

THE EFFECTS OF PROFESSIONALISM, INDEPENDENCE, ORGANIZATIONAL COMMITMENT AND WORKLOAD ON AUDITOR PERFORMANCE (Empirical Study on Auditors of the Riau Provincial Inspectorate)

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ABSTRACT

This study aims to determine whether professionalism, independence, organizational commitment, and workload have an effect on Auditor Performance at the Riau Provincial Inspectorate in 2025. The population in this study were auditors working at the Riau Provincial Inspectorate. The sampling technique used saturated sampling so that the total sample was 63 auditors. Data analysis used the classical assumption test and hypothesis testing using the SPSS version 30 tool. The results of the study showed that professionalism and organizational commitment had a significant effect on auditor performance. While independence and workload did not affect auditor performance. The results of the Adjusted RSquare test show that the independent variables used in this study can explain the dependent variable by 51% while the remaining 49% is influenced by other variables not examined in this study.

INTRODUCTION

The Inspectorate Institution is an internal government auditor who has the task of supervising and auditing the implementation of the APBD and non-financial activities of the regional government. Government Regulation Number 60 of 2008 concerning the government's internal control system states that supervision of government affairs in the regions is carried out by the Government Internal Supervisory Apparatus (APIP) in accordance with its functions and authorities. One of the units that conducts audits/inspections of the regional government is the regional inspectorate (Ardianah et al., 2023). The implementation of activities in a government agency starting from planning, implementation, supervision, to accountability, must be carried out in an orderly, controlled and effective manner (Djamil, 2023).

The topic of auditing is becoming more prominent globally over time. One of the main reasons is the large number of reports of violations (Ali et al., 2023). According to Pearson

(2014) in the study (Suhayati & Dilyard, 2024) as agents of change, auditors face many challenges including various issues related to auditor performance. Auditor performance in government agencies is still a topic that is often discussed. The number of scandals that can reduce public trust in the performance of auditors in the inspectorate.

During the 2020–2024 period, the Corruption Eradication Commission (KPK) has handled 2,730 corruption cases with a focus on five main sectors, namely law enforcement, political costs in regional elections, public services, mining and energy licensing, and bribery involving business actors. The KPK also named 691 suspects, conducted 36 sting operations, and handled 29 money laundering cases. The high number of corruption cases shows that governance and supervision of state finances are still weak, thus emphasizing the importance of the role of auditors in improving supervision, early detection, and prevention of corruption. Internal and external auditors in the government environment must further strengthen their independence, professionalism, and integrity in carrying out their duties. In addition, the Indonesian government needs to optimize the internal control system and build a clean and transparent bureaucratic culture so that efforts to eradicate corruption can run more effectively and government performance improves (KPK, 2024).

The main case from (RiauSatu.com) where the audit results of the Indonesian Audit Board (BPK) of the Riau Province Representative in the 2023 Budget Year revealed indications of 982 fictitious official trips in 23 Regional Apparatus Organizations (OPD) within the Riau Provincial Government, with one of the highest findings occurring in the Riau Provincial Inspectorate which recorded 81 cases, placing it in second place after the Riau Provincial Secretariat's Economic Bureau with 113 findings, while the Development Bureau recorded the smallest findings of 3 cases. Ironically, the Inspectorate, which should be at the forefront of ensuring budget transparency and accountability, is actually involved in alleged irregularities, raising big questions about the integrity and effectiveness of the institution. The absence of the Head of the Riau Inspectorate, Sigit Juli Hendrawan, to provide clarification even though he had been contacted by the media, further strengthened the impression of the weak response and accountability of this institution. This fictitious business trip case reflects a significant failure of internal oversight, eroding public trust in the Inspectorate as the main supervisor of governance, while emphasizing the need for systemic reform in budget control and supervision in the Riau Provincial Government (Burman, 2024).

The case that occurred showed the less than optimal performance of the auditors at the Riau Provincial Inspectorate. This can be seen from the findings of fictitious official travel that were successfully uncovered by the Indonesian Audit Board (BPK RI), even though ideally the case should have been identified first by the auditors at the inspectorate. If the auditors carried out their duties carefully and professionally, then the irregularities in the official travel should have been detected immediately. However, the weak performance of the auditors resulted in an inability to find the deviations so that the BPK RI had to intervene. This condition indicates the importance of analyzing the factors that influence auditor performance.

In addition, in the bribery case reported by the media (cakaplah.com) involving the phenomenon of four Riau Provincial Inspectorate auditors who were still assigned to conduct audits in Regional Apparatus Organizations (OPD) even though they were undergoing severe disciplinary sanctions due to gratification, it reflects a serious problem in the governance and integrity of auditors. The sanctions in the form of demotion and revocation of the Additional Income Improvement (TPP) for 6 months should have been a moment of evaluation to improve the credibility of the institution, but the fact that they continued to work raised ethical and professional questions. This decision sparked complaints from OPDs who felt that supervision

was no longer credible, with the analogy of "sweeping with a dirty broom." Although Assistant I of the Riau Provincial Secretariat, Masrul Kasmy, admitted that this action was unethical, he also said that the limited number of auditors was the reason for the policy. This situation shows weaknesses in human resource management at the Inspectorate, while also underlining the importance of improving the supervision system to ensure that the assigned auditors have high integrity, so as to increase public trust in the performance of government supervision (Amin, 2022).

From the case above, it can be seen that auditor performance is influenced by several important factors, such as professionalism, independence, organizational commitment, and workload. The existence of auditing problems causes public trust to decrease and questions the performance of auditors. The existence of these problems also requires auditors to improve their performance in order to be able to produce audit results that can be trusted and relied on by various parties who need them. (Brahandayani et al., 2023). Violations of the principles of professional ethics and lack of professionalism in carrying out duties can result in a decline in the quality of audit results and a loss of public trust in the public auditor (AP) profession.

Auditor performance is the quality of the auditor's work evidence in the form of findings and reporting of material misstatements in the client's financial statements, which is determined by a combination of the auditor's level of competence and independence (Soepriyanto et al., 2023). The auditor is a department that provides information on examining data and documents for production control and business activities of various organizations and companies (Huyen et al., 2023). External auditors have a professional responsibility to carry out audit work accurately in accordance with standards and regulatory requirements (Al-Ansi, 2022). Good performance by the auditor will increase public trust in the accounting profession (Indrayati et al., 2021). Performance is the whole obtained through certain work activities or functions within a specified period of time (Ratnawati et al., 2021).

Professionalism is when someone carries out a profession according to their expertise. A professional person can be relied on to carry out their duties smoothly, effectively, and produce the desired results. Responsible professionalism in carrying out financial statement audits can improve an auditor's performance (Ayuningtias, 2020).

Independence is someone acting in an honest and objective manner, without being influenced by pressure from other parties, neutral, maintaining integrity, and not involved in conflicts of interest. Independence is an individual's ability to act with integrity and objectivity. Integrity and objectivity are the most basic things that an auditor should have. Integrity is an auditor who works impartially, honestly, and presents existing facts (Prambowo & Riharjo, 2020).

According to (Robbins, 2018) defines commitment to the organization as a condition in which an employee has loyalty to the organization and its goals, and wishes to remain part of the organization. Employees who are committed to the organization will tend to defend the organization and strive to improve its performance.

Workload is a series of tasks given to employees to be completed within a certain period of time, utilizing the skills and potential of the workforce they have (Sososutiksno et al., 2022). Workload is said to be related to auditor performance because increasing workload can reduce a person's ability to detect fraud or errors in auditing a financial report, which will have an impact on the quality of the resulting audit to be low. The more workload an auditor has or with a large workload, the less it will increase his ability to detect when faced with symptoms of fraud (Brahandayani et al., 2023).

This study uses the performance theory developed by Atkinson and Winston (1974) in the study (Ridwan et al., 2024) which states that (1) a person's cumulative achievement in the future is determined by the interaction between the overall level of performance while at work and the time spent at work; (2) the overall level of performance while at work is influenced by efficiency derived from the nature of the current tasks and some personal abilities, while the time spent at work is influenced by the strength of motivation for the task and other activities which is derived from knowledge, beliefs, and personal conceptions as well as incentives and opportunities through environmental mediation that encourages action; and (3) a person's abilities, motives, knowledge, beliefs, and personal conceptions are influenced by heredity and the formative environment (growth and development) in the past.

According to research (Diana & Setiawan, 2022) , (Eva et al., 2021) and (Bagus & Astika, 2018) shows that organizational commitment has a positive effect on auditor performance, while in research (Brahandayani et al., 2023) and (Sari, 2022) shows that organizational commitment does not affect auditor performance. And from the results of research conducted by (Siti Solehah et al., 2023), (Diana & Setiawan, 2022) and (Monique & Nasution, 2020) stated that professionalism has a positive effect on auditor performance. However, the results are different from the research conducted by (Luh et al., 2022) which stated that professionalism has a negative effect on auditor performance.

The purpose of this study is to develop and deepen the understanding of the influence of Professionalism, Independence, Organizational Commitment, and Workload on Auditor Performance. Based on this, the researcher wants to conduct a study entitled: **The Influence of Professionalism, Independence, Organizational Commitment, and Workload on Auditor Performance (Empirical Study on Auditors of the Riau Province Inspectorate).**

METHODS

In this study, the researcher used a survey approach method. According to (Sugiyono, 2022), the survey approach is a research method that focuses on beliefs, opinions, characteristics, behaviors, and relationships between sociological and psychological variables of selected samples, both in past and present contexts. In the survey process, information is obtained from participants using questionnaires or surveys given directly or through intermediaries. Data is collected from samples that have been selected from the entire population.

The population in this study includes all auditors who have jobs at the Riau Provincial Inspectorate. The sampling method in this study is using saturated sampling, where all members of the population are used as samples (Sugiyono, 2022). The sample used in this study was the Riau Provincial Inspectorate apparatus. The following is the number of samples at the Riau Provincial Inspectorate.

No	Position	Amount
1	Young Auditor	31
2	Middle Auditor	11
3	First Auditor	15
4	Advanced Implementation Auditor	4
5	Skilled Auditor	1
6	Supervisory Auditor	1
Total		63

Source: Data Processed by Researchers, 2025

To analyze the relationship between these variables, computer assistance was used using SPSS software. (Statistical Package for Social Science) version 30.

RESULTS

This study was conducted by directly distributing the research scale, consisting of Professionalism, Independence, Organizational Commitment, workload and auditor performance . The subjects in this study were auditors working at the Riau Provincial Inspectorate in Pekanbaru, totaling 63 respondents. The researcher distributed the scale of this research directly to Provincial Inspectorate Riau in New York. Distribution questionnaire done on date January 13, 2025 and collection January 31, 2025 after being distributed. The questionnaires distributed were 63 and of that number, 59 were received back, or 93 %.

A. Descriptive Statistical Analysis i f

Table 1
Descriptive Statistics
Descriptive Statics

	N	Minimum	Maximum	Mean	Std. Deviation
Professionalism	59	32.00	50.00	40,3051	3.74743
Independence	59	8.00	20.00	16,5763	2.65358
Organizational Commitment	59	18.00	45.00	31,5593	5,16377
Workload	59	12.00	25.00	18,0678	2.88793
Auditor Performance	59	20.00	35.00	28,1864	3.87064
Valid N (listwise)	59				

Source: SPSS Processed Data 30, 2025

B. Data quality test

1. Validity Test

The r table value is obtained from (df = n-2) df = 59- 2 = 57 with a significance level of 5%. Each statement is declared valid if the r counting value > r table .

a. Auditor Performance

Table 2
Auditor Performance Validity Test Results

Statement	R-Count	R- Table	Information
Y1	0.790	0 , 2564	VALID
Y2	0.797	0 , 2564	VALID
Y3	0.768	0 , 2564	VALID
Y4	0.772	0 , 2564	VALID
Y5	0.813	0 , 2564	VALID
Y6	0.799	0 , 2564	VALID
Y7	0.546	0 , 2564	VALID

Source: SPSS Processed Data 30, 2025

b. Professionalism

Table 3
Professionalism Validity Test Results

Statement	R-Count	R- Table	Information
X-1	0.589	0 , 2564	VALID
X-2	0.406	0 , 2564	VALID
X-3	0.672	0 , 2564	VALID
X-4	0.428	0 , 2564	VALID
X-5	0.452	0 , 2564	VALID
X-6	0.668	0 , 2564	VALID
X-7	0.582	0 , 2564	VALID
X-8	0.655	0 , 2564	VALID
X-9	0.719	0 , 2564	VALID
X-10	0.613	0 , 2564	VALID

Source: SPSS Processed Data 30, 2025

c. Independence

Table 4
Independence Validity Test Results

Statement	R-Count	R- Table	Information
X-1	0.777	0 , 2564	VALID
X-2	0.876	0 , 2564	VALID
X-3	0.821	0 , 2564	VALID
X-4	0.798	0 , 2564	VALID

Source: SPSS Processed Data 30, 2025

d. Organizational Commitment

Table 5
Results of Organizational Commitment Validity Test

Statement	R-Count	R- Table	Information
X-1	0.745	0 , 2564	VALID
X-2	0.732	0 , 2564	VALID
X-3	0.749	0 , 2564	VALID
X-4	0.794	0 , 2564	VALID
X-5	0.790	0 , 2564	VALID
X-6	0.626	0 , 2564	VALID
X-7	0.738	0 , 2564	VALID
X-8	0.687	0 , 2564	VALID
X-9	0.745	0 , 2564	VALID

Source: SPSS Processed Data 30, 2025

e. Workload

Table 6
Workload Validity Test Results

Statement	R-Count	R- Table	Information
X-1	0.695	0 , 2564	VALID
X-2	0.726	0 , 2564	VALID
X-3	0.805	0 , 2564	VALID
X-4	0.664	0 , 2564	VALID
X-5	0.485	0 , 2564	VALID

Source: SPSS Processed Data 30, 2025

2. Reliability Test

Table 7
Reliability Test Results

No	Variables	Cronbach's Alpha	Information
1	Auditor Performance	0.867	Reliable
2	Professionalism	0.764	Reliable
3	Independence	0.830	Reliable
4	Organizational Commitment	0.890	Reliable
5	Workload	0.709	Reliable

Source: SPSS Processed Data 30, 2025

The results of the reliability test presented in table 4.12 above show that Cronbach's Alpha for all variables is above 0.60. So it can be concluded that the data used in this study is declared reliable.

C. Classical Assumption Test

1. Normality Test

Table 8
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		59
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2.61466642
Most Extreme Differences	Absolute	,103
	Positive	,080
	Negative	-,103
Test Statistics		,103
Asymp. Sig. (2-tailed) ^c		,191
Monte Carlo Sig. (2-tailed) ^d	Sig.	,122
	99% Confidence Interval Lower Bound	,114
	Upper Bound	,131

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

Source: SPSS Processed Data 30, 2025

2. Multicollinearity Test

Table 9
Multicollinearity Test Results
Coefficients ^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Professionalism	,607	1,647
	Independence	,741	1,350
	Organizational Commitment	,537	1,861
	Workload	,945	1,059

a. Dependent Variable: Auditor Performance

Source: SPSS 30 Processed Data, 2025

3. Heteroscedasticity Test

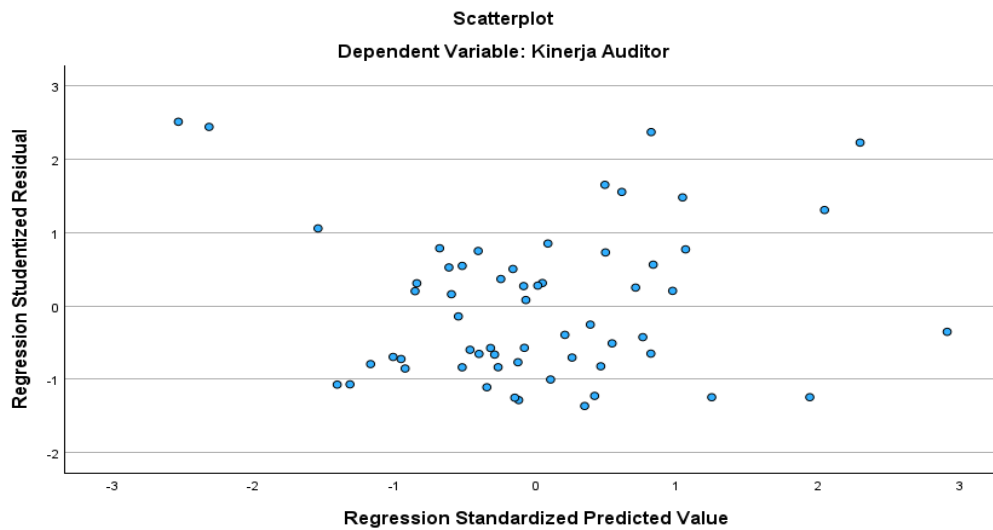


Table 10
Glejser Heteroscedasticity Test Results

Variable	Significance
Professionalism	0.910
Independence	0.442
Organizational Commitment	0.882
Workload	0.389

D. Analysis of Research Data Results

1. Multiple Regression Analysis Test

Table 11
Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	5,210	4,332	
	Professionalism	,276	,122	,267
	Independence	-,055	,156	-,038
	Organizational Commitment	,425	,094	,567
	Workload	-,035	,127	-,026

Source: SPSS Processed Data 30, 2025

Based on table 11 of the multiple linear regression results above, the resulting regression equation is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + e$$

$$Y = 5.210 + 0.276X_1 - 0.055X_2 + 0.425X_3 - 0.035 + e$$

2. Partial Test (T-Test)

Table 12
Partial Hypothesis Test Results (T-Test)

Coefficients ^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,210	4,332		1,203	,234
	Professionalism	,276	,122	,267	2,263	,028
	Independence	-,055	,156	-,038	-,355	,724
	Organizational Commitment	,425	,094	,567	4,522	<,001
	Workload	-,035	,127	-,026	-,279	,781

a. Dependent Variable: Auditor Performance

Source: SPSS Processed Data 30, 2025

3. Simultaneous Test (F Test)

Table 13
Simultaneous Hypothesis Test Results (F Test)

ANOVA ^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	472,433	4	118,108	16,085	<,001 ^b
	Residual	396,516	54	7,343		
	Total	868,949	58			

a. Dependent Variable: Auditor Performance

b. Predictors: (Constant), Workload, Independence, Professionalism, Organizational Commitment

Source: SPSS Processed Data 30, 2025

4. Coefficient of Determination (R²)

Table 4. 1
Results of the Determination Coefficient (R²) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,737 ^a	,544	,510	2,70978

a. Predictors: (Constant), Workload, Independence, Professionalism, Organizational Commitment

Source: SPSS Processed Data 30, 2025

DISCUSSION

1. The Influence of Professionalism on Auditor Performance

According to performance theory, individual ability is the main internal factor in determining performance. Auditors who have high professionalism are able to carry out tasks according to established standards, thus improving performance.

Auditors with a high level of professionalism will have a positive impact on their performance, so that trust in the results of financial report audits will increase for both internal and external decision makers of the company (Bagus & Astika, 2018).

Auditors must have a sense of responsible professionalism and have a sense of completing work on time and prioritizing matters related to work so that they can improve audit quality, therefore auditor performance also increases (Brahandayani et al., 2023). Professionalism means that auditors are required to carry out their duties with sincerity and accuracy, as a professional, auditors must avoid negligence and dishonesty (Bagus & Astika, 2018).

Based on the results of this study, it shows that professionalism affects auditor performance with Sig. (0.028) < 0.05. This means that a high level of professionalism affects the performance of the Riau Provincial Inspectorate auditors to be better. This is in line with research conducted by (Diana & Setiawan, 2022), (Prambowo & Riharjo, 2020) and (Siti Solehah et al., 2023) which states that professionalism affects auditor performance, which means that the professional attitude possessed by an auditor will affect the improvement of auditor performance. An auditor who has a professional attitude can be trusted and relied on in carrying out his work so that it can run smoothly, well and produce the expected results. The higher the professionalism of an auditor in carrying out his work, the more it will affect the auditor's performance to be better.

2. The Influence of Independence on Auditor Performance

Performance theory explains that a supportive work environment, as an external factor, plays a role in providing increased individual performance. Auditors who work independently without external pressure can focus on the quality of their work, so that their performance increases.

An independent attitude is a quality expected of a public accountant, namely the ability to resist various influences that can damage their neutrality and integrity in carrying out their duties. In the field, auditors often encounter situations that can threaten their professionalism and independence. An independent attitude is reflected in the auditor's honesty, choice to be impartial, and objective views in formulating their opinions (Eva et al., 2021).

Independence is related to internal factors that can affect an auditor's performance. If an auditor is independent in carrying out his duties, then he will provide a real assessment of the financial statements being audited, without having a burden on any party, so that the resulting auditor's performance will be good (Luh et al., 2022).

However, based on the results of this study, it shows that independence does not affect auditor performance with Sig. ($0.724 > 0.05$). This means that a high level of independence does not affect the performance of the Riau Provincial Inspectorate auditors. This is in line with research conducted by (Bhaskoro et al., 2024) and (Elvira & Jamil, 2024) stating that independence does not affect auditor performance. This shows that an auditor's independent attitude in carrying out his/her work duties in order to produce good performance is based on himself/herself and must be further emphasized with the auditor's self-awareness by avoiding any interference from both internal and external sources, especially the relationship with the auditee, which would be better limited during the audit process so that it is free from intervention or personal interference in order to improve auditor performance (Bhaskoro et al., 2024).

3. The influence of organizational commitment on auditor performance

Based on performance theory, individual internal motivation is the key to achieving optimal work results. Auditors with a high commitment to organizational goals have a strong motivation to provide the best contribution, which ultimately improves their performance. Individuals who have a high commitment to their organization will have the spirit to maintain and provide the best for the organization. In addition, individuals with high commitment will set high performance standards in their work. (Brahandayani et al., 2023).

Organizational commitment is also a reflection of the level at which a person can recognize an organization and is also bound to the goals of the organization. In this case, commitment is an important work attitude that every individual must have, it is hoped that later they will be able to show a willingness to work harder to achieve the goals of the organization, and also have a greater desire to continue working in an organization where they are (Diana & Setiawan, 2022). Based on the results of the study, it shows that Organizational Commitment affects auditor performance with Sig. (<0.001) < 0.05 . This means that the higher the auditor's commitment to his organization, the better the performance of the Riau Provincial Inspectorate. Auditors who feel bound and care about their workplace will be more motivated to work optimally.

This is in line with research conducted by (Bagus & Astika, 2018), (Diana & Setiawan, 2022) and (Eva et al., 2021) stating that organizational commitment affects auditor performance. These results indicate that auditors who are committed to the organization will show positive attitudes and behaviors towards their institution, auditors will have a soul that continues to defend their organization, strive to improve performance, and have a definite belief in helping to realize organizational goals.

4. The Effect of Workload on Auditor Performance

Workload is the number of tasks that must be completed by a person in a certain period of time. Workload is one of the external factors that can affect auditor performance, because when the auditor's workload is high and there are many tasks that must be completed in a limited time, this can result in the auditor's performance being less than optimal in conducting the audit (Sososutiksno et al., 2022).

Performance theory also recognizes that environmental pressures, such as excessive workload, can inhibit an individual's ability to perform effectively. Auditors who are overworked tend to feel fatigued, which can lead to decreased performance.

High workload can cause fatigue and dysfunctional audit behavior, which can reduce the auditor's ability to find errors or report deviations. The audit process carried out under conditions of workload pressure will result in low audit quality compared to the absence of workload pressure (Suprpta & Setiawan, 2017).

However, this study shows that workload has no effect on auditor performance with Sig. (0.781) > 0.05. This is in line with research conducted by (Brahandayani et al., 2023) meaning that a large workload does not always decrease auditor performance. It could be that auditors are used to managing time and work pressure, so they can still work well even though they have a lot of work. This can be explained because excessive workload is not a reason for an auditor not to do a good job. Auditors have a responsibility for the tasks received by auditors, carried out professionally and in accordance with existing regulations. Auditors are required to be able to work well even though they have many tasks at hand or are under time pressure in completing the task.

5. The Influence of Professionalism, Independence, Organizational Commitment and Workload on Auditor Performance

Auditor performance is the quality of the auditor's work results in the form of findings and reporting of material misstatements in the client's financial statements, which is determined by a combination of the auditor's level of competence and independence. Auditors can improve their performance by regularly complying with quality, quantity, and timeliness standards in their work (Soepriyanto et al., 2023). Auditor performance as an evaluation of the work carried out by colleagues, superiors, oneself, and also direct subordinates. The characteristic that distinguishes auditor performance from manager performance is the output produced (Prambowo & Riharjo, 2020).

With significance (< 0.001) < 0.05 , this means that simultaneously or that simultaneously professionalism, independence, organizational commitment and workload have a significant effect on the performance of the Riau Province Inspectorate auditors.

It is known that the correlation value (R) produced is 0.737. So it can be concluded that there is a very strong relationship between variable X and variable Y.

While the Adjusted R Square value is 0.510. This shows that the variables of professionalism, independence, organizational commitment and overall workload have an influence of 51% on auditor performance, while the remaining 49% is influenced by other variables not examined in this study.

This research is in line with research conducted by M. Irfan Lewa, Syafruddin Kitta, Sylvia Sjarlis in (2023) with the title The Influence of Professionalism, Independence, and Organizational Commitment on Auditor Performance at the Regional Inspectorate of Selayar Islands Regency. This study shows that the variables of Professionalism, Independence, and Organizational Commitment have a positive effect on Auditor Performance. And also in line with research conducted by Gatot Soepriyanto, Meiryani, Aretha Amelia and Jajat Sudrajat in (2023) which states that workload has a positive effect on auditor performance.

CONCLUSION

This study aims to determine the effect of four independent variables, namely professionalism, independence, organizational commitment, workload on auditor performance. Respondents in this study were auditors working at the Riau Provincial Inspectorate. The data collection technique in this study used a questionnaire method distributed to the Riau Provincial Inspectorate with a sample of 63 auditors and only 59 auditors filled it out.

Based on the research results that have been described in the previous chapter, the conclusion of this research is:

1. Professionalism has an influence on the performance of the Riau Province Inspectorate auditors . This means that a high level of professionalism affects the performance of the Riau Provincial Inspectorate auditor to be better. Professionalism means that auditors are required to carry out their duties with sincerity and accuracy, as a professional, auditors must avoid negligence and dishonesty . The level of professionalism has an influence on auditor performance. This means that the higher the level of professionalism possessed by the auditor, the better the performance produced.
2. Independence does not affect the performance of auditors at the Riau Provincial Inspectorate. This means that a high level of independence does not affect the performance of auditors at the Riau Provincial Inspectorate . Independence describes an attitude that is not easily influenced by other parties. This shows that the attitude of an auditor's independence in carrying out his work duties in order to produce good performance is based on himself and must be further emphasized by the auditor's self-awareness by avoiding any interference from both internal and external, especially the relationship with the auditee, which would be better limited during the audit process so that it is free from intervention or personal interference in order to improve auditor performance.
3. Organizational commitment has an influence on the performance of the Riau Province Inspectorate auditors . This means that the higher the auditor's commitment to his organization, the better the performance of the Riau Provincial Inspectorate . Auditors who feel bound and care about their workplace will be more motivated to work optimally. Commitment is an important work attitude that every individual must have, it is hoped that later they will be able to show a willingness to work harder to achieve the goals of the organization, and also have a greater desire to continue working in an organization where they are placed.
4. Workload has no effect on the performance of the Riau Provincial Inspectorate auditors . This means that a large workload does not always reduce auditor performance. It could be that auditors are used to managing time and work pressure, so they can still work well even though they have a lot of work. Workload is the number of tasks that must be completed by a person in a certain period of time. However, excessive workload is not a reason for an auditor not to do a good job.
5. Riau Provincial Inspectorate auditors is influenced by professionalism, independence, organizational commitment and workload . This means that professionalism, independence, organizational commitment and workload affect the auditor's performance to be more optimal. Overall, professionalism, independence, organizational commitment and workload as a whole have an influence of 51 % on auditor performance, while the remaining 49 % is influenced by other variables not examined in this study.

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