SMARTPLS vs SPSS Model: Determinants of Auditor Performance and Its Implications for Professional Ethics

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Abstract
The purpose of this research is to investigate the impact of auditor performance on leadership style, professional ethics, and organizational commitment. The approach employed was the distribution of questionnaires to 79 external auditors working at Public Accounting Firms in the South Jakarta region. Non-probability sampling was utilized in this study. SmartPLS version 33 and SPSS version 25 were used to analyze study data. Leadership style had a favourable and significant influence on auditor performance, professional ethics had a positive and significant effect on auditor performance, and organizational commitment had a positive and significant effect on auditor performance, according to the findings. Furthermore, this study demonstrates that auditor performance can be influenced by leadership style, professional ethics, and corporate commitment.

Keywords
Leadership style, professional ethics, organizational commitment, performance auditors

Introduction
Financial statements are one source of information and the basis for consideration in making decisions for its users, both internal and external to companies such as governments, investors, creditors, managers, and other users. For a financial report to be reliable, investors need the role of a public accountant in a Public Accounting Firm (KAP) organization.

The role of the auditor is needed to ensure that the financial statements are of high audit quality. Audit quality is an essential aspect in fostering honesty in financial reporting since the audit of financial statements strives to analyze the fairness of financial accounts, and the auditor is directed by auditing standards and the public accountants code of ethics in carrying out their duties. In agency theory, it is stated that the tendency of managers to fulfil their compensation needs rather than fulfil the interests of the owner, as a result of which managers tend to display financial information that is not what it is so that an independent third party is needed to assess the fairness of financial statements.

Audit quality is seen as the capacity to improve the quality of the company's budgetary detailing. Phenomena that occur in the business world are found to be several phenomena of low audit quality, even from Big Four KAP affiliates who are considered to have high audit quality. From Indonesia, the Financial Services Authority (OJK) imposed sanctions on the Public Accounting Firm (KAP) Satrio, Bing and Any (Deloitte Indonesia) for violating OJK regulations Number: 13/POJK.03/2017 regarding the use of Public Accountant and
KAP services related to the results audit of the financial statements of PT Sunprima Nusantara Financing (SNP) which broke into the bank amounting to Rp. 14 trillion. As a result, KAP was given an authorisation that it was not permitted to review the money-related administrations segments such as keeping money, capital markets and the non-bank money-related industry for 12 months from October 2018.

Another phenomenon Securities and Exchange Board of India (SEBI) banned Price Waterhouse (PwC) from conducting audits in India effective 31 March 2018 due to the bankruptcy of Satyam Computers in 2009 which cost shareholders more than 2 billion US dollars. Furthermore, from the UK, The Financial Reporting Council (FRC) asked Klynveld Peat Marwick Goerdeler (KPMG) to improve its audit quality due to several cases from KPMGs clients, whereas previously KPMG was fined Rp. 85 billion for Rolls-Royce audit results due to the decline in audit quality (Gatra, July 2018 Edition). The latest phenomenon in Indonesia in the 2020s which is still ongoing in the trial to this day is the Jiwasraya Insurance Case and the Indonesian Armed Forces Insurance (Asabri) case.

The Public Accounting Firm in analyzing and surveying the monetary articulations displayed by the company is decided by the execution of the person evaluators within the KAP. Execution is the esteem of a set of specialist practices that contribute, either emphatically or contrarily, to the completion of organizational objectives (Colquitt et al., 2021). Execution inspectors are inspectors who carry out review assignments decently in agreement with for the most part acknowledged bookkeeping standards, in all fabric regards the money-related position and comes about of operations of the company (Mulyadi, 2015) (Mulyadi, 2011).

Intense competition and increasing demand for audits can raise concerns about the auditors inability to produce quality performance. Some auditors make deviations in the audit by taking shortcuts that violate the code of ethics of public accountants (Dewi & Tenaya, 2017).

A professional public accountant can be seen from the results of the auditors performance in carrying out his duties and functions. To produce satisfactory performance, an auditor must have an honest or independent attitude in reporting audit results to financial statements (Trisnaningsih, 2007). The fast competition among reviewers and the improvement of the calling require inspectors to continuously progress their execution so that they are accepted to be able to gotten to be quality reviewers and can deliver high-quality review items (Kartika, 2012) (Hanna & Firnanti, 2014).

The accomplishment of way better evaluator execution must be by certain benchmarks and periods. The primary is the quality of work, to be specific the quality of completing work by working based on all capacities and abilities and information had by the evaluator. Moment, the amount of work that can be completed with targets that are the duty of the auditors work and the capacity to use the offices and framework to back the work. The third, is opportuneness, to be specific the opportuneness accessible to total (Goldwasser, 1993). Hence, the execution of the inspector is the execution of assessment assignments that have been completed by the reviewer within a certain time, a result accomplished by a reviewer in carrying out the errands relegated based on aptitudes and encounters.

In his duties, a public accountant does not solely work for the benefit of his clients, but also works for other parties with an interest in audited financial statements and public accountants are also required to have adequate competence (Minanda & Muid, 2013). Unconditional working conditions can affect the performance of auditors so that they can affect public trust in public accountants as independent parties in auditing financial statements.

The performance of auditors in the government sector was also tarnished by the involvement of BPK RI auditors in bribery cases by officials of the Ministry of Villages, Development of Disadvantaged Regions and Transmigration to BPK RI auditors in the audit process of the Ministry of Villages financial statements for the 2016 fiscal year. As reported by Kompas.com, Head of Sub Auditorate III The State Finance Auditorate of the Supreme Audit Agency (BPK) Ali Sadli was sentenced to 6 years in prison. He is also required to pay a fine of IDR 250 million for 4 months in prison. The trial expressed that the litigant existed demonstrated substantial and convincingly acknowledged bribes concurring to the primary elective charges of tolerating delight and cash washing, said the chairman of the panel of judges, Ibnu Basuki Widodo at the Jakarta Corruption Court, Monday (5/3/2018).
According to the judge, Ali Sadlis actions have harmed the governments efforts to eradicate corruption. Ali is proven to have received a bribe of Rp. 240 million from officials from the Ministry of Villages, Development of Disadvantaged Regions and Transmigration. The money was given with the intention of Rochmadi Saptogiri as the Main Auditor of the BPK to determine an Unqualified Opinion (WTP) on the Audit Result Report (LHP) on the 2016 Ministry of Village Financial Statements.

The phenomena mentioned above show how important the performance of auditors is in maintaining the image of the profession and audit quality, especially to maintain public trust in the services of the public accounting profession. To avoid the recurrence of accounting crises and restore public trust in the auditors performance, the auditor must have independence and excellent professional ethics in carrying out his tasks, as well as outcomes that can be accounted for.

Public accountants, being human people, are impacted by two elements, namely individual and organizational aspects, to generate a good performance and satisfy service customers. Individual factors are human psychological elements, namely cognitive abilities or intellectual potential (IQ), self-management abilities (EQ), and spiritual abilities (SQ). Then organizational factors include professional ethics, professional standards, work environment, facilities, and organizational commitment.

Another calculation that impacts reviewer execution is authority fashion. Administration may be a persons capacity to influence others in such a way that other individuals need to do the leaders will indeed even though actually, it may not be enjoyed by Siagian (2018: 62). Auditor performance can be seen from the leadership style. In a Public Accounting Firm, this leadership style is very necessary because it can give nuance to the performance of auditors who tend to be formal or informal. The leadership style will influence the progression of the organization and will hold an effect on making strides in inspector execution (D. Safitri, 2014) (Husain, 2017). In this way, leadership influences the execution of inspectors (Trisnaningsih, 2007) (Julianingtyas, 2012) (Akriyanto, 2012) (Natasia et al., 2019).

Professional ethics can moreover influence the execution of evaluators. Professional ethics stand needed by each call to pick up the belief of the public, such as the inspector profession. Each evaluator must comply with their professional ethics so as not to go astray from the rules in completing the budgetary articulations of their clients. Professional ethics are required by each profession, to pick up the beliefs of the community (Ariyanto & Jati, 2019). Professional ethics incorporate a standard of the demeanour of individuals of the calling thats planned to be as down-to-earth and reasonable as conceivable, but still hopeful (Halim, 2015). The auditors disobedience to the procedures in the Public Accountant Professional Standard (SPAP) not only harms the Public Accounting Firm economically but can also reduce the reputation of public accountants and investors in the capital market (Nandari and Latrine, 2018).

With high proficient morals, the reviewer reflects his demeanour as an autonomous person, with tall judgment and objective, and is responsible, so they can entrust in carrying out their proficient obligations. The professional morals of an evaluator will back in carrying out and completing their duties so that the blunder rate diminishes. Proficient morals have an optimistic impact on the execution of inspectors at KAP (Hanna & Firnanti, 2014). An understanding of professional ethics will direct the attitudes and behaviour of auditors in carrying out their duties, namely making the right decision in giving an opinion about whether or not a financial report is fair or not because the opinion issued by the auditor will be used by users of financial information (Gita Wulandari & Dharma Suputra, 2018).

The auditors commitment to his organization is a form of an auditors loyalty to his organization. In addition, it will also foster loyalty and encourage the auditors self-involvement in making various decisions. Therefore, commitment will create a sense of belonging for the auditor to the organization. A good relationship will arise if the auditor has loyalty and can identify himself with the organization. Organizational commitment is also influenced by the professionalism of the auditor and also has an impact on the performance of the auditor. High employee organizational commitment will have a positive effect on performance, whereas low commitment will affect the desire to move (turnover) (Podsakoff et al., 1996).

Corporate commitment appears to be somebody who tends to side with the community and incorporates a craving to remain within the community and work well to achieve corporate objectives (Gummala et al., 2014).
Consuls who are engaged will work with devotion, which drives workers to retain the craving to deliver more vitality and duty to back the welfare and victory of the community where they work (Meyer, 1989).

Organizational commitment shows the loyalty that individuals have to their organization and shows how organizational members can contribute to creating organizational success (Hanna & Firnanti, 2014). Organizational commitment has a relationship between leadership behaviour and performance, where organizational members are more satisfied with their work and their performance is high (Setiyadi & Rasmini, 2016).

Agency theory may be a hypothesis portraying the relationship between two people with diverse interfaces, specifically vital (commerce proprietor) and agent (company administration). In an organisational relationship, there is a contract in which one or more principals instruct another individual to perform a service on behalf of the foremost and authorize the operator to form the leading choice for the central (Jensen & Meckling, 1976). Concerning agency theory and the acceptance of going concern audit opinions, agents are in charge of running the company and producing financial reports as a form of management responsibility.

Behavioural theory (behavioural) explains that a managers leadership style will directly affect the effectiveness of work groups. The managers style to manage human resources in a work unit will affect increasing unit work, which in turn will affect the company's overall performance (Arifah, 2012). Corporate commitment features a positive and critical impact on reviewer execution. The reaches of other studies appear that corporate responsibility has no significant effect on auditor execution (Hanna & Firnanti, 2014), so there is an inquiry about crevice in this consideration.

The purpose of this research is to examine whether or not leadership style and organizational commitment have an impact on auditor performance and professional ethics. Furthermore, this research can help to shed light on the impact of leadership style and organizational commitment on auditor performance and professional ethics. The practical benefits of adding insight and knowledge in analyzing and using KAP and accountants to pay more attention to and can improve the leadership style and organizational commitment of their auditors as well as professional ethics to produce a good performance and in the end will also increase the competitiveness of KAP.

Previous research that discusses leadership styles whose analysis uses SPSS and SMARTPLS software shows that leadership style has a positive and significant effect on job satisfaction (Astutiningtyas et al., 2022). There are also research results using software on the first structural model showing that leadership style and work motivation partially show a positive relationship towards job satisfaction. Similarly, the second structural model shows that leadership style, work motivation and job satisfaction partially show a positive relationship towards employee performance (Alam & Monica, 2015). What is different from this research is that auditor performance can be influenced by leadership style, professional ethics, and company commitment.

Method
The root of information used in this think is essential information (overview) obtained specifically from respondents answers to surveys dispersed to open bookkeepers (outside evaluators) who work at Open Bookkeeping Firms within the South Jakarta region. The subjects of this investigation extend from junior reviewers, senior inspectors, administrators, and administrators, to accomplices. The criteria for this inquiry about the test are evaluators who work at KAP within the South Jakarta region and are famous within the Registry of KAP and AP in IAPI 2020.

In this research, a non-probability sampling technique was used. the minimum sample used in this study according to the Slovin formula is 78.99 respondents rounded up to 79 respondents, so the researcher uses this number as respondents.

The data analysis method used in this study aims to determine which independent variables affect the dependent variable either individually (partial) or simultaneously. Furthermore, all data presentation and analysis used the Smartpls 3.3 program and SPSS (Statistical Program for Social Science) 2.5 for windows.
Results and Discussion

Results

This research data collection was carried out on auditors who work in Public Accounting Firms in the South Jakarta area who are registered in the directory of the Indonesian Institute of Certified Public Accountants (IAPI) in 2020. The following is a table detailing the rate of return of the questionnaire:

<table>
<thead>
<tr>
<th>Public Accounting Firm (KAP)</th>
<th>Questionnaire sent</th>
<th>Questionnaire Return</th>
<th>Return Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>KAP Rama Wendra</td>
<td>12</td>
<td>12</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Muhammad Danial</td>
<td>8</td>
<td>8</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Luqman &amp; Sarifuddin</td>
<td>6</td>
<td>5</td>
<td>83%</td>
</tr>
<tr>
<td>KAP Agus, Indra, Jeri &amp; Partners</td>
<td>8</td>
<td>8</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Krisnawan, Nugroho &amp; Fahmy</td>
<td>10</td>
<td>10</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Bharata, Arifin, Mumajad &amp; Partners</td>
<td>8</td>
<td>8</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Joshua &amp; Partners</td>
<td>10</td>
<td>8</td>
<td>80%</td>
</tr>
<tr>
<td>KAP Ispiady &amp; Dande</td>
<td>10</td>
<td>8</td>
<td>80%</td>
</tr>
<tr>
<td>KAP Ishak, Saleh, Soewondo &amp; Partners</td>
<td>8</td>
<td>8</td>
<td>100%</td>
</tr>
<tr>
<td>KAP Teguh Heru &amp; Partners</td>
<td>10</td>
<td>10</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Data Processed 2021.

Based on data processing, 39 respondents (49.4%) have worked as auditors for 1 year, 15 respondents (19%) have worked as auditors for 2 to 3 years, 14 respondents (17.7%) have worked for 4 to 5 years, as well as auditors who worked more than 5 years as many as 11 respondents (13.9%).

Data Analysis Results

Good thinking framework from the results of Smartpls and SPSS

![Figure 1. Thinking Framework with Smartpls](image)

![Figure 2. Thinking Framework with SPSS](image)
Instrument Feasibility Test
Validity Test and Reliability Test

The basis for decision-making is by comparing the value of the r-count with the r-table for the degree of freedom (df) = n-2, in this case, n is the number of samples. The questionnaire is divided into main factors, namely Leadership Style (X1) with 6 statements, Professional Ethics (X2) with 10 statements, Organizational Commitment (X3) with 8 statements, and Auditor Performance (Y) with 10 statements. So the number of statements as many as 34 questions with the number of respondents as many as 79 respondents, after all, declared valid and feasible to continue. The questionnaire is said to be reliable or reliable if a persons answer to the statement is consistent or stable from time to time. For this reason, a reliability test was carried out on the research instrument by calculating the Cronbachs Alpha value > 0.60.

Table 2
Variable Data Validity Test

<table>
<thead>
<tr>
<th>Construct Reliability and Validity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matrix</td>
</tr>
<tr>
<td>X1</td>
</tr>
<tr>
<td>X2</td>
</tr>
<tr>
<td>Y</td>
</tr>
<tr>
<td>Z</td>
</tr>
</tbody>
</table>

Source: SMART PLS 3.3 The instruments feasibility test has met the requirements of both smart pls and classical assumption tests through SPSS.

Determination Test (R2)
The determinant coefficient R2 essentially assesses how well the model explains fluctuations in the dependent variable. The coefficient of determination has a value between zero and one. A low R2 value indicates that the independent variables capacity to explain the variance of the dependent variable is severely restricted. For multiple linear regression, we recommend using the adjusted R Square or Adjusted R Square.

Table 3
Determination Test Results (R2)

<table>
<thead>
<tr>
<th>Model Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Model</td>
</tr>
<tr>
<td>-------</td>
</tr>
<tr>
<td>1</td>
</tr>
</tbody>
</table>

a. Predictors : (Constant), Komitmen Organisasi, Etika Profesi, Gaya Kepemimpinan
b. Dependent Variable: Kinerja Auditor

Source: SPSS V21

The Adjusted R-Square value for smart pls results is 0.287 or 28.7%, indicating that the variation of the independent variable (Leadership style, professional ethics, and organizational commitment) can explain 28.7%, of the variation of the dependent variable (Performance. auditors), and the remaining 71.3%, were influenced or explained by other variables not included in this study, while the SPSS results were 0.405 or 28.7%. So the SPSS result is greater than the Smartpls result by 11.8%.

Multiple Linear Regression Model Analysis
The size of the effect of the (independent) variable on the dependent (dependent) variable was determined using multiple linear regression analysis. The conditions of the classical assumption test were satisfied in this study,
allowing the regression equation model to estimate the influence of the independent variables on the dependent variable.

**Table 4**
Multiple Linear Regression Model

<table>
<thead>
<tr>
<th>Predictor</th>
<th>B</th>
<th>Std. Error</th>
<th>Beta</th>
<th>T</th>
<th>Sig</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intercept</td>
<td>6.293</td>
<td>3.558</td>
<td>1.769</td>
<td>0.081</td>
<td></td>
</tr>
<tr>
<td>Gaya Kepemimpinan</td>
<td>0.302</td>
<td>0.131</td>
<td>0.236</td>
<td>2.299</td>
<td>0.024</td>
</tr>
<tr>
<td>Etika Profesi</td>
<td>0.304</td>
<td>0.088</td>
<td>0.337</td>
<td>3.447</td>
<td>0.001</td>
</tr>
<tr>
<td>Komitmen Organisasi</td>
<td>0.238</td>
<td>0.101</td>
<td>0.253</td>
<td>2.351</td>
<td>0.021</td>
</tr>
</tbody>
</table>

Based on table 4, the values at the output are then entered into the multiple linear regression equation as follows:

\[ Y = (\alpha) + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \]

KA = 0.176 + 0.393X1 + 0.252X2 + 0.031X1Z + 0.291X2Z + e (Smart PLS)

KA = 6.293 + 0.302 X1 + 0.304 X2 + 0.238 X3 + e (SPSS)

It can be explained from the results of the equation above that the constant value is greater in value using SPSS.

**Discussion**

**The Effect of Leadership Style on Auditor Performance**

The preceding t-test calculation results show that \( t_{\text{count}} > t_{\text{table}} \) (2.299 > 1.66571) or with a significant value of the Leadership Style (X1) smart pls and SPSS variables of 0.001 and 0.024 0.05, respectively. So, H1 is approved and Ho is refused, indicating that the Leadership Style variable (X1) has a substantial influence on Auditor Performance (Y). This demonstrates that the greater an auditors degree of leadership style, the better the auditors performance. These findings support the findings of (Julianingtyas, 2012), (D. Safitri, 2014), and (Hanna & Firnanti, 2014) that leadership style has a beneficial influence on auditor performance. An auditor who has a good leadership style can synergize all components of his intelligence and can achieve good auditor performance as well. Thus supporting behavioural leadership theory (behavioural) says that a managers leadership style will have a direct effect on the effectiveness of work groups (Kreitner & Kinicki, 2014). The managers style to manage human resources in a work unit will affect the units performance improvement, which in turn will affect the companies overall performance.

**The Effect of Professional Ethics on Auditor Performance**

According to the t-test calculation findings, \( t_{\text{count}} > t_{\text{table}} \) (3.447 > 1.66571), or with a significant value of the Professional Ethics variable (X1) of 0.001 > 0.05. It is possible to infer that H2 is accepted but Ho is rejected, implying that the Professional Ethics variable (X1) has a positive but minor influence on the Auditor Performance variable (Y). This demonstrates that the greater an auditors professional ethics, the better the auditors performance in the auditors performance.

The following research (Gita Wulandari & Dharma Suputra, 2018) demonstrates that auditor professionalism, organizational dedication, and professional ethics have a substantial influence on auditor performance. It can be concluded that there is a relationship between the auditors professional ethics and performance and that an auditor with high professional ethics will not be easily influenced and controlled by other parties in considering the facts found in the examination and in formulating and expressing his opinion in such a way that it will affect the level of achievement of the implementation of a job that is improving, or in other words, the performance.
The Effect of Organizational Commitment on Auditor Performance

According to the preceding t-test calculation findings, \( t \) count > \( t \) table (2.351 > 1.66571) or with a significant value of the Organizational Commitment variable (X3) both smart pls and SPSS of 0.031 and 0.021 0.05. As a result, H3 is accepted and Ha is denied, implying that the Organizational Commitment variable (X2) has a substantial influence on the Auditor Performance variable (Y). This demonstrates that the stronger an auditor's feeling of conformity with the corporate commitment, the better an auditor will be in Auditor Performance. Thus, organizational commitment has a strong favourable influence on auditor performance (Julianingtyas, 2012) (Y. Safitri, 2015). (Alfianto & Suryandari, 2015).

There is a trait theory in leadership theory. Specific qualities are useful in certain settings, and others emerge as a result of organizational influence. For example, if a person works in an organization that is flexible and fosters freedom of expression, as opposed to a bureaucratic organization with strong commitment, the nature of creativity will emerge (Sutikno, 2014).

It can be concluded that a high commitment of an auditor will support them in carrying out their duties so that the error rate will decrease and improve the performance of an auditor with a high commitment, it will make an auditor who is responsible so that he can be given confidence in carrying out and completing his duties.

The Influence of Leadership Style, Professional Ethics, and Organizational Commitment on Auditor Performance

In table 3 leadership style, professional ethics, and organizational commitment jointly affect the performance of auditors at KAP in the South Jakarta area. A leader in a Public Accounting Firm who cannot influence his employees or subordinates to carry out their duties properly and correctly will affect the performance of his auditor, an auditor who does not have ethics in his profession as an auditor will properly affect his performance, while an auditor who does not have organizational commitment A high position in a Public Accounting Firm will reduce its performance as an auditor and weaken the goals of the organization itself.

The Influence of Leadership Style on Professional Ethics (Smart PLS)

The Leadership Style variable (X1) shows the results of the t-test computation above with a smart pls of 0.808 > 0.05. As a result, H0 is accepted and H1 is denied, indicating that the Leadership Style variable (X1) has no direct or indirect influence on professional ethics (Z). To promote auditor competency, a good leadership style should follow and adhere to professional ethics.

The Effect of Organizational Commitment on Professional Ethics (smart pls)

The aforesaid t-test computation yielded the following findings for the Organizational Commitment variable with a smart pls of 0.003 0.05. As a result, H1 is accepted and H0 is denied, indicating that the Organizational Commitment variable has a strong direct or indirect influence on professional ethics. By adhering to professional ethics, good and persistent corporate commitment will increase auditor performance.

Conclusion

According to the findings of this study, the variable of leadership style influences the variable of auditor performance. This is consistent with past studies and the concept that leadership style influences auditor performance. Because one of the requirements that an auditor must meet and own is leadership behaviour, which has an impact on the performance of the workgroup. The auditors degree of performance in carrying out his duties as an auditor to achieve organizational goals will be influenced by his leadership style. According to the findings of the research on the Professional Ethics variable, this variable has a substantial influence on auditor performance. This is in line with previous research and the hypothesis which states that Professional Ethics affects Auditor Performance. Because the attitude of Professional Ethics is one of the requirements that must be met and owned by an auditor where this will have an impact on the attitude and determination in carrying out the profession as an auditor of Professional Ethics.

The results of this study with organizational commitment variables on auditor performance have a significant effect, this is following the hypothesis and previous research which shows auditors with good organizational commitment tend to be loyal to their organizations and will continue to try to give their best to assist the organization in achieving its goals. The test results in this study support the hypothesis and previous
research that the variables of leadership style, professional ethics, and organizational commitment all have a significant effect on the auditors performance. Each variable supports the auditors performance in carrying out his duties and professions effectively in achieving organizational goals. Directly or indirectly, leadership style has little influence on professional ethics. A good leadership style should follow and adhere to professional ethics to improve auditor competence. Organizational commitment has a significant effect on professional ethics both directly and indirectly. Good and consistent organizational commitment will improve the performance of auditors by complying with professional ethics.

References


