <https://doi.org/jurnal.eraliterasi.com/index.php/jacfir/article/view/207>

Hakim, K. H., Berutu, E., Lase, M., & Agustinus, J. (2020). Pengaruh Profesionalisme, Etika Profesi Dan Pelatihan Auditor Terhadap Kinerja Auditor Pada Badan Pengawasan Keuangan Dan Pembangunan (BPKP) Sumatera Utara. *ISOQUANT: Jurnal Ekonomi, Manajemen Dan Akuntansi*, 4(2), 200–212. <https://doi.org/studentjournal.umpo.ac.id/index.php/isoquant>

Ilmatiara, D., Sosiady, M., & Miftah, D. (2020). Pengaruh Locus of Control, Budaya Organisasi, Komitmen Organisasi, dan Struktur Audit terhadap Kinerja Auditor. *CURRENT Jurnal Kajian Akuntansi Dan Bisnis Terkini*, 1(3), 510–522. <https://current.ejournal.unri.ac.id>

Indriyani, S., & Luqman Hakim, dan. (2021). Pengaruh Pengalaman Audit, Skeptisme Profesional dan Time Pressure terhadap Kemampuan Auditor Mendeteksi Fraud. *Jurnal Akuntansi Dan Governance*, 1(2), 113–120. <https://doi.org/doi.org/10.24853/jago.1.2.113-120>

Isbahi, M. B., Zuana, M. M. M., & Toha, M. (2024). The Multi-Social Relation of the Cattle Industry in the Plaosan Subdistrict Animal Market of Magetan Regency. *Malacca: Journal of Management and Business Development*, 1(1), 31–46. <https://doi.org/10.69965/malacca.v1i1.51>

Junisa, K., & Kuntadi, C. (2024). Faktor-faktor yang mempengaruhi Kinerja Auditor: Profesionalisme, Kompetensi Auditor dan Independensi Auditor. *Jurnal Ilmiah Ekonomi Dan Manajemen*, 2(5), 91–101. <https://doi.org/10.61722/jiem.v2i5.1251>

Kaldera, N. X., Aulia, M., & Faza, H. A. (2020). Peran BPK Sebagai Lembaga Pengawas Eksternal Pengelolaan Keuangan Negara. *Jurnal Fundamental JUSTICE*, 1(2), 13–26. <https://doi.org/10.30812/fundamental.v1i1>

Koenti, I. J., Dinda, T. D. E., & Suprihandoko, R. (2022). Aktualisasi Pancasila dalam Etika Penyelenggara Negara untuk Mewujudkan Negara yang Bersih Bebas Korupsi, Kolusi dan Nepotisme. *PROSIDING SEMINAR NASIONAL PROGRAM DOKTOR ILMU HUKUM UMS 2022*, 221–233. <https://doi.org/proceedings.ums.ac.id/pdih/article/view/2923>



Monique, E., & Nasution Suswati. (2020). Pengaruh Profesionalisme, Independensi Auditor, Etika Profesional, dan Gaya Kepemimpinan terhadap Kinerja Auditor. *EKOMBIS REVIEW: Jurnal Ilmiah Ekonomi Dan Bisnis*, 8(2), 171–182. <https://doi.org/10.37676/ekombis.v8i2>

Pertiwi, C., Panorama, M., & Azwari, P. C. (2020). Pengaruh Independensi dan Kompetensi terhadap Kinerja Auditor dengan Komitmen Organisasi Sebagai Variabel Intervening. *Jurnal Intelektualita: Keislaman, Sosial Dan Sains*, 9(2), 343–360. <https://doi.org/10.19109/intelektualita.v9i2.6360>

Sesari, V. S., Mukoffi, A., Sularsih, H., & Wardhani, F. A. K. (2021). Budaya Organisasi, Komitmen Profesional, Dan Etika Auditor Terhadap Kinerja Auditor. *JURNAL MUTIARA AKUNTANSI*, 6(2), 201–214. <https://doi.org/10.51544/jma.v6i2.2420>

Timor, S. D., & Hanum, Z. (2023). Pengaruh Etika Profesi dan Independensi Auditor Terhadap Kinerja Auditor dengan Profesionalisme sebagai Variabel Intervening. *Owner: Riset & Jurnal Akuntansi*, 7(3), 2217–2224. <https://doi.org/10.33395/owner.v7i3.1584>

Toha, M., Zuana, M. M. M., & Isbahi, M. B. (2024). Acculturation of Mataraman Local Wisdom with Islamic Values: Implications for Social and Economic Development. *Danadyaksa: Post Modern Economy Journal*, 2(1), 33–47. <https://doi.org/10.69965/danadyaksa.v2i1.143>

Wahyu, P. A. S., Wianto Putra, I. M., & Giri, N. P. R. (2022). Pengaruh Gaya Kepemimpinan, Budaya Organisasi, Pemahaman Good Governance, Profesionalisme, dan Independensi Terhadap Kinerja Auditor pada Kantor BPK RI Provinsi Bali. *Jurnal Riset Akuntansi Warmadewa*, 3(1), 45–50. <https://doi.org/10.22225/jraw.3.1.4715.45-50>

Yodareditiyo, L., & Susilowati, E. (2022). Analisis Independensi dan Kecerdasan Emosional Terhadap Kinerja Audit yang Dimediasi oleh Perilaku Etis Auditor. *(BAJ) Behavioral Accounting Journal*, 5(2), 169–190. <https://doi.org/10.33005/baj.v5i2.191>

Yuriski, Y. W., & Kuntadi, C. (2022). Pengaruh Independensi, Kompetensi, dan Implementasi Teknik Audit Berbantuan Komputer terhadap Kualitas Audit. *Jurnal Multidisiplin Indonesia*, 1(3), 932–937. <https://doi.org/10.58344/jmi.v1i3.86>

Zahra Junaedi, S. (2025). The Influence of Independence and Task Complexity on Auditor Performance With Job Satisfaction as A Mediating Variable. *Eduvest-Journal of Universal Studies*, 5(7), 8817–8838. <https://doi.org/10.59188/eduvest.v5i7.51510>