

The Effect of Auditor Ethics, Motivation and Competence on Auditor Performance

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ABSTRACT

This study aims to explore the influence of ethics, motivation, and competence on auditor performance at the Bogor City Inspectorate. The background of this study is based on the phenomenon where auditors do not always comply with the applicable code of ethics, and the supervision system requires further evaluation. This study adopts a quantitative method, using a questionnaire as a data collection instrument distributed to 40 internal auditors at the Bogor City Inspectorate. The variables analyzed include auditor ethics, motivation, and competence as independent variables, and auditor performance as the dependent variable. The results of the study indicate that ethics, motivation, and competence simultaneously have a significant influence on auditor performance, as indicated by the results of the F test with a calculated F value of 40.410, greater than the F table of 2.866, and a significance of 0.000. Partially, ethics and competence have a positive influence on auditor performance, while motivation has a negative influence. This study concludes that improving ethics, directed motivation, and adequate competence are very important in improving auditor performance in the government environment, especially at the Bogor City Inspectorate.

Keywords: Auditor Ethics, Motivation, Auditor Competence, Internal Auditor Performance

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi pengaruh etika, motivasi, dan kompetensi terhadap kinerja auditor di Inspektorat Kota Bogor. Latar belakang studi ini didasarkan pada fenomena di mana auditor tidak selalu mematuhi kode etik yang berlaku, dan sistem pengawasan memerlukan evaluasi lebih lanjut. Penelitian ini mengadopsi metode kuantitatif, dengan menggunakan kuesioner sebagai instrumen pengumpulan data yang dibagikan kepada 40 auditor internal di Inspektorat Kota Bogor. Variabel yang dianalisis meliputi etika auditor, motivasi, dan kompetensi sebagai variabel independen, serta kinerja auditor sebagai variabel dependen. Hasil penelitian menunjukkan bahwa etika, motivasi, dan kompetensi secara simultan memiliki pengaruh signifikan terhadap kinerja auditor, sebagaimana ditunjukkan oleh hasil uji F dengan nilai F hitung sebesar 40,410, lebih besar dari F tabel sebesar 2,866, dan signifikansi 0,000. Secara parsial, etika dan kompetensi memiliki pengaruh positif terhadap kinerja auditor, sementara motivasi memiliki pengaruh negatif. Penelitian ini menyimpulkan bahwa peningkatan etika, motivasi yang terarah, dan kompetensi yang memadai sangat penting dalam meningkatkan kinerja auditor di lingkungan pemerintah, khususnya di Inspektorat Kota Bogor.

Kata kunci: Etika Auditor, Motivasi, Kompetensi Auditor, Kinerja Auditor

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INTRODUCTION

Financial and Development Supervisory Agency (*Badan Pengawasan Keuangan dan Pembangunan/BPKP*) is one of the institutions tasked with carrying out internal supervision of the implementation of the organization. Based on Presidential Regulation Number 192 of 2014, BPKP has the task of organizing government affairs in the field of state/regional financial supervision and national development. BPKP has human resources to carry out its function in supervising the implementation of these activities known as Government Internal Supervisory Apparatus (*Aparat Pengawasan Internal Pemerintah/APIP*) which has been stated in the Regulation of the State Civil Service Agency Number 13 of 2018 concerning Supervision Guidelines within the State Civil Service Agency, as well as the Inspectorate which is part of APIP which has direct responsibility to the Regional Head. The Bogor City Regional Inspectorate which the author used as research material to examine the implementation of the internal supervision system. The function carried out by the Bogor City Regional Inspectorate is in line with the theory put forward by Donaldson & Davis (1991) regarding Stewardship Theory, namely a situation where managers as stewards focus more on common interests or organizational goals than personal desires. In this context, the Inspectorate is the steward to be accountable for its activities to the people as the principal. The internal control system is a policy and procedure designed to provide adequate assurance to management that the organization is achieving its goals and objectives (Jatmiko, 2020).

However, along with the dynamics of the development of the business world and the demands of increasingly complex community needs, the role of auditors in maintaining the integrity and transparency of organizational finances is becoming increasingly crucial. Where it can be seen that the implementation of supervision that is not timely is due to delays in collecting data that will be used in the audit and in addition, the audit has not been able to decide on areas of deviation that often occur in local government misappropriation (Kusumawardani, 2021; Heri et al., 2020). Auditor performance is the main factor that determines the quality of internal supervision and evaluation. Internal audit is not only for detection, but also as a tool for early prevention of internal control against corrupt behavior in an organization. Mangkunegara stated that there are three factors that influence performance, namely individual factors consisting of: ability and expertise, background, demographics. Psychological factors consisting of perception, attitude, personality, learning, motivation. Organizational factors consisting of resources, leadership, rewards, structure, Job Design (Said, 2020). To minimize fraudulent acts in this performance, supervision is carried out which is commonly known as an audit. Arens & Loebbecke (2000), stated that the definition of an audit is the activity of collecting and evaluating evidence regarding information to determine and report the level of conformity between information and predetermined criteria where the audit process is carried out by competent and independent people (Nugraha & Syafdinal, 2021; Harneli, 2024).

Ethics in the audit environment are closely related to the need for professionalism and independence of auditors. The ethical principles formulated by IAPI in 1998, there are five basic principles that must be adhered to, namely integrity, objectivity, competence and professional care, confidentiality and professional behavior. High ethics such as integrity and honesty, can be a source of internal motivation. Auditor motivation, as an internal factor that drives individuals to achieve work goals, plays an important role in determining the extent to which auditors can make optimal contributions in carrying out their duties. In other words, motivation will encourage someone, including auditors to excel, commit to the group and have high initiative and optimism (Mariana & Rahmani, 2022). Therefore, the level of auditor motivation can affect the performance of the audit carried out. In carrying out their duties, an auditor is required to be competent in their field. International audit standards state in ISA 300 that in carrying out audits in preparing their reports, auditors are required to use their professional skills carefully and thoroughly (ISA 300, 2009).

Competence is related to the auditor's adequate education and experience in the fields of auditing and accounting. In carrying out an audit, the auditor must act as an expert in the fields of accounting and auditing. Achieving expertise begins with formal education, which is then expanded through experience in audit practice. Strategic issues regarding performance in the City Inspectorate, especially in Bogor City, have also been published in the 2023 Government Agency Performance Report (*Laporan Kinerja Instansi Pemerintah/LKIP*) as follows, which is divided into 2 main parts, namely Suboptimal performance accountability and Suboptimal APIP capabilities. There was a fraudulent phenomenon that occurred on March 26, 2022 in Bogor Regency related to the provision of bribes to the West Java auditor team handled by the Corruption Eradication Commission (*Komisi Pemberantasan Korupsi/KPK*) as a result of a sting operation. The Regent of Bogor Regency and his colleagues bribed the West Java BPK auditors so that Bogor Regency would receive an Unqualified Opinion (*Wajar Tanpa Pengecualian/WTP*) on its financial report for the 2021 budget year from the BPK.

Based on this phenomenon, in carrying out their performance, auditors do not heed the code of ethics that have been enforced and the supervision system needs to be further evaluated. With this case, researchers are interested in raising the performance of internal auditors as a further discussion. To improve performance, it can be started from 7 building attitudes and competencies as expressed by IAPI and accompanied by good motivation. The results of previous studies showed that Ethics, Motivation and Competence have a positive effect on Auditor Performance (Tumundo & Sondakh, 2019; Hariyanti & Mustikawati, 2019; Tunnisa, 2020; Said, 2020; Mariana & Rahmaniar, 2022). However, there are differences in research results which reveal in their research that Professional Ethics, Motivation and Competence do not affect Performance (Nurlindah & Rahim, 2018; Sumiati & Purbasari, 2019; Hidayat, 2021). Thus, this study aims to bridge the existing knowledge gap and further explore the relationship between performance. Therefore, the researcher is interested in examining the Influence of Ethics, Motivation and Competence on Auditor Performance with a Case Study at the Bogor Regional Inspectorate.

LITERATURE REVIEW

The theory underlying this research is Stewardship Theory which is a condition where managers as stewards focus more on common interests or organizational goals rather than on personal desires (Jatmiko, 2020). In Stewardship theory, the steward in this case is the government with the function of managing resources and the principal is the people as the owners of resources. There is an agreement between the government (steward) and the people (principal) based on trust, collectively according to organizational goals. According to Donaldson & Davis (1991), Stewardship illustrates that there is no situation where management is motivated for individual goals but rather focuses more on the main target goals, namely the interests of the organization (Giam & Budiarmo, 2021). Auditing is a process carried out by a competent and independent person in order to collect and evaluate evidence regarding measurable information from a business entity (unit) to consider and report the level of conformity of the measurable information with the established criteria (Tunnisa, 2020). According to Arens and Loebbecke (2000), auditing is the activity of collecting and evaluating evidence regarding information to determine and report the level of conformity between the information and the established criteria where the audit process is carried out by competent and independent people (Refitasari, 2019).

Etymologically, Performance comes from work achievement (performance). Performance can be interpreted as performance, work results or work achievements, but also how the work process takes place. Company performance is the output of work that is closely related to company goals, customer satisfaction, and can provide economic contributions. The indicator is by comparing work results with quality, quantity, effectiveness and efficiency (Alhifni & Ahwarumi, 2022). The performance of the government's internal auditor, namely the work results in terms of quality and quantity

achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Tumundo & Sondakh, 2019). Performance in research (Istiariani, 2018) defines it as the work results in terms of quality and quantity that can be achieved by an employee in carrying out duties in accordance with the responsibilities given to him. Performance is about doing work and the results achieved from that work. In the research of Hariyanti & Mustikawati (2019), it was revealed that there are 3 dominant performance measurements in considering performance assessments, including; Quantity, Quality and Timeliness.

According to the 2021 Code of Ethics for Public Accountants, there is a code of ethics that applies in carrying out performance in order to produce good performance, including Integrity, being straightforward and honest in all professional and business relationships. Public service and trust must not be defeated by personal gain. Integrity can accept unintentional mistakes and honest differences of opinion, but does not accept fraud or the elimination of principles. Therefore, integrity is one of the most important principles of professional ethics for accountants that must be possessed by accountants. Then the second is objectivity, not allowing bias, conflict of interest, or undue influence from other parties, which can override professional or business considerations. Each member must maintain their objectivity and be free from conflicts of interest in fulfilling their professional obligations. Objectivity is a quality that provides value for the services provided by members (Yoga et al., 2024). The principle of objectivity requires members to be fair, impartial, intellectually honest, unprejudiced and free from conflicts of interest or under the influence of other parties. The third is Professional Competence and Due Care, which is maintaining professional knowledge and expertise at the level required to ensure that clients or employers will receive competent professional services based on current developments in practice, regulations and techniques, and acting diligently and in accordance with applicable professional techniques and standards.

The fourth is Confidentiality, which is respecting the confidentiality of information obtained from professional and business relationships by not disclosing such information to third parties without clear and adequate authority, unless there is a legal or professional right or obligation to disclose it, and not using such information for the personal benefit of the Professional Accountant or third parties. And the last is Professional Behavior, which is complying with relevant laws and regulations, behaving consistently with the profession's responsibility to act in the public interest in all professional activities and business relationships and avoiding any behavior that is known or should be known by members that could discredit the member's profession. The auditor's motivation in conducting an audit is basically to continue and sustain the business that benefits him. Four things that reflect the motivation of the auditor that have been discussed by Mariana & Rahmaniari (2022) are aspiration level, the urgency of a quality audit.

The participation of an Inspectorate officer in conducting a quality audit is known as the aspiration level. The second is Resilience. A resilient auditor will report any findings, no matter how small, and will always defend the opinion that he thinks is correct. Then the third is Tenacity, which is the attitude of someone who is steadfast, resilient, and tough in carrying out his duties. Tenacity is the ability to endure, never give up and not give up easily. Finally, there is Consistency, which is the firmness of a person's attitude in maintaining something. Consistent in terms of auditing, by carrying out audit tasks according to standards, seriousness in carrying out tasks, and maintaining audit results, even though the audit results produced are different from the audit results produced by other colleagues in the team. To produce good audit performance, several supporting factors are needed from within the auditor. Competence is a factor that must be possessed by an auditor, where the auditor as an audit implementer must always have good competence. Competence is defined as follows: "Competence indicates the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity (Dwiyanto & Rufaedah, 2020).

According to Sitohang and Siagian (2019), the ethics issued by the Indonesian Institute of Accountants (IAI) aim to improve auditor professionalism so that auditors are able to

improve their performance professionally. This means that the higher the application of auditor ethics, the auditor's performance will also increase. The results of research by Nugraha & Ramantha (2015) and Tumundo & Sondakh (2019) and Tunnisa (2020) show that there is an influence of ethics on auditor performance at each research location studied.

H1: *Auditor Ethics has a significant effect on auditor performance.*

According to Gitosudarmo (2002), motivation is an effort that encourages individuals involved to always be willing to work together so that common goals can be achieved. A person's behavior will always depend on a person's perception or how a person views their role in the environmental situation they face. The most famous motivation theory is the hierarchy of needs expressed by Maslow & Lewis (1987), the hypothesis states that in all humans there are five levels of needs, namely: psychological, security, social, appreciation, self-actualization. The results of research by Hariyanti & Mustikawati (2019); Said (2020); Mariana & Rahmaniari (2022), reveal that the higher a person's motivation in carrying out their duties, the more it affects the performance they do.

H2: *Motivation has a significant effect on auditor performance.*

Auditor performance is related to expertise qualifications (competence), and this is an important factor that must be possessed by an auditor (Wicaksono et al., 2018). Internal auditors are required to be competent in the field of auditing both in terms of knowledge, skills, and in terms of auditor attitudes so that good corporate governance is expected to be achieved. Auditors who are not competent cannot help management in solving problems that contain risks (Akob et al., 2019). The results of research from Istiariani (2018) and Dwiyanto & Rufaedah (2020) showed that there was a positive influence of competence on the performance of auditors studied in their research.

H3: *Competence has a significant effect on auditor performance.*

The importance of ethics in the audit environment is closely related to the need for professionalism and auditor independence. An auditor who has a high level of ethics can more effectively maintain stakeholder trust and minimize the risk of conflicts of interest. Individuals who have strong ethics related to the quality of work may feel more motivated to provide better work results. Auditor motivation, as an internal factor that drives individuals to achieve work goals. The demand for financial transparency is also accompanied by the increasing complexity of auditor tasks. Therefore, work motivation and auditor competence in carrying out supervision interact with each other in ensuring that the audit can be carried out effectively and efficiently. This is also reinforced by the research of Tumundo & Sondakh (2019); Tunnisa (2020) which states that Ethics, Motivation and Competence are closely related to Auditor Performance. However, besides that, the results of research by Sumiati & Purbasari, (2019) and Howen (2021) and Rahmat Hidayat (2021) revealed no significant results between these variables.

H4: *Ethics, Motivation and Competence has a significant effect on auditor performance.*

METHODS

This study adopts a quantitative method as explained by (Darmawan, 2013). The main focus of the study is on measuring auditor performance as a dependent variable. To analyze the factors that affect auditor performance, this study includes three independent variables, namely auditor ethics, auditor motivation, and auditor competence. Data collection was carried out through a survey method using a questionnaire as a research instrument. This questionnaire was distributed in hardcopy to internal auditors working at the Bogor City Inspectorate, with a total number of respondents of 40 people. The sample selection in this study used a saturated sample technique, which means that the entire population of internal auditors at the Bogor City Inspectorate was used as a research sample. In answering the questionnaire, respondents were asked to provide their assessment using a Likert scale, which is a measurement scale commonly used in

quantitative research. This Likert scale allows respondents to state their level of agreement or disagreement with the statements given, which will then be processed as data to analyze the relationship between independent variables and auditor performance. With this method and approach, the study aims to provide a deeper understanding of the factors that influence auditor performance, which in turn can make an important contribution to increasing the effectiveness and efficiency of the audit function in the government environment, especially in Bogor City.

RESULTS

The results of this research test using the IBM SPP Version 22 application. with the number of respondents in the study as many as 40 respondents consisting of 20 men and 20 women. The ethics variable with 7 statements has an average value of 30.9, a standard deviation of 2.4, variable data diversity of 5.88, the highest value of 35 and the lowest value of 25. The motivation variable with 4 statements has an average value of 18.7, a standard deviation of 1.7, variable data diversity of 3.1, the lowest value of 15 and the highest value of 20. The auditor competency variable with 6 statements has an average value of 27.9, a standard deviation of 1, data diversity of 6, the highest value of 30 and the lowest value of 22. The auditor performance variable has 3 statements with an average value of 14.3, data diversity of 1.1, the highest value of 15 and the lowest value of 12. Validity Test $Df = n-k-1$ with value = $40-3-1 = 36$ then obtained r table 0.320. If r count $>$ r table, then the instrument is said to be valid. the results of processing all variable data show that Pearson Correlation has a value greater than the R table, meaning that all statements are valid.

Table 1. Validity Test

Variable	Statement Items	r_{count}	r_{table}	Results
Auditor Ethics	X1.1	0.421	0.320	Valid
	X1.2	0.722	0.320	Valid
	X1.3	0.675	0.320	Valid
	X1.4	0.636	0.320	Valid
	X1.5	0.806	0.320	Valid
	X1.6	0.700	0.320	Valid
	X1.7	0.652	0.320	Valid
Motivation	X2.1	0.920	0.320	Valid
	X2.2	0.953	0.320	Valid
	X2.3	0.942	0.320	Valid
	X2.4	0.862	0.320	Valid
Competence	X3.1	0.851	0.320	Valid
	X3.2	0.711	0.320	Valid
	X3.3	0.676	0.320	Valid
	X3.4	0.659	0.320	Valid
	X3.5	0.795	0.320	Valid
	X3.6	0.798	0.320	Valid
Auditor Performance	Y.1	0.832	0.320	Valid
	Y.2	0.788	0.320	Valid
	Y.3	0.711	0.320	Valid

The results of the reliability test show that all variables tested, namely Auditor Ethics, Motivation, Auditor Competence, and Auditor Performance, have Cronbach's Alpha values that are higher than the critical R of 0.60. Auditor Ethics recorded a Cronbach's Alpha value of 0.782, Motivation reached the highest value of 0.938, Auditor Competence of 0.845, and Auditor Performance of 0.672. With these values, it can be concluded that all variables are considered reliable for further analysis. The Cronbach's Alpha value that exceeds the threshold of 0.60 indicates that the research instrument has good internal consistency in measuring each variable in question. This is important in research to ensure that the data generated from the questionnaire or test has a sufficient level of reliability to provide accurate and reliable results. Thus, the results of this reliability test support the validity of the instrument used in research related to auditor

ethics, motivation, competence, and performance. All Cronbach's Alpha values exceed the Alpha value. Since all Cronbach's Alpha values are greater than >0.60 , it can be concluded that all instruments are declared reliable.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	R _{critical}	Results
Auditor Ethics	0.782	0.60	Reliable
Motivation	0.938	0.60	Reliable
Auditor Competence	0.845	0.60	Reliable
Auditor Performance	0.672	0.60	Reliable

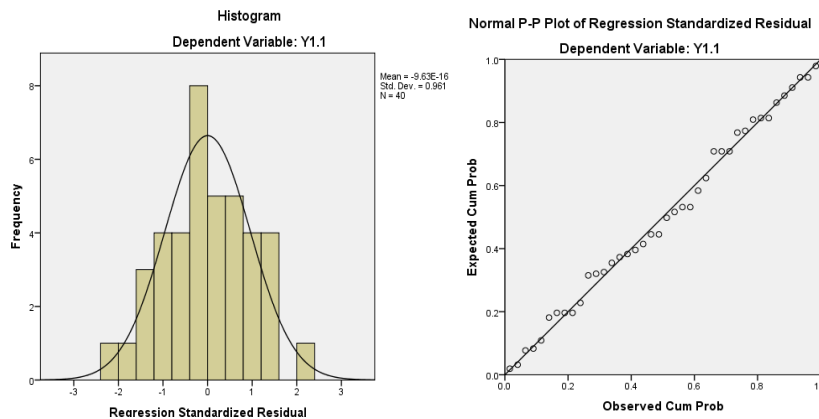


Figure 1. Histogram Graph and Normal P-P Plot Graph

By observing the histogram graph, it provides a normal distribution pattern by forming a bell curve. The normal P-P Plots graph shows points spread around the diagonal line, with this distribution being said to be normal. The tolerance values for the variables of auditor ethics, motivation and auditor competence are respectively 0.974, 0.409 and 0.403 which means greater than 0.1. While the VIF values for the variables of auditor ethics, motivation and auditor competence are respectively 1.026, 2.445 and 2.480 which means less than 10. Referring to the basis of decision making in the multicollinearity test, it can be concluded that there are no symptoms of multicollinearity in the regression model. The significance value of the auditor ethics variable is 0.124, the motivation variable is 0.427 and the competence variable is 0.385. Therefore, the three variables show a significance result of more than 0.05, it can be concluded that there is no heteroscedasticity in the regression model.

Table 3. Multicollinearity Test and Multicollinearity Test of Glejser Test Model

Model	Collinearity Statistics		Un-Std. Coefficients		Std. Coefficients		t	Sig.
	Tolerance	VIF	B	Std. Error	Beta			
(Constant)			-0.653	0.894			-0.731	0.469
Auditor Ethics	0.974	1.026	0.034	0.021	0.254		1.577	0.124
Motivation	0.409	2.445	-0.040	0.050	-0.193		-0.804	0.427
Competence	0.403	2.480	0.032	0.036	0.212		0.879	0.385

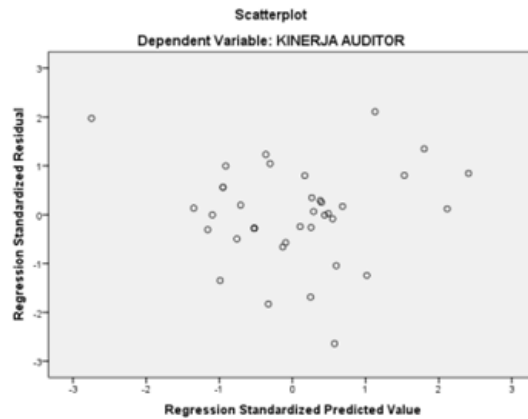


Figure 2. Scatterplots Graph

Based on Figure 2, it can be seen that the points are spread above and below or around the number 0. The points do not gather only above or below. The distribution of data points does not form a wavy pattern then narrows and widens again. The distribution of data points is not patterned.

Table 4. Multiple Linear Regression Test Results & t-Test Results

Model	Un-Std. Coefficients		Std. Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.068	1.065		6.637	0.000
Auditor Ethics	0.282	0.027	0.830	10.274	0.000
Motivation	-0.211	0.058	-0.457	-3.633	0.001
Competence	0.089	0.042	0.266	2.118	0.041

The regression equation is as follows $Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$. $Y = 7,068 + 0,282X_1 - 0,211X_2 + 0,089X_3 + e$. The results of the regression equation obtained a constant value of 7.068. This value means that if all independent variables, namely ethics, motivation and competence, have a value of 0, then the auditor's performance has a value of 7.068 units. The results of the regression equation for the auditor's ethics variable are 0.282. This shows that for every increase in the application of auditor ethics by one unit, assuming the motivation and competence variables are worth 0, it causes an increase in auditor performance by 0.282 units. The results of the regression equation for the motivation variable are -0.211. This shows that for every decrease in the application of motivation by one unit, assuming the auditor's ethics and competence variables are worth 0, it causes a decrease in auditor performance by -0.211 units. The results of the regression equation for the auditor's competence variable are 0.089. This shows that for every increase in the application of auditor competence by one unit, assuming the auditor's ethics and motivation variables are worth 0, it causes an increase in auditor performance by 0.089 units. Auditor ethics variable with T count of 10.274 > T table of 2.028 with a significance of 0.000 < 0.05, then H₀ is rejected and H_a is accepted. This condition means that auditor ethics partially has a significant effect on auditor performance at the Bogor City Regional Inspectorate. Motivation variable with T count of -3.663 > T table of -2.028 with a significance of 0.001 < 0.05, then H₀ is rejected and H_a is accepted. This condition means that auditor motivation partially has a negative effect on reducing auditor performance at the Bogor City Regional Inspectorate. Then the auditor competence variable with T count of 2.118 > T table of 2.028 with a significance of 0.041 < 0.05, then H₀ is rejected and H_a is accepted. This condition means that auditor competence partially has a significant effect on auditor performance at the Bogor City Regional Inspectorate.

Table 5. Results of the Determination Coefficient Test (R²)

R	R Square	Adj. R Square	Std. Error	Durbin-Watson
0.878	0.771	0.752	0.41087	1.830

Based on Table 5, the results of the determination coefficient test on Adjusted R Square have 0.752 or 75.2%. This condition means that auditor ethics, motivation and auditor competence have an effect of 75.2% on auditor performance and the remaining 24.8% is influenced by other variables not explained in this study.

Table 6 F Test Results

Model	Sum of Squares	df	Mean Square	f	Sig.
Regression	20.465	3	6.822	40.410	0.000
Residual	6.077	36	0.169		
Total	26.543	39			

Based on Table 6, the results show $Df = 36$, $F_{table} 2.866$. So, it can be concluded that $F_{count} 40.410 > F_{table} 2.866$ with a significance of $0.000 < 0.05$. This means that H_0 is rejected and H_a is accepted. This condition means that auditor ethics, motivation and auditor competence have a simultaneous and significant effect on the performance of auditors at the Bogor City Regional Inspectorate.

DISCUSSION

Based on the results of the t-test, the calculated T was 10.274 and the T table was 2.028. So that the calculated T ($10.274 > T_{Table} (2.028)$) and significant < 0.05 . Then it can be concluded that the hypothesis is accepted, auditor ethics have an effect on auditor performance at the Bogor City Regional Inspectorate. The preparation of ethics is for the needs of the profession regarding public trust in the quality of services provided by the profession. Judging from the applicable code of ethics, the Bogor City Regional Inspectorate can be said to have implemented the code of ethics. This means that with good ethics, the performance of internal auditors at the Bogor City Regional Inspectorate will improve. Judging from the results of partial testing (individually), it turns out that the variable of professional ethics has a significant effect on auditor performance because in implementing the performance of auditors, the Bogor City Regional Inspectorate has implemented existing norms and ethics so that good performance is established. Performance development through the application of ethics is at least carried out by auditors of the Bogor City Regional Inspectorate through education and training, seminars, courses and others to improve knowledge, skills and attitudes so that the professionalism of the government internal supervisory apparatus (*Aparat Pengawas Intern Pemerintah/ APPIP*) is realized. Evidently, with this application, there has been a decrease in the auditor's ethics assessment gap from the previous 21.62% to 14.70% (Government Agency Performance Report (*Laporan Kinerja Instansi Pemerintah/ LKIP*), 2023). The results of this study are also supported by the results of research conducted by Tumundo & Sondakh (2019) and Tunnisa (2020) which concluded that ethics affect auditor performance.

Based on the results of the t-test, it was obtained that the T_{count} value was -3.663 and T_{table} was -2.028. So that $T_{count} (-3.663) > T_{Table} (-2.028)$ and significant < 0.05 . Then it can be concluded that the hypothesis is accepted, motivation has a negative effect on reducing auditor performance at the Bogor City Regional Inspectorate. Motivation is an individual's drive to act that causes the person to behave in a certain way that leads to a goal. Seriousness can be described by how much effort is put in by a person. However, high seriousness can have a bad impact if not directed properly. In other words, auditors can improve their performance also supported by several factors including being motivated to get a large income, having awards, health insurance obtained properly. However, if the goals of each auditor have been achieved and find that zone every day, it will also reduce the performance of the auditor. Because in this zone 88, auditors can be said to have gotten what they want and there is no desire to achieve something higher. The results of this study are also supported by research by Sumiati & Purbasari, (2019) and Kristian (2020), which shows that motivation does not affect performance.

Based on the results of the t-test, the calculated T is 2.118 and the table T is 2.028. So that the calculated T (2.118) > T Table (2.028) and significant <0.05. Then it can be concluded that the hypothesis is accepted, competence has a positive effect on auditor performance at the Bogor City Regional Inspectorate. Competence is a factor that must be possessed by an auditor, where the auditor as an audit executor must always have good competence. Competence is defined as follows: Competence shows the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity. With the formal education that has been achieved in accordance with his field, supported by adding expertise certification to continue to study the science further, also accompanied by experience in auditing, competence is an important thing needed by an auditor in conducting an audit to produce a good audit report. If the audit report produced in carrying out the audit is good, then it can be said that the person has good performance. The results of this study are also supported by research by Dwiyanto & Rufaedah (2020), which shows that competence has a positive effect on auditor performance.

Ethics, Motivation and Competence are factors needed by an auditor in improving performance. If the Bogor City Regional Inspectorate has good Ethics, motivation and competence, then together it will improve the auditor's performance. Based on the tests that have been carried out between the variables of ethics (X1), motivation (X2) and auditor competence (X3), the results of the study show that the independent variables (auditor ethics, motivation and competence) have a simultaneous and significant effect on the dependent variable (auditor performance). This is supported by the F test which shows that the F count is 40.410 > from the F table 2.866 and the significant value is <0.05, which means that the variables of ethics, motivation and competence have a simultaneous effect on auditor performance at the Bogor City Regional Inspectorate.

CONCLUSION

This study analyzes the factors influencing auditor performance at the Bogor City Regional Inspectorate by involving 40 auditors as samples. Data collection was conducted and analyzed using the IBM SPSS 22 application to determine the effects of auditor ethics, motivation, and competence on their performance. The results show that auditor ethics have a significantly positive effect on auditor performance, meaning that the higher the level of ethics an auditor possesses, the better their performance. Conversely, motivation was found to have a negative effect in reducing auditor performance, indicating that insufficient or inappropriate motivation can lead to a decline in performance. On the other hand, auditor competence also positively affects performance, suggesting that auditors with higher competence tend to exhibit better performance. Simultaneously, auditor ethics, motivation, and competence contribute 75.2% to improving auditor performance at the Bogor City Regional Inspectorate. This means these factors play a quite dominant role in determining auditor performance. However, there is a 24.8% influence from other variables not examined in this study. Based on these results, it is recommended for future researchers to expand the research sample and add other variables that may affect auditor performance, such as work environment, training, and organizational policies, to gain a more comprehensive understanding of the factors influencing auditor performance.

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