Putri Jingga Maharani

Naskah PUTRI JINGGA MAHARANI - 3

Prodi Akuntansi

Fak. Ekonomi & Bisnis

LLDIKTI IX Turnitin Consortium Part III

18% Overall Similarity

The combined total of all matches, including overlapping sources, for each database.

Filtered from the Report

- Bibliography
- Quoted Text
- Small Matches (less than 12 words)

Match Groups

56 Not Cited or Quoted 18%
Matches with neither in-text citation nor quotation marks

2 Missing Quotations 0%
Matches that are still very similar to source material

0 Missing Citation 0%
Matches that have quotation marks, but no in-text citation

0 Cited and Quoted 0%
Matches with in-text citation present, but no quotation marks

Top Sources

17% Internet sources

5% Publications

11% Submitted works (Student Papers)

Integrity Flags

0 Integrity Flags for Review

No suspicious text manipulations found.

Our system's algorithms look deeply at a document for any inconsistencies that would set it apart from a normal submission. If we notice something strange, we flag it for you to review.

A Flag is not necessarily an indicator of a problem. However, we'd recommend you focus your attention there for further review.

Match Groups

- **56** Not Cited or Quoted 18%
  Matches with neither in-text citation nor quotation marks
- **2** Missing Quotations 0%
  Matches that are still very similar to source material
- **0** Missing Citation 0%
  Matches that have quotation marks, but no in-text citation
- **0** Cited and Quoted 0%
  Matches with in-text citation present, but no quotation marks

Top Sources

- 17% Internet sources
- 5% Publications
- 11% Submitted works (Student Papers)

Top Sources

The sources with the highest number of matches within the submission. Overlapping sources will not be displayed.

1	Internet	ejournal.uika-bogor.ac.id	4%
2	Student papers	Universitas Hang Tuah Surabaya	2%
3	Student papers	University of Wales Swansea	<1%
4	Internet	seabcfeunsri.com	<1%
5	Internet	syariah.jurnalikhac.ac.id	<1%
6	Internet	seminar.uad.ac.id	<1%
7	Internet	theijbmt.com	<1%
8	Internet	journal.al-matani.com	<1%
9	Internet	journal.sebi.ac.id	<1%
10	Internet	www.ejournal.pelitaindonesia.ac.id	<1%

11 Internet

ejournal.iainpalopo.ac.id <1%

12 Internet

ejournal.stiesia.ac.id <1%

13 Internet

journal.kdp.co.id <1%

14 Internet

www.seminar.uad.ac.id <1%

15 Internet

journal.untar.ac.id <1%

16 Internet

wikep.net <1%

17 Publication

Helly Aroza Siregar, Munawar Muchlish, Ina Indriana, Agus Solikhan Yulianto. "Sp... <1%

18 Student papers

Universitas Terbuka <1%

19 Internet

cvodis.com <1%

20 Internet

ejournal.ipinternasional.com <1%

21 Internet

journal.uta45jakarta.ac.id <1%

22 Internet

upk.ptsb.edu.my <1%

23 Publication

Budi Rismayadi. "Inspectorate Auditor Performance Improvement Reference", AT... <1%

24 Publication

Mustika Sari. "The Urgency of Counselor Ethics in Providing Services to Counselee... <1%

25 Internet

ojs.stmikdharmapalariau.ac.id <1%

26 Publication

Gracia Gracia, Ratnawati Kurnia. "The determinant factors affecting auditors' abil... <1%

27 Publication

Kuswanto Kuswanto, Muhammad Arif Liputo, Refnida Refnida, Sahara Sahara. "A... <1%

28 Student papers

UPN Veteran Yogyakarta <1%

29 Publication

Windi Supriyanti, Indra Cahya Kusuma, Maria Magdalena Melani. "The Influence... <1%

30 Publication

Wiwik Nazipah Putri, Ratih Kusumastuti, Rita Friyani. "The Effect of Organization... <1%

31 Internet

ajemb.us <1%

32 Internet

e-journal.stiekusumanegara.ac.id <1%

33 Internet

ejournal.aibpmjournals.com <1%

34 Internet

ijrrjournal.com <1%

35 Internet

journal.ukmc.ac.id <1%

36 Internet

jurnal.narotama.ac.id <1%

37 Internet

vdocuments.site <1%

38 Student papers

Universitas Jenderal Soedirman <1%

39 Internet

eacademic.ju.edu.jo <1%

40 Internet

jurnal.itscience.org <1%

41 Internet

ojs.unud.ac.id <1%

42 Internet

scriptaintelektual.com <1%

43 Internet

www.ajhssr.com <1%

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

The Influence of Professional Ethics, Independence, and the Accountants' Code of Ethics on Auditor Performance at the Palopo Inspectorate

Putri Jingga Maharani[1*], Sofyan Syamsuddin[1], Indah Pratiwi[2]
[1,2,3]Universitas Muhammadiyah Palopo, Indonesia
putrijinggamaharanii@gmail.com, sofyansyam@umpalopo.ac.id, indahpratiwi@umpalopo.ac.id

ABSTRACT

This study aims to examine the influence of professional ethics, independence, and the accountants' code of ethics on the performance of auditors at the Regional Inspectorate Office of Palopo City. This research adopts a quantitative approach using an associative method. The population consists of all auditors at the Regional Inspectorate of Palopo City, with a total sampling technique resulting in 36 respondents. Primary data were collected through a Likert-scale questionnaire and subsequently analyzed using multiple linear regression with the assistance of SPSS software. The results indicate that professional ethics, independence, and the accountants' code of ethics have a significant influence on auditor performance. These findings highlight the critical role of ethical values and professional integrity in enhancing auditor performance and strengthening public trust in government auditing. Furthermore, the study implies that continuous ethical training, professional development, and the reinforcement of an integrity-based culture are essential for maintaining auditor credibility and supporting the realization of accountable and transparent governance.

***Keywords**: Professional Ethics; Independence; Accountant Code of Ethics; Auditor Performance; Regional Inspectorate.*

***Corresponding author:** putrijinggamaharanii@gmail.com*
How to cite this article:
History of Article: Received: mm yyyy. Revision: mm yyyy. Published: mm yyyy.
DOI Prefix 10.32832/neraca

INTRODUCTION

In the modern era, which demands a high level of transparency and accountability, the auditing profession plays a strategic role in maintaining the integrity of financial reporting. Auditors are not only required to possess technical competence but also strong moral integrity, reflected in the application of professional ethics, an independent attitude, and adherence to the accountants' code of ethics. These three aspects constitute the fundamental pillars in ensuring that audit outcomes are objective and reliable.

However, various cases of ethical violations in Indonesia indicate that these values have not been fully internalized in practice. Instances of financial statement manipulation and abuse of authority involving auditors, such as the cases of Garuda Indonesia (2019), the Bogor Regency Audit Board (2022), and PT AJS (2023), demonstrate weaknesses in supervision and the implementation of professional ethical principles. These conditions have raised public concerns regarding the quality and independence of auditors in Indonesia (Raodah & Hafsah, 2023).

Auditor performance is fundamentally influenced by the extent to which auditors understand and apply professional ethics at every stage of the audit process. Auditors who uphold professional moral values are better able to resist external pressures and maintain objectivity in forming audit opinions. Conversely, when professional ethics are neglected, public trust in audit outcomes tends to decline (Wardayati et al., 2021).

In addition to professional ethics, auditor independence is a critical prerequisite in the execution of audit duties. Independent auditors are capable of providing objective assessments without interference from external parties. However, in the context of Palopo City, close social relationships between auditors and clients often pose a potential threat to auditor independence (Angraeni & Kuntadi, 2024).

Meanwhile, the accountants' code of ethics serves as a moral and professional guideline that must be upheld by every auditor. The code of ethics established by the Indonesian Institute of Accountants (IAI) is not merely normative in nature but also serves as a foundation for maintaining the credibility of

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

the public accounting profession (Wahyudi & Aryati, 2022). Nevertheless, in practice, the implementation of the code of ethics is often administrative and has not been fully internalized as a moral value in audit decision-making.

The novelty of this study lies in its integrative approach, which examines professional ethics, independence, and the accountants' code of ethics simultaneously in explaining auditor performance. This approach differs from previous studies that tend to focus on only one ethical dimension (Napitupulu & Djaddang, 2025). Furthermore, this study complements prior research by incorporating the dimensions of moral values and ethical compliance (Rahman & Nurmayanti, 2025), while also expanding the perspective by providing empirical evidence through a quantitative survey of government auditors (Abrahams & Phesa, 2025), The integration of these three ethical dimensions is expected to strengthen auditor integrity and enhance public trust, particularly within the context of Palopo City (Gunawan & Ayu Lestari, 2025).

Based on the aforementioned background, this study aims to evaluate the extent to which professional ethics, independence, and adherence to the accountants' code of ethics influence auditor performance within the Regional Inspectorate of Palopo City.

The findings of this study are expected to provide academic contributions to the development of accounting knowledge, as well as practical recommendations for professional accounting bodies and regional government institutions in improving auditor performance, integrity, and overall audit quality.

THEORETICAL BASIS AND HYPOTHESIS DEVELOPMENT

Theoretical Basis

Attribution Theory

Fritz Heider (1958), the originator of Attribution Theory, explains patterns of human behavior in interpreting actions and events in their surroundings (Timor & Hanum, 2023). The central focus of this theory lies in how individuals understand the causes underlying their own behavior as well as the behavior of others, and how such interpretations are related to their thoughts and subsequent actions. From the perspective of Attribution Theory, individuals continuously attempt to identify the reasons why others behave in certain ways. According to Heider, there are two types of attribution: internal attribution and external attribution.

Internal attribution refers to inferences regarding an individual's mindset, attitudes, or character, whereas external attribution relates to situational factors that influence behavior. In the context of previous studies, auditors are often categorized within internal attribution, as they analyze personal factors influencing audit quality. Auditors' personal characteristics, such as attitudes and values, affect decision-making processes and actions during audit engagements. Therefore, audit outcomes are largely dependent on the internal attributes possessed by auditors. The more positive the auditors' attitudes and character, the better the audit results produced (Fachrunnisa & Ramadhani, 2024). Hence, Attribution Theory holds strong relevance to this study, as it emphasizes the relationship between individual behavior and the actions undertaken.

Professional Ethics

Ethics is a branch of knowledge that examines human behavior in determining which actions are considered right or wrong, and is subsequently formalized into rules or written codes of ethics systematically developed based on prevailing moral principles (Sinaga, 2020).

In general, professional ethics refers to the moral attitude inherent in a professional individual, forming an integral part of their integrity and responsibility in performing duties, as well as representing the application of universal ethical norms within a specific field of expertise. In the context of the accounting profession, professional ethics functions as a guideline for evaluating appropriate and inappropriate behavior of accountants. The principles governing ethical conduct are codified within the code of ethics established by the Indonesian Institute of Accountants (IAI), serving as a reference in fulfilling professional responsibilities (Fitriyanti & Dewi Suprihandari, 2022)

Furthermore, the key indicators of auditor professional ethics can be identified through several aspects: integrity, reflecting honesty and adherence to moral principles; confidentiality, requiring auditors to safeguard client information; professional behavior, emphasizing compliance with applicable laws and regulations; and professional competence and due care, requiring auditors to possess adequate knowledge and apply professional standards carefully and objectively (Sumartho et al., 2024).

Independence

Independence is an attitude that reflects an individual's ability to make decisions freely without being subject to influence, pressure, or intervention from external parties. This attitude is manifested through behavior that upholds integrity and objectivity in carrying out professional responsibilities (Nikita, 2025).

For auditors, integrity and objectivity are fundamental values that must be maintained throughout the audit process (Nadia et al., 2024). oth clients and users of financial statements place trust in auditors during audit engagements. Consequently, auditors must preserve independence in assessing the fairness of financial statements, while considering the interests of clients, financial statement users, and their own professional responsibilities (Prambowo & Riharjo, 2020).

In the context of audit professionalism, independence is reflected in two main dimensions: independence in mind, which represents the auditor's mental state free from external influence, and independence in appearance, which reflects how third parties perceive the auditor as objective and unbiased (Yoga et al., 2024). Additionally, indicators of independence include objectivity in performing audit tasks and the ability to maintain neutrality against client pressure, ensuring that audit outcomes remain reliable and unbiased (Deandra & Wahyudi, 2025).

29 **Code of Ethics**

A code of ethics is a set of norms, principles, and written guidelines that define acceptable and unacceptable behavior for professionals in performing their duties. Formally, a code of ethics is established by professional associations, organizations, or institutions as a standard of conduct for their members (Nugraha et al., 2021). Its existence aims to protect users of information from potential harm resulting from errors, misstatements, or manipulation by professionals.

In the context of the accounting profession, the accountants' code of ethics is reflected in professional ethical standards that guide behavior and establish rules and norms in professional practice (Muria & Alim, 2021). The implementation of the code of ethics can be measured through several aspects, including compliance with the fundamental principles of the IAIPI code of ethics—such as integrity, objectivity, professional competence, confidentiality, and professional behavior—adherence to specific regulations such as independence requirements and professional fees, and compliance with Public Accountant Professional Standards (SPAP), which govern ethical and professional audit practices (Raodah & Hafsah, 2023).

Auditor Performance

Auditor performance reflects the professional capability of auditors in carrying out audit tasks in accordance with auditing standards, professional ethics, and public accountability. Auditors who perform effectively are able to produce reports that are accurate, objective, and reliable for users of financial statements. This includes procedural accuracy, analytical precision, and consistency in maintaining integrity throughout the audit process (Sipayung & Lubis, 2025). Optimal auditor performance is determined not only by technical competence but also by moral values and professional commitment to ethical standards.

In the public sector context, auditors face additional challenges, including bureaucratic pressures and social influences that may affect audit objectivity. Government auditors are expected to maintain independence and integrity when dealing with conflicts of interest and resource limitations (Rialdy et al., 2025). Auditor performance in the public sector is also influenced by organizational support, ethical leadership, and a work culture that emphasizes responsibility and public accountability (Caren et al., 2025).

Recent studies indicate that the application of professional ethics, independence, and adherence to the code of ethics positively influences auditor performance. Personal integrity and professional attitudes are key factors in maintaining audit quality and building public trust in audit outcomes (Aziz & Maghfiroh, 2025). Therefore, auditor performance can be understood as the result of the synergy between technical competence, ethical behavior, and moral integrity, manifested through accountable audits oriented toward public interest.

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

Hypothesis Development

Professional Ethics

Professional ethics constitutes a set of moral values that serve as guidelines for individuals in performing their professional responsibilities. Auditors who possess a high level of ethical awareness tend to work more objectively and responsibly. Previous studies indicate that the implementation of professional ethics plays a crucial role in enhancing audit quality and financial accountability (Thottoli et al., 2022).

The consistent application of professional ethics is essential in maintaining objectivity and accountability among public auditors, particularly within government institutions. Auditors who uphold ethical principles such as integrity, professionalism, and moral independence are more likely to produce accurate audit reports that are trusted by the public (Syamsuddin et al., 2021). These findings reinforce the notion that professional ethics is not merely a moral guideline but also an instrument for improving audit quality in the public sector, as it helps minimize potential deviations and violations in audit procedures (Zubaida et al., 2025).

Furthermore, auditors' ethical awareness and professional commitment have a positive influence on audit quality within local government institutions. Auditors who effectively understand and apply professional codes of ethics are better able to resist external pressures without compromising their integrity. This suggests that continuous training and systematic internalization of ethical values are critical in shaping professional behavior, which directly contributes to improved auditor performance (Rentua et al., 2022).

However, contrasting findings have been reported in studies examining public accounting firms in East Java. These studies reveal that when internal control systems are ineffective and organizational culture is weak, professional ethics may not significantly influence auditor performance. Auditors operating in high-pressure environments with weak ethical leadership may struggle to uphold moral standards in their work. This indicates that the effectiveness of professional ethics is highly dependent on organizational support and internal control structures (Sisyadi & Widjaja, 2024).

Overall, professional ethics plays a fundamental role in enhancing auditor performance, as it governs professional behavior in interactions with clients and the public. Auditors who adhere to ethical principles such as integrity, objectivity, and professional responsibility tend to demonstrate higher work discipline and commitment to audit quality. Therefore, the stronger the implementation of professional ethics, the greater the improvement in auditor performance.

33 H1: Professional ethics has a significant effect on auditor performance.

Auditor Independence

Independence refers to the auditor's ability to maintain an objective stance without being influenced by external pressures. A lack of independence increases the risk of biased audit opinions. Previous research shows that independence, along with auditor rotation policies, significantly affects audit quality in the public sector (Istianah & Akbar, 2024).

Auditor independence has been found to have a significant positive effect on auditor performance in Indonesia. Auditors who maintain professional distance from clients and remain free from external influence are more likely to produce objective audit opinions based on valid evidence. This finding highlights that independence is not merely a formal requirement but a critical factor in strengthening the credibility of financial reports and enhancing audit effectiveness (Yusuf et al 2025).

Moreover, independence plays an important role in maintaining professional integrity and responsibility, particularly among public sector auditors at the regional level. Auditors who are able to preserve independence under pressure tend to demonstrate better decision-making quality, stronger

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

work discipline, and higher job satisfaction, all of which contribute to improved organizational performance (Junisa & Kuntadi, 2024).

However, other studies suggest that excessive independence may reduce audit effectiveness. When auditors maintain overly rigid professional distance, communication with auditees may become limited, reducing their understanding of actual organizational conditions. This may hinder the audit process and decrease efficiency in completing audit tasks (Ryandra, 2024).

Thus, auditor independence is a crucial factor in ensuring that audit opinions are based on valid evidence and free from external influence. A balanced application of independence—firm yet not excessive—can enhance auditor performance both professionally and organizationally.

H2: Auditor independence has a significant effect on auditor performance.

Code of Ethics

The code of ethics represents a set of norms and values that must be adhered to by members of a profession. Auditors who consistently understand and apply the code of ethics are better able to maintain integrity and public trust in audit outcomes (Harindahyani, 2020).

Previous studies indicate that auditor performance in public accounting firms in Indonesia is positively influenced by the comprehensive implementation of professional codes of ethics. Auditors who internalize ethical values such as integrity, responsibility, objectivity, and confidentiality demonstrate higher moral awareness in performing their duties. This reinforces the importance of ethical compliance in maintaining public trust and improving audit quality (Julia et al., 2022).

Additionally, other studies have found that a strong understanding and application of the code of ethics significantly enhance auditor professionalism in the public sector. Auditors who use the code of ethics as a behavioral guideline tend to exhibit higher accuracy and are better able to avoid conflicts of interest. This supports the view that the internalization of ethical values is a key element in improving auditor performance (Amsar Amsar et al., 2022).

Nevertheless, some studies suggest that overly rigid implementation of the code of ethics may reduce flexibility in auditor decision-making. Auditors who focus excessively on strict compliance with ethical rules may become less adaptive in complex audit situations, potentially reducing efficiency and effectiveness in audit processes (Meilani et al., 2024).

Therefore, the accountants' code of ethics plays a vital role in guiding auditors' professional behavior to align with moral principles, integrity, and responsibility. A balanced application of the code of ethics ensures professionalism without limiting flexibility, thereby enhancing audit quality and strengthening the profession's reputation in the public eye.

H3: The accountants' code of ethics has a significant effect on auditor performance.

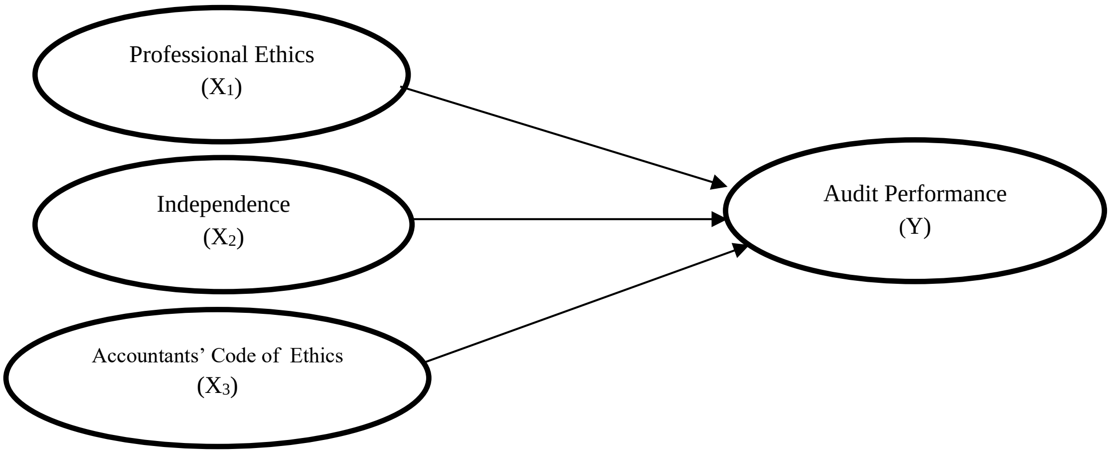

Figure 1. Theoritical Framework

RESEARCH METHOD

This study employs an associative quantitative approach aimed at analyzing the relationship between professional ethics, independence, and the accountants' code of ethics on auditor performance

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

in Palopo City. This approach is selected because it is appropriate for examining the influence among variables using empirical data collected through questionnaires. The population in this study consists of auditors working at the Regional Inspectorate of Palopo City. The sampling technique applied is total sampling (Pane et al., 2019). The data utilized are primary data obtained through the distribution of questionnaires to auditors.

The main research instrument is a questionnaire using a Likert scale ranging from 1 to 5, from "strongly disagree" to "strongly agree." The distribution of the questionnaires was conducted directly to the respondents. Using SPSS version 27, multiple linear regression analysis is employed to analyze the collected data. The stages of analysis include: (1) validity and reliability testing of the instrument, (2) classical assumption tests (normality and multicollinearity), (3) t-test to examine the effect of variables, and (4) coefficient of determination (R^2) to assess the contribution of independent variables to auditor performance.

Table 1. Questionnaire Return Rate

Description	Total
Questionnaires distributed	36
Questionnaires returned	36
Incomplete questionnaires	0
Questionnaires processed	36

RESULT AND DISCUSSION

Descriptive Statistical Results

Descriptive statistics are employed to summarize the characteristics of a dataset by processing and presenting the data in a meaningful way. Measures such as the mean, standard deviation, maximum value, and minimum value are typically included in this process to provide an overview of the data distribution and overall condition.

Table 2. Descriptive Statistical Analysis

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Professional Ethics	36	9	35	27,56	7,748
Independence	36	8	32	25,92	6,963
Accountants' Code of Ethics	36	12	34	26,83	6,678
Auditor Performance	36	12	35	24,97	5,978
Valid N (listwise)	36				

Source: Primary data processed using SPSS 27

The results of the descriptive statistical test for each variable in this study are presented in Table 2 above. The total sample (N) of 36 indicates the number of respondents included in this research. The Professional Ethics variable has a minimum value of 9 and a maximum value of 35, indicating that respondents' answers to the questionnaire items ranged from strongly disagree to strongly agree in relation to the indicators of professional ethics. The Independence variable has a minimum value of 8 and a maximum value of 32, suggesting that respondents' responses also ranged from strongly disagree to strongly agree regarding the indicators of independence. The Accountants' Code of Ethics variable shows a minimum score of 12 and a maximum score of 34, indicating a similar response range from strongly disagree to strongly agree across the relevant indicators. The Auditor Performance variable has

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

a minimum value of 12 and a maximum value of 35, reflecting that respondents' answers ranged from strongly disagree to strongly agree concerning the indicators of auditor performance.

Validity Test Results

The validity test is used to evaluate the validity of the questionnaire employed in this study. In this validity testing stage, SPSS version 27 was utilized with a significance level of 95% ($\alpha = 0.05$ and df = 36 − 2 = 34). Based on the test results, if the calculated correlation value (r-count) is greater than the table correlation value (r-table), then the instrument used in the study is considered valid. Detailed information regarding the test results is presented in Table 3.

Table 3. Validity Test Results

No	Variable	Indicator	*r*-count	*r*-table	Sig.	Result
1	Professional Ethics (X1)	EP 1	0,955	0,329	0,001	Valid
		EP 2	0,944	0,329	0,001	Valid
		EP 3	0,915	0,329	0,001	Valid
		EP 4	0,924	0,329	0,001	Valid
		EP 5	0,934	0,329	0,001	Valid
		EP 6	0,933	0,329	0,001	Valid
		EP 7	0.944	0,329	0,001	Valid
2	Independence (X2)	I 1	0,921	0,329	0,001	Valid
		I 2	0,935	0,329	0,001	Valid
		I 3	0,875	0,329	0,001	Valid
		I 4	0,911	0,329	0,001	Valid
		I 5	0,893	0,329	0,001	Valid
		I 6	0,802	0,329	0,001	Valid
		I 7	0,840	0,329	0,001	Valid
3	Accountants' Code of Ethics (X3)	KEA 1	0,916	0,329	0,001	Valid
		KEA 2	0,910	0,329	0,001	Valid
		KEA 3	0,864	0,329	0,001	Valid
		KEA 4	0,898	0,329	0,001	Valid
		KEA 5	0,866	0,329	0,001	Valid
		KEA 6	0,870	0,329	0,001	Valid
		KEA 7	0,930	0,329	0,001	Valid
4	Auditor Performance (Y)	KA 1	0,851	0,329	0,001	Valid
		KA 2	0,916	0,329	0,001	Valid
		KA 3	0,873	0,329	0,001	Valid
		KA 4	0,679	0,329	0,001	Valid
		KA 5	0,791	0,329	0,001	Valid
		KA 6	0,868	0,329	0,001	Valid
		KA 7	0,861	0,329	0,001	Valid

Source: Primary data processed using SPSS 27

The results of the validity test indicate that each statement in the questionnaire is valid, as the r-count values are greater than the r-table value of 0.329. In other words, the questionnaire used as a research instrument is appropriate and capable of collecting the data required for accurate analysis.

Reliability Test Results

The reliability test in this study uses Cronbach's Alpha, which is suitable for measuring instruments with scaled responses. If the reliability coefficient is greater than 0.70, it is considered acceptable. The results of the reliability test are presented in Table 4.

Table 4. Reliability Test Results

Variable	Cronbach's Alpha	Result
Professional Ethics (X1)	0,976	Reliable
Independence (X2)	0,952	Reliable
Accountants' Code of Ethics (X3)	0,958	Reliable
Auditor Performance (Y)	0,928	Reliable

Source: Primary data processed using SPSS 27

Table 4 above shows that the Cronbach's Alpha values for each variable are 0.976, 0.952, 0.958, and 0.928, all of which are greater than or equal to 0.70. This indicates that all variables used in this study are considered reliable.

Normality Test Results

The purpose of the normality test is to determine whether the regression model between the independent and dependent variables is normally distributed or not. A variable is considered normally distributed if the significance level is greater than 5% or 0.05, based on the One-Sample Kolmogorov-Smirnov test. On the other hand, the data are considered not normally distributed if the significance level is less than 5% or 0.05.

Table 5. Normality Test Results

Variable	Significance	Remarks
Professional Ethics (X1)	0,200	Normal
Independence (X2)	0,200	Normal
Accountants' Code of Ethics (X3)	0,200	Normal
Auditor Performance (Y)	0,200	Normal

Source: Primary data processed using SPSS 27

The results of the normality test presented in Table 5 show that the Asymp. Sig. (2-tailed) value is 0.200. Therefore, it can be concluded that the data in this study are normally distributed, as the significance value of 0.200 is greater than or equal to 0.05.

Multicollinearity Test Results

The multicollinearity test is conducted to determine whether the independent variables are correlated with each other. This test also aims to identify whether there is any overlap effect among the independent variables. The Variance Inflation Factor (VIF) and tolerance values are used to assess multicollinearity. Data are considered suitable for analysis if the VIF value is less than 10 or if the tolerance value is greater than 0.1.

Table 6. Multicollinearity Test Results

Variable	Tolerance	VIF	Remarks
Professional Ethics (X1)	0,104	9,623	No Multicollinearity
Independence (X2)	0,134	7,451	No Multicollinearity
Accountants' Code of Ethics (X3)	0,119	8,425	No Multicollinearity

Source: Primary data processed using SPSS 27

The results of the multicollinearity test show that the tolerance values for each variable are 0.104, 0.134, and 0.119, which are all greater than 0.1. In addition, the VIF values are 9.623, 7.451, and 8.425,

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

which are all less than 10. Therefore, it can be concluded that no multicollinearity problem exists among the independent variables.

t-Test Results

To determine the magnitude and direction of the effect of each independent variable on auditor performance, a multiple linear regression analysis is applied using the following equation:

$$\mathbf{Y = a + b_1X_1 + b_2X_2 + b_3X_3 + \mathit{e}}$$

Description:
Y = Auditor Performance
X_1 = Professional Ethics
X_2 = Independence
X_3 = Accountants' Code of Ethics
e = Error term

The partial effect of each independent variable on the dependent variable is examined using the t-test. An independent variable is considered to have a significant effect on the dependent variable if the significance value (Sig.) is less than 0.05. The data analysis was conducted using SPSS version 27.

Table 7. t-Test Results

Variable	*t*-value	*t*-table	Sig.	Remarks
Professional Ethics (X1)	9,756	2.037	0.001	Accepted
Independence (X2)	11,654	2.037	0.001	Accepted
Accountants' Code of Ethics (X3)	9,525	2.037	0.001	Accepted

Dependent Variable: Auditor Performance
Source: Primary data processed using SPSS 27

The t-values and significance levels for each independent variable are derived from SPSS output. Based on the t-test results, all variables have significance values below 0.05 and t-count values greater than t-table (2.037). Therefore, it can be concluded that all independent variables have a significant effect on auditor performance.

The regression equation also indicates that all independent variables have positive coefficients, meaning that an increase in professional ethics, independence, and the accountants' code of ethics will lead to an improvement in auditor performance.

Coefficient of Determination (R^2 Test Results)

The coefficient of determination is used to measure how far the independent variables explain the variation in the dependent variable. In general, a good regression model has a high R^2 value ranging between 0 and 1 ($0 < R^2 < 1$). A higher R^2 indicates that the dependent variable can be explained by the independent variables, while a lower R^2 indicates limited explanatory power.

Table 8. Coefficient of Determination (R^2 Test Results)

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	,901[a]	,811	,794	2,715

Predictors: (Constant), Accountants' Code of Ethics, Independence, Professional Ethics
Source: Primary data processed using SPSS 27

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

The Adjusted R Square value of 0.794 indicates that professional ethics, independence, and the accountants' code of ethics explain 79.4% of the variation in auditor performance. Meanwhile, the remaining 20.6% is explained by other factors outside the research model.

DISCUSSION

Professional Ethics Affects Auditor Performance

The findings of this study indicate that auditor performance is positively and significantly influenced by professional ethics. This means that auditor performance improves as the implementation of professional ethics increases. This demonstrates that moral values and ethical awareness play an important role in determining audit quality outcomes.

These results are consistent with Attribution Theory (Heider, 1958), which explains how internal factors such as attitudes and moral beliefs influence individual behavior, including auditors' behavior. Auditors with a high level of ethical awareness tend to maintain objectivity and integrity in performing their duties. This finding supports the studies of Syamsuddin et. al. (2021) and Zubaida et. al. (2025) which emphasize that the application of professional ethics can enhance trust in auditors.

In contrast, this study rejects the findings of Sisyadi & Widjaja (2024), which reported that professional ethics has no significant effect when organizational culture is weak. In the context of the Palopo City Inspectorate, the results indicate that auditors' ethical awareness is relatively strong despite social proximity among employees, enabling them to maintain professional performance and high accountability.

Independence Affects Auditor Performance

The test results show that independence has a positive and significant effect on auditor performance. This indicates that auditors who are able to maintain an independent attitude at every stage of the audit process generally demonstrate better performance.

This finding is consistent with the studies of Yusuf et al. (2025) and Junisa & Kuntadi (2024), which state that independence is an important factor in maintaining the credibility of audit results. Based on Attribution Theory, independence reflects internal control, namely the auditor's ability to resist external pressure and take full responsibility for their work outcomes. Independent auditors tend to be more objective and confident in expressing opinions based on factual evidence.

However, this result differs from the findings of Ryandra (2024), which suggest that excessive independence may reduce audit effectiveness. In the Palopo context, auditors are able to balance professional distance with effective communication with auditees, thereby maintaining audit quality. Thus, independence in this study represents moral integrity rather than merely a formal professional requirement.

Accountants' Code of Ethics Affects Auditor Performance

The findings of this study indicate that auditor performance is positively and significantly influenced by the accountants' code of ethics. This means that consistent understanding and implementation of the code of ethics can improve auditors' professionalism in carrying out audit tasks.

The studies of Julia et al. (2022) and Amsar et al. (2022) support this finding, showing that compliance with the code of ethics enhances auditors' integrity and moral responsibility. The code of ethics serves as a guiding principle that directs professional behavior based on honesty, objectivity, and accountability. In line with Attribution Theory, compliance with the code of ethics reflects internal values that influence auditors' professional behavior.

In contrast to Meilani et al. (2024), who found that overly strict implementation of the code of ethics may reduce work flexibility, this study shows that auditors at the Palopo Inspectorate are able to internalize the code of ethics proportionally. This indicates that a balanced implementation of the code of ethics not only maintains professionalism but also enhances efficiency and audit credibility.

1

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

CONCLUSION

Based on the research findings, auditor performance is positively and significantly influenced by professional ethics, independence, and the code of ethics for accountants. This indicates that auditors who adhere to moral principles, maintain an independent attitude, and comply with professional ethical standards tend to demonstrate better performance in carrying out audit and supervisory duties. Professional ethics has been shown to strengthen auditors' integrity and moral responsibility, independence ensures objectivity in providing audit opinions, while adherence to the code of ethics provides professional behavioral guidelines that enhance the credibility of audit results. Collectively, these three variables explain 79.4% of the variation in auditor performance, indicating that the combination of moral values, independent attitudes, and ethical compliance forms a professional system that enhances work quality and public trust in government auditors.

The recommendations of this study provide important implications for the Regional Inspectorate of Palopo City to strengthen professionalism through continuous training and development programs. The reinforcement of understanding regarding professional ethics and the code of ethics for accountants should be integrated into audit activities so that every auditor is able to act in accordance with the principles of integrity, objectivity, and public accountability. Professional organizations such as IAPI and IAI are also expected to expand ethics training and certification programs for government auditors, ensuring that the implementation of the code of ethics is not merely administrative but becomes an integral part of professional practice.

REFERENCES

Abrahams, T., & Phesa, M. (2025). Analysing the Factors Contributing to the Decline of Auditors Globally and Avenue for Future Research: A Scoping Review. *Journal of Risk and Financial Management*, *18*(7). https://doi.org/10.3390/jrfm18070363

Amsar Amsar, Jaluanto Sunu Punjul Tyoso, & Siti Mardiyah. (2022). Analisis Independensi, Interdependensi Tugas, Kode Etik, Soft skills, dan Pengungkapan kecurangan (Studi Pada Aparatur Sipil Negara yang bertugas sebagai Auditor di Kota Semarang). *Jurnal Ilmiah Manajemen, Ekonomi Dan Bisnis*, *1*(3), 121–128. https://ejurnal.provisi.ac.id/index.php/JIMEB/article/view/419

Angraeni, D., & Kuntadi, C. (2024). Pengaruh Independensi Auditor, Etika Profesi dan Gaya Kepemimpinan terhadap Kinerja Auditor. *JMA: Jurnal Media Akademik*, *2*(4).

Aziz, A., & Maghfiroh, S. (2025). Pengaruh Independensi Dan Kompetensi Terhadap Kinerja Auditor di Moderasi Etika Auditor. *EKONOMIKA45: Jurnal Ilmiah Manajemen, Ekonomi Bisnis, Kewirausahaan*, *12*(2).

Caren, C., Heniwati, E., & Ikhsan, S. (2025). Peran Kepuasan Kerja Memoderasi Pengaruh Struktur Audit, Organizational Citizenship Behavior dan Profesionalisme Terhadap Kinerja Auditor. *JAFM: Journal of Accounting and Finance Management*, *6*(3), 1039–1051. https://doi.org/10.38035/jafm.v6i3

Deandra, M. R., & Wahyudi, S. (2025). The Influence of Auditor Competence, Threats to Independence and Professional Ethics on Audit Judgment: Perspectives from Public Accounting Firms in South Jakarta. *International Journal Of Humanities Education and Social Sciences (IJHESS)*, *5*(1), 9413–9425. https://doi.org/10.55227/ijhess.v5i1.1850

Fachrunnisa, Z., & Ramadhani, N. D. (2024). Apakah Faktor yang Mempengaruhi Kualitas Audit? Ditinjau dari Teori Atribusi. *UPY Business and Management Journal (UMBJ)*, *3*(1), 38–46. https://doi.org/10.31316/ubmj.v3i1.5394

Fitriyanti, R., & Dewi Suprihandari, M. (2022). Analisis Etika Profesi Akuntan dalam Standar Internasional. *SINOMIKA Journal: Publikasi Ilmiah Bidang Ekonomi Dan Akuntansi*, *1*(2), 119–126. https://doi.org/10.54443/sinomika.v1i2.156

Gunawan, D., & Ayu Lestari, M. (2025). Impact of Auditor Independence, Professionalism, and Skepticism on Audit Quality. *Advances in Accounting Innovation*, *1*(2), 178–187. https://doi.org/10.69725/aai.v1i2.193

Harindahyani, S. (2020). Influence of Work Experience , Integrity , Objectivity and competence Toward Audit Quality at Public Accounting Firm in Surabaya. *CALYPTRA JOURNAL*, *8*(2), 2016–2027. https://journal.ubaya.ac.id/index.php/jimus/article/view/4524

Istianah, I., & Akbar, R. (2024). A Systematic Review of Factors Influencing Audit Quality in Public Sector

Neraca Keuangan: Jurnal Akuntansi dan Keuangan, 17 (1) (2022) xx-xx
Print ISSN : 1858-2214 Online ISSN : 2654-7880

Organizations. *Proceedings of the 21st Asian Academic Accounting Association (FourA) Annual Conference 2024*. www.foura.org

Julia, K. I., Wardany, S., & Irama, O. N. (2022). Pengaruh pemahaman kode etik profesi akuntan terhadap perilaku etis auditor (studi kasus kantor akuntan publik di Kota Medan). *Journal Pusat Studi Pendidikan Rakyat*, *2*(3), 12. https://pusdikra-publishing.com/index.php/jies/article/view/748

Junisa, K., & Kuntadi, C. (2024). Faktor-faktor yang mempengaruhi Kinerja Auditor: Profesionalisme, Kompetensi Auditor dan Independensi Auditor. *Balance: Media Informasi Akuntansi Dan Keuangan*, *16*(2), 91–101. https://doi.org/10.52300/blnc.v16i2.13240

Meilani, A. V., Ginting, A., Sitohang Ayona Artia, Siahaan, A., & Nasirwan. (2024). Urgensi Kode Etik Profesi Akuntan Dan Permasalahan Dalam Audit Laporan Keuangan. *Jurnal Ekonomi Dan Bisnis*, *2*(11), 2090–2130.

Muria, R. M., & Alim, M. N. (2021). Perilaku Etis Dan Kode Etik Akuntan Profesional Dalam Akuntan Publik. *Wacana Equiliberium (Jurnal Pemikiran Penelitian Ekonomi)*, *9*(01), 41–52. https://doi.org/10.31102/equilibrium.9.01.41-52

Nadia, Pratiwi, I., & Dasila, R. A. (2024). *The Influence Of Competence , Independence And Integrity On The Performance Of Auditors Of The Inspectorate Of East Luwu District*. *1*(1), 1584–1596.

Napitupulu, B. E., & Djaddang, S. (2025). Auditor Professional Ethics in the Post Modern Paradigm towards Sustainable Financial Report Audits. *International Journal of Informatics, Economics, Management and Science*, *4*(1), 21. https://doi.org/10.52362/ijiems.v4i1.1705

Nikita, N. S. S. (2025). Pengaruh Independensi, Motivasi Kerja, dan Integritas Terhadap Kinerja Auditor Dengan Budaya Organisasi Sebagai Variabel Moderasi Pada BPK Perwakilan Provinsi Papua. *NCAF: Proceeding of National Conference on Accounting and Finance*, *7*, 83–94.

Nugraha, R. J., Alam, S., & Junaid, A. (2021). Menggagas Kode Etik Akuntan Publik dalam Bingkai Nilai Lokal Budaya Bugis. *Invoice: Jurnal Ilmu Akuntansi*, *3*(2), 457–482.

Pane, A., Putra, S. K., Syahfitri, A. I., Saribu, L. D., Ginting, N. A., & Sitanggang, M. W. (2019). Pengaruh Kompetensi, Independensi, pengalaman, dan Etika Auditor terhadap Kualitas Audit pada PT Makmur Inti Group. *JURNAL AKUNTANSI MUHAMMADIYAH*, *9*(2).

Prambowo, E. S., & Riharjo, I. B. (2020). Pengaruh Independensi, Profesionalisme, dan Etika Profesi Auditor terhadap Kinerja Auditor. *Jurnal Ilmu Dan Riset Akuntansi*, *9*(11), 1–23. http://jurnalmahasiswa.stiesia.ac.id/index.php/jira/article/view/3752

Rahman, E., & Nurmayanti, S. (2025). The Effect of Due Professional Care and Auditor Integrity on Audit Quality. *Jurnal Ilmiah Akuntansi Kesatuan*, *13*(2), 397–406. https://doi.org/10.37641/jiakes.v13i2.3302

Raodah, A., & Hafsah, H. (2023). Pengaruh Etika Profesi, Pengalaman Auditor dan Independensi Terhadap Kinerja Auditor Pada Kantor Akuntan Publik di Kota Medan. *Owner*, *7*(4), 3569–3579. https://doi.org/10.33395/owner.v7i4.1717

Rentua, M., Alam, S., Ikhtiari, K., & Ramdani, M. R. (2022). Persepsi Etika Auditor dengan Memformulasi Nilai Kearifan Lokal Bugis Makassar pada Salah Satu Kantor Akuntan Publik. *Paradoks : Jurnal Ilmu Ekonomi*, *5*(1), 25–39. https://doi.org/10.57178/paradoks.v5i1.283

Rialdy, N., Sari, M., & Pohan, M. (2025). Kinerja Auditor dalam Perspektif Komitmen Organisasi dan Stres Kerja: Dimoderasi Locus of Control. *Jurnal Ilmiah Manajemen Dan Bisnis*, *26*(1), 75–92.

Ryandra, D. (2024). Pengaruh Remote Auditing, Computer Assisted Audit Techniques, Skeptisisme Profesional, Kompetensi dan Independensi Terhadap Kualitas Audit pada Inspektorat Provinsi Riau. *Universitas Islam Negeri Sultan Syarif Kasim Riau Repository*, *4*(1), 9–15. http://repository.uin-suska.ac.id/id/eprint/84842

Sinaga, N. A. (2020). Kode Etik sebagai Pedoman Pelaksanaan Profesi Hukum yang Baik. *Jurnal Ilmiah Hukum Dirgantara*, *10*(2), 1–34. https://doi.org/10.35968/jh.v10i2.460

Sipayung, V. M. R., & Lubis, H. Z. (2025). Determinan Kualitas Audit Dalam Meningkatkan Kinerja Auditor Pada Kantor Akuntan Publik Di Kota Medan. *BALANCE: Jurnal Akuntansi Dan Manajemen*, *4*(1), 408–417.

Sisyadi, B., & Widjaja, I. (2024). Pengaruh Kompetensi, Independensi, Etika Profesi Auditor, Budaya Organisasi, dan Gaya Kepemimpinan terhadap Kualitas Audit. *Jurnal Manajemen Bisnis Dan Kewirausahaan*, *8*(6), 1417–1428. https://doi.org/10.24912/jmbk.v8i6.33634

Sumartho, N. L. D. U., Wirama, D. G., Mertha, M., & Badera, I. D. N. (2024). Kode Etik Profesi Akuntan Publik dan Kinerja Auditor di Kantor Akuntan Publik. *E-Jurnal Akuntansi*, *34*(5), 1108–1120. https://doi.org/10.24843/EJA.2024.v34.i05.p03

Syamsuddin, S., Goso, & Sahrir. (2021). Pengaruh Profesional Auditor dan Orientasi Etika terhadap Whistleblowing dengan Sensitivitas Etis sebagai Variabel Moderating. *Widya Akuntansi Dan Keuangan*, *3*(1), 33–49. https://doi.org/10.32795/widyaakuntansi.v3i1.1206

Thottoli, M. M., Islam, M. A., Sobhani, F. A., Rahman, S., & Hassan, M. S. (2022). Auditing and Sustainability Accounting: A Global Examination Using the Scopus Database. *Sustainability (Switzerland)*, *14*(23). https://doi.org/10.3390/su142316323

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

Wahyudi, I., & Aryati, T. (2022). Pengaruh Independensi, Objektivitas, Pemahaman Good Corporate Governance dan Etika Profesi terhadap Kinerja Auditor. *Jurnal Ekonomi Trisakti*, *2*(2), 803–818. https://doi.org/10.25105/jet.v2i2.14451

Wardayati, S. M., Roziq, A., & Hidayatullah, A. (2021). Kajian Teoritis tentang Budaya Organisasi, Independensi, dan Etika Profesi terhadap Kinerja Auditor BPKP melalui Motivasi dan Profesionalisme. *Jurnal Akuntansi Dan Pajak*, *22*(01), 217–228. https://doi.org/10.29040/jap.v22i1.2800

Yoga, I., Endiana, I., & Kumalasari, P. (2024). Pengaruh Integritas, Objektivitas, Kompetensi, Etika Profesi dan Pengalaman Kerja terhadap Kualitas Audit Pada Kantor Akuntan Publik di Bali. *Kumpulan Hasil Riset Mahasiswa Akuntansi (KHARISMA) Vol.*, *6*(1), 143–159.

Yusuf, F., Surianti, M., Deliana, D., & Witi, A. (2025). Pengaruh Profesionalisme, Independensi Auditor dan Etika Profesi Terhadap Kinerja Auditor. *JURNAL AKUNTANSI DAN KEUANGAN (JAK)*, *13*(1), 104–114. https://doi.org/10.29103/jak.v13i1.21233

Zubaida, A., Mutiara, I., & Harahap, M. N. B. (2025). Peran Etika Profesi Akuntan Dalam Menyikapi Pelanggaran Etika Bisnis di Bidang Akuntansi. *Journal Of Development Economics and Digitalization, Tourism Economic (JDEDTE)*, *2*(1), 94–108. https://doi.org/10.70248/jdedte.v2i1.1755