



THE EFFECT OF PROFESSIONALISM, LEADERSHIP STYLE, AND ORGANIZATIONAL COMMITMENT ON AUDITOR PERFORMANCE (Empirical Study at the Representative Office of the Financial and Development Supervisory Agency of Riau Province)

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Abstract

This study aims to determine the effect of professionalism, leadership style, and organizational commitment on auditor performance at the Representative Office of the Financial and Development Supervisory Agency of Riau Province. The population in this study were auditors working at the Representative Office of the Financial and Development Supervisory Agency of Riau Province. The sampling technique used saturated sampling so that the total sample was 35 auditors. Data analysis used the classical assumption test and hypothesis testing using SPSS20. The results showed that professionalism and organizational commitment had a significant effect on auditor performance. Meanwhile, leadership style did not affect auditor performance. The results of the R-Square test showed that the independent variables used in this study could explain the dependent variable by 67.3% while the remaining 32.7% was influenced by other variables not examined in this study such as audit structure variables, work motivation, emotional intelligence, locus of control, and others.

INTRODUCTION

Auditor performance is a crucial aspect in ensuring accountability and transparency in state financial management. Auditors are not only responsible for identifying audit findings but also for ensuring that financial and development governance is in accordance with generally accepted accounting principles and laws and regulations. According to Yuniasari (2009) in (Monique & Nasution, 2020), auditor performance is the auditor's ability to produce findings on the management and accountability of state finances carried out in an audit team. Sutrisno (2016) in (Sosiady, 2024) emphasizes that performance includes quality, quantity and timeliness of task execution, so that

auditor performance can be assessed from the accuracy of audit implementation and the quality of the audit results produced.

The Financial and Development Supervisory Agency (BPKP) is a non-ministerial government agency with a strategic mandate in the field of financial and development supervision. Based on Presidential Regulation of the Republic of Indonesia Number 192 of 2014 and Presidential Instruction Number 9 of 2014, the BPKP functions to conduct audits, evaluations, consultations, and supervision to support the realization of clean, effective, and accountable governance. With 34 representative offices throughout Indonesia, including Riau Province, the BPKP plays a crucial role in overseeing regional financial accountability and the success of development programs. However, several phenomena, such as the discrepancy between the BPKP audit results and the results of the Supreme Audit Agency (BPK) in a corruption case in Riau, indicate challenges to the quality and performance of auditors.

One prominent case is the alleged corruption case involving the provision and management of social facilities in the economic and transmigration area in Tanjung Melayu Village, Indragiri Hilir, involving the Riau Province Manpower and Transmigration Office for the 2016 Fiscal Year. In the trial at the Pekanbaru District Court, the state loss of Rp 8.4 billion calculated based on the BPKP audit was declared unproven. The panel of judges ruled that the legitimate state loss was the result of the audit by the Supreme Audit Agency (BPK), not the BPKP. This decision demonstrates the difference in assessment between the BPKP and the BPK and raises questions about the accuracy of the BPKP audit method (riautime.com, 2020).

A similar phenomenon was also found at the BPKP Jambi Province Representative Office. The evaluation report on the Independent Assessment of the Capability of the Government Internal Supervisory Apparatus (APIP) revealed challenges related to the integrity, independence, and capabilities of auditors. Auditor performance was suboptimal, particularly in performance audits and risk management, despite various competency improvement efforts through training, coaching, and briefings. This phenomenon underscores the urgent need to improve auditor performance to support successful public financial oversight and management. Overall, the BPKP Representative Office of Jambi Province continues to strive to improve the performance of its auditors through various initiatives and training programs, although challenges related to integrity and independence remain a key focus to ensure optimal quality of supervision (jamberita.com, 2024).

Several factors are believed to influence auditor performance. First, professionalism requires auditors to act beyond personal interests or formal compliance with rules (Arens et al., 2015 in (Wan Fachrudin, 2019) High professionalism will strengthen public trust and produce quality audits. However, previous research has shown inconsistent results; Alfianto and Dhini (2015) in (Wan Fachrudin, 2019) found a significant positive influence of professionalism on auditor performance, whereas (Wijayanti et al., 2022) did not find any significant effect.

Second, leadership style plays an important role in motivating and directing auditors. Trisnaningsih (2007) in (Monique & Nasution, 2020) stated that leadership style has a positive effect on subordinate performance. However, recent findings by (Hukom et al., 2024) shows that leadership style does not always have a significant impact.

Third, organizational commitment is a factor that reflects the auditor's loyalty to the institution and organizational goals. Previous research has shown mixed findings. Some researchers, namely (Wan Fachrudin, 2019) And (Eva et al., 2021) found a significant positive influence of organizational commitment on auditor performance. On the other hand, (Galih Chandra Kirana et al., 2024) And (Brahandayani et al., 2023) stated that organizational commitment had no significant effect. This difference in results indicates a research gap that needs to be filled through further research, particularly in the context of the Riau Province BPKP, which has different organizational characteristics and work environments than other regions.

The selection of the BPKP Representative Office in Riau Province as the research object is based on its strategic role in financial and development oversight at the regional level. The work environment and organizational culture in this province provide a relevant context for examining the influence of professionalism, leadership style, and organizational commitment on auditor performance. Furthermore, the results of this study are expected to enrich the academic literature on the

determinants of auditor performance and provide practical recommendations for improving the effectiveness of internal oversight at the BPKP.

Based on this background, this study aims to analyze and empirically test the influence of professionalism, leadership style, and organizational commitment on auditor performance at the Riau Province Financial and Development Supervisory Agency Representative Office. The findings of this study are expected to not only address inconsistencies in previous studies but also provide a tangible contribution to improving the quality of public financial oversight and governance.

METHOD

Based on the formulated problems and objectives, this research is classified as quantitative research. This research uses an associative approach. According to (Sugiyono, 2020) Associative research is research that aims to analyze the relationship between one variable and another or how the relationship between one variable affects another. A population is a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. (Sugiyono, 2020) The population in this study were auditors at the BPKP Representative Office in Riau Province. The population in this study was 35 auditors. The sampling technique in this study uses a sampling technique. saturated, where all members of the population are sampled. To analyze the relationship between these variables, computer assistance was used, namely using SPSS version 20 software.

RESULTS

This study uses a questionnaire instrument that has been distributed to auditors working at the Representative Office of the Financial and Development Supervisory Agency of Riau Province as the object. The author began distributing the questionnaire on February 13, 2025 – March 20, 2025. The number of questionnaires distributed was 35 or 100%, the number of questionnaires that were not returned was 0, the number of questionnaires processed was 100%.

A. Descriptive Statistical Analysis

Table 1
Descriptive Statistical Analysis

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Standard Deviation
PROFESSIONALISM	35	25	35	29.49	2,616
LEADERSHIP STYLE	35	16	30	22.97	3,034
ORGANIZATIONAL COMMITMENT	35	20	35	27.14	3,623
AUDITOR PERFORMANCE	35	26	40	34.00	3,430
Valid N (listwise)	35				

Source: Processed Data SPSS 20, 2025

B. Data Quality Test

1. Validity Test

The validity test in this study uses Person Correlation by comparing the calculated r (person correlation table) $>$ r table (product moment table with a significance level of 5% or 0.05) for degree of

freedom (df) = n-2, in this case the number of samples is 35 respondents, so that the value (df) = 35-2 is obtained with the r table for (df) of 33 being 0.3338.

a. Auditor Performance

Table 2
Auditor Performance Validity Test Results

Statement	Pearson Product Moment (R Table)	Corrected Item-Total Correlation (R Count)	Information
P1	0.3338	0.623	Valid
P2	0.3338	0.737	Valid
P3	0.3338	0.747	Valid
P4	0.3338	0.780	Valid
P5	0.3338	0.703	Valid
P6	0.3338	0.612	Valid
P7	0.3338	0.784	Valid
P8	0.3338	0.768	Valid

Source: Processed Data SPSS 20, 2025

b. Professionalism

Table 3
Professionalism Validity Test Results

Statement	Pearson Product Moment (R Table)	Corrected Item-Total Correlation (R Count)	Information
P1	0.3338	0.714	Valid
P2	0.3338	0.754	Valid
P3	0.3338	0.701	Valid
P4	0.3338	0.590	Valid
P5	0.3338	0.728	Valid
P6	0.3338	0.594	Valid
P7	0.3338	0.561	Valid

Source: Processed Data SPSS 20, 2025

c. Leadership Style

Table 4
Leadership Style Validity Test Results

Statement	Pearson Product Moment (R Table)	Corrected Item-Total Correlation (R Count)	Information
P1	0.3338	0.693	Valid
P2	0.3338	0.621	Valid
P3	0.3338	0.750	Valid
P4	0.3338	0.734	Valid
P5	0.3338	0.562	Valid
P6	0.3338	0.690	Valid

Source: Processed Data SPSS 20, 2025

d. Organizational Commitment

Table 5
Results of the Organizational Commitment Validity Test

Statement	Pearson Product Moment (R Table)	Corrected Item-Total Correlation (R Count)	Information
P1	0.3338	0.713	Valid
P2	0.3338	0.723	Valid
P3	0.3338	0.883	Valid
P4	0.3338	0.893	Valid
P5	0.3338	0.806	Valid
P6	0.3338	0.487	Valid
P7	0.3338	0.407	Valid

Source: Processed Data SPSS 20, 2025

2. Reliability Test

Table 6
Reliability Test Results

Variables	Cronbach Alpha (α)	Standard Coefficient	Information
Auditor Performance	0.857	0.70	Reliable
Professionalism	0.786	0.70	Reliable
Leadership Style	0.719	0.70	Reliable
Organizational Commitment	0.819	0.70	Reliable

Source: Processed Data SPSS 20, 2025

All variables had Cronbach's Alpha values above 0.70, thus concluding that the variable instruments used in this study were reliable. This means that all indicators used were suitable as research data.

C. Classical Assumption Test

1. Normality Test

Table 7
Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		35
Normal Parameters ^{a,b}	Mean	0E-7
	Standard Deviation	1.96165206
	Absolute	,147
Most Extreme Differences	Positive	,147
	Negative	-,087
Kolmogorov-Smirnov Z		,867
Asymp. Sig. (2-tailed)		,440

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Data SPSS 20, 2025

2. Multicollinearity Test

Table 8
Multicollinearity Test Results
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	PROFESSIONALISM	,720	1,389
	LEADERSHIP STYLE	,991	1,009
	ORGANIZATIONAL		
	COMMITMENT	,726	1,378

a. Dependent Variable: AUDITOR PERFORMANCE

Source: Processed Data SPSS 20, 2025

3. Heteroscedasticity Test

Table 9
Heteroscedasticity Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,577	2,824		-,204	,839
	PROFESSIONALISM	,146	,096	,305	1,522	,138
	LEADERSHIP STYLE	-,076	,071	-,183	-1,070	,293
	ORGANIZATIONAL					
	COMMITMENT	-,019	,069	-,054	-,271	,788

a. Dependent Variable: ABS_RES

Source: Processed Data SPSS 20, 2025

D. Analysis of Research Data Results

1. Multiple Linear Regression Analysis

Table 10
Multiple Linear Regression Analysis Test Results

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,115	4,668		-,025	,980
PROFESSIONALISM	,722	,159	,551	4,552	,000
LEADERSHIP STYLE	,158	,117	,140	1,357	,184
ORGANIZATIONAL COMMITMENT	,338	,114	,357	2,963	,006

a. Dependent Variable: AUDITOR PERFORMANCE

Source: Processed Data SPSS 20, 2025

2. Partial Test (T-Test)

Table 11
Partial Test Results (T-Test)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,115	4,668		-,025	,980
PROFESSIONALISM	,722	,159	,551	4,552	,000
LEADERSHIP STYLE	,158	,117	,140	1,357	,184
ORGANIZATIONAL COMMITMENT	,338	,114	,357	2,963	,006

a. Dependent Variable: AUDITOR PERFORMANCE

Source: Processed Data SPSS 20, 2025

3. Coefficient of Determination (R²)

Table 12
Results of the Coefficient of Determination (R²) Test

Model Summary				
Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,820a	,673	,641	2,054

a. Predictors: (Constant), ORGANIZATIONAL COMMITMENT, LEADERSHIP STYLE, PROFESSIONALISM

Source: Processed Data SPSS 20, 2025

DISCUSSION

1. The Influence of Professionalism on Auditor Performance

The first hypothesis proposed in this study is the effect of professionalism on auditor performance. The test results for the first hypothesis showed a significant value of $0.000 < 0.05$ and a positive regression coefficient, indicating that the professionalism variable has a significant and positive effect on auditor performance. This indicates that the level of auditor professionalism is related to the level of performance demonstrated (Rivai, 2005). Professional auditors are able to carry out their duties in accordance with high ethical and technical standards while maintaining the integrity of their profession (Prabayanthi & Widhiyani, 2018). Therefore, the first hypothesis is accepted.

According to the Performance Theory put forward by (Rivai, 2005). The influence of professionalism on auditor performance is that work behavior as part of professionalism can improve the quality and quantity of work results. Auditor professionalism, which includes qualities such as integrity, objectivity, and technical ability, will result in more optimal performance (Rivai, 2005). Therefore, increasing professionalism is a strategic key to producing superior and trustworthy auditor performance.

Because good professionalism will improve auditor performance, namely auditor professionalism can be interpreted as the attitude or behavior of an auditor in carrying out his profession with sincerity and responsibility in order to achieve performance as regulated by the organization (Prabayanthi & Widhiyani, 2018). Therefore, there is a relationship between professionalism and auditor performance. An auditor with high professionalism will also have improved performance. Professionalism is an important indicator for an auditor in carrying out their duties and responsibilities (Monique & Nasution, 2020). So that it will influence the improvement of performance even further.

The results of this study are in line with the results of research (Monique & Nasution, 2020), (Yusuf et al., 2025), (Anggraini & Syofyan, 2020), (Siti Solehah et al., 2023) And (Suarningsih, 2019) which states that professionalism has a significant influence on auditor performance. However, the results of this study are not in line with the results of the study (Wijayanti et al., 2022) And (Elvira & Jamil, 2024) which states that professionalism does not affect auditor performance.

2. The Influence of Leadership Style on Auditor Performance

The second hypothesis proposed in this study is the influence of leadership style on auditor performance. The test results obtained for the first hypothesis have a sig value of $0.184 < 0.05$. The regression coefficient results indicate a positive direction but the significance value is greater than

0.05, which means it is not statistically significant on auditor performance. Therefore, the second hypothesis is rejected.

The positive direction of the regression coefficient indicates a unidirectional relationship, but not a strong causal relationship. This indicates that leadership style still has the potential to influence auditor performance, but in the context of this study, this influence is not significant (Hukom et al., 2024). This is understandable because auditors in government agencies such as BPKP generally work with a high level of autonomy, based on standard audit standards and a multi-layered supervisory system, so that the direct role of leaders in improving auditor performance is relatively limited (Widhi & Setyawati, 2015).

According to Role Theory, the role played by an individual in an organization is determined by social expectations and the direction given by the work environment, including leaders (Katz, Daniel; Kahn, 1978). In this case, leaders play a role in shaping auditors' perceptions of their duties and responsibilities, as well as creating a work climate that encourages productivity. Effective leadership can provide moral support, work direction, and clarity of objectives, all of which can drive improved auditor performance (Robbins, Stephen P; Judge, 2019).

However, in the auditing world, which demands independence, objectivity, and regulatory compliance, leadership style is not always the dominant variable influencing work output. Auditors have professional responsibilities defined by a code of ethics and standard procedures, not just direct direction from management. Therefore, in this context, leadership functions more as an indirect enabler than a primary determinant of performance.

Although statistically insignificant, the role of leadership cannot be ignored, especially in non-technical aspects such as building trust, two-way communication, and creating a conducive work environment. Supportive, fair, and communicative leaders can increase auditor job satisfaction, strengthen organizational commitment, and encourage long-term performance. Research by (Robbins, Stephen P; Judge, 2019) stated that leadership style contributes to the formation of job satisfaction and intrinsic motivation, although its impact on performance can vary depending on job characteristics and organizational culture.

The results of this study support the research results (Hukom et al., 2024),(Widhi & Setyawati, 2015),(Elvira & Jamil, 2024) which states that leadership style does not have a significant effect on auditor performance. However, the results of this study are not in line with the results of the study (Pertiwi et al., 2021),(Arie Pratania et al., 2023),(Muh Nur Zhafran et al., 2025) And (Apriani, 2024) which states that leadership style has a significant influence on auditor performance.

3. The Influence of Organizational Commitment on Auditor Performance

The third hypothesis proposed in this study is the influence of Organizational Commitment on Auditor Performance. The test results for the first hypothesis showed a significant value of $0.006 < 0.05$ and a positive regression coefficient, indicating that Organizational Commitment has a significant and positive effect on Auditor Performance. Auditors who feel emotionally attached and loyal to their organization tend to be more dedicated to their work (Hukom et al., 2024). Therefore, the third hypothesis is accepted.

The positive direction of the coefficient indicates that the higher the auditor's commitment to the organization, the better the performance produced (Hukom et al., 2024). Organizational commitment reflects the auditor's level of loyalty, sense of belonging, and emotional attachment to his or her organization (Mowday, Richard T.; Porter, Lyman W.; Steers, 1982).

According to Role Theory, auditors who feel they have a strong emotional connection with the organization will be more motivated to carry out their role optimally (Biddle, 1979). They feel that the

success of the organization is also their personal success, so they try to contribute as best as possible (Allen, NJ; Meyer, 1991). Auditors who have a high level of commitment will be more willing to sacrifice time and energy to achieve organizational goals, and will be more able to maintain integrity even when facing pressure from external parties (Supriyadi; Mokoginta, 2021).

They do not only work to fulfill their obligations, but also because of strong intrinsic motivation based on a sense of responsibility and attachment to organizational values (Meyer, John P.; Allen, 1997). Thus, increasing organizational commitment through a human capital approach, strengthening organizational culture, and providing appropriate rewards can be an effective strategy in improving auditor performance (Dessler, 2015).

The results of this study support the research results (Wan Fachruddin, 2019),(Eva et al., 2021),(Warisi, 2022),(Ilmatia et al., 2020) And (Apy Linda Diana, 2022) shows that organizational commitment has a significant effect on auditor performance, which means that the higher the commitment, the better the auditor's performance. On the other hand, research by (Galih Chandra Kirana et al., 2024),(Hukom et al., 2024),(Brahandayani et al., 2023) And (Elvira & Jamil, 2024) found that organizational commitment did not have a significant influence on auditor performance.

CONCLUSION

This study aims to determine the influence of professionalism (X1), leadership style (X2), and organizational commitment (X3) on auditor performance. Respondents in this study were all 35 auditors working at the Riau Province Financial and Development Supervisory Agency Representative Office.

Based on the data collected and the results of the tests carried out with a multiple linear regression model using the Statistical Product and Service Solutions (SPSS) version 20 program, the following conclusions can be drawn:

1. Professionalism significantly influences auditor performance at the Riau Province Financial and Development Supervisory Agency Representative Office. This suggests that auditors with high professionalism will also improve their performance.
2. Leadership style did not significantly influence auditor performance at the Riau Province Financial and Development Supervisory Agency Representative Office. This indicates that, although statistically insignificant, the role of leadership cannot be ignored, particularly in non-technical aspects such as building trust, two-way communication, and creating a conducive work environment.
3. Organizational commitment influences auditor performance at the Riau Province Financial and Development Supervisory Agency Representative Office. This is because loyalty, devotion, and a sense of belonging to the organization are evidence of this commitment, which impacts performance achievement.

SUGGESTION

Based on the research results and limitations in this research, the suggestions that can be given are as follows:

1. For further research, other variables can be used that can influence auditor performance.
2. To further expand the population and sample size, the number of samples significantly influences the results of a study, as the number of auditors can fluctuate annually. It's also advisable to supplement existing research methods with interviews to further enhance the credibility of the results.

3. For an auditor and prospective auditor, to always be able to improve and develop their knowledge and abilities in order to improve their performance.

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