

The Effect of Independence and Professional Ethics on Auditor Performance at the Bogor Regency Inspectorate

*The Effect of
Independence and
Professional Ethics*

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ABSTRACT

Auditor performance reflects the outcomes of responsibilities such as examining financial statements, assessing compliance, and delivering objective evaluations. Strengthening auditor independence and adherence to professional ethics plays a vital role in sustaining credibility and ensuring accountability in audit outcomes. This study aims to analyse how independence and professional ethics influence internal auditor performance within the Bogor Regency Inspectorate. A verificative approach with an explanatory survey method was applied. The data were obtained from 36 respondents using questionnaires and analysed with SPSS version 29. Descriptive statistics, multiple linear regression, traditional assumption evaluation, and hypothesis testing using the t-test, F-test, and coefficient of determination were among the analytical methods used. The findings suggest that professional ethics and independence have no statistically significant partial effects on internal auditor performance. In a combined test, independence and professional ethics show a considerable positive impact, highlighting their joint contribution in enhancing the quality of internal supervision. These findings emphasise the need for internal auditors to consistently apply independence and professional ethics to improve objectivity, accountability, and the reliability of audit reports. Future research is advised to incorporate other variables such as competence, leadership, and organizational culture to provide broader insights into auditor performance.

Keywords: *Accountability, Auditor Performance, Ethics, Independence, Internal Supervision.*

ABSTRAK

Kinerja auditor mencerminkan hasil pelaksanaan tanggung jawab seperti pemeriksaan laporan keuangan, penilaian kepatuhan, dan pemberian evaluasi objektif. Penguatan independensi auditor serta kepatuhan terhadap etika profesi sangat penting untuk menjaga kredibilitas dan akuntabilitas

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hasil audit. Penelitian ini bertujuan menganalisis hubungan independensi serta etika profesi dengan kinerja auditor internal di Inspektorat Kabupaten Bogor. Penelitian ini menggunakan metode verifikasi dengan pendekatan survei eksplanatori. Data diperoleh dari 36 responden melalui kuesioner dan dianalisis dengan SPSS versi 29. Statistik deskriptif, regresi linier berganda, pengujian asumsi klasik, dan uji hipotesis dilakukan. Ini juga mencakup koefisien determinasi, uji t , dan uji F . Hasil penelitian menunjukkan bahwa etika profesi dan independensi tidak secara signifikan mempengaruhi kinerja auditor internal. Pada analisis simultan, independensi dan etika profesi terbukti berkontribusi positif dan signifikan, yang menegaskan peran keduanya dalam meningkatkan kualitas pengawasan internal. Temuan ini menekankan pentingnya auditor internal untuk konsisten menerapkan independensi dan etika profesi guna meningkatkan objektivitas, akuntabilitas, serta keandalan laporan audit. Penelitian lanjutan disarankan mencakup faktor tambahan seperti kompetensi, kepemimpinan, dan budaya organisasi agar memberikan wawasan yang lebih komprehensif mengenai kinerja auditor.

Kata kunci: Akuntabilitas, Auditor Internal, Etika, Independensi, Pengawasan Internal.

INTRODUCTION

Effective and efficient local governance hinges on active participation from both the community and government officials to foster transparency, accountability, and reliable public services (Geqeza, 2025). In Bogor Regency, a rapidly developing region with complex administrative and fiscal challenges, the synergy between citizens and government is crucial for strengthening good governance. The Bogor Regency Inspectorate, as a key supervisory body, plays a strategic role in ensuring that regional programs comply with regulations and are executed with professionalism, as mandated by Regent Regulation Number 57 of 2020, updated by Regulation Number 28 of 2022. These regulations emphasize that internal supervision must be conducted objectively, professionally, and accountably to uphold public trust. A robust internal control system, as outlined in Government Regulation Number 60 of 2008, further supports accountability by providing standardized guidelines for audit, evaluation, and monitoring activities (Malau & Rahmat, 2024). Within this framework, the Government Internal Supervisory Apparatus (*Aparat Pengawas Intern Pemerintah*/APIP) is tasked with directing the use of public resources effectively, efficiently, and transparently, ensuring alignment with established standards (Shidqi & Arfiansyah, 2025).

The performance of internal auditors within the Bogor Regency Inspectorate is pivotal to achieving these governance objectives. Auditor independence and professional ethics are critical behavioral factors that underpin audit quality and credibility (Kemarayanthi & Ramnatha, 2023). Independence allows auditors to maintain objectivity, free from external pressures or personal interests, while professional ethics, encompassing integrity, objectivity, and confidentiality, guide auditors in executing their duties responsibly (Pratama et al., 2024).

From a theoretical perspective, agency theory explains how auditors, as intermediaries, reduce information asymmetry between government leaders (principals) and implementing units (agents) by providing objective evaluations (Natsir et al., 2023). However, empirical studies reveal inconsistencies regarding the impact of these factors on auditor performance. According to Rama et al. (2024), independence and professional ethics significantly enhance audit quality in some contexts, yet Junaedi and Sulhendri (2025) found that these factors do not always have a significant effect, suggesting that contextual elements like organizational culture or leadership may mediate their influence. These discrepancies highlight a research gap in understanding how independence and professional ethics specifically affect internal auditor performance in a localized government setting like Bogor Regency, where unique administrative and socio-political dynamics may shape outcomes.

This study aims to address this research gap by examining the influence of independence and professional ethics, both individually and collectively, on the

performance of internal auditors at the Bogor Regency Inspectorate. The objectives of the study are threefold: first, to assess the partial effect of auditor independence on performance; second, to evaluate the partial impact of professional ethics; and third, to analyze the simultaneous effect of both variables on enhancing audit quality and accountability. By focusing on Bogor Regency, this research leverages its unique context, marked by rapid urbanization and complex budgetary oversight, to provide insights relevant to similar local governments. The findings are expected to offer theoretical contributions by refining the application of agency theory in public sector auditing and practical recommendations for strengthening internal supervision through enhanced independence and ethical practices (Ardillah & Chandra, 2022). By addressing these objectives, the study seeks to improve the effectiveness of internal audit functions, thereby supporting transparency and accountability in Bogor Regency's governance framework.

LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

Independence and Professional Ethics

Independence is considered one of the essential aspects that determine the effectiveness of auditor performance (Sulila, 2020; Oktari et al., 2020; Kemarayanthi & Ramantha, 2023; Budiman, 2023; Njagi, 2023; Anggoro, 2024). Research conducted by Solehah et al. (2023) indicated that professional ethics, independence, professionalism, and leadership style significantly influence the performance of internal auditors. Research by Kemarayanthi and Ramantha (2023) also emphasised that autonomy, together with ethical principles and integrity, plays an important role in enhancing the performance of auditors. In a similar vein, Malau and Rahmat (2024) concluded that independence combined with professionalism and ethical values exerts a considerable influence on how effectively auditors carry out their responsibilities.

The conceptual framework of this study highlights that independence enables auditors to maintain objectivity in carrying out supervisory tasks (Timor & Hanum, 2023). Pointed out that a higher level of independence improves the quality of audit results because auditors can remain free from external pressures (Karim et al., 2022). It is further explained that adopting an independent stance is crucial to uphold credibility and professional conduct in the auditing field (Sulila, 2020).

Professional ethics is recognised as a fundamental factor that shapes auditor performance (Patria & Arismutia, 2022; Harahap et al., 2024; Sonjaya, 2024; Sinaga et al., 2024; Almalki et al., 2025). Auditors who consistently uphold professional ethics can perform their responsibilities objectively and professionally, remaining free from external influence (Sonjaya, 2024; Riyadi et al., 2025). This practice is vital for maintaining credibility and building public trust in the auditing profession (Mariyani, 2024). Studies by Sonjaya (2024) and Riyadi et al. (2025) also highlighted that auditors who fail to apply professional ethics may not reach optimal performance, both for themselves and for the organisations they represent. Consequently, auditors are expected to adhere to the professional ethics principles established by IAP so that their duties align with professional standards and organisational expectations (Indonesia, 2023).

H1: Independence has a significant effect on enhancing the performance of internal auditors.

H2: Professional ethics has a significant effect on the performance of internal auditors.

Independence and Professional Ethics Simultaneously

Independence and professional ethics are closely intertwined factors that collectively enhance auditor performance, forming a critical foundation for effective internal supervision (Prasetya et al., 2024; Sampet et al., 2025; Sawaya et al., 2025). Independence allows auditors to execute their responsibilities with objectivity, free from external or internal pressures that could compromise their judgment (Mashayekhi & Mohammed, 2024; Sawaya et al., 2025). This autonomy ensures that auditors can provide unbiased evaluations, which are essential for maintaining the credibility of audit outcomes. When

auditors operate independently, they are better positioned to uphold public trust and ensure that their findings reflect the true state of organizational practices (Prawiranegara, 2023). By fostering an environment where auditors can work without interference, independence directly contributes to the reliability and accuracy of internal supervision processes.

Complementing independence, professional ethics provide a moral framework that guides auditors in adhering to principles such as integrity, confidentiality, objectivity, and professional responsibility (Brivot et al., 2024; Brazel et al., 2025). These ethical standards ensure that auditors maintain professionalism and accountability in their work, reinforcing the quality of their audits. For instance, adherence to ethical guidelines helps auditors avoid conflicts of interest and prioritize the public's interest, which is vital for building trust in governance systems (Alqudah et al., 2023; Lenz & O'Regan, 2024). When independence and professional ethics are applied together, they create a synergistic effect that strengthens the overall integrity and effectiveness of audit practices. This combined influence enhances the quality of internal supervision, ensuring that audit results are both trustworthy and aligned with organizational and regulatory expectations (Prasetya et al., 2024).

H3: Independence and professional ethics together have a significant effect on influencing auditor performance.

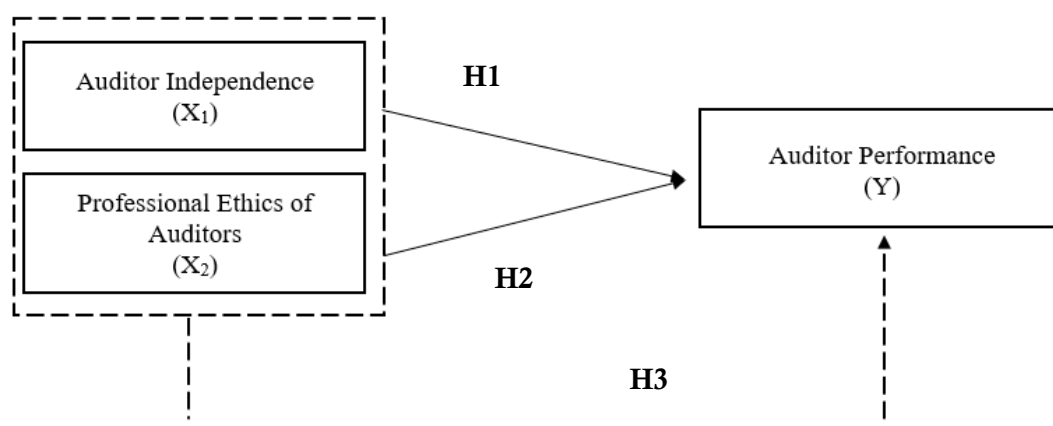


Figure 1. Research Framework

The research framework in Figure 1 illustrates the hypothesised relationships between the study variables. Auditor independence (X1) and the professional ethics of auditors (X2) are identified as independent variables, each expected to influence auditor performance (Y). Hypothesis 1 (H1) proposes a positive effect of auditor independence on auditor performance, while Hypothesis 2 (H2) examines the effect of professional ethics on auditor performance. In addition, Hypothesis 3 (H3) suggests that auditor independence and professional ethics jointly influence auditor performance. This framework provides the theoretical foundation for analyzing how individual and combined aspects of professional practice contribute to improved auditor performance.

RESEARCH METHODS

This study employed a verificative design combined with an explanatory survey approach. The aim was to describe how independence and professional ethics function as independent variables in relation to internal auditor performance as the dependent variable. Quantitative data were collected directly from primary sources using a questionnaire instrument assessed with a Likert scale. The study was conducted at the Inspectorate of Bogor Regency, located in the Regional Government Complex, Jl. Indah No.1, Tengah, Cibinong District, Bogor Regency, West Java 16914.

The study uses two categories of variables: independent variables include independence and professional ethics, and dependent variables are the performance of internal auditors. The population of the research is auditors from the Regency Inspectorate of Bogor. Samples were chosen through a purposive sampling technique, based on specific criteria such as a minimum educational qualification of Diploma 3, at least two years of work experience in APIP functional positions, possession of professional certification, and a minimum rank of *Penata Muda* (III/a).

A total of 36 questionnaires were distributed to respondents, all of which were returned in complete form. None were partially filled, enabling the entire set to be processed for analysis. The operational variables of this study are categorised into three main dimensions. The first is autonomy, measured through three indicators: autonomy in reality, autonomy in appearance, and autonomy in thought. The second is professional ethics, which encompasses integrity, objectivity, competence, confidentiality of client information, and professional behaviour. The third is internal auditor performance, assessed through work quality, work quantity, and timeliness.

Data analysis was carried out with SPSS version 29 (Statistical Package for the Social Sciences). The analytical procedures covered hypothesis testing (F-test, t-test, and coefficient of determination), multiple linear regression, assumption testing (normality, multicollinearity, and heteroscedasticity), and descriptive statistics.

RESULTS

A descriptive statistical test was performed to present an outline of the dataset using indicators such as minimum, maximum, average, and standard deviation. In this research, internal auditor performance was treated as the dependent variable, whereas independence and professional ethics served as the independent variables.

Table 1. Descriptive Statistics

Variable	N	Minimum	Maximum	Mean	Std. Deviation
X1	36	39.00	50.00	46.2500	3.32415
X2	36	48.00	60.00	56.6944	4.26828
Y	36	16.00	20.00	18.5000	1.53994
VALID N (LISTWISE)	36				

The data in Table 1 show that the independent variable (X1) shows a mean value of 46.25, accompanied by a deviation score of 3.32, indicating consistent responses. The professional ethics variable (X2) records a mean of 56.69 and a deviation of 4.27, showing slightly higher variation. The internal auditor performance variable (Y) shows very uniform answers, with a mean score of 18.50 and a variance of 1.54.

According to Table 2, all ten indicators of the independence construct meet the validity criteria. The r-values obtained range from 0.467 to 0.729, which are all higher than the r-table value of 0.329. This suggests that each questionnaire item consistently reflects the concept of independence. The lowest r-value (0.467) still exceeds the r-table value, which verifies that all indicators are suitable to be included in subsequent analysis. Table 2 also illustrates that all twelve indicators for professional ethics are valid, with correlation values varied between 0.603 and 0.888, all surpassing the r-table benchmark. This finding confirms that the questionnaire items related to aspects such as integrity, impartiality, confidentiality, competence, and professional conduct are dependable indicators of the professional ethics construct. The consistently high correlation values also suggest that the respondents' answers were stable and reflected the concept being measured. Table 2 also demonstrates that all four indicators of internal auditor performance are valid, with the correlation coefficients ranging between 0.655 and 0.847. These outcomes suggest that the questionnaire items appropriately capture the dimensions of work quality, quantity, and punctuality. The relatively high values confirm that the measurement of auditor performance is appropriate and can be used for subsequent hypothesis testing. All things considered, the validity assessment's findings show that every measure of independence,

professional ethics, and auditor performance satisfies the necessary validity requirements. This provides strong support that the research instrument is suitable for measuring the intended constructs and can be relied upon in the following stages of analysis.

Table 2. Validity Test Results for Independence Variable (X1)

Variable	Indicator	r-Value	r-Table	Significant	α	Cronbach's Alpha	N of Items	Standard
Independence (X1)	X1.1	0.600	0.329	0.000	0.05	0.840	10	0.60
	X1.2	0.587	0.329	0.000	0.05			
	X1.3	0.635	0.329	0.000	0.05			
	X1.4	0.728	0.329	0.000	0.05			
	X1.5	0.663	0.329	0.000	0.05			
	X1.6	0.713	0.329	0.000	0.05			
	X1.7	0.662	0.329	0.000	0.05			
	X1.8	0.467	0.329	0.000	0.05			
	X1.9	0.729	0.329	0.000	0.05			
	X1.10	0.710	0.329	0.000	0.05			
Professional Ethics (X2)	X2.1	0.754	0.3291	0.000	0.05	0.941	12	0.60
	X2.2	0.775	0.3291	0.000	0.05			
	X2.3	0.751	0.3291	0.000	0.05			
	X2.4	0.780	0.3291	0.000	0.05			
	X2.5	0.818	0.3291	0.000	0.05			
	X2.6	0.888	0.3291	0.000	0.05			
	X2.7	0.603	0.3291	0.000	0.05			
	X2.8	0.866	0.3291	0.000	0.05			
	X2.9	0.728	0.3291	0.000	0.05			
	X2.10	0.866	0.3291	0.000	0.05			
	X2.11	0.783	0.3291	0.000	0.05			
	X2.12	0.796	0.3291	0.000	0.05			
Internal Auditor Performance (Y)	Y.1	0.819	0.3291	0.000	0.05	0.794	4	0.60
	Y.2	0.655	0.3291	0.000	0.05			
	Y.3	0.826	0.3291	0.000	0.05			
	Y.4	0.847	0.3291	0.000	0.05			

Table 2 indicates that each variable analysed achieved a Cronbach's Alpha score above the minimum requirement of 0.60. The independence variable (X1) with a value of 0.840 demonstrates strong internal consistency, indicating that the ten items measuring independence are reliable. The professional ethics variable (X2) achieves the highest value of 0.941, which reflects very high consistency across its twelve indicators. Meanwhile, the internal auditor performance variable (Y) also shows satisfactory reliability with a Cronbach's Alpha of 0.794, which demonstrates that the four indicators applied remain consistent in evaluating performance.

These results imply that the questionnaire used in this study can be considered a reliable tool for measuring. The data gathered is reliable and may be confidently used for additional hypothesis testing and statistical analysis because the responses are consistent across all factors. The validity test results are supported by the reliability established here, which also enhances the research instrument's credibility and guarantees that the following conclusions are founded on reliable and accurate measurements.

Table 3 demonstrates that the Asymp. Sig. (2-tailed) The result is 0.140, while the Monte Carlo significance is 0.137. The residuals are considered to be normally distributed since both surpass the 0.05 cutoff. These results validate that the regression model satisfies the normality assumption, indicating that the dataset is appropriate for subsequent statistical analysis. The narrow range of the 99% confidence interval (0.128–0.146) also reinforces the stability of the data distribution, thereby supporting the reliability of subsequent hypothesis testing.

Table 3. Classical Assumption Test Results

N	Variable	Test Statistic	Asymp. Sig. (2- Tailed)	(Monte Carlo Sig. (2- Tailed)	99% Confidence Interval		Tolerance	Vif	t	Sig.
					(Lower Bound)	(Upper Bound)				
36		0.129	0.14	0.137	0.128	0.146	-	-	-	-
	X1	-	-	-	-	-	0.191	5.245	0.158	0.876
	X2	-	-	-	-	-	0.191	5.245	0.761	0.452

Table 3 reveals that the tolerance values for both independent variables are 0.191, which is above the 0.10 threshold. Likewise, the VIF values for both variables are 5.245, remaining under the maximum limit of 10. These findings suggest that there are weak correlations between the independent variables. In other words, the regression model does not encounter multicollinearity issues, allowing the independent variables to be applied together in the analysis without creating bias or instability in the estimation results. This condition reinforces the model's robustness and enhances the reliability of hypothesis testing.

According to Table 3, the significant values for professional ethics (X2 = 0.452) and independence (X1 = 0.876) both exceed the 0.05 cutoff. These results show that there is no heteroscedasticity in the regression model, which suggests a normal distribution of data and constant variance in residuals. This result confirms that the regression model meets the requirements for multiple linear regression analysis, guaranteeing the validity and dependability of test results that follow.

The impact of the independent factors, independence (X1) and professional ethics (X2), on the dependent variable, internal auditor performance (Y), was evaluated using multiple linear regression. The conventional assumption tests were checked before the analysis was conducted. The data were found to be normally distributed by the normality test, the independent variables were not highly correlated by the multicollinearity test, and the residuals had constant variance according to the heteroscedasticity test.

Table 4. Multiple Linear Regression Analysis Results

Variable	Unstd. Coef. B	Std. Error	Std. Coef. Beta	t	Sig.
(Constant)	3.686	2.711		1.360	0.183
X1	0.124	0.133	0.268	0.934	0.357
X2	0.160	0.103	0.444	1.547	0.131

As presented in Table 4, the regression constant is 3.686, which implies that when independence (X1) and professional ethics (X2) are both set at zero, the baseline value of internal auditor performance (Y) remains 3.686. The regression coefficient of independence (X1) is 0.124, signifying that a one-unit increase in independence, assuming other variables remain unchanged, results in a 12.4% rise in internal auditor performance. Meanwhile, the regression coefficient of professional ethics (X2) is 0.160, showing that a one-unit increase in professional ethics, while holding other variables constant, enhances internal auditor performance by 16.0%. These results confirm that independence and professional ethics both contribute positively to internal auditor performance, even though their individual significance levels are above the 0.05 threshold.

Table 4 shows that the t-value for independence (X1) is 0.934, below the t-table cutoff of 2.032, with a significance of 0.357, higher than 0.05. These results show that independence fails to demonstrate a significant partial impact on internal auditor performance. The t-value for professional ethics (X2) is 1.547, still below the critical value of 2.032, with a significance of 0.131, exceeding 0.05. These results indicate that professional ethics likewise shows no significant influence on internal auditor performance.

Although neither independence nor professional ethics shows a partial effect at the 5% significance level, both variables remain conceptually crucial in shaping the quality and

professionalism of auditors. Their contributions may become more evident when considered jointly, which is further explored through the simultaneous effect testing.

Table 5. Simultaneous Significance Test (F-Test) Results

Analysis	Sum of Model Squares	df	Mean Square	F	Sig.
Regression	40.039	2	20.019	15.378	<0.0001b
Residual	42.961	33	1.302		
Total	83.000	35			

Table 5 indicates that the F-value is 15.378, exceeding the F-table reference of 3.285, with a significance of 0.001, under the 0.05 threshold. These results confirm that independence (X1) and professional ethics (X2) simultaneously exert a significant positive impact on internal auditor performance (Y). Therefore, hypothesis three (H3) is accepted. These results suggest that although each variable alone does not show a significant partial effect, together they enhance the quality and effectiveness of internal auditors, supporting the overall goal of enhancing organizational accountability and governance.

Table 6. Coefficient of Determination (R²) Test Results

Statistics	Value
R	0.695
R Square	0.482
Adjusted R Square	0.451
Std. Error of the Estimate	1.14099

According to Table 6, the correlation coefficient (R) is 0.695, showing a strong relationship between the dependent variable, internal auditor performance (Y), independence (X1), and professional ethics (X2). With an R² value of 0.482, independence and professional ethics account for 48.2% of the variation in internal auditor performance. The model's dependability is supported by its modified R² of 0.451. Other factors outside the purview of this investigation might be responsible for the remaining 51.8% of the variance. The accuracy of the regression model is supported by the Standard Error of the Estimate, 1.14099, which suggests that prediction mistakes are low. These results demonstrate that independence and professional ethics jointly provide a substantial contribution to explaining internal auditor performance. The relatively high R² value highlights the importance of these variables as key drivers of auditor effectiveness and accountability, thereby strengthening the overall governance structure.

DISCUSSION

The findings of this study reveal that auditor independence (X1) does not have a significant partial effect on internal auditor performance (Y), as evidenced by a t-value of 0.934 (below the t-table value of 2.032) and a significance level of 0.357 (> 0.05). Similarly, professional ethics (X2) shows no statistically significant partial effect, with a t-value of 1.547 (< 2.032) and a significance level of 0.131 (> 0.05). According to Junaedi and Sulhendri (2025), the lack of a significant individual effect of independence may stem from contextual factors such as organizational constraints or external pressures that limit auditors' autonomy in practice. For instance, the small sample size of 36 respondents in this study may have reduced statistical power, potentially masking the individual contributions of independence. Similarly, Raodah and Hafsah (2023) suggest that professional ethics may not yield immediate, quantifiable impacts on performance without a supportive institutional framework that reinforces ethical adherence. The positive regression coefficients for both variables (0.124 for X1 and 0.160 for X2) indicate a directional tendency toward improved performance, suggesting that independence and ethics still play a foundational role in shaping auditor objectivity and accountability, as noted by Alkatiri et al. (2023).

In contrast, the simultaneous F-test demonstrates a significant joint effect of independence and professional ethics on internal auditor performance, with an F-value of

15.378 (greater than 3.285) and a significance level of 0.001 (< 0.05). This finding aligns with Malau and Rahmat (2024), who argue that the synergy between independence and professional ethics creates a robust framework for enhancing audit quality. The interplay between these variables likely strengthens auditor performance because ethical awareness reinforces the practical application of independence, ensuring consistent and unbiased decision-making. For example, an auditor who adheres to ethical principles such as integrity and confidentiality, as emphasized by Pratama et al. (2024), is better equipped to exercise independence without succumbing to external influences. This synergy is particularly critical in the public sector, where auditors must navigate complex administrative and political dynamics, as highlighted by Sawaya et al. (2025). However, the reliance on self-reported data via questionnaires introduces the possibility of social desirability bias, where respondents may overstate their adherence to independence and ethical standards. According to Indah and Erina (2019), such biases can inflate perceived performance levels, potentially affecting the validity of findings.

From a theoretical perspective, these results support agency theory, which posits that auditors reduce information asymmetry between principals and agents through objective and ethical evaluations (Brazel et al., 2025). Independence serves as a mechanism to minimize bias, while professional ethics provides the normative foundation for responsible conduct, as noted by Lenz and O'Regan (2024). The coefficient of determination ($R^2 = 0.482$) indicates that 48.2% of the variation in internal auditor performance is explained by independence and professional ethics, consistent with Natsir et al. (2023), who found that behavioral factors account for nearly half of audit effectiveness in government settings. The remaining 51.8% of unexplained variance suggests that other factors, such as leadership, competence, or organizational culture, may also influence performance, as suggested by Fathonah and Abdullah (2024). The small sample size and focus on Bogor Regency may further limit the generalizability of these findings, as contextual factors like local governance structures could moderate the effects of independence and ethics.

The findings carry significant implications for both theory and practice. Theoretically, this study reinforces the complementary roles of independence and professional ethics in public sector auditing, extending agency theory by highlighting their synergistic impact on performance. Practically, the results underscore the need for inspectorate institutions to foster environments that support auditor autonomy and ethical conduct. Implementing mandatory ethical training, as recommended by Assegaff (2024), and establishing policies to shield auditors from external pressures can enhance performance and credibility. Additionally, addressing potential biases in data collection through mixed-method approaches or anonymous reporting systems could improve the reliability of future studies. By strengthening these behavioral pillars, the Bogor Regency Inspectorate can elevate audit quality, ensuring greater transparency and accountability in local governance (Zaqiani & Sopian, 2025).

CONCLUSION

This study concludes that independence (X1) and professional ethics (X2) do not show significant partial effects on internal auditor performance (Y). However, both variables are recognised as essential attributes in supporting professionalism and objectivity. When tested simultaneously, independence and adherence to professional ethics jointly show a meaningful contribution to enhancing auditor performance, highlighting the importance of these factors when considered together in enhancing the effectiveness of internal supervision. The results emphasise that maintaining independence and consistently applying professional ethics reinforce the trustworthiness, responsibility, and dependability of audit findings. The main findings demonstrate that while independence and professional ethics may not individually improve auditor performance, their combined influence significantly strengthens audit effectiveness. This directly addresses the research objectives by confirming that the integration of independence and ethical

principles is essential for achieving accountability and governance quality in the Inspectorate of Bogor Regency.

The implications of these findings suggest that organizations should prioritize training and policies that reinforce both independence and professional ethics to enhance audit quality. However, this study has limitations, as it only examines two variables and is confined to the Bogor Regency Inspectorate, which may limit the generalizability of the results. Other factors, such as auditor competence or organizational culture, were not explored, potentially affecting the comprehensiveness of the findings. For future research, it is recommended to include additional variables like leadership style or professional skepticism and to conduct studies in diverse regional or institutional contexts. Adopting mixed-method approaches could also provide deeper insights into the behavioral and contextual factors influencing auditor performance, further strengthening the understanding of effective internal supervision.

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